

City of Villa Rica, Georgia

2027 Operating & Capital Budget

October 1, 2026 – September 30, 2027







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CITY OF VILLA RICA, GEORGIA

"City of Gold"

OPERATING & CAPITAL BUDGET

October 1, 2026 – September 30, 2027

Fiscal Year 2027

Prepared by

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September 25, 2026

Interim City Manager's Message: Strategic Budget Initiatives

Mayor, Members of the City Council, and Citizens of Villa Rica:

The FY27 proposed budget totals $60.5 million and reflects a balanced approach to maintaining essential services while making strategic investments that support the City's continued success. Of this total, $5.8 million is allocated for capital improvements, along with funding for seven new positions and targeted initiatives focused on enhancing service delivery, improving infrastructure, supporting public safety, and advancing the quality of life for our community. In addition, because Special Purpose Local Option Sales Tax (SPLOST) capital project funds are budgeted over the life of each project rather than on an annual basis, an additional $9.3 million is allocated for SPLOST-funded projects that support the budget initiatives outlined below.

Guided by responsible stewardship and strategic planning, the City remains focused on aligning resources with community priorities that promote a safe and vibrant community, support our workforce, maintain critical infrastructure, expand community programs, and prepare the City to meet future needs. The budget initiatives outlined below reflect a proactive approach to addressing current needs while building a strong foundation for future success and long-term sustainability.

Building a Stronger Workforce Through Recruitment, Retention, and Development

The City recognizes that its employees are their most valuable asset and that a skilled, engaged workforce is fundamental to delivering exceptional public services. Following the full implementation of the 2024 compensation study, the City remains committed to maintaining a competitive compensation program that supports employee recruitment, retention, and long-term engagement.

The proposed budget includes a 3% cost-of-living adjustment (COLA) for all eligible employees, a 2% merit increase to recognize individual performance, and up to a $500 holiday bonus. Together, these investments demonstrate the City's commitment to recognizing employee contributions, maintaining a competitive compensation structure, and fostering a workplace where employees feel valued.

The proposed budget also includes funding for leadership development for twenty managers, building on the successful leadership training completed by department directors during the past year. Expanding these professional development opportunities will strengthen the City's leadership capacity, promote consistent management practices across departments, and prepare emerging leaders to assume greater responsibilities as the City continues to expand its services and operations.

By prioritizing competitive compensation and leadership development, the City enhances its ability to attract and retain talented professionals, cultivate future leaders, and continue delivering the high-quality, reliable services residents expect.

Strengthening Public Safety for a Safer Community

Public safety remains the City’s top priority. To ensure the Police Department has the resources needed to meet growing service demands and continue providing the high level of protection and response expected by the community, the proposed budget includes funding for two additional police officer positions, seven new vehicles and four portable radios, as recommended by the Police Chief. These investments will expand the Department’s operational capacity and reinforce the City’s ongoing commitment to maintaining a safe and secure community for residents, businesses, and visitors.

As public safety operations become increasingly dependent on technology, ensuring reliable and secure systems is essential. The proposed budget includes funding for an IT Support Technician dedicated primarily to supporting the Police Department. This position will provide timely technical assistance, improve system reliability, and support the Department's continued use of technology to enhance public safety operations.

By investing in personnel, fleet resources, and technology support, the proposed budget enhances the Police Department's readiness, improves operational efficiency, and reinforces the City's commitment to delivering reliable and responsive public safety services.

Enhancing City Operations and Service Delivery

The proposed budget invests in the staffing resources necessary to deliver effective and efficient municipal services. The recommended positions reflect the City's commitment to strengthening organizational capacity, meeting increasing service demands, and proactively preparing the organization to support continued growth and the evolving needs of the community.

To support responsible governance and operational accountability, the proposed budget includes funding for a Records Management Specialist to establish and oversee a comprehensive records management program. This position will improve regulatory compliance, safeguard critical public records, enhance transparency, and increase operational efficiency across City departments.

With the continued growth of the City's facility footprint, including the North Avenue properties housing the gymnasium, historic church, and Development Services operations, custodial service demands have increased. The proposed budget includes funding for an additional Custodian to ensure City facilities remain clean, safe, and well maintained, providing employees and the public with functional and welcoming spaces that support daily operations and community services.

To preserve the quality-of-life residents expect, the proposed budget also includes funding to convert the existing part-time Code Compliance Officer position to full-time. This investment will increase the City's capacity to respond to complaints, conduct proactive inspections, strengthen ordinance enforcement, and promote neighborhood appearance and property maintenance as the community continues to grow.

Collectively, these staffing investments strengthen the City's operational capacity, improve service delivery, and ensure the City is equipped to meet current demands while planning for future growth.

Investing in Safe, Connected, and Sustainable Infrastructure

Maintaining and enhancing the safety and condition of the City's roadway network remains a priority. The proposed capital improvements are supported through SPLOST and Local Maintenance Improvement Grant (LMIG) funding, allowing the City to continue making investments in transportation infrastructure. The proposed budget includes $2.7 million for street resurfacing to preserve pavement conditions and enhance roadway safety. Additionally, $6.6 million is allocated for Punkintown Phase I construction, which will address critical safety and infrastructure improvements along the corridor. The project will repair and replace deteriorated pavement, widen shoulders with gentler roadside slopes to improve safety, enhance drainage to reduce roadway flooding during storm events, and improve the horizontal roadway alignment to support safer traffic operations. The expanded shoulder width will also create opportunities for a multi-use path and sidewalk, improving connectivity and accessibility for all users.

By prioritizing infrastructure preservation, roadway safety improvements, and future mobility needs, the proposed budget advances a transportation system that is safer, more sustainable, and better equipped to meet the evolving needs of the community.

Creating Vibrant Community Experiences Through Programs and Services

Community programming plays a vital role in enhancing quality of life and creating meaningful connections for residents of all ages. Through Parks & Recreation, the Library, Senior Center, and Main Street events, the City continues to provide diverse opportunities that support community engagement, enrichment, and a strong sense of place.

The proposed budget includes a $1 million investment in Shirley Marchman Park, a project designed to expand recreational opportunities and enhance community amenities. The funding strategy for this park project includes $500,000 from the General

Fund, $50,000 in grant funding, $30,000 in developer contributions, and $438,000 in SPLOST funds. The City will actively pursue additional grant opportunities to reduce the reliance on General Fund resources while leveraging external funding sources to support this community investment. The City will host a public information meeting in the near future to share the concept plan, which includes basketball courts, restrooms, a playground, pavilion, walking track, benches, and picnic areas. This project represents a continued commitment to providing quality recreational spaces that encourage active lifestyles, family engagement, and community connection.

To support expanded Parks & Recreation programming throughout the community, the budget includes funding for two vehicles and a mobile programming trailer that can also be adapted for use as a portable concession stand.

As the Senior Center continues to experience significant growth in membership and program participation, the proposed budget includes funding for a new 24-passenger bus to support expanded activities, improve transportation options, and better serve the needs of this growing segment of the community. In addition, a pavilion will be constructed outside the Senior Dining Room to provide additional space for senior activities, gatherings, and community engagement.

The City's library continues to experience strong participation and growing community interest in its programs and services. To support expanded programming opportunities, the proposed budget includes funding for a part-time Library Assistant position. This position will provide additional staffing coverage during high-demand periods, including Fridays, evenings, and Saturdays, allowing the Library to expand Saturday programming and better serve the community. Also, the Library will celebrate its ten-year anniversary next year, and a new mural in the Children's Room will be commissioned to commemorate this milestone and enhance the space for young patrons and families.

Participation in the City's downtown events continues to grow significantly, reflecting the community's strong interest and support. The proposed budget includes additional funding for events as well as an expansion of the green room to attract and accommodate larger, more prominent musical acts, along with the addition of restrooms for patrons and office space for employees. These improvements, funded through approximately $220,000 in hotel/motel product development tax revenue, will strengthen the City's ability to host successful events, support tourism, and provide enhanced experience for residents, businesses, and visitors.

The City also recognizes that arts, culture, history, education, tourism, and creative expression play an important role in enhancing quality of life, strengthening community identity, and supporting economic vitality. As part of this commitment, the City is exploring opportunities to preserve the historic character and architectural integrity of the existing church structure located at 206 North Avenue while evaluating its potential adaptive reuse as a vibrant and accessible Community Arts Center. A future Community Arts Center would provide a unique gathering space for residents, visitors, artists, students, businesses, and community organizations by supporting cultural programming, creative activities, educational opportunities, and community engagement. A comprehensive feasibility study and conceptual planning process is currently underway to evaluate the project's potential scope, costs, partnerships, and long-term operational considerations. Findings and recommendations will be presented to City Council for future consideration. While funding for this initiative is not specifically included in the proposed budget, SPLOST economic development funds may provide a potential funding source if the project is determined feasible.

Through continued investment in parks, cultural resources, educational opportunities, senior services, and community events, the City remains committed to enhancing quality of life, fostering connections, and creating meaningful experiences that make the community a great place to live, work, and visit.

Strengthening Utility Infrastructure for Reliable Service Delivery

Reliable water and sewer services are fundamental to protecting public health, supporting economic growth, and maintaining the quality of life our community expects. The City remains committed to proactively managing, maintaining, and enhancing its utility systems to ensure dependable service for residents and businesses while preparing for future demands. Building on significant investments made in recent years, the proposed budget continues this commitment through strategic operational and capital improvements that strengthen system reliability, efficiency, and long-term sustainability.

To support the continued advancement of utility operations, the proposed budget includes funding for a Deputy Utilities Director position within the Water and Sewer Department. As utility systems become increasingly complex and service demands continue to grow, additional leadership support is essential to maintaining effective daily operations, ensuring organizational

continuity, and enhancing the Department's ability to deliver safe, reliable, and efficient services. This position will provide critical support to the Utilities Director while strengthening the City's long-term operational readiness and service delivery.

The proposed budget also includes $1.4 million in Water and Sewer improvements focused on maintaining and enhancing essential infrastructure. Planned projects include fleet and equipment/technology upgrades, new construction meters, compressor replacement, belt filter press refurbishment, dam assessments and repairs, booster station improvements, water plant structural enhancements, Elm Circle waterline replacement, South Street sewer installation, jet trailer replacement, and a ground-penetrating radar (GPR) utility locator. These investments will improve system performance, increase operational efficiency, and preserve the reliability of the City's utility network for current and future customers.

In addition, the proposed budget allocates $2.2 million for the design and permitting of a new water treatment facility to replace the City's existing 1963 plant. This critical first phase of a multi-year project represents a significant investment in the future of the City's water system. By planning proactively for this essential infrastructure replacement, the City is ensuring the capacity and reliability needed to support continued community growth and provide high-quality water service for generations to come.

Through strategic leadership investments and targeted infrastructure improvements, the City is strengthening its utility systems today while building a more secure foundation for the future.

Strengthening Communication, Transparency, and Public Engagement

Effective communication with residents is essential to building trust, promoting transparency, and ensuring the community has timely access to the information and services it needs. As communication methods continue to evolve, the City remains committed to enhancing the technology, tools, and resources that support reliable, accessible, and meaningful engagement with residents.

As Villa Rica continues to evolve, the need for a more proactive, consistent, and coordinated approach to communications has become increasingly important. Today's communications environment requires more than responding to questions as they arise; it requires a strategic approach focused on keeping residents informed, providing timely updates on development projects

and City initiatives, reducing misinformation, expanding access to public information, strengthening community trust, and supporting Council and City leadership with clear and consistent messaging.

To address these needs, the City is currently evaluating options to strengthen and improve its communications efforts. This includes considering the appropriate level of internal staffing and resources needed to provide consistent communications support while remaining fiscally responsible. Contingency funds have been set aside to address potential communications needs and may be allocated once a plan is developed and the appropriate approach is determined and approved by Council. The contingency funds will also remain available for other unforeseen needs and priorities of the City; therefore, not all funds set aside in contingency are designated for communications. The City's goal is to develop an approach that enhances coordination, responsiveness, and public engagement while providing flexibility to adapt to the City's evolving communications needs.

The City is also committed to ensuring that communication platforms are accessible to all members of the community. The Federal Government has issued the final implementation rule on Title II of the Americans with Disabilities Act which requires state and local governments to make the web content and mobile applications they provide accessible to people with disabilities. Under the final rule extending the original compliance schedule, public entities with a population under 50,000 — including the City of Villa Rica — must comply by April 26, 2028. Meeting this standard requires the City to provide accurate captions or transcripts for audio and video content, text alternatives for images, and accessible formatting for all documents posted to City websites, mobile applications, and social media, including attachments contained in meeting packets and minutes.

To support these goals, the proposed budget includes several investments designed to enhance communication, accessibility, and public engagement. One initiative includes an upgrade to the City's CivicPlus platform through the addition of CivicPlus DocAccess and Public Engagement software, providing the tools necessary to improve accessibility and support compliance with the final rule for meeting-related digital content. The proposed budget also includes professional services to develop an Americans with Disabilities Act (ADA) transition and compliance action plan, as well as a comprehensive audio-visual modernization of Council Chambers to improve the quality, reliability, and accessibility of public meetings.

Together, these investments will strengthen the City's ability to communicate effectively, expand access to information, and provide residents with more transparent and responsive local government experience. By prioritizing strategic communication and accessible technology, the City is building stronger connections with the community and ensuring all residents can stay informed and engaged.

The FY27 proposed budget reflects the City's continued commitment to responsible stewardship, strategic planning, and high-quality service delivery. Through investments in employees, public safety, infrastructure, utilities, community programs, and communication, the City is strengthening the foundation necessary to meet today's needs while preparing for tomorrow's opportunities. These initiatives demonstrate a proactive approach to managing growth, enhancing quality of life, and ensuring Villa Rica remains a safe, vibrant, and thriving community for residents, businesses, and visitors.

Respectfully submitted,



Jennifer Hallman, CPFO
Interim City Manager / CFO

BUDGET TRANSMITTAL LETTER

Please find enclosed the 2027 Approved Operating and Capital Budget. Overall, the city-wide 2027 budget is 4% more than the 2026 amended budget.

The increase in the overall budget compared to the prior year is mostly due to additional spending in the General Fund and Water and Sewer Fund. There are also more capital projects being funded in FY27 compared to FY26. Also, the Eastside TAD Special Revenue Fund's bond proceeds are being used for the Villa Rica Parkway. This fund's budget will gradually decrease each year as the project is completed. The General Fund reflects a 7% increase compared to last year and includes a millage rate of 5.588, which is maintaining the millage rate from 2025. We have more projects to fund than we have money, so anything less than maintaining the 5.588 rate limits us even further in what projects we can choose to fund.

FUND	2026 AMENDED BUDGET	2027 APPROVED BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget
Major Funds				
100 - General Fund	$ 24,968,113	$ 26,673,256	$ 1,705,143	*7%*
505 - Water/Sewer Fund	13,932,228	15,210,101	1,277,873	*9%*
560 - Stormwater Fund	406,207	367,213	(38,994)	*-10%*
540 - Solid Waste Fund	1,985,440	2,144,822	159,382	*8%*
Other Funds				
210 - Federal Seizures Fund	1,000	1,000	-	*0%*
212 - State Seizures Fund	1,000	1,000	-	*0%*
270 - Eastside TAD	6,683,912	5,379,505	(1,304,407)	*-20%*
275 - Hotel/ Motel Tax Fund	484,893	678,064	193,171	*40%*
290 - Cemetery Fund	30,600	-	(30,600)	*-100%*
746 - Technology Fee	108,602	46,456	(62,146)	*-57%*
335 - Capital Projects - Public Roads	731,135	742,102	10,967	*1%*
340 - Capital Projects - Grants	1,089,758	934,804	(154,954)	*-14%*
350 - Capital Projects Fund	928,406	1,336,170	407,764	*44%*
610 - Self Funded Insurance	2,600,429	2,558,533	(41,896)	*-2%*
285 - VR PFA Debt Service Fund	2,400,025	2,402,881	2,856	*0%*
420 - VR URA TAD Debt Service Fund	2,016,608	2,056,474	39,866	*2%*
	$ 58,368,356	$ 60,532,381	$ 2,164,025	*4%*

The employees are our greatest asset, and it is important to keep our salaries competitive. A salary study was implemented completely 2 years ago to adjust our salaries to market. To maintain that adjustment, this budget includes a 3% cost of living adjustment (COLA). This adjustment aids in keeping our salaries competitive and in line with inflation.

Employee evaluations were completed in FY2026 for the first time in many years. The evaluations were specific to each role and allowed employees and managers to openly evaluate performance, based on job specific competencies, and set aligned goals for the coming year. Due to the completion of these evaluations, eligible employees will receive up to a 2% merit increase based on their evaluation. This type of increase aid in retention and helps to create separation for tenured employees when compared with newly hired individuals.

This budget also includes seven (7) additional positions to better support our growing City. Maintaining our current service levels and maintaining assets and infrastructure are important. This budget allows the City to not defer maintenance and help asset longevity. Several Water & Sewer capital improvements addressing growth for infrastructure are included as well.

Significant highlights of the October 1, 2026 – September 30, 2027, budget include:

Revenues | The total budgeted revenues are to increase by 4% compared to the current year budget. See page 4 for the city-wide Revenue Summary. This increase is due to both the General Fund (increasing 7%) and the Water & Sewer Fund (increasing 9%). The Eastside Tax Allocation District (TAD) Special Revenue Fund is to decrease by 20% as previously mentioned above. The Cemetery Fund reflects a 100% decrease in this approved budget due to it being assumed by the General Fund.

The major revenue changes are as follows:

<u>General Fund – Increased $1,705,143</u>

- Property tax revenues increased $383,546 (due to maintaining the millage rate and new growth)
- Franchise tax revenue increased $217,000 based on previous years' trends.
- Sales tax revenues increased $593,900, which is due to current trends. This is a $164k increase in Carroll County and a $429k increase in Douglas County.
- Insurance premium taxes increased $329,460 based on prior year trends.
- Building permit revenues are projected to decrease by $463,740.
- Intergovernmental grant revenue decreased $133,172 due to the completion of the Safe Streets 4 All grant awarded in FY25.
- Building Plan Review is decreasing by $232,460 based on 1/3 of projected building permits.

- Recreation revenues increased by $49,500 due to the continued addition of programming and high participation numbers compared to the prior fiscal year.
- Court fines decreased by $30,000 based on current year's trends.
- Interest revenues are expected to remain the same as the prior year.
- The budget includes a $1,091,505 use of fund balance that is an increase of $403,441 compared to FY26. This use of fund balance represents capital projects for Shirley Marchman Park and the purchase of 6 police vehicles.
- Transfer from Water & Sewer Fund for administrative services increased by $427,349 or 25%.

Water and Sewer Fund – Increased $1,277,873

- Water & Sewer charges and base fees have increased due to a combination of the FY25 rate increases and anticipated growth. Water is to increase $712,400 and sewer is increasing $749,200.
- This budget proposes no increases in water or sewer rates.
- Water & Sewer tap revenue decreased by $737,000 due to expected decrease in commercial & residential permits.

Sanitation Fund

- Overall budgeted revenues increased 8% due to an estimated price increase and growth in sanitation collection of $141,397.

Expenses and Expenditures | The total budgeted expenditures have increased by 4% compared to the prior year. The city-wide summary of expenditures can be found on pages 36-37. Some of the significant expenditure items included in the 2027 budget are as follows:

General Fund

- TAD Debt Service Payment contribution - $824,054
  - The TAD Debt Service payment totals $1,958,672. However, the General Fund must fund the shortage in TAD property tax revenue to pay the debt service.
- Carroll County payment for fire services - $400,000
- Three percent (3%) cost of living adjustment (COLA) for employees including FICA - $291,372
- Up to a two percent (2%) merit increase for employees including FICA - $200,017
- Six (6) Personnel additions across several departments - $330,441
- Includes money originally proposed for Communications Operations and then moved to Mayor & Council contingency. If not spent this money will go back into fund balance. To spend these funds staff will have to seek Mayor & Council approval for the item and the required budget amendment - $427,200

- Includes full funding for an internal Economic Development Department, established in FY26, but fully funded in this approved budget at $367,718

Water/Sewer Fund

- Three percent (3%) cost of living adjustment (COLA) and two percent (2%) merit including FICA – $88,882
- One (1) additional position – Deputy Utilities Director - $108k (Salary, Benefits, and Operational)
- Increase water purchases by $435,000 due to increased volume with Carroll & Douglas Water Authorities.
- Increase funds for depreciation by $60,000 due to various completed capital projects.
- Increase in chemicals by $53,500 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 $175,350 based on growth & anticipated CPI increases by GFL.
- Three percent (3%) cost of living adjustment (COLA) and two percent (2%) merit for employees including FICA – $11,470

Urban Redevelopment Authority TAD Debt Service Fund

- Annual debt service payment of $1,958,672
  - Transfer from the General Fund totals $824,054

Capital | There were over $18.3 million in capital requests during this budget process of which $15.1 million was funded by the General Fund, Enterprise Funds, SPLOST Funds, Hotel/Motel Fund, and LMIG Grant Fund. The entire requested list can be found on pages 26-30. Significant capital projects are as follows:

General Fund

- Administration:
  - Revamp the Courtroom AV system to support ADA compliance - $47,500
  - Install camera system at 206 North Avenue Community Arts Center - $9,965
- Police Department:
  - Six (6) Police interceptors with upfitting - $511,505
- Parks and Recreation:
  - Shirley Marchman Park (General Fund portion only) - $580,000
  - Gold Dust Senior and Programs pavilion - $45,000
  - 27-24 Passenger Wheelchair Bus for the Senior Center - $142,200

Water & Sewer Fund

- Administration/Customer Service:
  - Water meters for new builds (800) - $112,000
  - Warranty meters and registers (400) - $101,500
  - Two (2) Neptune R900 Antenna (reads water usage in real time) - $100,000
  - Ford F-150 (Vehicle for Deputy Utilities Director position) - $50,000
- Wastewater:
  - Compressor Replacement - $42,000
  - Belt Filter Press Refurbishment at West Plant - $175,000
- Water Treatment:
  - Water Treatment Facility Design & Permitting (to replace 1963 plant) - $2,235,000
  - Hwy 61 Booster Station Refurbishment (Includes a Generator) - $125,000
  - Replacement motors, drives, pumps, etc. - $100,000
- Collection & Distribution:
  - Elm Circle waterline replacement (700 ft & 13 water services) - $215,000
  - South Street Sewer Installation - $135,000
  - Jet Trailer replacement (Allows for sewer clearing in restricted areas) - $91,000
  - GPR Utility Locator (Equipment allows additional person to assist w locate requests - Avg of 90/week) - $32,000

Stormwater Fund

- Boss Jet Max Jetter Model AM980-04V w/ attachments - $37,000

SPLOST Funds were allocated to the following specific new projects:

2016 Douglas SPLOST

- Police Department:
  - CID Vehicle (Ford Escape or similar - upfitted for PD) – $30,000
  - Portable Radio (Qty 4) - $14,120
- Streets Department:
  - Kubota SVL75-3 with attachments - $108,500
- Parks and Recreation:
  - 2026 Ford Explorer - $36,851
  - Mobile Recreation Programs Trailer and/or Portable Concession Stand - $16,500
  - 2026 Ford F-250 SD XL - $52,213

2021 Carroll SPLOST
- Streets:
  - Punkintown Road Phase I - $4,209,826
  - Resurfacing - $986,557
- Parks and Recreation:
  - Shirley Marchman Park - $438,000

2022 Douglas SPLOST
- Streets:
  - Punkintown Road Phase I - $742,102
  - Resurfacing - $1,000,000

Hotel/Motel Fund (Product Development)
- Tourism:
  - Green Room expansion at the Mill - $10,000
  - Mill Renovation to include additional restroom facilities and office space - $210,000

Capital Roads (LMIG Grant Funding)
  - Streets: Resurfacing - $742,102

Personnel | The budget includes a 3% cost of living adjustment (COLA) for all employees and up to a 2% merit adjustment for eligible employees for a total cost of $597,872. Additionally, bonuses of $250 for full-time employees with less than 6 months of service & all part-time and $500 for full-time employees employed more than six (6) months are included in the budget totaling $103,100. The bonuses will be funded by the Self-Funded insurance fund.

FUND	COLA 3%	MERIT 2%	BONUS $250/$500	TOTAL
General Fund	291,372	200,017	82,600	573,989
Stormwater	3,636	2,495	1,000	7,131
Water & Sewer	52,707	36,175	17,000	105,882
Solid Waste	6,801	4,668	2,500	13,970
	354,516	**243,356**	**103,100**	**700,972**

The following new positions (salary, benefits and equipment) are included in the budget:

- Open Records & Records Mgmt Specialist ($45K Salary + $5K Benefits + $3K Operating)
- IT Support Technician ($48K Salary + $5K Benefits + $5K Operating) (1st Year - 50% Funded by Technology Fund)
- Full-time Custodian ($40K Salary + $4K Benefits + $1.5K Operating)
- Reclass part-time Code Enforcement Officer to FT ($45K Salary + $2K Benefits - Current)
- 2 FT Patrol Officers ($55K Salary + Benefits + $7K Supplies - Each)
- Part-time Library Assistant ($12.8k + 979 Benefits)
- Deputy Utilities Director ($95K + $10K Benefits + $3K Operational)

Self-Funded Insurance | The 2027 budget includes almost $2.6m for self-funded insurance. The City went self-funded on October 1, 2017, and the cash savings are now over $2.2m. 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 $676,572
- 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 $1,958,672 in principal and interest payments for the TAD bonds issued in September 2023.

The following pages will provide more detail of the FY27 Approved Budget.

Sincerely,



Amanda Long
Interim Finance Director

CITY-WIDE SUMMARY

City of Villa Rica
2027 Budget
All Funds Summary

9/28/2026

	GOVERNMENTAL FUNDS													ENTERPRISE FUNDS			
	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	TOTALS
SOURCE OF FUNDS:																	
Taxes	19,125,435				488,064					1,000,016							20,613,515
License and Permits	932,500																932,500
Intergovernmental	515,280										272,609	747,843				-	1,535,732
Charges for Service	1,121,800					-								14,889,500	2,113,463	-	18,124,763
Fines and Forfeitures	553,000	1,000	1,000				17,400										572,400
Investment Income	580,000	-	-	-	-	-		-	-	8,500	-			300,000	19,676		908,176
Contributions	27,600					-		2,384,009									2,411,609
Miscellaneous	174,658							55,649						1,000	8,800		240,107
Transfers In	2,551,478					-		-	2,402,881	824,054	-	-	1,336,170	19,601	2,883	367,213	7,504,280
Use of Fund Balance	1,091,505		-	5,379,505	190,000	-	29,056	118,875		223,904	469,493	186,961	-	-		-	7,689,299
TOTAL SOURCES	**26,673,256**	**1,000**	**1,000**	**5,379,505**	**678,064**	**-**	**46,456**	**2,558,533**	**2,402,881**	**2,056,474**	**742,102**	**934,804**	**1,336,170**	**15,210,101**	**2,144,822**	**367,213**	**60,532,381**
	-													-	-	-	-
USE OF FUNDS:																	
Governing Body	988,451												-				988,451
Administration	4,034,455					-		2,439,658					57,465				6,531,578
Community Development	1,421,585												-				1,421,585
Economic Development	1,374,200				495,040								-				1,869,240
Judicial	265,363												-				265,363
Public Safety	8,732,474	1,000	1,000				17,400						511,505				9,263,379
Public Works	3,883,392			5,379,505							742,102	934,804	-	10,469,720	2,068,162	367,213	23,844,898
Parks, Recreation & Leisure	3,447,052												767,200				4,214,252
Debt Service	-								2,402,881	2,056,474			-	170,000			4,629,355
Transfers Out	2,526,284				183,024		29,056	118,875					-	4,570,381	76,660		7,504,280
TOTAL USES	**26,673,256**	**1,000**	**1,000**	**5,379,505**	**678,064**	**-**	**46,456**	**2,558,533**	**2,402,881**	**2,056,474**	**742,102**	**934,804**	**1,336,170**	**15,210,101**	**2,144,822**	**367,213**	**60,532,381**
	-													-	-	-	-
Excess (Deficiency)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

REVENUES

City of Villa Rica
2027 Budget

CITYWIDE REVENUES

	9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED		
FUNDS	**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	***$ Change from 2026 Budget***	***% Change from 2026 Budget***
General	$ 19,656,896	$ 21,742,243	$ 24,299,455	$ 24,968,113	$ 20,472,289	26,519,464	*$ 1,551,351*	*6%*
Water & Sewer	10,610,106	12,231,864	14,285,785	13,932,228	12,270,949	15,210,101	*1,277,873*	*9%*
Stormwater	1,337,521	290,334	320,911	406,207	261,587	367,213	*(38,994)*	*-10%*
Solid Waste	1,751,409	1,823,610	1,919,526	1,985,440	1,711,414	2,144,822	*159,382*	*8%*
Federal Seizures	4,019	-	-	1,000	-	1,000	-	*0%*
State Seizures	9,342	-	118,882	1,000	2,209	1,000	-	*0%*
Eastside TAD	20,991,219	649,702	435,086	6,683,912	178,324	5,379,505	*(1,304,407)*	*-20%*
Hotel	473,638	441,157	531,741	484,893	319,624	678,064	*193,171*	*40%*
Cemetery	15,168	28,555	20,006	30,600	29,150	-	*(30,600)*	*-100%*
Public Facilities Authority - Debt Service	2,404,705	2,406,581	2,400,820	2,400,025	2,338,208	2,402,881	*2,856*	*0%*
Urban Redev. Agency - TAD Debt Service	1,653,770	113,399	341,570	2,016,608	1,768,588	2,056,474	*39,866*	*2%*
Self Funded	2,323,032	2,319,502	2,607,528	2,600,429	2,009,778	2,558,533	*(41,896)*	*-2%*
Technology Fee	31,195	38,224	37,205	108,602	14,724	46,456	*(62,146)*	*-57%*
Roads - Capital Projects	188,924	475,506	489,266	731,135	527,914	742,102	*10,967*	*1%*
Grants - Capital Projects	853,926	23,597	204,647	1,089,758	148,075	934,804	*(154,954)*	*-14%*
General Fund - Capital Projects	590,494	2,860,469	974,158	928,406	721,541	1,336,170	*407,764*	*44%*
TOTAL REVENUES	**$ 62,895,365**	**$ 45,444,742**	**$ 48,986,585**	**$ 58,368,356**	**$ 42,774,374**	**$ 60,378,589**	**$ 2,010,233**	***3%***

City of Villa Rica
2027 Budget

CITYWIDE REVENUES	9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED		
	2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*
Taxes	$ 15,454,269	$ 16,424,169	$ 17,833,086	$ 18,493,062	$ 15,388,712	20,613,515	$ 2,120,453	11%
License and Permits	619,361	877,359	1,327,408	1,379,015	1,528,377	932,500	(446,515)	-32%
Intergovernmental	701,911	1,199,354	1,487,562	2,295,343	1,231,593	1,535,732	(759,611)	-33%
Charges for Service	12,783,575	14,627,272	17,069,052	17,306,582	14,821,867	18,124,763	818,181	5%
Fines and Forfeitures	394,682	458,663	837,922	621,100	472,598	572,400	(48,700)	-8%
Investment Income	805,151	1,649,965	1,348,498	798,000	855,746	908,176	110,176	14%
Contributions	2,324,726	2,317,331	2,595,761	2,492,110	2,015,142	2,411,609	(80,501)	-3%
Miscellaneous	217,989	243,531	300,718	186,892	193,437	240,107	53,215	28%
Other Financing Sources	29,593,701	7,647,097	6,186,578	6,893,958	6,266,902	7,350,488	456,530	7%
Use of Fund Balance	-	-	-	7,902,294	-	7,689,299	(212,995)	-3%
TOTAL REVENUES	**$ 62,895,365**	**$ 45,444,742**	**$ 48,986,585**	**$ 58,368,356**	**$ 42,774,374**	**$ 60,378,589**	**$ 2,010,233**	**3%**

City of Villa Rica
2027 Budget

100 GENERAL FUND
REVENUES

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
TAXES										
100311100	Real prop-current year-Carroll	3,059,223	3,507,860	3,658,691	3,828,324	3,780,944	4,035,842	*207,518*	*5%*	5.588 Millage Rate @ 97% collection rate
100311150	Real prop-current year-Douglas	2,164,584	2,157,150	2,360,723	2,666,670	2,653,588	2,842,698	*176,028*	*7%*	5.588 Millage Rate @ 98% collection rate
100311200	Real Prop-prior year-Carroll	21,818	37,291	26,904	25,000	7,659	25,000	-	*0%*	
100311250	Real Prop-prior year-Douglas	7,291	9,935	(8,484)	7,500	8,006	7,500	-	*0%*	
100311310	Motor Vehicle	25,388	25,070	18,613	20,000	21,002	22,000	*2,000*	*10%*	
100311315	Title Ad Valorem Tax (TAVT)	816,175	925,373	986,023	950,000	715,393	960,000	*10,000*	*1%*	
100311340	Intangible Tax (Reg & record)	65,994	71,908	99,123	75,000	63,438	81,000	*6,000*	*8%*	
100311350	Railroad & Equipment Tax	1,558	1,797	-	1,500	1,625	1,625	*125*	*8%*	
100311500	Property not on digest	-	-	-	-	605	-	-		
100311600	Real Estate Transfer (intang)	28,294	41,513	46,357	40,000	40,465	50,000	*10,000*	*25%*	
100311710	ELECTRIC FRANCHISE TAX	1,207,547	1,211,212	1,396,147	1,425,000	1,534,452	1,642,000	*217,000*	*15%*	
100311730	NATURAL GAS FRANCHISE TAX	221,589	222,564	257,678	257,600	204,433	272,500	*14,900*	*6%*	
100311750	TELEVISION CABLE FRANCHISE TAX	133,879	110,240	92,895	94,000	46,833	82,500	*(11,500)*	*-12%*	
100311760	TELEPHONE FRANCHISE TAX	23,691	17,055	13,408	15,000	9,424	12,870	*(2,130)*	*-14%*	
100313110	LOST - Carroll County	2,429,626	2,539,102	2,701,342	2,797,000	2,115,299	2,961,500	*164,500*	*6%*	Trend + 5% increase
100313120	LOST - Douglas County	2,003,060	2,207,379	2,248,994	2,390,000	2,013,845	2,819,400	*429,400*	*18%*	Trend + 5% increase
100314200	Beer/Wine excise	289,173	271,442	266,964	262,000	217,265	262,000	-	*0%*	
100314250	Distilled Spirit excise	-	3,728	6,955	6,400	15,687	12,000	*5,600*	*88%*	
100314300	Mixed Drink excise	46,493	45,880	56,397	50,000	52,003	62,000	*12,000*	*24%*	
100314500	Excise Tax on Energy	63,280	57,015	59,544	53,000	33,615	58,500	*5,500*	*10%*	
100316100	Occupational Tax fee	848,215	816,248	832,057	825,000	865,725	840,000	*15,000*	*2%*	
100316200	Insurance Premium taxes	1,506,161	1,619,738	1,857,066	1,718,040	-	2,047,500	*329,460*	*19%*	Based on trend + 5% increase
100319100	Property tax penalties & int	18,321	22,998	22,530	23,000	18,584	22,000	*(1,000)*	*-4%*	
100319105	Occupational Tax Penalty & Int	4,216	22,045	7,767	5,000	7,398	5,000	-	*0%*	
TOTAL - Taxes		**14,985,577**	**15,944,542**	**17,007,696**	**17,535,034**	**14,427,292**	**19,125,435**	**1,590,401**	***9%***	
LICENSES & PERMITS										
100321100	Alcoholic beverage license fee	54,000	41,495	73,450	55,000	83,371	87,000	*32,000*	*58%*	
100321105	Alcohol License App Fee	1,900	2,200	1,900	2,200	1,300	2,200	-	*0%*	
100322210	Zoning and land use	20,911	20,012	23,639	24,000	7,700	10,000	*(14,000)*	*-58%*	
100322230	Sign	3,215	7,525	10,640	7,500	8,195	7,500	-	*0%*	
100322240	Vacant Property Registration	100	100	800	100	1,800	1,000	*900*	*900%*	
100322800	PEDDLERS ORD PERMIT	425	842	90	250	10	-	*(250)*	*-100%*	
100322900	OTHER FEES/YARD SALES	219	289	333	225	553	300	*75*	*33%*	
100323100	Permits and Inspections - LDP	32,367	27,473	17,617	10,000	10,330	5,000	*(5,000)*	*-50%*	
100323110	Certificate of Occupancy	2,070	3,130	4,600	3,000	5,880	4,500	*1,500*	*50%*	
100323120	Building Permits	444,527	723,894	884,447	1,239,240	1,381,494	775,500	*(463,740)*	*-37%*	
100323130	Plumbing Permits	11,082	10,482	6,444	7,500	2,950	6,500	*(1,000)*	*-13%*	

100 GENERAL FUND

REVENUES

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
100323140	Electrical Permits	19,076	19,128	13,426	15,000	5,465	13,500	*(1,500)*	*-10%*	
100323160	Mechanical Permits	26,595	8,552	5,424	7,500	2,904	5,500	*(2,000)*	*-27%*	
100343910	Project Improvement Fee	-	-	270,000	-	-	-	-		
100323180	Re-Inspection Fees	2,875	12,239	14,600	7,500	16,425	14,000	*6,500*	*87%*	
TOTAL - Licenses & Permits		**619,361**	**877,359**	**1,327,408**	**1,379,015**	**1,528,377**	**932,500**	**(446,515)**	***-32%***	
INTERGOVERNMENTAL REVENUES										
100331250	Nutrition Program - Federal	144,608	131,053	98,207	101,000	83,517	111,500	*10,500*	*10%*	
100333000	Govt Payment in Lieu of Tax	22,414	24,982	42,314	42,500	39,442	39,440	*(3,060)*	*-7%*	
100334100	GDOT - Right of Way IGA	22,840	22,840	22,840	22,840	15,570	22,840	-	*0%*	
100334110	GDOT Reimbursements	-	125,761	-	-	-	-	-		
100334151	Nutrition Program - State	27,424	25,601	17,363	22,000	20,928	26,500	*4,500*	*20%*	
100335020	Coronavirus Relief Fund	-	-	-	-	-	-	-		
100336000	GMA - Safety Grant	-	-	-	-	-	-	-		
100336001	Recreation County Grants	107,186	113,933	124,739	130,000	130,075	132,500	*2,500*	*2%*	
100336005	GRANT - DOJ	1,797	2,589	-	-	820	-	-		
100336060	MISCELLANEOUS GRANTS	54,522	95,349	313,114	159,112	118,405	-	*(159,112)*	*-100%*	PY - Safe Streets 4 All (SS4A) Grant
100336101	School Resource Officer	109,249	145,865	160,089	155,000	124,569	165,000	*10,000*	*6%*	
100336102	Drug Task Force Officer	22,948	12,278	14,982	16,000	22,275	17,500	*1,500*	*9%*	
100336300	Intergovt - City of Temple	-	-	-	-	-	-	-		
TOTAL - Intergovernmental Revenues		**512,987**	**700,252**	**793,649**	**648,452**	**555,603**	**515,280**	**(133,172)**	***-21%***	
CHARGES FOR SERVICES										
100341101	Court Fees - Processing and CS	11,929	14,237	20,120	17,000	10,157	12,000	*(5,000)*	*-29%*	
100341102	Court Fees - Warrants, Civil,	6,002	15,702	38,092	20,000	35,409	42,000	*22,000*	*110%*	
100341300	Development Review	59,223	29,853	34,948	30,000	19,398	20,000	*(10,000)*	*-33%*	
100341310	Building Plan Review	192,951	299,926	342,260	620,260	438,860	387,800	*(232,460)*	*-37%*	Based on 1/3 of building permits
100341330	Developer Fee - Street Lights	-	-	27,189	-	1,410	-	-		
100341400	Printing and duplicating serv	5	-	-	-	-	-	-		
100341910	Election qualifying fee	2,448	-	1,890	-	-	2,000	*2,000*		
100341950	NOTARY FEES	3,138	3,385	3,182	3,300	2,197	2,500	*(800)*	*-24%*	
100342110	ID card fees	1,320	1,880	2,040	1,900	1,390	1,800	*(100)*	*-5%*	
100342120	Accident Reports	2,070	2,615	1,462	2,500	2,020	2,100	*(400)*	*-16%*	
100342140	Reports & Criminal History	3,870	3,860	4,841	3,600	7,039	6,000	*2,400*	*67%*	
100342150	Police Dept. Classes	-	-	-	-	-	-	-		
100342310	Fingerprinting fee	1,122	990	1,057	1,200	915	1,200	-	*0%*	
100343920	Sidewalk Fees	33,348	64,953	106,488	-	7,875	-	-		
100347100	Library use fees	10,555	11,607	12,381	12,000	11,209	14,000	*2,000*	*17%*	
100347110	Library Cafe and Book Sales	2,589	2,014	2,578	2,500	1,703	2,100	*(400)*	*-16%*	
100347310	Mill Admission Fees	-	-	-	-	-	-	-		
100347510	Sports	174,801	183,778	196,649	200,000	212,526	214,500	*14,500*	*7%*	
100347520	Special classes	75,837	80,415	108,976	90,000	104,153	125,000	*35,000*	*39%*	
100347525	Library classes	1,062	1,240	1,718	1,300	963	1,300	-	*0%*	

100 GENERAL FUND

REVENUES

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
100347530	Culture arts	14,360	14,852	12,503	15,000	11,256	12,500	*(2,500)*	*-17%*	
100347540	Summer camp	29,496	75,408	80,338	80,000	75,047	80,000	-	*0%*	
100347545	Splash Pad Admissions	12,493	13,606	11,027	12,500	10,267	12,500	-	*0%*	
100347550	annual events	10,423	18,310	10,386	15,000	13,254	15,300	*300*	*2%*	
100347570	Senior Ctr - Membership Dues	5,897	7,605	9,208	9,000	8,734	10,000	*1,000*	*11%*	
100347600	Sponsorships - Recreation	7,646	7,150	10,145	-	11,264	9,300	*9,300*		
100347610	Sponsorships - Mill Events	-	-	-	-	-	-	-		
100347620	Sponsorships - Rise N Shine	2,917	1,550	2,118	1,500	1,935	1,900	*400*	*27%*	
100347900	Concessions/Other Culture Chgs	2,341	2,466	4,137	2,500	2,099	2,500	-	*0%*	
100347910	Museum Admissions	9,240	16,204	9,503	12,000	7,002	7,100	*(4,900)*	*-41%*	
100347915	Museum Train Tickets	86,432	73,747	67,161	80,000	73,847	75,000	*(5,000)*	*-6%*	
100347920	Museum Concessions	13,579	9,804	19,429	12,000	17,994	22,250	*10,250*	*85%*	
100347922	Museum Panning	12,683	8,344	9,814	7,600	8,577	9,300	*1,700*	*22%*	
100347923	Museum Vendor Fees	1,200	989	-	500	-	-	*(500)*	*-100%*	
100347925	Mill Concessions	-	-	-	-	-	-	-		
100347929	Museum - Exempt Sales	11,041	12,982	19,842	13,500	16,764	17,000	*3,500*	*26%*	
100347950	Film & Entertainment	-	-	-	-	-	-	-		
100349100	Cemetery Fees - Hillcrest	-	-	-	-	-	700	*700*		Previously in Separate Fund
100349110	Cemetery Fees - Garden of Rest	-	-	-	-	-	2,000	*2,000*		Previously in Separate Fund
100349300	Bad check fees	100	125	125	150	50	150	-	*0%*	
100349400	Debit/Credit Card Service Fees	3,436	2,104	2,788	3,500	8,336	10,000	*6,500*	*186%*	2% fee began 07/01/21
TOTAL - Charges for Services		**805,553**	**981,698**	**1,174,394**	**1,270,310**	**1,123,650**	**1,121,800**	**(148,510)**	***-12%***	
FINES & FORFEITURES										
100351100	Court fines	342,628	406,138	673,400	575,000	448,906	545,000	*(30,000)*	*-5%*	
100351300	Library fines	11,517	14,302	8,435	8,500	6,759	8,000	*(500)*	*-6%*	
TOTAL - Fines & Forfeitures		**354,145**	**420,440**	**681,835**	**583,500**	**455,665**	**553,000**	**(30,500)**	***-5%***	
INVESTMENT INCOME										
100361100	Interest revenues	453,531	611,886	560,559	580,000	422,342	580,000	-	*0%*	
TOTAL - Investment Income		**453,531**	**611,886**	**560,559**	**580,000**	**422,342**	**580,000**	**-**	***0%***	
CONTRIBUTIONS AND DONATIONS										
100371005	Police Explorer Donation	-	-	-	-	-	-	-		
100371120	Museum & Train Donations	-	-	-	-	-	-	-		
100371125	Library Donation	561	887	1,375	-	351	-	-		
100371140	SENIOR MEAL DONATIONS	7,075	7,082	9,314	6,500	8,639	7,500	*1,000*	*15%*	
100371150	Police Contributions	1,000	3,000	100	1,000	-	100	*(900)*	*-90%*	
100371160	Police Contributions - ALIVE	-	-	-	-	-	-	-		
100371170	Police Employee Fundraiser	-	-	-	-	-	-	-		
100372020	Mill Donations	-	-	-	-	-	-	-		
100373000	Shop w a Cop Donations	20,799	17,157	19,966	20,000	23,432	20,000	-	*0%*	
TOTAL - Contributions and Donations		**29,435**	**28,126**	**30,756**	**27,500**	**32,422**	**27,600**	**100**	***0%***	

100 GENERAL FUND
REVENUES

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
MISCELLANEOUS										
100381000	Use of Fund Balance	-	-	-	688,064	-	1,091,505	*403,441*	*59%*	Shirley Marchman Park; 6 Police Vehicles
100381100	Rents & Royalties - Recreation	68,316	65,894	92,070	80,000	79,118	95,000	*15,000*	*19%*	
100381110	Rents & Royalties - Mill	8,753	9,679	10,004	8,750	-	-	*(8,750)*	*-100%*	
100381120	Rents & Royalties - Other	9,498	7,956	8,125	8,200	6,226	7,200	*(1,000)*	*-12%*	
100382100	Co-op Returns	10,830	12,745	7,312	13,000	-	13,000	-	*0%*	
100383100	Insurance Reimbursement	8,413	(962)	24,949	5,000	19,149	5,000	-	*0%*	
100385100	Sales Tax Discount	290	293	285	300	254	300	-	*0%*	
100389100	MISCELLANEOUS INCOME	21,348	32,564	79,874	40,650	33,010	39,158	*(1,492)*	*-4%*	
100389200	Opioid Settlement Funds	53,093	56,873	27,259	15,000	20,674	15,000	-		
100389600	Cash Over/Short	25	(163)	(111)	-	642	-	-		
100389999	Over/Short	-	-	-	-	-	-	-		
TOTAL - Miscellaneous		**180,566**	**184,878**	**249,769**	**858,964**	**159,072**	**1,266,163**	**407,199**	***47%***	
OTHER FINANCING SOURCES										
100391100	Transfer from Hotel (3%)	175,760	162,992	197,188	176,438	118,149	183,024	*6,586*	*4%*	
100391110	OPERATING TRANSFER	-	-	-	-	-	-	-		
100391210	Transfer from Self-Funded	46,590	85,113	-	103,344	100,468	95,238	*(8,106)*	*-8%*	EE Bonus - Fund fr Self Ins. Fund
100391222	Transfer from Capital Grants	-	-	567,926	-	-	-	-		
100391230	Transfer from ARPA	-	-	-	-	-	-	-		
100391240	Transfer from Technology Fund	-	-	-	-	-	29,056	*29,056*		
100391250	Transfer from Water & Sewer	1,376,100	1,510,537	1,624,179	1,740,151	1,450,126	2,017,980	*277,829*	*16%*	
100391254	Transfer from Solid Waste	54,156	59,239	63,327	65,405	54,504	72,388	*6,983*	*11%*	
100392100	Sale of general fixed assets	63,135	175,180	20,770	-	44,619	-	-		
TOTAL - Other Financing Sources		**1,715,741**	**1,993,061**	**2,473,389**	**2,085,338**	**1,767,866**	**2,397,686**	**312,348**	***15%***	
	TOTAL GENERAL FUND REVENUES	**19,656,896**	**21,742,243**	**24,299,455**	**24,968,113**	**20,472,289**	**26,519,464**	**1,551,351**	***6%***	

City of Villa Rica
2027 Budget

210 FEDERAL SEIZURES

REVENUES		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	**APPROVED**			
		2023 ACTUALS	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	***$ Change from 2026 Budget***	***% Change from 2026 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	4,019	-	-	-	-	-	-		
TOTAL - Other Financing Sources		**4,019**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL FEDERAL SEIZURES REVENUE	**4,019**	**-**	**-**	**1,000**	**-**	**1,000**	**-**	***0%***	

City of Villa Rica
2027 Budget

212 STATE SEIZURES
REVENUES

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	***$ Change from 2026 Budget***	***% Change from 2026 Budget***	**NOTES**
FINES & FORFEITURES										
212351330	State Seizure Revenue	9,342	-	118,882	1,000	2,209	1,000	-	*0%*	
TOTAL - Fines & Forfeitures		**9,342**	**-**	**118,882**	**1,000**	**2,209**	**1,000**	**-**	***0%***	
INVESTMENT INCOME										
212361100	Interest Revenue	-	-	-	-	-	-	-		
TOTAL - Investment Income		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
MISCELLANEOUS INCOME										
212381000	Use of Fund Balance	-	-	-	-	-	-	-		
TOTAL - Miscellaneous Income		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL STATE SEIZURES REVENUES	**9,342**	**-**	**118,882**	**1,000**	**2,209**	**1,000**	**-**	***0%***	

City of Villa Rica
2027 Budget

270 EASTSIDE TAD

REVENUES		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
INVESTMENT INCOME										
270361100	Interest	6,219	649,702	435,086	-	178,324	-	-		
TOTAL - Investment Income		**6,219**	**649,702**	**435,086**	**-**	**178,324**	**-**	**-**		
MISCELLANEOUS										
270381000	Use of Fund Balance	-	-	-	6,683,912	-	5,379,505	*(1,304,407)*	*-20%*	
270393200	Bond Proceeds	20,985,000	-	-	-	-	-	-		
TOTAL - Miscellaneous		**20,985,000**	**-**	**-**	**6,683,912**	**-**	**5,379,505**	**(1,304,407)**	***-20%***	
TOTAL EASTSIDE TAD		**20,991,219**	**649,702**	**435,086**	**6,683,912**	**178,324**	**5,379,505**	**(1,304,407)**	***-20%***	

City of Villa Rica
2027 Budget

275 HOTEL/MOTEL TAX FUND

REVENUES		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
TAXES										
275314100	Hotel/Motel Tax Revenue	380,813	353,149	427,240	382,281	255,990	396,552	*14,271*	*4%*	
275391140	Product Development (1.5%)	87,880	81,496	98,594	88,219	59,075	91,512	*3,293*	*4%*	
TOTAL - Taxes		**468,692**	**434,645**	**525,834**	**470,500**	**315,064**	**488,064**	**17,564**	***4%***	
INVESTMENT INCOME										
275361100	Interest Income	4,946	6,512	5,908	-	4,560	-	-		
TOTAL - Investment Income		**4,946**	**6,512**	**5,908**	**-**	**4,560**	**-**	**-**		
MISCELLANEOUS										
275381000	Use of Fund Balance	-	-	-	14,393	-	190,000	*175,607*	*1220%*	
TOTAL - Miscellaneous		**-**	**-**	**-**	**14,393**	**-**	**190,000**	**175,607**	***1220%***	
	TOTAL HOTEL/MOTEL TAX FUND	**473,638**	**441,157**	**531,741**	**484,893**	**319,624**	**678,064**	**193,171**	***40%***	

City of Villa Rica
2027 Budget

290 CEMETERY FUND

REVENUES		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
CHARGES FOR SERVICE										
290349100	Cemetery Fees - Hillcrest	1,900	700	300	300	700	-	*(300)*	*-100%*	FUND MOVED TO GENERAL FUND
290349110	Cemetery Fees - Garden of Rest	2,800	1,900	2,400	1,200	4,200	-	*(1,200)*	*-100%*	
TOTAL - Charges for Service		**4,700**	**2,600**	**2,700**	**1,500**	**4,900**	**-**	**(1,500)**	***-100%***	
INVESTMENT INCOME										
290361100	Interest Revenue	3	-	6	-	-	-	-		
TOTAL - Investment Income		**3**	**-**	**6**	**-**	**-**	**-**	**-**		
CONTRIBUTIONS AND DONATIONS										
290371015	Donations	200	-	-	-	-	-	-		
TOTAL - Contributions and Donations		**200**	**-**	**-**	**-**	**-**	**-**	**-**		
MISCELLANEOUS										
290381000	Use of Fund Balance	-	-	-	-	-	-	-		
TOTAL - Miscellaneous		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER FINANCING SOURCES										
290391100	Transfer from General Fund	10,265	25,955	17,300	29,100	24,250	-	*(29,100)*	*-100%*	
TOTAL - Miscellaneous		**10,265**	**25,955**	**17,300**	**29,100**	**24,250**	**-**	**(29,100)**	***-100%***	
	TOTAL CEMETERY FUND	**15,168**	**28,555**	**20,006**	**30,600**	**29,150**	**-**	***(30,600)***	***-100%***	

City of Villa Rica
2027 Budget

746 TECHNOLOGY FEE

REVENUES		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	**APPROVED**			
		2023 ACTUALS	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	***$ Change from 2026 Budget***	***% Change from 2026 Budget***	**NOTES**
FINES & FORFEITURES										
746351120	Technology Fee	31,195	38,224	37,205	35,600	14,724	17,400	*(18,200)*	*-51%*	
TOTAL - Fines and Forfeitures		**31,195**	**38,224**	**37,205**	**35,600**	**14,724**	**17,400**	**(18,200)**	***-51%***	
MISCELLANEOUS										
746381000	Use of Fund Balance	-	-	-	73,002	-	29,056	*(43,946)*	*-60%*	
TOTAL - Miscellaneous		**-**	**-**	**-**	**73,002**	**-**	**29,056**	**(43,946)**	***-60%***	
	TOTAL TECHNOLOGY FEE	**31,195**	**38,224**	**37,205**	**108,602**	**14,724**	**46,456**	**(62,146)**	***-57%***	

City of Villa Rica
2027 Budget

335 CAPITAL PROJECT FUND - PUBLIC ROADS

REVENUES		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	**APPROVED**			
		2023 ACTUALS	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	***$ Change from 2026 Budget***	***% Change from 2026 Budget***	**NOTES**
INTERGOVERNMENTAL										
335334111	LMIG	188,924	475,506	489,266	731,135	527,914	272,609	*(458,526)*	*-63%*	
TOTAL - Intergovernmental		**188,924**	**475,506**	**489,266**	**731,135**	**527,914**	**272,609**	**(458,526)**	***-63%***	
INVESTMENT INCOME										
335361100	Interest Revenue	-	-	-	-	-	-	-		
TOTAL - Investment Income		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
MISCELLANEOUS										
335381000	Use of Fund Balance	-	-	-	-	-	469,493	*469,493*		
TOTAL - Miscellaneous		**-**	**-**	**-**	**-**	**-**	**469,493**	**469,493**		
OTHER FINANCING SOURCES										
335391100	General Fd Operating Transfer	-	-	-	-	-	-	-		
TOTAL - Other Financing Sources		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL CAPITAL PROJECTS - ROADS	**188,924**	**475,506**	**489,266**	**731,135**	**527,914**	**742,102**	**10,967**	***1%***	

City of Villa Rica
2027 Budget

340 CAPITAL PROJECTS - GRANTS

REVENUES		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
INTERGOVERNMENTAL										
340331350	Rural Downtown Redev. Grant	-	-	-	-	-	-	-		
340331351	Northside Downtown Streetscape	-	23,597	204,647	915,756	148,075	747,843	*(167,913)*	*-18%*	
TOTAL - Intergovernmental		**-**	**23,597**	**204,647**	**915,756**	**148,075**	**747,843**	**(167,913)**	***-18%***	
MISCELLANEOUS										
340381000	Use of Fund Balance	-	-	-	174,002	-	186,961	*12,959*	*7%*	
TOTAL - Miscellaneous		**-**	**-**	**-**	**174,002**	**-**	**186,961**	**12,959**	***7%***	
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**	**204,647**	**1,089,758**	**148,075**	**934,804**	**(154,954)**	***-14%***	

City of Villa Rica
2027 Budget

350 CAPITAL PROJECTS - GENERAL FUND

REVENUES		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	**APPROVED**			
		2023 ACTUALS	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	***$ Change from 2026 Budget***	***% Change from 2026 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	590,494	2,860,469	974,158	928,406	721,541	1,336,170	*407,764*	*44%*	
350391210	Operating Transfers In - GF	-	-	-	-	-		-		
TOTAL - Other Financing Sources		**590,494**	**2,860,469**	**974,158**	**928,406**	**721,541**	**1,336,170**	**407,764**	***44%***	
TOTAL CAPITAL PROJECTS - GF		**590,494**	**2,860,469**	**974,158**	**928,406**	**721,541**	**1,336,170**	**407,764**	***44%***	

City of Villa Rica
2027 Budget

505 WATER AND SEWER FUND
REVENUES

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	***$ Change from 2026 Budget***	***% Change from 2026 Budget***	**NOTES**
CHARGES FOR SERVICES										
505344210	Water Charges	2,637,729	2,852,556	3,914,681	3,842,000	3,584,175	4,473,000	*631,000*	*16%*	Trend + 4% Growth
505344211	Water Tap Fee	364,150	522,200	810,275	846,000	548,500	645,000	*(201,000)*	*-24%*	
505344212	Misc Water Sales	34,400	44,919	42,455	46,300	27,332	34,100	*(12,200)*	*-26%*	
505344215	Water Base Fee	1,221,548	1,246,047	1,308,679	1,340,000	1,139,125	1,421,400	*81,400*	*6%*	Trend + 4% Growth
505344230	Sewage Charges	3,595,589	3,683,110	4,305,765	4,195,500	3,913,930	4,884,700	*689,200*	*16%*	Trend + 4% Growth
505344231	Sewer Tap Fees	958,550	1,097,500	2,056,330	2,256,000	1,286,750	1,720,000	*(536,000)*	*-24%*	
505344232	Developer Fees - Lift Stations	51,178	941,760	-	-	154,000	-	-		
505344235	BOD-TSS Surcharges	11,888	45,877	42,608	41,300	52,162	55,000	*13,700*	*33%*	
505344236	FOG Application Fee	-	7,250	1,885	2,500	575	2,500	-	*0%*	
505344240	Sewer Base Fee	998,319	1,019,289	1,081,814	1,110,000	937,713	1,170,000	*60,000*	*5%*	Trend + 4% Growth
505344255	Sewage Fees - Douglas Co	203,156	194,762	218,899	206,000	169,294	252,000	*46,000*	*22%*	
505344290	Late Fee	161,738	158,511	183,158	170,000	161,441	194,000	*24,000*	*14%*	
505344291	Connect Fee	25,900	30,525	33,172	34,500	31,350	37,500	*3,000*	*9%*	
505349300	Bad Check Fees	1,475	650	125	600	50	300	*(300)*	*-50%*	
TOTAL - Charges for Services		**10,265,620**	**11,844,956**	**13,999,846**	**14,090,700**	**12,006,397**	**14,889,500**	**798,800**	***6%***	
INVESTMENT INCOME										
505361100	Interest Revenue	329,712	298,237	285,599	200,000	225,930	300,000	*100,000*	*50%*	
TOTAL - Investment Income		**329,712**	**298,237**	**285,599**	**200,000**	**225,930**	**300,000**	**100,000**	***50%***	
MISCELLANEOUS										
505381000	Use of Fund Balance	-	-	-	(382,433)	-	-	*382,433*		
505383100	Insurance Reimbursements	-	-	-	-	-	-	-		
505389000	Other Miscellaneous Revenue	2,092	20,306	340	2,000	-	1,000	*(1,000)*	*-50%*	
505389999	Over/Short	-	-	-	-	-	-	-		
TOTAL - Miscellaneous		**2,092**	**20,306**	**340**	**(380,433)**	**-**	**1,000**	**381,433**	***-100%***	
OTHER FINANCING SOURCES										
505391432	Capital Contribution SPLOST	-	-	-	-	-	-	-		
505391130	Transfer from General Fund	-	-	-	-	-	-	-		
505391210	Transfer from Self-Funded	9,792	18,068	-	21,961	18,534	19,601	*(2,360)*	*-11%*	EE Bonus - Fund fr Self Ins. Fund
505392210	Sale of Assets	2,891	50,298	-	-	20,088	-	-		
TOTAL - Other Financing Sources		**12,682**	**68,366**	**-**	**21,961**	**38,622**	**19,601**	**(2,360)**	***-11%***	
	TOTAL WATER AND SEWER FUND	**10,610,106**	**12,231,864**	**14,285,785**	**13,932,228**	**12,270,949**	**15,210,101**	**1,277,873**	***9%***	

City of Villa Rica
2027 Budget

540 SOLID WASTE FUND
REVENUES

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	***$ Change from 2026 Budget***	***% Change from 2026 Budget***	**NOTES**
CHARGES FOR SERVICES										
540344110	Sanitation Collection	1,145,968	1,229,798	1,309,165	1,348,122	1,193,686	1,489,519	*141,397*	*10%*	Trend + 4% Growth
540344111	Sanitation Fees - Douglas co	93,784	92,381	96,976	99,250	73,870	101,920	*2,670*	*3%*	
540344115	Solid Waste Collection	462,016	473,380	483,333	494,000	418,180	520,624	*26,624*	*5%*	
540344120	Excess Solid Waste Collection	5,934	2,460	2,637	2,700	1,184	1,400	*(1,300)*	*-48%*	
TOTAL - Charges for Services		**1,707,702**	**1,798,019**	**1,892,112**	**1,944,072**	**1,686,920**	**2,113,463**	**169,391**	***9%***	
INVESTMENT INCOME										
540361100	Interest Revenue	10,029	15,211	19,327	15,000	14,739	19,676	*4,676*	*31%*	
TOTAL - Investment Income		**10,029**	**15,211**	**19,327**	**15,000**	**14,739**	**19,676**	**4,676**	***31%***	
MISCELLANEOUS										
540381000	Use of Fund Balance	-	-	-	15,138	-	-	*(15,138)*	*-100%*	
540383100	Insurance Reimb	-	-	-	-	-	-	-		
540389100	Miscellaneous	7,389	8,050	8,087	8,000	7,307	8,800	*800*	*10%*	
TOTAL - Miscellaneous		**7,389**	**8,050**	**8,087**	**23,138**	**7,307**	**8,800**	**(14,338)**	***-62%***	
OTHER FINANCING SOURCES										
540391130	Operating Transfer in	-	-	-	-	-	-	-		
540391432	SPLOST Contribution	-	-	-	-	-	-	-		
540391210	Transfer from Self-Funded	1,749	2,331	-	3,230	2,448	2,883	*(347)*	*-11%*	EE Bonus - Fund fr Self Ins. Fund
540392210	Sale of Assets	24,540	-	-	-	-	-	-		
TOTAL - Other Financing Sources		**26,289**	**2,331**	**-**	**3,230**	**2,448**	**2,883**	**(347)**	***-11%***	
	TOTAL SOLID WASTE FUND	**1,751,409**	**1,823,610**	**1,919,526**	**1,985,440**	**1,711,414**	**2,144,822**	**159,382**	***8%***	

City of Villa Rica
2027 Budget

560 STORMWATER
REVENUES

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
INTERGOVERNMENTAL										
560334110	GDOT Reimbursements	-	-	-	-	-	-	-		
TOTAL - Intergovernmental		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
CHARGES FOR SERVICES										
560344110	Stormwater Charges	-	-	-	-	-	-	-		
TOTAL - Charges for Services		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
MISCELLANEOUS										
560381000	Use of Fund Balance	-	-	-	92,689	-	-	*(92,689)*	*-100%*	
TOTAL - Miscellaneous		**-**	**-**	**-**	**92,689**	**-**	**-**	**(92,689)**	***-100%***	
OTHER FINANCING SOURCES										
560391110	Operating Transfer from GF	262,822	289,168	320,911	312,226	260,188	366,060	*53,834*	*17%*	
560391210	Transfer from Self-Funded	699	1,166	-	1,292	1,399	1,153	*(139)*	*-11%*	EE Bonus - Fund fr Self Ins. Fund
560391250	Transfer from Water Sewer	1,074,000	-	-	-	-	-	-		
TOTAL - Other Financing Sources		**1,337,521**	**290,334**	**320,911**	**313,518**	**261,587**	**367,213**	**53,695**	***17%***	
TOTAL STORMWATER FUND		**1,337,521**	**290,334**	**320,911**	**406,207**	**261,587**	**367,213**	**(38,994)**	***-10%***	

City of Villa Rica
2027 Budget

610 SELF FUNDED INSURANCE
REVENUES

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
INVESTMENT INCOME										
610361100	Interest Revenue	-	-	-	-	-	-	-		
TOTAL - Investment Income		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
CONTRIBUTIONS AND DONATIONS										
610371010	Employer Contributions	2,009,548	1,959,124	2,167,311	2,124,597	1,750,473	1,983,656	*(140,941)*	*-7%*	
610371020	Employee Contributions	285,543	308,960	394,949	340,013	229,752	400,353	*60,340*	*18%*	
610371030	COBRA Contributions	-	21,121	2,746	-	2,496	-	-		
TOTAL - Contributions and Donations		**2,295,091**	**2,289,205**	**2,565,006**	**2,464,610**	**1,982,721**	**2,384,009**	**(80,601)**	***-3%***	
MISCELLANEOUS										
610381000	Use of Fund Balance	-	-	-	129,827	-	118,875	*(10,952)*	*-8%*	EE Bonus - Fund fr Self Ins. Fund
610389000	Rebates	27,941	30,297	42,522	5,992	27,057	55,649	*49,657*	*829%*	
TOTAL - Miscellaneous		**27,941**	**30,297**	**42,522**	**135,819**	**27,057**	**174,524**	**38,705**	***28%***	
OTHER FINANCING SOURCES										
610391100	Transfer from General Fund	-	-	-	-	-		-		
TOTAL - Other Financing Sources		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
TOTAL GENERAL FUND REVENUES		**2,323,032**	**2,319,502**	**2,607,528**	**2,600,429**	**2,009,778**	**2,558,533**	**(41,896)**	***-2%***	

City of Villa Rica
2027 Budget

285 VR PFA DEBT SERVICE FUND

REVENUES		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 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	2,404,705	2,406,581	2,400,820	2,400,025	2,338,208	2,402,881	*2,856*	*0%*	
285393300	Refunding Bonds Issued	-	-	-	-	-	-	-		
TOTAL - Other Financing Sources		**2,404,705**	**2,406,581**	**2,400,820**	**2,400,025**	**2,338,208**	**2,402,881**	**2,856**	***0%***	
	TOTAL VR PFA DEBT SERVICE FUND	**2,404,705**	**2,406,581**	**2,400,820**	**2,400,025**	**2,338,208**	**2,402,881**	**2,856**	***0%***	

City of Villa Rica
2027 Budget

420 VR URA TAD DEBT SERVICE FUND

REVENUES		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	*$ Change from 2026 Budget*	*% Change from 2026 Budget*	NOTES
TAXES										
420311100	Real prop-current year-Carroll	-	44,981	299,347	487,528	518,169	1,000,016	*512,488*	*105%*	
420311200	Real prop-prior year-Carroll	-	-	209	-	116,274	-	-		
420319100	Property tax - Penalty & Int	-	-	-	-	11,913	-	-		
TOTAL - Taxes		**-**	**44,981**	**299,556**	**487,528**	**646,356**	**1,000,016**	**512,488**	***105%***	
INVESTMENT INCOME										
420361100	Interest Revenue	712	68,417	42,014	3,000	9,851	8,500	*5,500*	*183%*	
TOTAL - Investment Income		**712**	**68,417**	**42,014**	**3,000**	**9,851**	**8,500**	**5,500**	***183%***	
OTHER FINANCING SOURCES										
420381000	Use of Fund Balance	-	-	-	413,700	-	223,904	*(189,796)*		
420391100	Operating Transfer from General Fd	-	-	-	1,112,380	1,112,380	824,054	*(288,326)*	*-26%*	
420391260	Transfer from Eastside TAD	1,653,058	-	-	-	-	-	-		
TOTAL - Other Financing Sources		**1,653,058**	**-**	**-**	**1,526,080**	**1,112,380**	**1,047,958**	**(478,122)**	***-31%***	
	TOTAL VR URA TAD DEBT SERVICE FUND	**1,653,770**	**113,399**	**341,570**	**2,016,608**	**1,768,588**	**2,056,474**	**39,866**	***2%***	

BUDGET REQUESTS

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

SPLOST CAPITAL SUMMARIES

FY27 Budget Requests (Personnel, Operating & Capital)					
					Approved
	Budget Request	Source of Funds	REQUESTED		2027 BUDGET
GENERAL FUND					
Administration					
City Clerk	Open Records & Records Mgmt Specialist ($45K Salary + $5K Benefits + $3K Operating)	GF	52,793		52,793
	Civic Plus - Upgrade to Public Engagement Suite and DocAccess (Recurring costs $9k)	GF	10,741		10,741
	CIMS Plus Cemetery Software and online mapping (Recurring costs $5.5k)	GF	15,700		-
Information Technology	IT Support Technician ($48K Salary + $5K Benefits + $5K Operating) (1st Year - 50% Funded by Technology Fund)	GF	58,112		58,112
	ADA Transition & Compliance Plan	GF	60,000		60,000
	Courtroom AV Revamp	GF-CAP	47,500		47,500
	North Avenue Church Cameras	GF-CAP	9,965		9,965
	North Avenue AV Install - Dev. Svcs. Bldg.	GF-CAP	55,000		-
Human Resources	HR Coordinator ($45K Salary + $15K Benefits + $5K Set Up Costs)	GF	65,750		-
	Training for Middle Managers	GF	50,000		50,000
Customer Service	Customer Service Representative ($45K Salary + $5K Benefits + $3K Operating)	GF	52,793		-
Total Administration			**478,354**		**289,111**
Community Development & Bldg. Maint.					
Code Compliance	Reclass PT Code Enforcement Officer to FT ($45K Salary + $2K Benefits - Current)	GF	24,281		24,281
Building Maintenance	FT Custodian ($40K Salary + $4K Benefits + $1.5K Operating)	GF	45,760		45,760
	VPLEX Shop expansion - for extra storage and building space	GF-CAP	25,000		-
Total Community Development & Building Maintenance			**95,041**		**70,041**
Economic Development					
Economic Development	Facade Improvement Grant Funding (Annual Basis)	GF	15,000		15,000
	North Avenue Church Remodel to Community Arts Center (Quote Needed)	21CSPLOST	-		-
Total Economic Development			**15,000**		**15,000**

FY27 Budget Requests (Personnel, Operating & Capital)					
					Approved
Budget Request		Source of Funds	REQUESTED		2027 BUDGET
Public Safety					
Police	Patrol Officer ($55K - Salary + $6K - Benefits + $7K Supplies)	GF	67,858		67,858
	Patrol Officer ($55K - Salary + $6K - Benefits + $7K Supplies)	GF	67,858		67,858
	Interceptors (6) - upfitting (Radio, Cameras, Laptop, Lights, & Graphics) ($85.2K Ea)	GF-CAP	511,505		511,505
	CID Vehicle (Ford Escape or similar - upfitted for PD) -Replace 2013 w/ 170k miles	16DSPLOST	30,000		30,000
	Portable Radio (Qty 4)	16DSPLOST	14,120		14,120
	Lenco Bearcat for SRT Team (Lease to purchase $67K/yr for 7 years)	GF-CAP	372,905		-
Total Public Safety			**1,064,246**		**691,341**
Public Works					
Streets	Punkintown Road Phase I	21CSPLOST	4,209,826		4,209,826
	Punkintown Road Phase I (DSPLOST portion reduced if Grant is awarded)	22DSPLOST	2,383,048		2,383,048
	Streets - Resurfacing	LMIG	742,102		742,102
	Streets - Resurfacing	21CSPLOST	986,557		986,557
	Streets - Resurfacing	22DSPLOST	1,000,000		1,000,000
	Kubota SVL75-3 with attachments (skid cutter, stump grinder, root grapple bucket, grader, and trencher)	16DSPLOST	108,500		108,500
			-		
Grounds Maintenance	2026 T-350 12 Passenger Van (for Community Service)	GF-CAP	73,000		-
Total Public Works			**9,503,033**		**9,430,033**
Recreation					
Recreation - Admin	Shirley Marchman Park (Anderson Rd & Robbie Bishop Pkwy) - Includes $50K Norfolk Southern & Developer $30k Contributions	GF-CAP	580,000		580,000
	Shirley Marchman Park (Anderson Rd & Robbie Bishop Pkwy)	21CSPLOST	438,000		438,000
	2026 Ford Explorer (Replaces 2011 Ford Focus w/ 113K miles) Can also pull portable concession trailer.	16DSPLOST	36,851		36,851
	Portable Concession Stand Trailer and Mobile Recreation Programs	16DSPLOST	16,500		16,500
	Gold Dust Gymnastics Facility & Senior Center Expansion (Remove Field 4, Construct Gymnastics Building and Parking, Replace current gymnastics area with Senior program and Activity space)	GF-CAP	1,500,000		-
	Gold Dust Programs & Senior Pavillion (20 x 45) outside Senior Dining Room	GF-CAP	45,000		45,000
	Gold Dust - Expand parking at Tennis Courts (Approx 50 spaces)	GF-CAP	225,000		-
	VPLEX - Civic Center remodel - relocate kitchenette to break-room & add full catering kitchen	GF-CAP	49,000		-
	VPLEX - Training Center reno. (HVAC, carpet, painting, create workout space, new netting)	GF-CAP	66,000		-
	Powell Park - Demo vacant bathrooms between ball fields	GF	6,000		-
	Powell Park - Renovate (Counter tops, ceiling tile replacement, flooring, and new paint)	GF-CAP	47,000		-

FY27 Budget Requests (Personnel, Operating & Capital)					
					Approved
Budget Request			Source of Funds	REQUESTED	2027 BUDGET
Recreation - Athletics	2026 Ford F-250 SD XL (Replaces 2004 F-150 w/ 152K miles)		16DSPLOST	52,213	52,213
	Robotic Athletic Field Painter (Purchase is $57,000, Lease is $11,415/year for 6 years)		GF	11,415	11,415
	Gold Dust - Demo & Rebuild concession stand and restrooms at baseball fields		GF-CAP	150,000	-
Recreation - Senior Center	Starcraft Allstar 27-24 Passenger Wheelchair Bus		GF-CAP	142,200	142,200
Library	Children's Room Mural to celebrate 10 year anniversary		GF	12,000	12,000
	Transform Computer lab to a Maker and innovation Space (Contract Labor)		GF	9,000	9,000
	Add PT Library Assistant ($12.8k + 979 Benefits)		GF	13,779	13,779
Total Recreation				**3,399,958**	**1,356,958**
TOTAL GENERAL FUND/GENERAL CAPITAL FUND/SPLOST				**14,555,632**	**11,852,484**
HOTEL MOTEL TAX FUND					
Tourism	Green Room expansion at the Mill		H/M	10,000	10,000
	The Mill - Additional restrooms and Offices		H/M	210,000	210,000
TOTAL HOTEL MOTEL FUND				**220,000**	**220,000**
WATER & SEWER FUND					
					-
Utility Administration	Deputy Utilities Director ($95K + $10K Benefits + $3K Operational)		WS	108,168	108,168
	Ford F-150 (Vehicle for Deputy Utility Director)		WS	50,000	50,000
Total Utilities Administration				**158,168**	**158,168**
Utility Customer Service	Meters - Residential - New Construction ($320 each)		WS	112,000	112,000
	Meters - Residential - Receivers Only ($290 each)		WS	101,500	101,500
	2 -Neptune R900 Antenna Reading Capabilities (Reads Water Usage in real time)		WS	100,000	100,000
	AMI/AMR Annual Software		WS	30,000	30,000
Total Utility Customer Service				**343,500**	**343,500**
Wastewater Treatment Plant	Compressor Replacement		WS	42,000	42,000
	Belt Filter Press Refurbishment at West Plant		WS	175,000	175,000
Total Wastewater Plant				**217,000**	**217,000**

FY27 Budget Requests (Personnel, Operating & Capital)					
					Approved
Budget Request		Source of Funds	REQUESTED		2027 BUDGET
Water Treatment Plant	Water Treatment Facility Design & Permitting (New plant - replace 1963 plant) 2 Yr Pd - Carter & Sloope	WS	2,235,000		2,235,000
	Water Reservoir & Dam Assessments - Professional Services	WS	40,000		40,000
	Water Reservoir & Dam Repairs - M/R	WS	35,000		35,000
	Hwy 61 Booster Station Refurbishment (Includes a Generator)	WS	125,000		125,000
	Misc. Equipment (Motors, Drives, Pumps, etc.) Repair/Replace	WS	100,000		100,000
	Water Treatment Plant Structural Issues (From Building Maint)	WS	60,000		60,000
Total Water Treatment Plant			**2,595,000**		**2,595,000**
Collection & Distribution	Elm Circle waterline replacement (700 ft & 13 water services)	WS	215,000		215,000
	South Street Sewer Installation	WS	135,000		135,000
	Jet Trailer replacement (Allows for sewer clearing in restricted areas)	WS	91,000		91,000
	GPR Utility Locator (Equipment allows additional person to assist w locate requests - Avg of 90/week)	WS	32,000		32,000
Total Collection & Distribution			**473,000**		**473,000**
TOTAL WATER & SEWER FUND			**3,786,668**		**3,786,668**
STORMWATER FUND					
Stormwater	Boss Jet Max Jetter Model AM980-04V w/ attachments	StW	37,000		37,000
TOTAL STORMWATER FUND			**37,000**		**37,000**
SANITATION / SOLID WASTE FUND					
Sanitation/SW	Sweeper Model 435 w/ Standard Equipment - Possible Lease to own plan	SAN	250,235		-
	Sweeper Model 600 w/ Standard Equipment - Possible Lease to own plan	SAN	366,052		-
TOTAL SANITATION & SOLID WASTE FUND			**616,287**		**-**
GRAND TOTAL - BUDGET REQUESTS - ALL FUNDS			**19,215,587**		**15,896,152**

FY27 Budget Requests (Personnel, Operating & Capital)					
					Approved
	Budget Request	Source of Funds	REQUESTED		2027 BUDGET
	Total Sources		**Total**		
	General Fund Budget	GF	638,840		498,597
	General Fund Budget - Capital (350)	GF-Cap	3,899,075		1,336,170
	Stormwater Budget	StW	37,000		37,000
	Total Funding from General Fund		**4,574,915**		**1,871,767**
	Hotel / Motel Tax - Product Dev. Funds	H/M	220,000		220,000
	2015 Carroll SPLOST	15CSPLOST	-		-
	2016 Douglas SPLOST	16DSPLOST	258,184		258,184
	2021 Carroll SPLOST	21CSPLOST	5,634,383		5,634,383
	2022 Douglas SPLOST	22DSPLOST	3,383,048		3,383,048
	Capital Roads - LMIG	LMIG	742,102		742,102
	Water/Sewer Budget	WS	3,786,668		3,786,668
	Sanitation/Solid Waste Budget	SAN	616,287		-
	Total Funding from Other Funds		**14,640,672**		**14,024,385**
	GRAND TOTAL - SOURCES		**19,215,587**		**15,896,152**
			-		-

All Funds	**Requested**	**Funded**	**Unfunded**
Personnel	$ 522,602	$ 412,059	$ 110,543
Operating	389,406	359,706	29,700
Capital	18,303,579	15,124,387	3,179,192
	$ 19,215,587	$ 15,896,152	$ 3,319,435

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 - 2025	Remaining SPLOST Funds
CARROLL COUNTY 2015	**$ 8,357,571**		
Water and sewer, inc. debt		$ 888,862	
Library		1,375,999	
Public Safety		410,707	
Streets and sidewalks		3,101,789	
Recreation		2,084,872	
Administration		338,747	
Economic development		129,029	
Greenspace acquisition		-	
Total Carroll Co 2015 SPLOST	**$ 8,357,571**	**$ 8,330,005**	**$ 27,566**

CARROLL COUNTY 2015				
		2026 EXPENDITURES		
Project	Budget	Current Year (07/31/26)	Encumbered (07/31/26)	
Water and sewer, inc. debt	**$ -**	**$ -**	**$ -**	**$ -**
Streets and sidewalks	**$ 15,000**	**$ 8,850**	**$ -**	**$ 6,150**
Concrete Grinder	15,000	8,850	-	6,150
Recreation	**$ 12,566**	**$ 5,750**	**$ -**	**$ 6,816**
Recreation (undesignated)	-	-	-	-
Replacing Doors @ Gold Dust	12,566	5,750	-	6,816
Total Carroll Co 2015 SPLOST	**$ 27,566**	**$ 14,600**	**$ -**	**$ 12,966**

***After year end, all FY26 remaining balances will be rolled over to FY27 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 - 2025**	**Remaining SPLOST Funds**
Water and sewerage	$ 1,903,244	$ 1,903,244	$ -
Transportation and streets	2,765,657	2,479,199	286,458
Public Safety	1,341,247	1,158,968	182,279
Fire and EMS	844,585	327,907	516,678
Parks and recreation	1,218,663	463,286	755,377
Total Douglas Co 2016 SPLOST	**$ 8,073,396**	**$ 6,332,604**	**$ 1,740,792**

DOUGLAS COUNTY 2016					
		2026 EXPENDITURES			
Project	**Budget**	**Current Year (07/31/26)**	**Encumbered (07/31/26)**		
Transportation and streets	**$ 286,458**	**$ -**	**$ -**	**$ 286,458**	
Streets & Sidewalks - Undesignated	132,958	-	-	132,958	
30 X 40 Pole Barn at Spring Lake for Equipment Storage	20,000	-	-	20,000	
Traffic Calming	25,000	-	-	25,000	
Kubota SVL75-3 with attachments (skid cutter, stump grinder, root grapple bucket, grader, and trencher)	108,500	-	-	108,500	**FY27 Budget**
Public Safety	**$ 182,279**	**$ 14,115**	**$ 13,740**	**$ 154,424**	
Public Safety - Undesignated	110,304	-	-	110,304	
Vest Worn Portable Radios (Qty 4)	14,115	14,115	-	-	
X-Ray Machine for Court	13,740	-	13,740	-	
CID Vehicle (Ford Escape or similar - upfitted for PD)	30,000	-	-	30,000	**FY27 Budget**
Portable Radio (Qty 4)	14,120	-	-	14,120	**FY27 Budget**
Public Safety - Douglas Fire	**$ 516,678**	**$ -**	**$ -**	**$ 516,678**	
Parks and recreation	**$ 755,377**	**$ -**	**$ 7,760**	**$ 747,617**	
Recreation (undesignated)	25,877	-	-	25,877	
Conners Road Park	601,187	-	7,760	593,427	
Site Imprv PMGM - Train Depot Bridge & Viewing Platform	22,749			22,749	
2026 Ford Explorer (Replaces 2011 Ford Focus w/ 113K miles) Can also pull portable concession trailer.	36,851			36,851	**FY27 Budget**
Portable Concession Stand Trailer	16,500			16,500	**FY27 Budget**
2026 Ford F-250 SD XL (Replaces 2004 F-150 w/ 152K miles)	52,213	-	-	52,213	**FY27 Budget**
Total Douglas Co 2016 SPLOST	**$ 1,740,792**	**$ 14,115**	**$ 21,500**	**$ 1,705,177**	

***After year end, all FY26 remaining balances will be rolled over to FY27 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 - 2025**	**Remaining SPLOST Funds**
Punkintown Road	$ 4,924,790	$ 1,717,111	$ 3,207,679
Transportation and streets	5,614,179	1,730,746	3,883,433
Parks and recreation	1,450,048	268,771	1,181,277
Economic development	1,450,049	761,424	688,625
Total Carroll Co 2021 SPLOST	**$ 13,439,066**	**$ 4,478,052**	**$ 8,961,014**

CARROLL COUNTY 2021					
		2026 EXPENDITURES			
Project	**Budget**	**Current Year (07/31/26)**	**Encumbered (07/31/26)**		
Punkintown Road Arbitrage Rebate	**$ 356,290**	**$ 320,661**	**$ -**	**$ 35,629**	
Punkintown Road Phase I - Bond Proceeds	**$ 2,851,389**	**$ 814,150**	**$ 127,413**	**$ 1,909,826**	**FY27 Budget**
Transportation and streets	**$ 3,883,433**	**$ 499,888**	**$ 71,988**	**$ 3,311,557**	
Streets and Sidewalks (undesignated)	-	-	-	-	
North Ave & Elm Circle	13,987	2,716	11,271	-	
Sidewalk on West Montgomery	28,528	-	28,528	-	
VR Pkwy & Cleghorn BM&K	12,490	-	12,490	-	
Hwy 78 Pedestrian - Norfolk Southern Engineering	19,699	-	19,699	-	
Mirror Lake Blvd Left Turn Lane	463,234	463,234	-	-	
Sidewalks at Gold Dust Pickleball/Tennis/Restroom	33,938	33,938	-	-	
Traffic Calming (T. Dorsey & Eleanor Walk Speed Tables)	25,000	-	-	25,000	
Punkintown Road	2,300,000	-	-	2,300,000	**FY27 Budget**
Streets - Resurfacing	986,557	-	-	986,557	**FY27 Budget**
Parks and recreation	**$ 1,181,277**	**$ 485,373**	**$ 124,449**	**$ 571,455**	
Recreation (undesignated)	28,455	-	-	28,455	
Gold Dust - 6 New Pickleball Cts, Fencing, Lighting, Post/Net Systems, Sidewalks, Landscaping	182,760	182,760	-	-	
Gold Dust - 20x60 Pavilion	39,026	39,026	-	-	
Gold Dust - Restroom and Concession Facility	103,978	103,978	-	-	
Gold Dust - Resurface & Paint Tennis Courts	148,665	148,665	-	-	
Gold Dust - New Basketball Gym Bleachers	135,393	10,944	124,449	-	
Gold Dust - Replace the Basketball Gym Flooring	105,000	-	-	105,000	
Shirley Marchman Park	438,000	-	-	438,000	**FY27 Budget**
Economic development	**$ 688,625**	**$ -**	**$ -**	**$ 688,625**	
Site Preparation for Economic Dev. (undesignated)	688,625	-	-	688,625	
Total Carroll Co 2021 SPLOST	**$ 8,961,014**	**$ 2,120,072**	**$ 323,850**	**$ 6,517,092**	

***After year end, all FY26 remaining balances will be rolled over to FY27 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 - 2025**	**Remaining SPLOST Funds**
Transportation and streets	$ 2,999,808	$ 272,011	$ 2,727,797
Infrastructure	4,015,872	350,505	3,665,367
Public Safety	1,048,320	-	1,048,320
Total Douglas Co 2022 SPLOST	**$ 8,064,000**	**$ 622,516**	**$ 7,441,484**

DOUGLAS COUNTY 2022					
		2026 EXPENDITURES			
Project	**Budget**	**Current Year (07/31/26)**	**Encumbered (07/31/26)**		
Transportation and streets	**$ 2,733,097**	**$ -**	**$ -**	**$ 2,733,097**	
Streets and Sidewalks (undesignated)	-	-	-	-	
Punkintown Road	1,733,097	-	-	1,733,097	**FY27 Budget**
Streets - Resurfacing	1,000,000	-	-	1,000,000	**FY27 Budget**
Infrastructure	**$ 3,660,067**	**$ -**	**$ -**	**$ 3,660,067**	
Infrastructure (undesignated)	3,010,116	-	-	3,010,116	
Punkintown Road	649,951	-	-	649,951	**FY27 Budget**
Public Safety	**$ 40,320**	**$ 31,970**	**$ 6,860**	**$ 1,490**	
Public Safety (undesignated)	1,490	-	-	1,490	
CID Vehicle (Ford Escape or similar - upfitted for PD)	31,970	31,970	-	-	
X-Ray Machine for Court	6,860	-	6,860	-	
Public Safety - Douglas Fire	**$ 1,008,000**	**$ -**	**$ -**	**$ 1,008,000**	
VR Portion of Douglas Fire Capital (MAX $1,008,000)	1,008,000	-	-	1,008,000	
Total Douglas Co 2022 SPLOST	**$ 7,441,484**	**$ 31,970**	**$ 6,860**	**$ 7,402,654**	

***After year end, all FY26 remaining balances will be rolled over to FY27 to complete various SPLOST projects.**

EXPENDITURES

Departmental Expenditures
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
		2023 ACTUALS	2024 ACTUALS	2025 ACTUALS	2026 BUDGET	2026 YTD (10 months)	2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	
1110	Governing Body	413,664	407,671	406,058	519,387	368,429	988,451	469,064	*90%*	
1320	City Manager	845,689	961,309	657,743	866,407	557,007	748,836	(117,571)	*-14%*	
1330	City Clerk	116,364	281,469	281,675	394,124	308,454	398,053	3,929	*1%*	
1510	Finance	507,459	537,776	588,966	712,413	458,997	709,914	(2,499)	*0%*	
1530	Law	231,562	194,026	202,616	220,000	162,947	245,000	25,000	*11%*	
1535	Information Technology	425,061	488,247	464,526	560,211	482,888	785,239	225,028	*40%*	
1540	Human Resources	373,542	346,018	374,385	394,188	335,988	450,964	56,776	*14%*	
1590	Customer Service	530,519	570,690	620,833	621,426	519,193	696,449	75,023	*12%*	*17%*
7400	Community Development	566,983	735,452	548,095	619,015	478,529	564,084	(54,931)	*-9%*	
7220	Building Development	196,169	166,913	484,580	594,419	430,535	554,586	(39,833)	*-7%*	
7450	Code Compliance	183,720	192,409	224,968	273,348	231,992	302,915	29,567	*11%*	*-4%*
7520	Economic Develop. & Resources	75,000	75,000	75,000	185,980	21,299	367,718	181,738	*98%*	
7550	Main Street	267,697	292,639	267,056	372,494	242,784	389,121	16,627	*4%*	
7540	Tourism	102,238	90,323	86,587	89,619	74,609	92,402	2,783	*3%*	
6172	Gold Museum	430,523	474,805	521,140	546,950	359,440	524,959	(21,991)	*-4%*	*15%*
3210	Police	5,154,643	5,783,315	6,251,615	6,870,165	5,225,421	7,294,634	424,469	*6%*	
2650	Municipal Court	219,729	235,261	244,115	261,788	189,572	265,363	3,575	*1%*	
3226	Custody of Prisoners	32,567	28,953	39,117	42,000	15,853	42,000	-	*0%*	
3520	Fire Fighting	644,637	793,248	994,824	1,035,321	912,768	1,276,330	241,009	*23%*	
3910	Animal Control	73,400	75,614	97,769	112,790	103,149	119,510	6,720	*6%*	*8%*
4110	Public Works	562,939	460,103	386,252	326,156	251,317	330,726	4,570	*1%*	
4210	Roads, Streets & Bridges	832,897	1,017,027	1,426,307	1,537,000	1,131,728	1,372,208	(164,792)	*-11%*	
4900	Building Maint	528,671	627,711	728,679	742,937	576,248	816,580	73,643	*10%*	
4905	Fleet Maint	190,097	290,041	301,377	322,505	235,992	348,428	25,923	*8%*	
4910	Grounds Maint	785,886	900,423	981,021	1,078,847	743,211	1,015,450	(63,397)	*-6%*	*-3%*
6110	Parks & Recreation Admin	688,688	635,930	661,783	751,253	548,933	747,706	(3,547)	*0%*	
6120	Recreation Athletics	597,638	594,448	752,930	900,389	623,748	930,607	30,218	*3%*	
6130	Recreation Programs & Events	369,944	446,847	568,234	584,914	506,867	669,745	84,831	*15%*	
6510	Library	556,164	567,931	620,707	672,287	519,915	710,602	38,315	*6%*	
5500	Senior Center	285,136	286,778	372,220	377,668	298,458	388,392	10,724	*3%*	*5%*
4320	Stormwater	253,202	270,994	380,048	406,207	290,399	367,213	(38,994)	*-10%*	
4115	Utility Director (+1590 Capital)	450,748	411,310	510,553	738,193	1,174,645	839,637	101,444	*14%*	
4330	Wastewater Plant	3,068,963	3,316,593	3,680,739	3,691,432	3,436,472	3,899,220	207,788	*6%*	
4420	Water Treatment Plant	1,883,599	2,162,182	2,765,966	2,980,564	2,621,482	3,573,855	593,291	*20%*	
4440	Distribution & Collection	1,858,565	1,973,164	1,902,111	2,252,363	1,727,098	2,157,008	(95,355)	*-4%*	
4500	Solid Waste	1,662,952	1,626,080	1,766,492	1,920,035	1,496,910	2,068,162	148,127	*8%*	*8%*
9000	Transfer to GF Capital Proj - GF	590,494	2,860,469	974,158	928,406	721,541	1,336,170	407,764	*44%*	
9000	Transfer to Capital - Grants - GF	853,926	-	-	-	-	-	-		
9000	Transfer to URA - TAD Debt - GF	-	-	-	1,112,380	1,112,380	824,054	(288,326)	*-26%*	
9000	Transfer to Cemetery Fund - GF	10,265	25,955	17,300	29,100	24,250	-	(29,100)	*-100%*	
9000	Transfer to Water/Sewer - GF	-	-	-	-	-	-	-		
9000	Transfer to Stormwater - GF	262,822	289,168	320,911	312,226	260,188	366,060	53,834	*17%*	
9000	Transfer to Solid Waste - GF	-	-	-	-	-	-	-		
8000	Debt Service - WSF	2,458	44,601	107,783	129,500	121,971	170,000	40,500	*31%*	
9000	Operating Transfers - WSF	4,854,805	3,917,118	4,024,999	4,140,176	3,788,333	4,570,381	430,205	*10%*	
9000	Other Financing Uses - SWF	54,156	59,239	63,327	65,405	54,504	76,660	11,255	*17%*	
MAJOR FUND TOTALS		**32,596,179**	**35,515,248**	**36,745,563**	**41,291,988**	**33,746,446**	**44,395,392**	**3,103,404**	*8%*	

Departmental Expenditures
2027 Budget

	9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED		
	2023 ACTUALS	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**
SUMMARY OF EXPENDITURES BY FUND - ALL FUNDS								
Major Funds								
100 - General Fund	16,789,225	18,558,375	20,231,176	22,586,001	16,916,272	24,146,972	1,560,971	*7%*
100 - Transfer to GF Capital Project	590,494	2,860,469	974,158	928,406	721,541	1,336,170	407,764	*44%*
100 - Transfer to Capital - Grants	853,926	-	-	-	-	-	-	
101 - Transfer to URA - TAD Debt	-	-	-	1,112,380	1,112,380	824,054	(288,326)	*-26%*
100 - Transfer to Cemetery Fund	10,265	25,955	17,300	29,100	24,250	-	(29,100)	*-100%*
100 - Transfer to Water/Sewer	-	-	-	-	-	-	-	
100- Transfer to Stormwater	262,822	289,168	320,911	312,226	260,188	366,060	53,834	*17%*
100 - Transfer to Solid Waste	-	-	-	-	-	-	-	
100 - General Fund Total	**18,506,733**	**21,733,967**	**21,543,545**	**24,968,113**	**19,034,631**	**26,673,256**	**1,705,143**	*7%*
505 - Water/Sewer Fund	12,119,137	11,824,967	12,992,152	13,932,228	12,870,002	15,210,101	1,277,873	*9%*
560 - Stormwater Fund	253,202	270,994	380,048	406,207	290,399	367,213	(38,994)	*-10%*
540 - Solid Waste Fund	1,717,108	1,685,319	1,829,819	1,985,440	1,551,414	2,144,822	159,382	*8%*
Total Major Funds	32,596,179	35,515,248	36,745,563	41,291,988	33,746,446	44,395,392	3,103,404	*8%*
	-	-	-	-	-	-	-	
Other Funds								
210 - Federal Seizures Fund	-	-	-	1,000	-	1,000	-	*0%*
212 - State Seizures Fund	-	8,186	16,776	1,000	-	1,000	-	*0%*
270 - Eastside TAD	6,857,975	4,923,583	2,197,354	6,683,912	2,458,824	5,379,505	(1,304,407)	*-20%*
275 - Hotel/ Motel Tax Fund	468,934	388,491	520,374	484,893	288,545	678,064	193,171	*40%*
290 - Cemetery Fund	10,873	20,715	28,122	30,600	14,639	-	(30,600)	*-100%*
746 - Technology Fee	12,138	14,050	35,085	108,602	83,688	46,456	(62,146)	*-57%*
335 - Capital Projects - Public Roads	-	586,988	270,985	731,135	93,116	742,102	10,967	*1%*
340 - Capital Projects - Grants	1,235	69,370	837,563	1,089,758	154,954	934,804	(154,954)	*-14%*
350 - Capital Projects Fund	590,494	2,860,469	974,158	928,406	721,541	1,336,170	407,764	*44%*
610 - Self Funded Insurance	1,844,651	2,451,974	2,050,383	2,600,429	1,854,432	2,558,533	(41,896)	*-2%*
285 - VR PFA Debt Service Fund	2,404,705	2,406,581	2,400,820	2,400,025	2,029,121	2,402,881	2,856	*0%*
420 - VR URA TAD Debt Service Fund	-	718,202	969,355	2,016,608	1,966,608	2,056,474	39,866	*2%*
Total Other Funds	12,191,005	14,448,609	10,300,973	17,076,368	9,665,469	16,136,989	(939,379)	
TOTAL ALL FUNDS	**44,787,185**	**49,963,856**	**47,046,536**	**58,368,356**	**43,411,915**	**60,532,381**	**2,164,025**	***4%***

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.

$988,451
Operating Budget

90%
Change from 2026

Elected Officials

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



Notes on 2027 Budget

- M. Valentine Photographer - $4,200 ($350/mth)
- 2nd year Audit Contract with Nichols, Cauley & Associates - $37,450
- Increased travel expenses from $3,000 to $4,000
- Increased training expense from $2,500 to $3,200
- Keep Carroll Beautiful - $1,000
- Removed $20,000 Community Grant due to number of City sponsored events at the Mill
- Contingency - $100,000
- Added $427,200 to Contingency from City Manager Communications line.

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
GOVERNING BODY		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1001110511100	Regular employees	55,829	55,650	56,400	56,400	47,000	56,400	-	*0%*	
1001110512100	Group Insurance	52,111	55,033	42,949	42,521	35,433	24,277	*(18,244)*	*-43%*	
1001110512200	Social Security FICA Contrib	3,649	3,752	3,810	4,315	3,290	4,315	-	*0%*	
1001110512400	Retirement Contribution	-	-	-	-	-	-	-		
1001110512700	Worker's compensation	57	43	29	32	30	33	*1*	*3%*	
TOTAL - Personnel		**111,646**	**114,478**	**103,188**	**103,268**	**85,753**	**85,025**	**(18,243)**	***-18%***	
SERVICES										
1001110521200	Professional	22,828	4,200	4,620	43,200	3,500	4,200	*(39,000)*	*-90%*	M Valentine (Photo $350/mth)
1001110521220	Professional - Auditors	32,500	34,000	32,000	36,500	32,000	37,450	*950*	*3%*	Per Contract - No single Audit in FY26
1001110521300	Technical	15,708	15,980	14,100	19,338	11,788	19,000	*(338)*	*-2%*	Gradick Recordings
1001110522220	m/r equipment	1,876	-	-	-	-	-	-		
1001110523100	Liability Insurance	168,167	188,893	205,182	227,934	186,290	243,496	*15,562*	*7%*	
1001110523210	Phone/Internet	3,161	5,615	4,736	3,800	3,321	4,955	*1,155*	*30%*	Additional Phones added in FY26
1001110523215	postage	236	220	227	225	163	225	-	*0%*	
1001110523300	Advertising	434	447	2,823	5,500	2,096	5,500	-	*0%*	For Meetings, Ethics, Joint Committee, Transportation committee. Election Year - Non Legal Ad Req'd
1001110523400	Printing and binding	237	105	377	450	248	450	-	*0%*	
1001110523500	Travel - Mayor	3,053	2,287	1,712	3,000	1,190	4,000	*1,000*	*33%*	
1001110523501	Travel - Ward 1	113	113	-	3,000	-	4,000	*1,000*	*33%*	
1001110523502	Travel - Ward 2	2,457	260	3,244	3,000	1,712	4,000	*1,000*	*33%*	
1001110523503	Travel - Ward 3	2,343	2,625	-	3,000	-	4,000	*1,000*	*33%*	
1001110523504	Travel - Ward 4	1,524	113	-	3,000	3,296	4,000	*1,000*	*33%*	
1001110523505	Travel - Ward 5	1,137	-	-	3,000	5,618	4,000	*1,000*	*33%*	
1001110523509	Travel - Boards & Commissions	-	-	-	-	-	-	-		
1001110523600	Dues and fees	6,985	7,976	8,254	8,000	8,879	9,000	*1,000*	*13%*	GMA, Carroll and Douglas Chamber of Commerce
1001110523700	Educ and training - Mayor	320	1,670	1,195	2,500	575	3,200	*700*	*28%*	
1001110523701	Educ and training - Ward 1	-	825	-	2,500	-	3,200	*700*	*28%*	
1001110523702	Educ and training - Ward 2	1,105	1,155	2,285	2,500	3,015	3,200	*700*	*28%*	
1001110523703	Educ and training - Ward 3	1,058	1,430	-	2,500	-	3,200	*700*	*28%*	
1001110523704	Educ and training - Ward 4	630	-	-	2,500	1,810	3,200	*700*	*28%*	
1001110523705	Educ and training - Ward 5	450	-	-	2,500	1,735	3,200	*700*	*28%*	
1001110523709	Educ and training - Boards & Comm	-	-	-	-	-	-	-		
TOTAL - Services		**266,321**	**267,913**	**280,754**	**377,947**	**267,237**	**367,476**	**(10,471)**	***-3%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
GOVERNING BODY		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1001110531100	Supplies	2,382	1,572	1,538	1,558	1,446	1,550	*(8)*	*-1%*	
1001110531300	Food	1,781	2,961	1,078	3,000	1,735	3,000	-	*0%*	
1001110531600	Small Equipment	10,199	1,528	-	1,500	1,788	2,000	*500*	*33%*	
1001110531700	Uniforms	335	220	-	600	470	1,200	*600*	*100%*	$200/Person
TOTAL - Supplies		**14,697**	**6,280**	**2,616**	**6,658**	**5,439**	**7,750**	**1,092**	***16%***	
OTHER COSTS										
1001110572100	PAYMENTS TO OTHER AGENCIES	1,000	1,000	1,000	1,000	1,000	1,000	-	*0%*	Keep Carroll Beautiful
1001110573050	Community Grant	20,000	18,000	18,500	10,000	9,000	-	*(10,000)*	*-100%*	
1001110573080	Dorsey Foundation	-	-	-	-	-	-	-		
1001110579100	CONTINGENCY	-	-	-	20,514	-	527,200	*506,686*	*2470%*	Emergency items - $100K original budget; includes amended transfer from Communications line from CM dept - $427k
TOTAL - Other Costs		**21,000**	**19,000**	**19,500**	**31,514**	**10,000**	**528,200**	***496,686***	***1576%***	
	TOTAL GOVERNING BODY	**413,664**	**407,671**	**406,058**	**519,387**	**368,429**	**988,451**	**469,064**	***90%***	

416,119	**282,675**	**903,426**	***487,307***	***117.1%***	**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.

$748,836
Operating Budget

-14%
Change from 2026

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

CAPITAL
- None Requested



NOTES ON 2027 BUDGET
- Professional Services for grant writer, engineering, & other professional consultants - $108,000
- Communications Operations - $0.00
- Advertising budget used for various print, newspaper, radio - $13,500
- Food line is for all departments and includes employee luncheons, public meetings, and emergency response meals as needed - $33,000
- Decreased travel and training expenses – Training for GICH moved to Community Development

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
CITY MANAGER		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1001320511100	Regular employees	365,947	273,377	282,532	341,186	240,821	402,077	*60,891*	*18%*	
1001320511120	Vacation Pay	9,366	20,597	9,583	-	1,895		-		
1001320511130	Sick Leave Pay	6,494	141	3,779	-	5,210		-		
1001320512100	Group Insurance	52,112	55,033	43,091	34,803	29,001	16,319	*(18,484)*	*-53%*	
1001320512200	Social Security FICA Contrib	28,623	22,313	22,288	26,009	16,465	30,682	*4,673*	*18%*	
1001320512400	Retirement Contribution	22,757	21,517	21,217	19,168	15,971	22,440	*3,272*	*17%*	
1001320512500	50% Match for 457 Contrib	11,067	5,450	3,512	10,200	6,249	9,882	*(318)*	*-3%*	
1001320512700	Worker's compensation	383	296	159	195	182	237	*42*	*22%*	
1001320512910	Car Allowance	-	-	-	-	-	-	-		
TOTAL - Personnel		**496,750**	**398,724**	**386,160**	**431,561**	**315,794**	**481,637**	**50,076**	***12%***	
SERVICES										
1001320521200	Professional	224,274	418,057	101,904	108,465	62,864	108,000	*(465)*	*0%*	Grant Writer; Falcon Engineering; Consultants
1001320521205	Communications Public Relation	-	-	-	155,300	84,100	-	*(155,300)*	*-100%*	Proposed $427,200 Communications Operations - Moved to Contingency per Amendment
1001320521300	Technical	4,505	18,382	40,400	5,000	1,138	2,500	*(2,500)*	*-50%*	Website Hosting - Moved to IT; MailChimp ($900); Security Solutions
1001320522100	Cleaning Service	-	-	-	-	-	-	-		
1001320522210	m/r buildings	17,336	31,881	23,182	35,000	25,703	35,000	-	*0%*	
1001320522220	m/r equipment	1,400	-	950	1,000	-	1,000	-	*0%*	
1001320522230	m/r vehicles	207	523	-	800	-	800	-	*0%*	
1001320522240	M/R GROUNDS	1,811	1,326	199	5,700	4,031	2,000	*(3,700)*	*-65%*	
1001320522320	Rental of equipment and veh	-	-	-	-	-	-	-		
1001320523100	Liability Insurance	525	591	641	719	582	769	*50*	*7%*	
1001320523210	Phone/Internet	3,590	8,703	8,377	11,880	8,102	11,880	-	*0%*	
1001320523215	postage	252	284	300	300	150	300	-	*0%*	
1001320523300	Advertising	6,905	250	8,863	13,500	9,942	13,500	-	*0%*	Various print, newspaper, radio advertising. Includes some event advertising.
1001320523400	Printing and binding	3,613	2,315	3,558	3,000	2,348	3,000	-	*0%*	Based on Trend
1001320523500	Travel	6,856	5,165	7,341	11,600	1,684	6,000	*(5,600)*	*-48%*	Travel for 2 staff (6k); GICH training moved to Comm Dev.
1001320523600	Dues and fees	3,951	995	656	3,000	229	3,000	-	*0%*	Dues for CM & DCM; Chamber Dues; Newspaper subscriptions
1001320523700	Education and training	5,165	975	1,175	10,000	4,249	7,500	*(2,500)*	*-25%*	Removed training for Department heads
1001320523850	Contract labor	-	-	-	-	-	-	-		
1001320523910	Drug Testing & Physicals	100	105	155	150	-	150	-	*0%*	
1001320523930	Document Shredding	87	98	132	132	84	-	*(132)*	*-100%*	No longer allocating
TOTAL - Services		**280,578**	**489,652**	**197,833**	**365,546**	**205,205**	**195,399**	**(170,147)**	***-47%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
CITY MANAGER		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1001320531100	Supplies	6,208	2,825	1,828	5,000	2,677	5,000	-	*0%*	
1001320531210	Water/Sewerage	989	3,890	4,165	2,700	1,367	2,700	-	*0%*	
1001320531220	Natural Gas	2,996	6,122	6,571	2,700	4,625	2,700	-	*0%*	
1001320531230	Electricity	11,245	40,117	37,562	22,000	14,256	22,000	-	*0%*	
1001320531270	Gasoline/diesel	703	508	42	1,000	-	1,000	-	*0%*	
1001320531300	Food	19,681	15,581	21,020	33,000	12,629	33,000	-	*0%*	Employee luncheons, Public Input Meetings, other meetings
1001320531400	Books and periodicals	-	-	-	-	-	-	-		
1001320531600	Small Equipment	16,539	3,890	2,562	2,500	453	5,000	*2,500*	*100%*	
1001320531700	UNIFORMS	-	-	-	400	-	400	-	*0%*	
1001320531710	Operating Supplies	-	-	-	-	-	-	-		
TOTAL - Supplies		**58,362**	**72,933**	**73,750**	**69,300**	**36,008**	**71,800**	**2,500**	***4%***	
INTERFUND										
1001320552200	Liability Claims / Self-Pay	10,000	-	-	-	-	-	-		
TOTAL - Interfund		**10,000**	-	-	-	-	-	-		
TOTAL CITY MANAGER		**845,689**	**961,309**	**657,743**	**866,407**	**557,007**	**748,836**	**(117,571)**	***-14%***	
		434,846	**241,213**				**267,199**	***(167,647)***	***-38.6%***	**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.

$398,053
Operating Budget

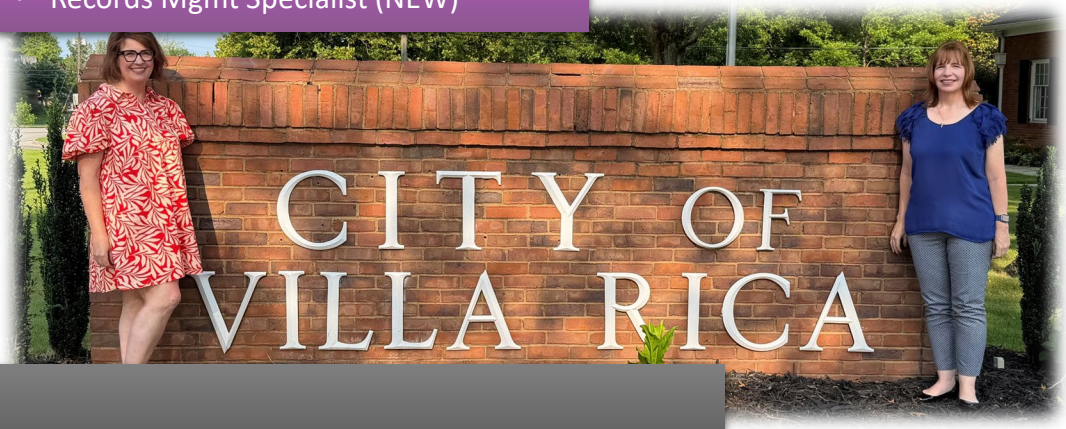
1%
Change from 2026

EMPLOYEES: *3 FTEs*

- City Clerk
- Deputy City Clerk
- Records Mgmt Specialist (NEW)

CAPITAL

- None



NOTES ON 2027 BUDGET

- Added 1 Employee – Open Records & Records Management Specialist - $49,793
- Decrease in Technical due to 1-time scanning expense in prior year. Technical is for document handling, open records software, scanning, and agenda/meeting software.
- Cemetery Fund is being dissolved, Cemetery Software expense included in City Clerk budget.
- Technical includes funding for Civic Plus upgrade – Public engagement Suite and DocAccess - $10,740 and recurring costs of $9,000 annually
- FY27 does not include funding for election, decreases by $44,665

Departmental Budget Requests
2027 Budget

CITY CLERK		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
PERSONNEL										
1001330511100	Regular employees	46,452	70,506	145,458	159,790	131,319	217,042	*57,252*	*36%*	Open Records & Records Mgmt Specialist
1001330511120	Vacation Pay	566	1,431	6,904	-	5,022		-		
1001330511130	Sick Leave Pay	657	1,824	2,121	-	2,714		-		
1001330511300	Overtime	89	1,158	-	-	-	-	-		
1001330512100	Group Insurance	19,542	13,758	14,316	15,867	13,222	14,261	*(1,606)*	*-10%*	
1001330512200	Social Security FICA Contrib	3,493	5,566	11,488	12,132	10,420	16,528	*4,396*	*36%*	
1001330512400	Retirement Contribution	5,013	5,713	8,043	8,941	7,450	9,570	*629*	*7%*	
1001330512500	50% Match for 457 Contrib	922	2,153	4,623	4,758	4,133	6,481	*1,723*	*36%*	
1001330512700	Worker's compensation	85	78	80	91	85	101	*10*	*11%*	
TOTAL - Personnel		**76,819**	**102,188**	**193,034**	**201,579**	**174,365**	**263,983**	**62,404**	***31%***	
SERVICES										
1001330521200	Professional	-	-	-	-	-	-	-		
1001330521300	Technical	11,184	97,395	69,783	128,964	87,763	112,741	*(16,223)*	*-13%*	Laserfiche - $64K, Municode - $4K, Civic Plus - $15K, Just FOIA - $14K; Cemetery Software $2k + Civic Plus Upgrade Public Engagement Suite & DocAccess
1001330523100	Liability Insurance	122	137	148	166	134	179	*13*	*8%*	
1001330523210	Phone/Internet	2,103	2,097	2,423	2,600	1,656	2,400	*(200)*	*-8%*	
1001330523215	postage	62	22	18	100	-	100	-	*0%*	
1001330523300	Advertising	54	42	-	-	-	-	-		
1001330523400	Printing and binding	713	-	23	300	257	300	-	*0%*	
1001330523500	Travel	5,017	4,504	4,064	4,400	2,923	5,000	*600*	*14%*	
1001330523600	Dues and fees	762	806	695	860	263	850	*(10)*	*-1%*	GA Clerks Assoc. + International Assoc
1001330523700	Education and training	2,825	2,586	2,420	4,040	2,540	6,100	*2,060*	*51%*	Tuition Reimbursement
1001330523850	Contract labor	-	63,409	-	44,665	36,229	-	*(44,665)*	*-100%*	No Municipal Election
1001330523910	Drug Testing & Physicals	-	-	-	-	-	-	-		
1001330523930	Document Shredding	32	49	132	50	84	-	*(50)*	*-100%*	No longer allocating
TOTAL - Services		**22,875**	**171,046**	**79,704**	**186,145**	**131,848**	**127,670**	**(58,475)**	***-31%***	
SUPPLIES										
1001330531100	Supplies	13,561	6,080	6,299	5,400	2,125	5,400	-	*0%*	
1001330531220	Natural Gas	-	-	-	-	-	-	-		
1001330531230	Electricity	-	-	-	-	-	-	-		
1001330531400	Books and Periodicals	1,541	1,590	-	-	-	-	-		
1001330531600	Small Equipment	1,568	565	2,638	1,000	116	1,000	-	*0%*	
TOTAL - Supplies		**16,670**	**8,234**	**8,937**	**6,400**	**2,240**	**6,400**	**-**	***0%***	
	TOTAL CITY CLERK	**116,364**	**281,469**	**281,675**	**394,124**	**308,454**	**398,053**	**3,929**	***1%***	
					192,545	**134,089**	**134,070**	***(58,475)***	***-30.4%***	**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.

$709,914
Operating Budget

0%
Change from 2026

EMPLOYEES: 6 *FTEs*

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

CAPITAL

- None



NOTES ON 2027 BUDGET

- Small decrease in Printing and Binding – moving toward electronic copies of budget
- Decreased postage due to Accelerated pay process change
- Increase in Document Shredding. Finance will now pay for all of City Hall – no longer allocating to departments
- Tax Commissioners are largest expense for department - $65,000

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
FINANCE		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1001510511100	Regular employees	301,550	326,096	359,149	470,501	266,563	459,302	*(11,199)*	*-2%*	
1001510511120	Vacation Pay	11,963	11,216	7,602	-	9,656		-		
1001510511130	Sick Leave Pay	7,480	9,080	10,147	-	7,059		-		
1001510511300	Overtime	220	369	587	500	469	500	-	*0%*	
1001510512100	Group Insurance	39,084	35,572	57,124	57,260	47,715	71,807	*14,547*	*25%*	
1001510512200	Social Security FICA Contrib	23,564	25,480	27,708	35,718	20,596	34,907	*(811)*	*-2%*	
1001510512400	Retirement Contribution	16,571	15,767	19,174	23,441	19,531	22,293	*(1,148)*	*-5%*	
1001510512500	50% Match for 457 Contrib	7,714	8,207	8,527	11,289	7,269	11,003	*(286)*	*-3%*	
1001510512700	Worker's compensation	316	246	214	268	251	269	*1*	*0%*	
TOTAL - Personnel		**408,462**	**432,034**	**490,231**	**598,977**	**379,108**	**600,081**	**1,104**	***0%***	
SERVICES										
1001510521200	Professional	6,867	-	-	-	-	-	-		
1001510521211	Douglas Co Tax Commissioner	-	-	-	-	-	-	-		
1001510521212	Carroll Co Tax Commissioner	-	-	-	-	-	-	-		
1001510521220	Professional - Auditors	-	-	-	-	-	-	-		
1001510521300	Technical	-	-	-	-	-	-	-		
1001510522330	Other Rentals	-	-	-	-	-	-	-		
1001510523100	Liability Insurance	757	852	924	1,036	838	1,108	*72*	*7%*	
1001510523210	Phone/Internet	7,522	7,642	5,633	6,200	2,768	4,000	*(2,200)*	*-35%*	CM is paying for Vonage phones @ City Hall.
1001510523215	postage	2,172	5,085	3,821	5,000	2,956	3,500	*(1,500)*	*-30%*	Mailing less due to Accelerated Pay
1001510523300	Advertising	3,780	5,940	8,874	7,000	1,368	7,000	-	*0%*	Combining millage & budget ads, Finance Committee
1001510523400	Printing and binding	5,639	2,861	2,809	3,500	2,192	3,000	*(500)*	*-14%*	Moving away from printing bound budget books. Electronically available.
1001510523500	Travel	170	1,060	128	5,125	-	5,125	-	*0%*	GGFOA Conference, Caselle training
1001510523600	Dues and fees	1,244	1,482	1,786	2,000	1,128	1,800	*(200)*	*-10%*	
1001510523700	Education and training	600	2,239	2,001	5,600	560	5,600	-	*0%*	GGFOA, Purchasing, Caselle, CE
1001510523910	Drug Testing & Physicals	238	280	105	200	-	200	-	*0%*	
1001510523930	Document Shredding	108	453	396	500	253	2,000	*1,500*	*300%*	No longer allocating to multi depts
1001510523970	BANK/CC FEES & ANALYSIS CHGES	-	-	-	-	-	-	-		
1001510523980	Late Tax Deposits	-	-	-	-	-	-	-		
TOTAL - Services		**29,097**	**27,894**	**26,477**	**36,161**	**12,063**	**33,333**	**(2,828)**	***-8%***	

Departmental Budget Requests
2027 Budget

FINANCE		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
SUPPLIES										
1001510531100	Supplies	6,826	6,671	5,973	7,775	4,976	7,000	*(775)*	*-10%*	
1001510531220	Natural Gas	-	-	-	-	-	-	-		
1001510531230	Electricity	-	-	-	-	-	-	-		
1001510531300	Food	75	479	-	-	-	-	-		
1001510531400	Books and periodicals	-	-	-	-	-	-	-		
1001510531600	Small Equipment	8,702	9,996	4,445	4,500	-	4,500	-	*0%*	
1001510531700	Uniforms	-	-	-	-	-	-	-		
TOTAL - Supplies		**15,603**	**17,146**	**10,418**	**12,275**	**4,976**	**11,500**	**(775)**	***-6%***	
INTERFUND										
1001510552200	Liability Claims / Self-Pay	-	-	-	-	-				
TOTAL - Interfund		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER COSTS										
1001510571005	Tax Commissioner	54,298	60,702	61,840	65,000	62,850	65,000	-	*0%*	
1001510574000	Bad Debt - Property Taxes	-	-	-	-	-	-	-		
TOTAL - Other Costs		**54,298**	**60,702**	**61,840**	**65,000**	**62,850**	**65,000**	**-**	***0%***	
TOTAL FINANCE		**507,459**	**537,776**	**588,966**	**712,413**	**458,997**	**709,914**	**(2,499)**	***0%***	
					113,436	**79,889**	**109,833**	***(3,603)***	***-3.2%***	**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.

$245,000
Operating Budget

11%
Change from 2026

Notes on 2027 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).
- Monies included in the budget for Charter review and updates

Employees

- None

Capital

- None



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
LEGAL		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SERVICES										
1001530521230	Attorney Fees	231,562	194,026	202,616	220,000	162,947	245,000	*25,000*	*11%*	
TOTAL - Services		**231,562**	**194,026**	**202,616**	**220,000**	**162,947**	**245,000**	**25,000**	***11%***	
	TOTAL LEGAL	**231,562**	**194,026**	**202,616**	**220,000**	**162,947**	**245,000**	**25,000**	***11%***	

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.

$785,239
Operating Budget

40%
Change from 2026

EMPLOYEES: *3 FTEs*

- IT Director
- IT Manager
- IT Support Technician (NEW)

CAPITAL

- Courtroom Audio Visual Revamp - $47,500 – GF
- North Avenue Church Cameras - $9,965 - GF

NOTES ON 2027 BUDGET

- Added 1 Employee - $53,112
- Included $60,000 in professional services for ADA transition & compliance plan
- Technical Increase for additional licenses, security software - $75,000
- Offsite Storage Increase due to an additional Storage cage addition - $10,500
- Additional money included in Small Equipment for new employee - $5,000



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
INFORMATION TECHNOLOGY		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1001535511100	Regular employees	143,637	164,797	159,972	173,983	142,469	235,612	*61,629*	*35%*	IT Support Technician
1001535511120	Vacation Pay	4,631	5,898	6,550	-	6,136		-		
1001535511130	Sick Leave Pay	999	4,988	5,436	-	3,279		-		
1001535511300	Overtime	581	1,735	25	-	-	-	-		
1001535512100	Group Insurance	19,542	27,516	28,633	31,062	25,884	35,290	*4,228*	*14%*	
1001535512200	Social Security FICA Contrib	10,991	13,013	12,537	13,218	11,258	17,948	*4,730*	*36%*	
1001535512400	Retirement Contribution	6,490	7,683	8,763	9,742	8,117	10,441	*699*	*7%*	
1001535512500	50% Match for 457 Contrib	3,752	5,036	4,452	4,159	3,751	6,270	*2,111*	*51%*	
1001535512700	WORKER'S COMPENSATION	110	106	87	99	93	110	*11*	*11%*	
TOTAL - Personnel		**190,732**	**230,773**	**226,454**	**232,263**	**200,987**	**305,671**	**73,408**	***32%***	
SERVICES										
1001535521200	Professional	-	-	-	-	-	60,000	*60,000*		ADA Transition & Compliance Plan
1001535521300	Technical	167,723	196,619	173,563	250,000	216,564	325,000	*75,000*	*30%*	Additional licenses, security software
1001535521310	CASELLE	23,292	21,585	24,975	27,500	26,656	27,500	-	*0%*	
1001535521320	OFF-SITE SERVER	5,400	5,400	6,600	6,000	13,500	16,500	*10,500*	*175%*	Additional storage cage
1001535522230	m/r vehicles	346	81	143	500	-	1,200	*700*	*140%*	IT Van Maintenance
1001535522320	Rental of equipment and veh	-	-	-	-	-	-	-		
1001535523100	Liability Insurance	354	398	431	483	391	518	*35*	*7%*	
1001535523210	Phone/Internet	2,627	3,014	2,072	2,000	1,069	1,500	*(500)*	*-25%*	Savings with AT&T
1001535523240	WEBSITE PROVIDER	6,765	7,585	6,950	7,500	8,100	8,100	*600*	*8%*	Year 4 - ReVize
1001535523400	Printing and binding	-	-	-	-	-	-	-		
1001535523500	Travel	2,329	5,113	3,701	5,500	2,111	5,500	-	*0%*	
1001535523600	Dues and fees	98	132	138	140	138	150	*10*	*7%*	
1001535523700	Education and training	2,600	5,910	4,510	4,500	520	4,500	-	*0%*	
1001535523910	Drug Testing	105	-	-	-	-	100	*100*		
TOTAL - Services		**211,639**	**245,837**	**223,083**	**304,123**	**269,049**	**450,568**	**146,445**	***48%***	
SUPPLIES										
1001535531100	Supplies	1,226	2,335	2,618	2,700	2,316	2,000	*(700)*	*-26%*	
1001535531220	Natural Gas	-	-	-	-	-	-	-		
1001535531230	Electricity	-	-	-	-	-	-	-		
1001535531270	Gasoline/diesel	260	702	1,137	1,600	868	1,600	-	*0%*	IT Van is being utilized more often
1001535531600	Small Equipment	20,880	8,600	11,050	19,169	9,313	25,000	*5,831*	*30%*	Inventory of monitors, scanners, computers + $5k for new IT Specialist
1001535531700	Uniforms	325	-	184	356	355	400	*44*	*12%*	
1001535531710	Operating Supplies	-	-	-	-	-	-	-		
TOTAL - Supplies		**22,690**	**11,637**	**14,989**	**23,825**	**12,852**	**29,000**	**5,175**	***22%***	
	TOTAL INFORMATION TECHNOLOGY	**425,061**	**488,247**	**464,526**	**560,211**	**482,888**	**785,239**	**225,028**	***40%***	
					327,948	**281,900**	**479,568**	***151,620***	***46.2%***	**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.

$450,964
Operating Budget

14%
Change from 2026

EMPLOYEES: *2 FTEs*

- Human Resources Director
- Human Resources Manager

CAPITAL

- None



NOTES ON 2027 BUDGET

- Professional Services for Administration fees on FSA/HSA accounts, Employment Legal Advice if needed
- Increase in Payroll processing fees – using more functionality in PayCom (employee reviews) - $6,400
- Education and Training Budget includes Manager training - $50,000

Departmental Budget Requests
2027 Budget

HUMAN RESOURCES		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
PERSONNEL										
1001540511100	Regular employees	142,981	150,144	176,111	190,595	149,994	199,981	*9,386*	*5%*	
1001540511120	Vacation Pay	5,290	5,503	7,291	-	7,284		-		
1001540511130	Sick Leave Pay	5,778	5,945	2,831	-	4,173		-		
1001540512100	Group Insurance	26,056	27,516	14,316	15,972	13,309	14,355	*(1,617)*	*-10%*	
1001540512200	Social Security FICA Contrib	11,493	12,115	14,005	14,489	12,709	15,222	*733*	*5%*	
1001540512400	Retirement Contribution	9,140	9,419	9,498	10,678	8,897	11,133	*455*	*4%*	
1001540512500	50% Match for 457 Contrib	3,462	1,309	594	4,574	128	4,806	*232*	*5%*	
1001540512700	WORKER'S COMPENSATION	154	130	95	109	102	117	*8*	*7%*	
TOTAL - Personnel		**204,355**	**212,080**	**224,740**	**236,417**	**196,596**	**245,614**	**9,197**	***4%***	
SERVICES										
1001540521200	Professional	37,832	3,501	12,221	10,000	3,934	10,000	-	*0%*	FSA Admin Fees; COBRA Admin Fees and Employment Legal Advice if needed
1001540521230	Payroll Processing	96,498	98,785	115,135	117,600	103,313	124,000	*6,400*	*5%*	Adding Employee Reviews
1001540521300	Technical	-	-	-	-	-	-	-		
1001540523100	Liability Insurance	101	115	124	139	112	150	*11*	*8%*	
1001540523210	Phone/Internet	2,817	2,711	2,669	3,000	1,374	2,000	*(1,000)*	*-33%*	
1001540523215	postage	119	123	174	200	141	200	-	*0%*	
1001540523300	Advertising	812	250	823	1,200	774	1,000	*(200)*	*-17%*	Employment Advertising (Indeed)
1001540523400	Printing and binding	601	285	920	1,000	110	1,000	-	*0%*	
1001540523500	Travel	4,480	3,847	3,495	5,000	2,421	5,000	-	*0%*	Continuing Education & Conferences
1001540523600	Dues and fees	719	1,106	1,005	1,500	720	1,000	*(500)*	*-33%*	
1001540523700	Education and training	20,206	11,234	8,084	12,000	23,910	55,000	*43,000*	*358%*	Leadership training for Dept Heads in FY26; Training for Managers in FY27 $50k
1001540523910	Drug Testing & Physicals	-	105	-	100	-	100	-	*0%*	
1001540523930	Document Shredding	43	56	132	132	84	-	*(132)*	*-100%*	No longer allocating
TOTAL - Services		**164,228**	**122,118**	**144,781**	**151,871**	**136,894**	**199,450**	**47,579**	***31%***	
SUPPLIES										
1001540531100	Supplies	1,216	2,161	1,561	1,500	1,203	1,500	-	*0%*	Office supplies
1001540531220	Natural Gas	-	-	-	-	-	-	-		
1001540531230	Electricity	-	-	-	-	-	-	-		
1001540531300	Food	1,913	1,496	474	2,000	965	2,000	-	*0%*	Snacks/Lunches for training classes
1001540531600	Small Equipment	746	8,098	536	1,000	-	1,000	-	*0%*	
1001540531700	UNIFORMS	-	63	99	202	-	200	*(2)*	*-1%*	Logo shirts to wear to recruiting events
1001540531710	Operating Supplies	1,083	-	2,193	1,198	331	1,200	*2*	*0%*	
TOTAL - Supplies		**4,959**	**11,819**	**4,863**	**5,900**	**2,499**	**5,900**	**-**	***0%***	

Departmental Budget Requests
2027 Budget

HUMAN RESOURCES		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
INTERFUND										
1001540552200	Liability Claims / Self-Pay	-	-	-	-	-	-			
TOTAL - Interfund		-	-	-	-	-	-	-		
TOTAL HUMAN RESOURCES		**373,542**	**346,018**	**374,385**	**394,188**	**335,988**	**450,964**	**56,776**	***14%***	
					157,771	**139,392**	**205,350**	***47,579***	***30.2%***	**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.

$696,449
Operating Budget

12%
Change from 2026

EMPLOYEES: *5 FTEs*

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

CAPITAL

- Capital is included under Utility Administration
  - Residential Meters (Warranty & New) - $213,500
  - 2 Additional Antennas for real time reading - $100,000

NOTES ON 2027 BUDGET

- Postage Increase for mailing utility bills – Additional $5,910
- Additional Education & Training Funds
- Credit card processing fees and the online payment software expenses – Currently exploring solutions - Additional $54,000



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
CUSTOMER SERVICE		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1001590511100	Regular employees	199,176	206,931	221,140	246,772	193,462	264,683	*17,911*	*7%*	
1001590511120	Vacation Pay	15,274	9,071	9,800	-	11,426		-		
1001590511130	Sick Leave Pay	5,269	9,145	7,399	-	3,355		-		
1001590511300	Overtime	1,049	1,728	2,361	1,700	2,534	2,500	*800*	*47%*	Based on trend
1001590512100	Group Insurance	65,139	55,033	71,582	59,834	49,860	53,182	*(6,652)*	*-11%*	
1001590512200	Social Security FICA Contrib	16,023	16,277	16,969	18,649	14,942	20,057	*1,408*	*8%*	
1001590512400	Retirement Contribution	12,929	12,221	12,544	13,744	11,452	14,669	*925*	*7%*	
1001590512500	50% Match for 457 Contrib	3,720	4,847	5,900	5,922	4,489	6,161	*239*	*4%*	
1001590512600	Unemployment Insurance	566	-	-	-	-	-	-		
1001590512700	WORKER'S COMPENSATION	1,706	1,330	1,177	1,287	1,204	1,299	*12*	*1%*	
TOTAL - Personnel		**320,851**	**316,582**	**348,871**	**347,908**	**292,723**	**362,551**	**14,643**	***4%***	
SERVICES										
1001590521200	Professional	10,304	-	-	-	-	-	-		
1001590521300	Technical	17,555	44,216	18,863	25,000	13,158	25,000	-	*0%*	Robo Calls, Datamatx Invoice processing, Neptune Annual Software - 10K
1001590522210	m/r buildings	666	2,534	612	2,200	363	2,200	-	*0%*	
1001590522220	m/r equipment	850	-	-	1,000	-	1,000	-	*0%*	
1001590522230	m/r vehicles	790	4,360	1,826	4,000	752	3,000	*(1,000)*	*-25%*	Replaced older Vehicle
1001590522310	Rental of land & buildings	1	1	1	1	1	1	-	*0%*	
1001590523100	Liability Insurance	1,263	1,420	1,540	1,727	1,397	1,847	*120*	*7%*	
1001590523210	Phone/Internet	4,128	3,243	3,113	2,300	2,055	2,800	*500*	*22%*	
1001590523215	postage	39,888	40,619	45,028	45,690	37,442	51,600	*5,910*	*13%*	
1001590523400	Printing and binding	1,427	1,805	1,495	2,500	1,328	2,000	*(500)*	*-20%*	
1001590523500	Travel	-	-	-	50	-	50	-	*0%*	
1001590523600	Dues and fees	43	43	46	50	98	100	*50*	*100%*	
1001590523700	Education and training	427	389	-	1,200	1,315	3,600	*2,400*	*200%*	2 participating in Tuition Reimb
1001590523850	Contract labor	-	-	-	-	-	-	-		
1001590523910	Drug Testing & Physicals	-	35	145	100	105	100	-	*0%*	
1001590523930	Document Shredding	265	278	299	300	244	500	*200*	*67%*	New company - price increase
1001590523970	BANK/CC FEES & ANALYSIS CHGES	111,078	131,350	186,706	160,000	155,147	214,000	*54,000*	*34%*	Based on Trend
TOTAL - Services		**188,684**	**230,294**	**259,674**	**246,118**	**213,405**	**307,798**	**61,680**	***25%***	

Departmental Budget Requests
2027 Budget

CUSTOMER SERVICE		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
SUPPLIES										
1001590531100	Supplies	1,688	2,395	1,179	5,000	997	3,000	*(2,000)*	*-40%*	
1001590531210	Water/Sewerage	446	886	444	700	366	600	*(100)*	*-14%*	
1001590531220	Natural Gas	-	-	-	-	-	-	-		
1001590531230	Electricity	3,750	4,844	4,533	5,200	3,196	4,500	*(700)*	*-13%*	CS was paying for street lights. Moved to streets.
1001590531270	Gasoline/diesel	5,801	5,280	4,497	6,300	4,019	5,300	*(1,000)*	*-16%*	
1001590531300	Food	118	-	-	-	-	-	-		
1001590531600	Small Equipment	6,842	6,871	-	5,000	2,764	8,000	*3,000*	*60%*	Customer Service Rep.
1001590531700	Uniforms	528	1,166	785	1,600	63	1,600	-	*0%*	
1001590531710	Operating Supplies	972	1,649	613	2,100	1,310	2,100	-	*0%*	
TOTAL - Supplies		**20,145**	**23,090**	**12,051**	**25,900**	**12,715**	**25,100**	**(800)**	***-3%***	
OTHER COSTS										
1001590573100	Toilet Rebate Program	-	-	-	-	-	-	-		
1001590573980	Collection Agency Fees	838	725	237	1,500	350	1,000	*(500)*	*-33%*	
1001590574000	Bad Debt	-	-	-	-	-	-	-		
TOTAL - Other Costs		**838**	**725**	**237**	**1,500**	**350**	**1,000**	**(500)**	***-33%***	
TOTAL CUSTOMER SERVICE		**530,519**	**570,690**	**620,833**	**621,426**	**519,193**	**696,449**	**75,023**	***12%***	
					273,518	**226,470**	**333,898**	**60,380**	***22.1%***	**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.

$564,084
Operating Budget

-9%
Change from 2026

EMPLOYEES: *3 FTEs*

- Community & Economic Development Director (50%)
- Community & Economic Development Coordinator (50%)
- Planner I
- Licensing Specialist

CAPITAL

- None

NOTES ON 2027 BUDGET

- Engineer is budgeted under Professional Services. Position was removed from Employee Count - $155,000
- Shared GIS database management with Utilities (25%)
- Many line items were reduced due to addition of Economic Development department
- Added travel & training monies for GICH members
- Credit card processing and transaction fees –for permitting, licensure, and occupational/excise taxes - $37,000



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
COMMUNITY DEVELOPMENT		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1007400511100	Regular employees	281,926	329,192	139,957	206,120	128,946	231,399	*25,279*	*12%*	
1007400511120	Vacation Pay	9,576	9,303	9,429	-	4,453		-		
1007400511130	Sick Leave Pay	12,660	10,189	5,006	-	2,589		-		
1007400511300	Overtime	1,149	1,735	68	1,000	-	500	*(500)*	*-50%*	
1007400512100	Group Insurance	78,167	82,549	76,582	32,346	26,954	38,233	*5,887*	*18%*	
1007400512200	Social Security FICA Contrib	22,454	26,209	11,081	32,653	10,157	17,587	*(15,066)*	*-46%*	
1007400512400	Retirement Contribution	22,999	23,911	20,768	19,258	19,512	12,863	*(6,395)*	*-33%*	
1007400512500	50% Match for 457 Contrib	1,375	2,930	1,557	6,348	497	3,258	*(3,090)*	*-49%*	
1007400512700	Worker's compensation	3,851	2,891	3,315	3,768	3,525	136	*(3,632)*	*-96%*	
TOTAL - Personnel		**434,155**	**488,909**	**267,762**	**301,493**	**196,632**	**303,976**	**2,483**	***1%***	
SERVICES										
1007400521200	Professional	43,631	141,227	211,860	235,000	221,000	160,000	*(75,000)*	*-32%*	Engineer Consultant ($155k); Misc. Prof. Svcs $5k
1007400521201	Comp Plan Rev - Prof Srvs	-	-	-	-	-	-	-		
1007400521300	Technical	29,810	28,749	8,075	14,000	4,766	13,000	*(1,000)*	*-7%*	Map Printer, 25% portion of GIS
1007400522210	m/r buildings	8,749	8,664	5,695	6,500	1,319	5,000	*(1,500)*	*-23%*	Shared Building responsibilities with Development Services
1007400522220	m/r equipment	-	-	-	-	-	-	-		
1007400522230	m/r vehicles	1,117	825	1,042	1,000	-	1,000	-	*0%*	
1007400522240	M/R GROUNDS	-	-	1,838	500	330	500	-	*0%*	
1007400523100	Liability Insurance	757	852	924	1,036	838	1,108	*72*	*7%*	
1007400523210	Phone/Internet	5,899	10,330	10,830	3,200	2,113	2,000	*(1,200)*	*-38%*	VPLEX phones moved to Parks & Rec
1007400523215	postage	747	1,502	3,504	3,000	767	2,000	*(1,000)*	*-33%*	Mailing less notices, responsibility falls to applicant
1007400523300	Advertising	1,843	723	1,128	2,500	84	2,000	*(500)*	*-20%*	
1007400523400	Printing and binding	4,323	7,622	3,893	7,500	3,160	5,000	*(2,500)*	*-33%*	
1007400523500	Travel	5,152	2,417	2,880	5,000	4,410	7,000	*2,000*	*40%*	Added GICH Members Travel for Training
1007400523600	Dues and fees	1,786	1,113	171	1,509	1,509	2,000	*491*	*33%*	
1007400523700	Education and training	2,584	5,696	878	4,491	2,501	7,000	*2,509*	*56%*	Added GICH Members - Training
1007400523910	Drug Testing & Physicals	-	365	210	365	105	200	*(165)*	*-45%*	
1007400523930	Document Shredding	151	100	302	420	330	500	*80*	*19%*	
1007400523970	BANK/CC FEES & ANALYSIS CHGES	6,222	8,771	19,787	20,000	30,456	37,000	*17,000*	*85%*	Due to Increased Permitting - Paid by Credit Card
TOTAL - Services		**112,771**	**218,958**	**273,017**	**306,021**	**273,690**	**245,308**	**(60,713)**	***-20%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
COMMUNITY DEVELOPMENT		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1007400531100	Supplies	7,708	9,401	2,878	4,930	3,619	5,000	*70*	*1%*	
1007400531220	Natural Gas	-	-	-	-	-	-	-		
1007400531230	Electricity	-	-	-	-	-	-	-		
1007400531270	Gasoline/diesel	1,316	1,206	1,555	2,300	2,097	4,200	*1,900*	*83%*	2 Vehicles
1007400531300	Food	2,036	2,493	-	-	-	-	-		
1007400531600	Small Equipment	7,364	12,170	2,258	2,500	1,858	4,000	*1,500*	*60%*	Additional Personnel
1007400531700	Uniforms	1,177	1,458	77	1,171	454	1,000	*(171)*	*-15%*	
1007400531710	Operating Supplies	454	857	548	600	179	600	-	*0%*	
TOTAL - Supplies		**20,056**	**27,585**	**7,316**	**11,501**	**8,208**	**14,800**	**3,299**	***29%***	
INTERFUND										
1007400552200	Liability Claims / Self-Pay	-	-	-	-	-	-	-		
TOTAL - Interfund		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL COMMUNITY DEV	**566,983**	**735,452**	**548,095**	**619,015**	**478,529**	**564,084**	**(54,931)**	***-9%***	
					317,522	**281,897**	**260,108**	***(57,414)***	***-18.1%***	**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.

$554,586
Operating Budget

-7%
Change from 2026

EMPLOYEES: *5 FTEs*

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

NOTES ON 2027 BUDGET

- Site Inspector position was eliminated in FY26
- Community Core Software is used for Permitting
- Shared Maintenance on Building with Community Development Department

CAPITAL

None



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
BUILDING DEVELOPMENT		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1007220511100	Regular employees	118,062	99,310	330,309	409,992	282,415	385,303	*(24,689)*	*-6%*	
1007220511120	Vacation Pay	8,917	1,624	15,409	-	11,305		-		
1007220511130	Sick Leave Pay	3,602	884	9,147	-	10,663		-		
1007220511300	Overtime	-	-	428	-	1,080	2,000	*2,000*		
1007220512100	Group Insurance	26,056	27,516	37,949	45,330	37,773	40,099	*(5,231)*	*-12%*	
1007220512200	Social Security FICA Contrib	9,115	7,133	23,810	31,089	22,891	29,284	*(1,805)*	*-6%*	
1007220512400	Retirement Contribution	7,764	7,489	17,356	22,912	19,091	21,418	*(1,494)*	*-7%*	
1007220512500	50% Match for 457 Contrib	3,297	1,412	3,716	6,838	3,889	5,295	*(1,543)*	*-23%*	
1007220512600	Unemployment Insurance	-	-	-	-	-		-		
1007220512700	Worker's compensation	3,289	2,589	2,334	4,407	4,123	3,367	*(1,040)*	*-24%*	
TOTAL - Personnel		**180,101**	**147,957**	**440,457**	**520,568**	**393,229**	**486,766**	**(33,802)**	***-6%***	
SERVICES										
1007220521200	Professional	-	-	4,096	4,000	950	4,000	-	*0%*	
1007220521300	Technical	199	99	5,989	7,155	6,053	7,000	*(155)*	*-2%*	Community Core Software for Permitting, Scribe
1007220522210	m/r buildings	-	-	3,802	5,500	556	4,500	*(1,000)*	*-18%*	
1007220522220	m/r equipment	-	-	-	775	-	1,000	*225*	*29%*	
1007220522230	m/r vehicles	415	826	1,318	2,000	1,189	2,500	*500*	*25%*	
1007220522240	M/R GROUNDS	-	-	2,030	2,000	539	2,000	-	*0%*	
1007220523100	Liability Insurance	506	569	617	691	559	740	*49*	*7%*	
1007220523210	Phone/Internet	1,295	1,434	4,758	6,000	2,985	4,000	*(2,000)*	*-33%*	Development Services Building
1007220523215	postage	-	-	-	-	-	-	-		
1007220523300	Advertising	-	-	-	-	72	200	*200*		
1007220523400	Printing and binding	76	1,256	25	2,000	1,727	2,000	-	*0%*	Blueprints as Needed, Code books
1007220523500	Travel	1,060	1,125	1,304	3,800	990	3,800	-	*0%*	
1007220523600	Dues and fees	399	212	1,164	1,500	383	1,500	-	*0%*	
1007220523700	Education and training	1,805	2,913	2,106	5,000	1,008	5,000	-	*0%*	ICC, BOAG, GPTA for 3
1007220523910	Drug Testing & Physicals	105	-	370	210	-	200	*(10)*	*-5%*	
1007220523930	Document Shredding	-	-	232	420	330	480	*60*	*14%*	
TOTAL - Services		**5,859**	**8,435**	**27,810**	**41,051**	**17,342**	**38,920**	**(2,131)**	***-5%***	

Departmental Budget Requests
2027 Budget

BUILDING DEVELOPMENT		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
SUPPLIES										
1007220531100	Supplies	611	599	1,252	1,500	1,410	1,500	-	*0%*	
1007220531220	Natural Gas	-	-	-	4,100	195	4,100	-	*0%*	Development Services Building
1007220531230	Electricity	-	-	-	12,300	8,876	12,300	-	*0%*	Development Services Building
1007220531270	Gasoline/diesel	4,855	5,814	4,493	7,800	3,473	4,500	*(3,300)*	*-42%*	
1007220531300	Food	-	-	-	-	-	-	-		
1007220531600	Small Equipment	3,312	2,224	7,495	3,500	3,468	3,500	-	*0%*	
1007220531700	Uniforms	1,290	1,090	1,782	2,400	1,722	1,800	*(600)*	*-25%*	
1007220531710	Operating Supplies	141	794	1,291	1,200	820	1,200	-	*0%*	
TOTAL - Supplies		**10,209**	**10,521**	**16,312**	**32,800**	**19,965**	**28,900**	**(3,900)**	***-12%***	
	TOTAL BUILDING INSPECTIONS	**196,169**	**166,913**	**484,580**	**594,419**	**430,535**	**554,586**	**(39,833)**	***-7%***	
					73,851	**37,307**	**67,820**	***(6,031)***	***-8.2%***	**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.

$302,915
Operating Budget

11%
Change from 2026

EMPLOYEES: *3.7 FTEs*

- Code Compliance Manager
- Lead Code Compliance Officer
- Code Compliance Officer (PT - 0.7)
- Code Compliance Officer (FT from PT - NEW)

CAPITAL

- None

NOTES ON 2027 BUDGET

- Changed 1 PT Code Compliance Officer to Full-Time - $24,281



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
CODE COMPLIANCE		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1007450511100	Regular employees	127,271	131,501	163,867	200,777	172,257	228,809	*28,032*	*14%*	Reclass PT Code Enforcement Officer to FT
1007450511120	Vacation Pay	3,101	2,945	3,163	-	2,772		-		
1007450511130	Sick Leave Pay	2,766	4,218	3,400	-	1,748		-		
1007450511300	Overtime	140	38	-	2,000	-	500	*(1,500)*	*-75%*	
1007450512100	Group Insurance	13,028	13,758	14,316	15,781	13,150	14,154	*(1,627)*	*-10%*	
1007450512200	Social Security FICA Contrib	9,975	10,194	11,377	15,213	13,167	17,382	*2,169*	*14%*	
1007450512400	Retirement Contribution	5,805	5,927	6,467	7,477	6,230	7,795	*318*	*4%*	
1007450512500	50% Match for 457 Contrib	325	327	326	346	625	1,384	*1,038*	*300%*	
1007450512700	Worker's compensation	3,299	2,708	2,376	3,209	3,002	4,055	*846*	*26%*	
TOTAL - Personnel		**165,710**	**171,615**	**205,293**	**244,803**	**212,950**	**274,079**	**29,276**	***12%***	
SERVICES										
1007450522210	m/r buildings	-	149	-	-	-	-	-		
1007450522230	m/r vehicles	1,825	2,500	2,021	4,000	2,715	4,000	-	*0%*	
1007450523100	Liability Insurance	1,112	1,251	1,356	1,520	1,230	1,626	*106*	*7%*	
1007450523210	Phone/Internet	5,094	5,798	2,941	3,000	2,651	3,500	*500*	*17%*	
1007450523215	postage	774	693	1,216	1,500	1,122	1,500	-	*0%*	
1007450523400	Printing and binding	197	-	134	500	-	500	-	*0%*	
1007450523500	Travel	1,217	249	1,644	3,565	4,068	3,500	*(65)*	*-2%*	
1007450523600	Dues and fees	124	186	248	540	540	600	*60*	*11%*	
1007450523700	Education and training	601	1,440	1,510	2,757	1,767	3,000	*243*	*9%*	
1007450523910	Drug Testing & Physicals	-	-	105	110	-	110	-	*0%*	
1007450523930	Document Shredding	65	43	-	-	-	-	-		
TOTAL - Services		**11,007**	**12,310**	**11,176**	**17,492**	**14,092**	**18,336**	**844**	***5%***	
SUPPLIES										
1007450531100	Supplies	1,723	2,612	2,963	2,053	1,566	3,000	*947*	*46%*	
1007450531220	Natural Gas	-	-	-	-	-	-	-		
1007450531230	Electricity	-	-	-	-	-	-	-		
1007450531270	Gasoline/diesel	3,599	4,070	3,237	5,700	2,343	3,600	*(2,100)*	*-37%*	
1007450531600	Small Equipment	560	85	639	1,000	260	1,000	-	*0%*	
1007450531700	Uniforms	1,089	1,358	1,334	1,800	454	2,400	*600*	*33%*	
1007450531710	Operating Supplies	33	360	326	500	326	500	-	*0%*	
TOTAL - Supplies		**7,003**	**8,484**	**8,498**	**11,053**	**4,950**	**10,500**	**(553)**	***-5%***	
	TOTAL CODE COMPLIANCE	**183,720**	**192,409**	**224,968**	**273,348**	**231,992**	**302,915**	**29,567**	***11%***	
					28,545	**19,041**	**28,836**	***291***	***1.0%***	**Total change without personnel**

ECONOMIC DEVELOPMENT

The Office of Economic Development consists of the Main Street Program, Tourism, Downtown Development Authority, Villa Rica 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.

$367,718
Operating Budget

98%
Change from 2026

EMPLOYEES – *2 FTE*

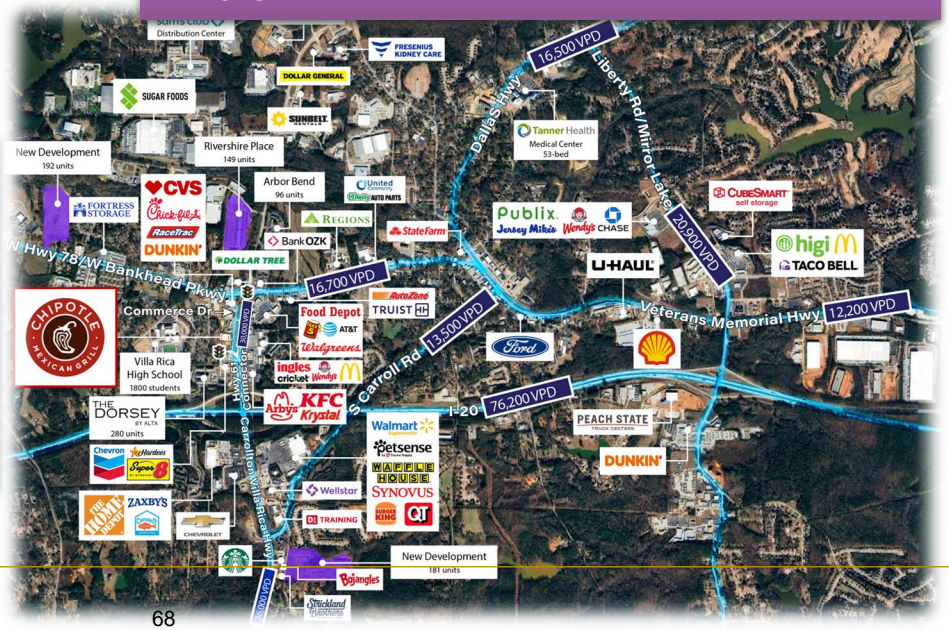
- Community & Economic Development Director (50%)
- Community & Economic Development Coordinator (50%)
- Administrative Assistant

CAPITAL

- None

NOTES ON 2027 BUDGET

- Economic Development Department was staffed with personnel in FY26.
- Professional Services monies for Grant fund matching, video & photo production, & consultants - $30,000
- Economic Development Services - $75,000
- Façade Improvement Grant Funding - $15,000



Departmental Budget Requests
2027 Budget

ECONOMIC DEVELOPMENT & RESOURCES		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
PERSONNEL										
1007520511100	Regular employees	-	-	-	56,125	19,111	163,589	*107,464*	*191%*	50% Director + 50% Coordinator
1007520511120	Vacation Pay	-	-	-	-	-		-		
1007520512100	Group Insurance	-	-	-	9,285	71	29,080	*19,795*	*213%*	
1007520512200	Social Security FICA Contrib	-	-	-	4,294	1,462	12,438	*8,144*	*190%*	
1007520512400	Retirement Contribution	-	-	-	2,592	-	9,097	*6,505*	*251%*	
1007520512500	50% Match for 457 Contrib	-	-	-	1,684	497	3,055	*1,371*	*81%*	
1007520512700	WORKER'S COMPENSATION	-	-	-	-	-	96	*96*		
TOTAL - Personnel		**-**	**-**	**-**	**73,980**	**21,140**	**217,355**	**143,375**	***194%***	
SERVICES										
1007520521200	Professional	-	-	-	15,000	-	30,000	*15,000*	*100%*	Grant Fund Matching, Video & Photo production for business & events, Consultants
1007520521300	Technical	-	-	-	6,000	-	6,000	-	*0%*	Business Retention & Attraction software
1007520522210	m/r buildings	-	-	-	-	-	-	-		
1007520522230	m/r vehicles	-	-	-	-	-	-	-		
1007520523100	Liability Insurance	-	-	-	-	-	363	*363*		
1007520523210	Phone/Internet	-	-	-	-	-	1,200	*1,200*		
1007520523215	postage	-	-	-	-	-	-	-		
1007520523300	Advertising	-	-	-	-	-	-	-		
1007520523400	Printing and binding	-	-	-	3,000	-	3,000	-	*0%*	
1007520523500	Travel	-	-	-	3,000	34	3,000	-	*0%*	
1007520523600	Dues and fees	-	-	-	-	-	1,000	*1,000*		International Economic Development Council
1007520523700	Education and training	-	-	-	4,000	125	4,000	-	*0%*	
TOTAL - Services		**-**	**-**	**-**	**31,000**	**159**	**48,563**	**17,563**	***57%***	
SUPPLIES										
1007520531100	Supplies	-	-	-	3,000	-	2,000	*(1,000)*	*-33%*	
1007520531210	Water/Sewerage	-	-	-	-	-	-	-		
1007520531230	Electricity	-	-	-	-	-	-	-		
1007520531270	Gasoline/diesel	-	-	-	-	-	1,800	*1,800*		
1007520531600	Small Equipment	-	-	-	3,000	-	4,000	*1,000*	*33%*	
1007520531710	Operating Supplies	-	-	-	-	-	4,000	*4,000*		
TOTAL - Supplies		**-**	**-**	**-**	**6,000**	**-**	**11,800**	**5,800**	***97%***	
OTHER COSTS										
1007520572001	Economic Development Services	75,000	75,000	75,000	75,000	-	75,000	-	*0%*	Economic Dev Services
1007520572003	Historic Preservation	-	-	-	-	-	15,000	*15,000*		Facade Improvement Grant Funding
TOTAL - Other Costs		**75,000**	**75,000**	**75,000**	**75,000**	**-**	**90,000**	**15,000**	***20%***	
	TOTAL ECONOMIC DEVELOPMENT	**75,000**	**75,000**	**75,000**	**185,980**	**21,299**	**367,718**	**181,738**	***98%***	
					112,000	**159**	**150,363**	***38,363***	***34.3%***	**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!

$92,402
Operating Budget

3%
Change from 2026

EMPLOYEES: *1 FTE*

- Tourism Manager

CAPITAL

- Green Room expansion at the Mill - $10,000 – H/M Tax
- Mill – Addition of Restrooms and Offices - $210,000 – H/M Tax

NOTES ON 2027 BUDGET

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



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
TOURISM		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1007540511100	Regular Employees	58,523	52,883	56,030	63,654	49,717	66,745	*3,091*	*5%*	
1007540511120	Vacation Pay	3,930	2,443	2,853	-	1,940		-		
1007540511130	Sick Leave Pay	1,492	1,592	3,090	-	2,304		-		
1007540511300	Overtime	2,378	495	-	-	-	-	-		
1007540512100	Group Insurance	19,542	20,637	14,316	10,236	8,530	9,150	*(1,086)*	*-11%*	
1007540512200	Social Security FICA Contrib	5,022	4,300	4,564	4,824	4,060	5,068	*244*	*5%*	
1007540512400	Retirement Contribution	4,710	2,738	3,197	3,555	2,962	3,706	*151*	*4%*	
1007540512500	50% Match for 457 Contrib	881	-	136	315	1,100	331	*16*	*5%*	
1007540512700	Worker's compensation	80	38	32	36	34	39	*3*	*8%*	
TOTAL - Personnel		**96,559**	**85,126**	**84,217**	**82,620**	**70,646**	**85,039**	**2,419**	***3%***	
SERVICES										
1007540521200	Professional	-	-	-	-	-	-	-		
1007540521300	Technical	-	-	-	-	-	-	-		
1007540522210	m/r buildings	1,174	2,375	112	3,000	2,689	3,000	-	*0%*	
1007540522240	M/R GROUNDS	-	-	-	-	-	-	-		
1007540523100	Liability Insurance	248	279	303	339	274	363	*24*	*7%*	
1007540523210	Phone/Internet	1,339	1,078	517	650	514	1,100	*450*	*69%*	
1007540523215	postage	236	210	206	200	141	200	-	*0%*	
1007540523300	Advertising	-	-	-	-	-	-	-		
1007540523400	Printing and binding	-	-	-	-	-	-	-		
1007540523500	Travel	25	173	-	-	-	-	-		
1007540523600	Dues and fees	43	-	-	-	-	-	-		
1007540523700	Education and training	-	-	-	-	-	-	-		
1007540523910	Drug Testing & Physicals	210	35	-	110	-	-	*(110)*	*-100%*	
1007540523970	BANK/CC FEES & ANALYSIS CHGES	-	-	-	-	-	-	-		
TOTAL - Services		**3,276**	**4,150**	**1,137**	**4,299**	**3,618**	**4,663**	**364**	***8%***	
SUPPLIES										
1007540531100	Supplies	655	487	-	600	-	600	-	*0%*	CVB is paying for most items
1007540531210	Water/Sewerage	473	481	487	600	345	600	-	*0%*	
1007540531230	Electricity	132	-	-	-	-	-	-		
1007540531600	Small Equipment	1,052	-	745	1,500	-	1,500	-	*0%*	
1007540531700	UNIFORMS	-	-	-	-	-	-	-		
1007540531710	Operating Supplies	91	79	-	-	-	-	-		
TOTAL - Supplies		**2,403**	**1,046**	**1,232**	**2,700**	**345**	**2,700**	**-**	***0%***	
	TOTAL TOURISM	**102,238**	**90,323**	**86,587**	**89,619**	**74,609**	**92,402**	**2,783**	***3%***	
					6,999	**3,963**	**7,363**	***364***	***5.2%***	**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.

$389,121
Operating Budget

4%
Change from 2026

EMPLOYEES: *1 FTE*
- Main Street Manager

CAPITAL
- None





NOTES ON 2027 BUDGET
- Mainstreet maintains the Mill landscaping with the Grounds Maintenance Department
- Budget includes monies for Artists, Sound, Lighting, Fireworks, etc at the Mill. Increased $12,000 this year for additional events, different bands. - $225,000

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
MAIN STREET		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1007550511100	Regular employees	74,451	107,218	70,363	74,156	58,287	77,779	*3,623*	*5%*	
1007550511120	Vacation Pay	2,984	6,250	555	-	2,475		-		
1007550511130	Sick Leave Pay	1,285	4,117	1,387	-	2,086		-		
1007550511300	Overtime	1,979	2,934	-	-	-	-	-		
1007550512100	Group Insurance	19,542	20,637	14,316	15,488	12,906	13,851	*(1,637)*	*-11%*	
1007550512200	Social Security FICA Contrib	5,786	8,859	5,304	5,627	4,620	5,912	*285*	*5%*	
1007550512400	Retirement Contribution	5,229	6,298	3,730	4,147	3,455	4,324	*177*	*4%*	
1007550512500	50% Match for 457 Contrib	1,905	1,534	1,149	1,471	1,244	1,546	*75*	*5%*	
1007550512700	Worker's compensation	87	86	37	42	39	46	*4*	*10%*	
TOTAL - Personnel		**113,249**	**157,934**	**96,842**	**100,931**	**85,114**	**103,458**	**2,527**	***3%***	
SERVICES										
1007550521200	Professional	-	-	-	-	-	-	-		
1007550521300	Technical	540	240	4,387	5,000	3,096	5,000	-	*0%*	Eventeny Software
1007550522110	Disposal	-	-	-	-	-	-	-		
1007550522100	Cleaning Service	-	-	-	-	-	-	-		
1007550522210	m/r buildings	5,088	328	1,210	2,000	1,902	3,000	*1,000*	*50%*	Mill building Maintenance
1007550522220	m/r equipment	-	-	-	-	-	-	-		
1007550522230	m/r vehicles	-	-	-	-	-	-	-		
1007550522240	M/R GROUNDS	5,159	1,046	6,075	7,419	3,908	7,000	*(419)*	*-6%*	Alternative Environment Contract
1007550522320	Rental of equipment and veh	3,759	666	2,758	4,000	426	3,000	*(1,000)*	*-25%*	Rental of light tower, portlets, equip
1007550523100	Liability Insurance	248	279	303	339	274	363	*24*	*7%*	
1007550523210	Phone/Internet	2,444	2,349	1,510	1,800	1,102	1,200	*(600)*	*-33%*	AT&T Savings
1007550523215	postage	113	63	18	125	16	125	-	*0%*	
1007550523300	Advertising	3,686	2,220	13,201	15,000	7,535	15,000	-	*0%*	
1007550523400	Printing and binding	57	78	3,379	4,000	280	4,000	-	*0%*	
1007550523500	Travel	1,500	1,156	593	2,076	840	2,000	*(76)*	*-4%*	
1007550523600	Dues and fees	2,460	1,662	2,621	2,000	1,554	3,000	*1,000*	*50%*	Music Licensing, Mainstreet Accreditation, GMA Dues
1007550523700	Education and training	1,647	995	729	1,250	100	2,000	*750*	*60%*	
1007550523750	Hospitality	-	-	-	-	-	-	-		
1007550523880	Contract Labor/Programs/Events	114,017	108,374	119,430	213,000	126,800	225,000	*12,000*	*6%*	Artists, Sound/Lighting, Décor & Accommodations
1007550523910	Drug Testing & Physicals	-	105	-	-	-	100	*100*		
1007550523970	BANK/CC FEES & ANALYSIS CHGES	-	-	-	-	-	-	-		
TOTAL - Services		**140,718**	**119,560**	**156,214**	**258,009**	**147,832**	**270,788**	**12,779**	***5%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
MAIN STREET		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1007550531100	Supplies	3,765	6,202	3,088	3,880	3,622	4,000	*120*	*3%*	
1007550531210	Water/Sewerage	473	481	487	600	345	600	-	*0%*	
1007550531220	Natural Gas	-	-	-	-	-	-	-		
1007550531230	Electricity	132	-	391	500	481	600	*100*	*20%*	
1007550531270	Gasoline/diesel	-	-	-	-	-	-	-		
1007550531300	Food	-	-	-	-	-	-	-		
1007550531600	Small Equipment	2,520	3,148	-	299	-	1,000	*701*	*234%*	
1007550531700	Uniforms	-	-	-	375	142	400	*25*	*7%*	
1007550531710	Operating Supplies	3,886	2,587	8,660	4,625	3,858	5,000	*375*	*8%*	
TOTAL - Supplies		**10,776**	**12,418**	**12,626**	**10,279**	**8,448**	**11,600**	**1,321**	***13%***	
INTERFUND										
1007550552300	Weather Insurance	-	-	-	-	-	-	-		
TOTAL - Interfund		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER COSTS										
1007550573010	Rise-N-Shine Exp	2,954	2,727	1,375	3,275	1,389	3,275	-	*0%*	
TOTAL - Other Costs		**2,954**	**2,727**	**1,375**	**3,275**	**1,389**	**3,275**	**-**	***0%***	
	TOTAL MAIN STREET	**267,697**	**292,639**	**267,056**	**372,494**	**242,784**	**389,121**	**16,627**	***4%***	
					271,563	**157,670**	**285,663**	***14,100***	***5.2%***	**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.

$524,959
Operating Budget

-4%
Change from 2026

EMPLOYEES: *4.7 FTEs*

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

CAPITAL

- None

NOTES ON 2027 BUDGET

- Modernization/Expansion of theatre and gift shop was completed in FY26. 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
- Concession/Gift Shop expense reduced based on trend



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
PINE MOUNTAIN GOLD MUSEUM		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1006172511100	Regular employees	168,234	193,487	200,905	221,983	172,696	214,622	*(7,361)*	*-3%*	
1006172511120	Vacation Pay	1,947	1,718	2,527	-	3,685		-		
1006172511130	Sick Leave Pay	32	1,315	1,195	-	977		-		
1006172511200	Seasonal/Temporary Employees	-	-	-	-	-	-	-		
1006172511300	Overtime	2,649	3,290	3,280	3,300	2,203	3,300	-	*0%*	
1006172512100	Group Insurance	26,056	27,516	28,633	25,833	21,527	32,157	*6,324*	*24%*	
1006172512200	Social Security FICA Contrib	12,864	14,901	15,514	16,748	13,489	16,239	*(509)*	*-3%*	
1006172512400	Retirement Contribution	7,598	7,585	7,251	8,061	6,717	10,388	*2,327*	*29%*	
1006172512500	50% Match for 457 Contrib	3,592	3,919	4,022	3,993	3,429	4,479	*486*	*12%*	
1006172512700	Worker's compensation	4,818	3,895	3,111	3,533	3,305	4,193	*660*	*19%*	
TOTAL - Personnel		**227,790**	**257,626**	**266,438**	**283,451**	**228,027**	**285,378**	**1,927**	*1%*	
SERVICES										
1006172521200	Professional	-	110	-	-	-	-	-		
1006172522120	Tipping Fees at Landfill	-	-	-	-	-	-	-		
1006172521300	Technical	1,013	998	1,247	1,500	74	1,000	*(500)*	*-33%*	POS System Terminals
1006172522110	Disposal	2,556	2,456	2,195	2,600	2,687	2,850	*250*	*10%*	
1006172522210	m/r buildings	24,791	22,811	35,190	30,000	11,046	25,000	*(5,000)*	*-17%*	FY25 contained project money to modernize the Museum
1006172522220	m/r equipment	12,211	22,875	7,886	19,200	3,611	20,000	*800*	*4%*	Train repairs - sole source situation
1006172522230	m/r vehicles	1,465	1,018	764	1,500	1,347	1,500	-	*0%*	
1006172522240	M/R GROUNDS	27,907	19,296	29,051	22,000	4,466	22,000	-	*0%*	Work Detail keeps cost low
1006172522320	Rental of equipment and veh	2,419	-	-	2,400	-	2,400	-	*0%*	
1006172523100	Liability Insurance	860	966	1,048	1,174	950	1,256	*82*	*7%*	
1006172523210	Phone/Internet	9,680	6,052	5,503	6,600	4,172	6,000	*(600)*	*-9%*	
1006172523215	postage	-	73	-	-	-	-	-		
1006172523300	Advertising	7,097	6,812	4,405	6,927	3,606	6,000	*(927)*	*-13%*	
1006172523400	Printing and binding	5,475	928	1,003	4,500	436	4,000	*(500)*	*-11%*	
1006172523500	Travel	-	156	-	168	167	250	*82*	*49%*	
1006172523600	Dues and fees	183	342	494	1,082	418	600	*(482)*	*-45%*	
1006172523700	Education and training	-	-	-	793	721	1,000	*207*	*26%*	
1006172523880	Contract Labor/Programs/Events	15,370	16,960	34,140	35,000	44,120	35,000	-	*0%*	
1006172523910	Drug Testing & Physicals	195	160	215	160	210	210	*50*	*31%*	
1006172523970	BANK/CC FEES & ANALYSIS CHGES	2,569	2,298	2,765	3,000	1,972	3,000	-	*0%*	
TOTAL - Services		**113,792**	**104,309**	**125,905**	**138,604**	**80,002**	**132,066**	**(6,538)**	*-5%*	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
PINE MOUNTAIN GOLD MUSEUM		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1006172531100	Supplies	5,123	5,426	5,519	5,200	2,148	5,200	-	*0%*	
1006172531210	Water/Sewerage	3,172	4,269	8,205	7,700	3,301	7,000	*(700)*	*-9%*	
1006172531230	Electricity	15,993	15,839	13,495	16,600	9,597	16,000	*(600)*	*-4%*	
1006172531240	Bottled Gas/Propane	714	512	849	1,000	494	1,000	-	*0%*	
1006172531270	Gasoline/diesel	438	517	370	900	388	600	*(300)*	*-33%*	
1006172531300	Food	1,809	1,799	-	-	-	-	-		
1006172531310	Concessions/Gift Shop	7,171	22,064	23,552	43,980	14,060	30,000	*(13,980)*	*-32%*	
1006172531450	Artifacts and Museum Display	7,968	7,777	5,450	7,800	5,548	7,000	*(800)*	*-10%*	
1006172531600	Small Equipment	5,102	2,737	5,288	3,200	2,069	3,200	-	*0%*	
1006172531700	UNIFORMS	2,824	3,263	2,051	3,600	1,265	3,600	-	*0%*	
1006172531710	Operating Supplies	36,422	42,663	60,257	28,915	10,486	28,915	-	*0%*	
1006172531720	Supplies - Agriculture	5,694	6,004	3,762	6,000	2,055	5,000	*(1,000)*	*-17%*	Bee supplies
TOTAL - Supplies		**92,431**	**112,870**	**128,797**	**124,895**	**51,411**	**107,515**	**(17,380)**	***-14%***	
INTERFUND										
1006172552200	Liability Claims / Self-Pay	(3,489)	-	-	-	-	-	-		
TOTAL - Interfund		**(3,489)**	**-**	**-**	**-**	**-**	**-**	**-**		
TOTAL PINE MOUNTAIN		**430,523**	**474,805**	**521,140**	**546,950**	**359,440**	**524,959**	**(21,991)**	***-4%***	

263,499	**131,413**	**239,581**	***(23,918)***	***-9.1%***	**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.

$7,294,634
Operating Budget

6%
Change from 2026

CAPITAL

- CID Vehicle (Ford Escape or similar) with upfitting - $30,000 D-SPLOST
- New Ford Explorer Patrol Vehicles with Upfitting (Qty 6) - $511,505 GF
- Vest worn portable Radios (Qty 4) - $14,120 D-SPLOST



NOTES ON 2027 BUDGET

- 2 New Police Officer positions added to keep up with growing population. Patrol officer has $55K Salary + $6K Benefits + $7K Supplies (Uniform, Equipment, Training, etc)
- Additional $10,000 in Technical for rising costs
- Reduction in Maintenance & Repairs for Buildings due to significant updates over the last few years. ($20,000 – 25%)
- Removed Rental of Equipment & Vehicle line item – has not been used. $5,000
- WARRS Radio system may be replaced by Carroll E-911 in the next year
- Reduced the Police Supply line item by $64,782. In the prior year we purchased equipment to outfit the newly formed SRT Team

Continued on following page...

POLICE, continued







EMPLOYEES: *67.8 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 (25)
- Police Officer/Police Recruit (2 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
2027 Budget

POLICE		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
PERSONNEL										
1003210511100	Regular employees	2,766,364	3,257,517	3,469,152	4,002,708	2,800,511	4,457,872	*455,164*	*11%*	New Officers FY26 (4); FY27(2)
1003210511120	Vacation Pay	132,797	146,302	172,681	-	126,761		-		
1003210511130	Sick Leave Pay	71,338	90,348	94,614	-	74,007		-		
1003210511300	Overtime	139,676	120,646	158,681	130,000	154,575	130,000	-	*0%*	Additional Governor's mandate training for all officers as well as staffing for events (approx. 10/year).
1003210512100	Group Insurance	703,407	687,907	715,823	813,942	678,258	788,662	*(25,280)*	*-3%*	
1003210512200	Social Security FICA Contrib	230,529	267,418	284,972	296,586	233,488	335,451	*38,865*	*13%*	
1003210512400	Retirement Contribution	186,748	189,426	191,396	216,842	180,675	237,286	*20,444*	*9%*	
1003210512500	50% Match for 457 Contrib	34,100	38,835	46,444	58,654	41,905	75,246	*16,592*	*28%*	
1003210512600	Unemployment Insurance	-	-	-	-	-	-	-		
1003210512700	Worker's compensation	58,090	47,921	44,712	46,495	45,515	55,955	*9,460*	*20%*	
1003210512900	Peace Officers Annuity	3,244	4,623	7,626	7,500	4,460	7,500	-	*0%*	
TOTAL - Personnel		**4,326,292**	**4,850,943**	**5,186,100**	**5,572,727**	**4,340,155**	**6,087,972**	**515,245**	***9%***	
SERVICES										
1003210521200	Professional	6,713	3,578	15,682	15,099	4,997	13,000	*(2,099)*	*-14%*	Police K9 vet/boarding expenses (2 total) and pre-employment screenings
1003210521300	Technical	59,104	131,409	153,328	150,000	126,739	160,000	*10,000*	*7%*	Motorola (Evidence Library, Car mounted license plate readers), Flock Safety, Synergistic, Cellebrite, OCV
1003210522100	Cleaning Service	-	-	-	-	-	-	-		
1003210522210	m/r buildings	28,511	42,979	43,718	81,249	69,101	60,000	*(21,249)*	*-26%*	PD and training center has been updated over the last few years
1003210522220	m/r equipment	4,205	5,292	4,346	11,000	2,660	10,000	*(1,000)*	*-9%*	
1003210522230	m/r vehicles	65,158	77,759	92,916	110,000	104,691	120,000	*10,000*	*9%*	
1003210522240	M/R GROUNDS	240	542	150	3,000	-	-	*(3,000)*	*-100%*	Charged to Grounds Maint Dept
1003210522320	Rental of equipment and veh	6,218	-	234	5,000	-	-	*(5,000)*	*-100%*	Has not been used
1003210523100	Liability Insurance	108,383	125,020	153,841	151,984	128,568	174,362	*22,378*	*15%*	Includes required PTSD coverage
1003210523210	Phone/Internet	84,263	89,222	83,389	95,000	44,288	98,500	*3,500*	*4%*	WARRS pd at the end of year-possible replacemt by Carroll E-911
1003210523215	postage	1,285	2,092	1,870	2,500	976	2,000	*(500)*	*-20%*	Based on Trend
1003210523300	Advertising	118	-	-	750	-	-	*(750)*	*-100%*	
1003210523400	Printing and binding	11,105	11,235	13,429	11,000	8,130	11,000	-	*0%*	
1003210523500	Travel	6,554	8,886	21,052	15,000	7,004	15,000	-	*0%*	
1003210523600	Dues and fees	2,725	3,570	2,457	5,200	2,435	4,000	*(1,200)*	*-23%*	
1003210523700	Education and training	20,370	6,504	26,826	50,600	7,149	37,000	*(13,600)*	*-27%*	Training for 2 New PD Officers
1003210523850	Contract labor	-	-	-	-	-	-	-		
1003210523910	Drug Testing & Physicals	3,040	2,575	1,715	3,280	2,060	3,000	*(280)*	*-9%*	
1003210523930	Document Shredding	1,165	1,134	930	1,200	930	1,200	-	*0%*	Based on trend
TOTAL - Services		**409,157**	**511,797**	**615,883**	**711,862**	**509,728**	**709,062**	**(2,800)**	***0%***	

Departmental Budget Requests
2027 Budget

POLICE		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
SUPPLIES										
1003210531100	Supplies	23,245	27,091	25,046	26,200	21,157	26,200	-	*0%*	
1003210531210	Water/Sewerage	3,038	3,025	3,924	3,900	3,237	3,900	-	*0%*	
1003210531220	Natural Gas	4,011	3,048	3,180	3,500	2,770	3,900	*400*	*11%*	
1003210531230	Electricity	20,372	26,274	41,650	45,900	29,915	43,000	*(2,900)*	*-6%*	Includes Horace Luther Training facility
1003210531240	Bottled Gas/Propane	-	-	-	-	-	-	-		
1003210531270	Gasoline/diesel	135,265	165,429	149,866	185,000	95,537	170,000	*(15,000)*	*-8%*	
1003210531300	Food	1,568	489	2,556	2,500	654	2,500	-	*0%*	
1003210531400	Books and periodicals	-	-	-	-	-	-	-		
1003210531600	Small Equipment	30,482	20,336	45,364	47,694	23,621	40,000	*(7,694)*	*-16%*	
1003210531700	Uniforms	54,715	47,850	34,644	76,100	42,130	83,100	*7,000*	*9%*	Vest expirations - will need to replace; Uniforms for 2 New Officers
1003210531710	Police Supplies	30,742	55,816	91,760	134,782	109,395	70,000	*(64,782)*	*-48%*	SRT Equipment in prior years
1003210531720	Shop with a Cop	18,500	16,282	19,150	20,000	19,000	20,000	-	*0%*	
1003210531725	Police Explorers	1,003	-	-	5,000	-	-	*(5,000)*	*-100%*	No longer have program
TOTAL - Supplies		**322,940**	**365,640**	**417,141**	**550,576**	**347,415**	**462,600**	**(87,976)**	*-16%*	
INTERFUND/Other										
1003210552200	Liability Claims / Self-Pay	16,451	54,935	32,490	35,000	28,123	35,000	-	*0%*	
1003210572000	Payments to Other Agencies	79,804	-	-	-	-	-	-		
TOTAL - Interfund		**96,255**	**54,935**	**32,490**	**35,000**	**28,123**	**35,000**	**-**	*0%*	
	TOTAL POLICE	**5,154,643**	**5,783,315**	**6,251,615**	**6,870,165**	**5,225,421**	**7,294,634**	**424,469**	*6%*	
					1,297,438	**885,266**	**1,206,662**	**(90,776)**	*-7.0%*	**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).

$265,363
Operating Budget

1%
Change from 2026

NOTES ON 2027 BUDGET

- The Technology Fund is used to pay for Courtware software, 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
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
JUDICIAL		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1002650511100	Regular employees	72,749	90,356	108,830	121,396	93,241	127,215	*5,819*	*5%*	
1002650511120	Vacation Pay	5,908	5,338	5,779	-	4,744		-		
1002650511130	Sick Leave Pay	3,283	2,772	4,240	-	4,562		-		
1002650511300	Overtime	1,768	2,376	2,803	2,400	1,769	2,400	-	*0%*	
1002650512100	Group Insurance	26,056	27,516	28,633	20,386	16,988	18,210	*(2,176)*	*-11%*	
1002650512200	Social Security FICA Contrib	6,259	7,620	9,158	9,172	7,849	9,636	*464*	*5%*	
1002650512400	Retirement Contribution	4,793	4,661	5,106	5,676	4,729	5,918	*242*	*4%*	
1002650512500	50% Match for 457 Contrib	1,358	1,463	1,731	1,671	1,473	1,755	*84*	*5%*	
1002650512700	Worker's compensation	2,106	2,032	1,729	1,964	1,837	2,332	*368*	*19%*	
TOTAL - Personnel		**124,280**	**144,133**	**168,010**	**162,665**	**137,192**	**167,466**	**4,801**	***3%***	
SERVICES										
1002650521200	Professional	-	-	-	-	-	-	-		
1002650521210	Public Defender	9,255	14,574	7,152	12,000	3,112	12,000	-	*0%*	
1002650521221	Judge	35,000	36,375	33,500	36,000	27,500	36,000	-	*0%*	
1002650521222	Judge - ProTem	12,000	11,000	13,000	12,000	9,000	12,000	-	*0%*	
1002650521223	Solicitor	20,470	17,270	15,849	25,000	8,920	25,000	-	*0%*	
1002650521224	Spanish Interpreter	1,033	1,028	1,246	1,700	802	1,700	-	*0%*	
1002650521300	Technical	10,411	-	-	-	-	-	-		Tech Fund paying Courtware Expense
1002650522210	m/r buildings	-	-	-	-	-	-	-		
1002650522220	m/r equipment	-	-	-	-	-	-	-		Tech Fund and/or PD
1002650523100	Liability Insurance	247	278	301	338	273	362	*24*	*7%*	
1002650523210	Phone/Internet	822	618	232	300	194	300	-	*0%*	
1002650523215	Postage	-	-	-	-	-	-	-		
1002650523400	Printing and binding	869	325	257	1,000	57	750	*(250)*	*-25%*	Lexis Nexus Code Book
1002650523500	Travel	-	1,675	1,190	2,000	1,608	2,000	-	*0%*	
1002650523600	Dues and fees	-	578	-	600	360	600	-	*0%*	
1002650523700	Education and training	-	-	515	800	-	800	-	*0%*	
1002650523850	Contract labor	-	-	-	-	-	-	-		
1002650523910	Drug Testing & Physicals	-	-	35	35	-	35	-	*0%*	
1002650523970	BANK/CC FEES & ANALYSIS CHGES	-	-	-	-	-	-	-		
TOTAL - Services		**90,108**	**83,721**	**73,276**	**91,773**	**51,827**	**91,547**	**(226)**	***0%***	
SUPPLIES										
1002650531100	Supplies	1,743	4,500	2,828	6,000	535	5,000	*(1,000)*	*-17%*	
1002650531230	Electricity	3,598	-	-	-	-	-	-		
1002650531600	Small Equipment	-	2,908	-	1,000	-	1,000	-	*0%*	
1002650531700	Uniforms	-	-	-	350	19	350	-	*0%*	
TOTAL - Supplies		**5,341**	**7,408**	**2,828**	**7,350**	**554**	**6,350**	**(1,000)**	***-14%***	
	TOTAL JUDICIAL	**219,729**	**235,261**	**244,115**	**261,788**	**189,572**	**265,363**	**3,575**	***1%***	
					99,123	**52,380**	**97,897**	**(1,226)**	***-1.2%***	**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.

$330,726
Operating Budget

1%
Change from 2026

EMPLOYEES: *2 FTEs*

- Public Works Director
- Administrative Assistant

CAPITAL

- None

NOTES ON 2027 BUDGET

- Reduced Maintenance & Repair expense for Building by $5,000
- Reduced Travel & Training expense – certifications are updated
- Several accounts adjusted down based on Trend



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
PUBLIC WORKS		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1004110511100	Regular employees	270,964	250,659	182,119	149,585	111,324	162,361	*12,776*	*9%*	
1004110511120	Vacation Pay	24,571	11,168	5,936	-	8,767		-		
1004110511130	Sick Leave Pay	8,007	11,592	3,771	-	825		-		
1004110511300	Overtime	2,334	1,668	983	1,000	85	1,000	-	*0%*	
1004110512100	Group Insurance	65,139	41,274	42,949	20,546	17,121	30,541	*9,995*	*49%*	
1004110512200	Social Security FICA Contrib	22,674	20,460	14,548	11,351	9,066	12,344	*993*	*9%*	
1004110512400	Retirement Contribution	19,808	13,851	13,776	8,366	6,971	9,028	*662*	*8%*	
1004110512500	50% Match for 457 Contrib	2,383	5,969	3,966	3,768	2,063	719	*(3,049)*	*-81%*	
1004110512600	Unemployment Insurance	-	-	-	-	-		-		
1004110512700	Worker's compensation	11,833	6,411	5,469	2,839	2,656	3,133	*294*	*10%*	
TOTAL - Personnel		**427,714**	**363,053**	**273,517**	**197,455**	**158,878**	**219,126**	**21,671**	***11%***	
SERVICES										
1004110521200	Professional	42,300	2,742	-	3,000	26,975	3,000	-	*0%*	FY26 - Interim Public Works Director
1004110521300	Technical	1,314	-	2,245	3,000	-	2,500	*(500)*	*-17%*	Traffic Counter Software
1004110522210	m/r buildings	17,203	21,476	39,736	35,000	14,073	30,000	*(5,000)*	*-14%*	
1004110522220	m/r equipment	1,665	1,884	10	1,000	-	1,000	-	*0%*	
1004110522230	m/r vehicles	4,676	4,338	2,584	1,500	1,234	2,500	*1,000*	*67%*	
1004110523100	Liability Insurance	1,365	1,535	1,664	1,866	1,509	1,995	*129*	*7%*	
1004110523210	Phone/Internet	1,769	4,248	5,084	4,600	3,756	4,600	-	*0%*	
1004110523215	postage	71	20	16	150	-	100	*(50)*	*-33%*	
1004110523300	Advertising	-	-	-	-	-	-	-		
1004110523400	Printing and binding	1,391	2,020	2,510	2,500	1,645	2,500	-	*0%*	
1004110523500	Travel	1,056	2,599	2,564	3,700	1,509	2,500	*(1,200)*	*-32%*	Additional Training in FY26
1004110523600	Dues and fees	504	326	383	500	345	500	-	*0%*	
1004110523700	Education and training	879	1,777	2,170	4,500	(438)	2,500	*(2,000)*	*-44%*	Additional Training in FY26
1004110523850	Contract labor	-	-	-	-	-	-	-		
1004110523910	Drug Testing & Physicals	105	-	-	105	105	105	-	*0%*	
TOTAL - Services		**74,297**	**42,964**	**58,964**	**61,421**	**50,713**	**53,800**	**(7,621)**	***-12%***	
SUPPLIES										
1004110531100	Supplies	2,929	1,574	1,589	1,500	1,008	1,500	-	*0%*	
1004110531210	Water/Sewerage	2,145	990	1,233	13,200	3,973	5,500	*(7,700)*	*-58%*	Based on trend
1004110531230	Electricity	29,797	40,910	42,764	45,000	32,737	45,000	-	*0%*	
1004110531270	Gasoline/diesel	6,817	6,222	4,911	4,500	1,697	2,400	*(2,100)*	*-47%*	Trend is down due to less employees
1004110531300	Food	409	1,995	-	-	-	-	-		
1004110531600	Small Equipment	7,686	1,422	2,409	2,000	1,548	2,000	-	*0%*	
1004110531700	Uniforms	723	662	635	700	386	900	*200*	*29%*	
1004110531710	Operating Supplies	422	312	230	380	378	500	*120*	*32%*	
TOTAL - Supplies		**50,927**	**54,086**	**53,771**	**67,280**	**41,726**	**57,800**	**(9,480)**	***-14%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
PUBLIC WORKS		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
INTERFUND										
1004110552200	Liability Claims / Self-Pay	10,000	-	-	-	-	-	-		Allocated to Street Dept
TOTAL - Interfund		**10,000**	**-**	**-**	**-**	**-**	**-**	**-**		
TOTAL PUBLIC WORKS		**562,939**	**460,103**	**386,252**	**326,156**	**251,317**	**330,726**	**4,570**	***1%***	
					128,701	**92,439**	**111,600**	**(17,101)**	***-13.3%***	**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.

$1,372,208
Operating Budget

-11%
Change from 2026

CAPITAL

- Punkintown Road – Phase I - $6,592,874 C-SPLOST, D-SPLOST
- Street Resurfacing - $2,728,6590K LMIG, C-SPLOST, D-SPLOST
- Kubota with attachments (skid cutter, stump grinder, root grapple bucket, grader, and trencher)- $108,500 D-SPLOST

EMPLOYEES: *8 FTEs*

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



NOTES ON 2027 BUDGET

- Safe Streets for All was budgeted in prior years and is responsible for the reduced budget - $198,890
- Additional Street lighting monies budgeted for new subdivisions - $10,000
- Additional training for APWA conferences, sign certifications, flagger training, & other safety
- Small reduction in Sign Shop Supplier - $5,000

Departmental Budget Requests
2027 Budget

ROADS, STREETS & BRIDGES		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
PERSONNEL										
1004210511100	Regular employees	187,865	195,387	297,653	391,066	270,270	437,940	*46,874*	*12%*	Transfer In Sign Tech
1004210511120	Vacation Pay	8,760	10,721	11,973	-	15,606		-		
1004210511130	Sick Leave Pay	1,418	2,249	6,024	-	7,599		-		
1004210511200	Seasonal/Temporary Employees	2,400	-	-	-	-	-	-		
1004210511300	Overtime	2,872	7,289	8,793	8,000	4,629	8,000	-	*0%*	
1004210512100	Group Insurance	52,111	41,274	85,899	80,425	67,018	49,333	*(31,092)*	*-39%*	
1004210512200	Social Security FICA Contrib	14,670	15,864	23,582	29,052	22,059	32,699	*3,647*	*13%*	
1004210512400	Retirement Contribution	12,582	12,131	16,075	21,411	17,840	23,915	*2,504*	*12%*	
1004210512500	50% Match for 457 Contrib	1,275	1,161	2,683	4,400	2,568	2,798	*(1,602)*	*-36%*	
1004210512700	Worker's compensation	8,577	6,750	7,636	10,391	9,720	11,695	*1,304*	*13%*	
TOTAL - Personnel		**292,529**	**292,825**	**460,319**	**544,745**	**417,310**	**566,380**	**21,635**	***4%***	
SERVICES										
1004210521200	Professional	-	-	302,911	198,890	183,507	-	*(198,890)*	*-100%*	Safe Streets for All in Prior Years
1004210521300	Technical	770	21,209	21,220	27,000	21,232	25,000	*(2,000)*	*-7%*	Roadway Mgmt. Technology, Sign Printer
1004210522110	Disposal	-	-	729	1,072	1,071	-	*(1,072)*	*-100%*	Moving to Fleet Department, oil disposal
1004210522210	m/r buildings	-	248	-	3,000	-	3,000	-	*0%*	
1004210522220	m/r equipment	12,997	36,435	16,543	42,627	22,271	28,000	*(14,627)*	*-34%*	
1004210522230	m/r vehicles	15,443	32,683	14,776	29,000	13,819	30,000	*1,000*	*3%*	
1004210522240	M/R GROUNDS	83,508	142,576	69,941	105,500	70,074	120,000	*14,500*	*14%*	ROW Maintenance, Tree Removal, Curb/Sidewalk Repair
1004210522320	Rental of equipment and veh	-	-	17	3,000	-	3,000	-	*0%*	
1004210523100	Liability Insurance	3,340	3,756	4,072	4,566	3,694	4,878	*312*	*7%*	
1004210523210	Phone/Internet	3,204	2,767	2,888	3,300	2,616	3,500	*200*	*6%*	
1004210523215	postage	212	-	-	-	-	-	-		
1004210523300	Advertising	-	372	72	350	-	-	*(350)*	*-100%*	
1004210523400	Printing and binding	146	-	-	200	38	200	-	*0%*	
1004210523500	Travel	-	-	-	1,535	516	2,000	*465*	*30%*	APWA Training (2 conferences/year)
1004210523600	Dues and fees	-	-	-	252	252	300	*48*	*19%*	APWA Membership
1004210523700	Education and training	401	-	925	2,713	1,672	5,500	*2,787*	*103%*	APWA Conferences, Flagger Training, Sign Shop training & Other Safety
1004210523910	Drug Testing & Physicals	370	105	515	550	355	550	-	*0%*	
TOTAL - Services		**120,392**	**240,151**	**434,608**	**423,555**	**321,116**	**225,928**	**(197,627)**	***-47%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
ROADS, STREETS & BRIDGES		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1004210531100	Supplies	81	244	925	1,000	569	1,000	-	*0%*	
1004210531210	Water/Sewerage	874	1,970	4,373	4,000	2,833	4,000	-	*0%*	
1004210531230	Electricity	5,986	6,621	18,919	20,200	19,352	26,400	*6,200*	*31%*	Traffic signals
1004210531231	Street Lighting	336,488	383,258	408,294	430,000	312,605	440,000	*10,000*	*2%*	Street Lights City-wide
1004210531270	Gasoline/diesel	18,161	20,594	22,385	25,000	18,253	25,000	-	*0%*	
1004210531300	Food	27	-	-	-	-	-	-		
1004210531600	Small Equipment	-	7,290	5,368	10,200	2,011	8,000	*(2,200)*	*-22%*	Chainsaws, Weed Eaters, Pruners
1004210531700	UNIFORMS	3,575	3,426	5,086	5,500	2,695	5,500	-	*0%*	
1004210531710	Operating Supplies	53,190	53,720	63,933	62,800	33,270	60,000	*(2,800)*	*-4%*	Includes sign shop materials
TOTAL - Supplies		**418,383**	**477,123**	**529,282**	**558,700**	**391,587**	**569,900**	**11,200**	***2%***	
INTERFUND										
1004210552200	Liability Claims / Self-Pay	1,594	6,928	2,098	10,000	1,714	10,000	-	*0%*	
TOTAL - Interfund		**1,594**	**6,928**	**2,098**	**10,000**	**1,714**	**10,000**	**-**	***0%***	
	TOTAL ROADS, STREETS & BRIDGES	**832,897**	**1,017,027**	**1,426,307**	**1,537,000**	**1,131,728**	**1,372,208**	**(164,792)**	*-11%*	

992,255	**714,418**	**805,828**	***(186,427)***	***-18.8%***	**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.

$816,580
Operating Budget

10%
Change from 2026

EMPLOYEES: *8 FTEs*

- Deputy Building Development Director
- Lead Building Project & Maintenance Specialist
- Building Project & Maintenance Specialist
- Building Maintenance Technician
- Custodian Lead
- Custodian (2)
- Custodian (1 NEW)

CAPITAL

- None

NOTES ON 2027 BUDGET

- Budget includes 1 additional custodian for additional buildings ($40,000 Salary + $4,000 Benefits + $1,500 Setup)
- Small budget reduction in Maintenance & Repair – Equipment & Grounds
- Department is responsible for fire extinguishers and AEDs located at most buildings. These require routine inspections.
- Department orders most of the custodial supplies (paper goods, soap, cleaning supplies) for the entire City



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
BUILDING MAINTENANCE		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1004900511100	Regular employees	244,004	280,109	358,555	386,626	317,651	464,471	*77,845*	*20%*	FT Custodian
1004900511120	Vacation Pay	9,334	10,750	12,430	-	12,534		-		
1004900511130	Sick Leave Pay	11,654	7,725	14,250	-	10,185		-		
1004900511200	Seasonal/Temporary Employees	-	-	-	-	-	-	-		
1004900511300	Overtime	12,182	18,404	22,417	20,000	21,801	20,000	-	*0%*	Open & close splash pad
1004900512100	Group Insurance	52,111	73,126	71,582	55,373	46,142	46,596	*(8,777)*	*-16%*	
1004900512200	Social Security FICA Contrib	20,676	23,596	30,350	28,758	27,132	34,767	*6,009*	*21%*	
1004900512400	Retirement Contribution	11,393	13,263	17,222	19,063	15,884	20,967	*1,904*	*10%*	
1004900512500	50% Match for 457 Contrib	3,293	2,430	2,512	4,624	2,904	8,645	*4,021*	*87%*	
1004900512700	Worker's compensation	6,880	4,848	5,757	6,512	6,092	8,061	*1,549*	*24%*	
TOTAL - Personnel		**371,529**	**434,252**	**535,074**	**520,956**	**460,325**	**603,507**	**82,551**	***16%***	
SERVICES										
1004900521300	Technical	-	520	923	1,500	560	1,500	-	*0%*	
1004900522110	Disposal	2,194	4,715	4,759	2,500	1,637	2,500	-	*0%*	
1004900522120	Tipping Fees at Landfill	-	-	-	-	-	-	-		
1004900522210	m/r buildings	29,912	72,463	90,149	78,507	16,148	80,000	*1,493*	*2%*	
1004900522220	m/r equipment	3,842	1,235	191	4,500	684	3,500	*(1,000)*	*-22%*	
1004900522230	m/r vehicles	9,476	4,459	11,493	6,700	6,260	6,700	-	*0%*	
1004900522240	M/R GROUNDS	5,124	5,192	2,875	12,376	9,376	10,500	*(1,876)*	*-15%*	
1004900522320	Rental of equipment and veh	12,141	1,901	3,105	5,000	1,473	5,000	-	*0%*	
1004900523100	Liability Insurance	1,145	1,287	1,395	1,565	1,266	1,673	*108*	*7%*	
1004900523210	Phone/Internet	3,755	3,423	2,822	3,600	2,553	3,600	-	*0%*	
1004900523215	postage	-	-	-	-	-	-	-		
1004900523400	Printing and binding	-	8	-	-	-	-	-		
1004900523500	Travel	1,650	1,116	760	2,500	1,751	2,500	-	*0%*	
1004900523600	Dues and fees	(43)	88	35	100	-	100	-	*0%*	
1004900523700	Education and training	1,575	786	2,539	4,500	821	3,500	*(1,000)*	*-22%*	
1004900523910	Drug Testing & Physicals	160	245	35	300	160	300	-	*0%*	
TOTAL - Services		**70,930**	**97,438**	**121,083**	**123,648**	**42,689**	**121,373**	**(2,275)**	***-2%***	

Departmental Budget Requests
2027 Budget

BUILDING MAINTENANCE		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
SUPPLIES										
1004900531100	Supplies	2,453	3,807	1,396	3,000	1,636	3,000	-	*0%*	
1004900531210	Water/Sewerage	-	-	-	-	-	-	-		
1004900531230	Electricity	-	-	-	-	-	-	-		
1004900531270	Gasoline/diesel	10,030	11,339	13,843	17,700	9,927	15,000	*(2,700)*	*-15%*	
1004900531300	Food	235	545	-	-	-	-	-		
1004900531600	Small Equipment	13,772	16,556	8,617	12,000	11,403	12,000	-	*0%*	
1004900531700	UNIFORMS	4,334	5,175	4,021	4,317	4,059	4,200	*(117)*	*-3%*	
1004900531710	Operating Supplies	52,612	56,799	44,644	58,816	46,209	55,000	*(3,816)*	*-6%*	
TOTAL - Supplies		**83,436**	**94,220**	**72,521**	**95,833**	**73,234**	**89,200**	**(6,633)**	***-7%***	
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	-	-	-	-	-	-	-		
TOTAL - Other Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
TOTAL BUILDING MAINT		**528,671**	**627,711**	**728,679**	**742,937**	**576,248**	**816,580**	**73,643**	***10%***	
		221,981	**115,923**				**213,073**	***(8,908)***	***-4.0%***	**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.

$348,428
Operating Budget

8%
Change from 2026

EMPLOYEES: *3 FTEs*

- Fleet Manager
- Auto Mechanic
- Lube Technician

CAPITAL

- None



NOTES ON 2027 BUDGET

- Fleetio (Fleet Management Software) price increase to accommodate larger fleet of vehicles
- Increase in disposal for oil and tires
- Department is responsible for car wash expenses and supplies

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
FLEET MAINTENANCE		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1004905511100	Regular Employees	91,739	140,156	139,992	166,373	116,264	173,962	*7,589*	*5%*	
1004905511120	Vacation Pay	1,933	4,244	7,193	-	7,700		-		
1004905511130	Sick Leave Pay	3,213	5,746	4,499	-	2,151		-		
1004905511200	Seasonal/Temporary Employees	-	-	-	-	-	-	-		
1004905511300	Overtime	1,090	1,388	1,087	2,500	793	2,500	-	*0%*	
1004905512100	Group Insurance	26,056	41,274	42,949	34,442	28,701	45,427	*10,985*	*32%*	
1004905512200	Social Security FICA Contrib	6,732	10,465	10,843	12,590	9,622	13,193	*603*	*5%*	
1004905512400	Retirement Contribution	4,688	8,131	8,036	9,279	7,731	9,649	*370*	*4%*	
1004905512500	50% Match for 457 Contrib	1,215	2,660	2,563	3,590	2,813	4,539	*949*	*26%*	
1004905512700	Worker's compensation	3,196	4,525	3,818	4,503	4,212	4,719	*216*	*5%*	
TOTAL - Personnel		**139,863**	**218,589**	**220,980**	**233,277**	**179,987**	**253,989**	***20,712***	***9%***	
SERVICES										
1004905521300	Technical	5,059	16,607	21,399	26,077	22,376	29,000	*2,923*	*11%*	Fleetio Fleet Mgmt Software - Increase vehicle count
1004905522110	Disposal	30	4,377	3,679	6,000	4,435	7,000	*1,000*	*17%*	Tire and oil disposal. Car wash clean out/disposal
1004905522120	Tipping Fees at Landfill	-	-	-	-	-	-	-		
1004905522210	m/r buildings	6,779	1,591	7,011	3,200	2,847	3,200	-	*0%*	
1004905522220	m/r equipment	5,285	397	968	2,000	412	2,000	-	*0%*	
1004905522230	m/r vehicles	13,241	25,231	25,746	26,000	10,494	26,000	-	*0%*	Stock items (oil,wipers,batteries,tires) for all vehicles
1004905522240	M/R GROUNDS	-	-	-	-	-	-	-		
1004905522320	Rental of equipment and veh	1,493	26	-	523	-	500	*(23)*	*-4%*	
1004905523100	Liability Insurance	1,382	1,554	1,684	1,889	1,528	2,019	*130*	*7%*	
1004905523210	Phone/Internet	2,209	2,215	2,175	1,000	555	1,000	-	*0%*	Removing T Mobile MiFi from vehicles
1004905523215	postage	-	-	-	-	-	-	-		
1004905523400	Printing and binding	-	-	-	-	-	-	-		
1004905523500	Travel	-	-	-	500	-	1,000	*500*	*100%*	Fleet management conference
1004905523600	Dues and fees	43	800	1,300	200	-	1,000	*800*	*400%*	Ga hwy department fee, NAFA annual membership
1004905523700	Education and training	611	-	25	500	-	2,000	*1,500*	*300%*	
1004905523910	Drug Testing & Physicals	140	55	265	180	55	220	*40*	*22%*	
TOTAL - Services		**36,273**	**52,852**	**64,251**	**68,069**	**42,702**	**74,939**	***6,870***	***10%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
FLEET MAINTENANCE		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1004905531100	Supplies	813	2,191	975	1,659	646	2,000	*341*	*21%*	
1004905531210	Water/Sewerage	324	324	272	400	-	-	*(400)*	*-100%*	
1004905531230	Electricity	-	-	-	-	-	-	-		
1004905531270	Gasoline/diesel	1,294	2,007	2,242	2,700	1,937	2,700	-	*0%*	
1004905531300	Food	-	265	-	-	-	-	-		
1004905531600	Small Equipment	2,879	4,853	3,340	4,000	4,210	4,500	*500*	*13%*	
1004905531700	UNIFORMS	1,605	2,636	2,030	2,000	844	1,800	*(200)*	*-10%*	
1004905531710	Operating Supplies	6,802	6,154	6,747	8,000	5,484	8,000	-	*0%*	
TOTAL - Supplies		**13,718**	**18,429**	**15,606**	**18,759**	**13,121**	**19,000**	***241***	***1%***	
INTERFUND										
1004905552200	Liability Claims / Self-Pay	-	-	-	2,000	-	-	*(2,000)*	*-100%*	
TOTAL - Interfund		**-**	**-**	**-**	**2,000**	**-**	**-**	***(2,000)***	***-100%***	
OTHER COSTS										
1004905571001	Tag & Title Fees	243	171	541	400	182	500	*100*	*25%*	
TOTAL - Other Costs		**243**	**171**	**541**	**400**	**182**	**500**	***100***	***25%***	
TOTAL FLEET MAINT		**190,097**	**290,041**	**301,377**	**322,505**	**235,992**	**348,428**	**25,923**	***8%***	
					89,228	**56,005**	**94,439**	***5,211***	***5.8%***	**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.

$1,015,450
Operating Budget

-6%
Change from 2026

EMPLOYEES: *10 FTEs*

- Maintenance Manager
- Community Service Supervisor
- Crew Leader
- Maintenance Technician (8)

CAPITAL

- None





NOTES ON 2027 BUDGET

- In FY26, 2 temporary employees were converted to City employees, raising the department employee count from 8 to 10.
- M&R Grounds includes monies for contracts with contractors to assist with maintaining specific properties and tree removal as required
- Cemetery fund is being dissolved. Maintenance for the cemetery will be included in Grounds department
- Significant reduction M&R Grounds for 1 time project fees

Departmental Budget Requests
2027 Budget

GROUNDS MAINTENANCE		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
PERSONNEL										
1004910511100	Regular employees	226,879	272,435	331,115	359,900	290,779	451,601	*91,701*	*25%*	
1004910511120	Vacation Pay	7,498	9,059	11,371	-	13,292		-		
1004910511130	Sick Leave Pay	8,288	8,897	10,532	-	8,494		-		
1004910511200	Seasonal/Temporary Employees	202,648	126,618	92,554	115,000	-	-	*(115,000)*	*-100%*	Added 2 Employees to replace temps
1004910511300	Overtime	22,240	30,166	33,973	36,000	32,603	40,000	*4,000*	*11%*	Setting up and working events - Added additional events
1004910512100	Group Insurance	65,139	110,065	128,848	93,388	77,820	84,910	*(8,478)*	*-9%*	
1004910512200	Social Security FICA Contrib	19,036	23,501	28,186	26,668	25,990	33,668	*7,000*	*26%*	
1004910512400	Retirement Contribution	14,185	17,173	17,680	19,654	16,376	24,624	*4,970*	*25%*	
1004910512500	50% Match for 457 Contrib	2,254	3,072	7,686	6,675	6,860	9,375	*2,700*	*40%*	
1004910512700	Worker's compensation	9,479	9,408	8,394	9,533	8,918	12,255	*2,722*	*29%*	
TOTAL - Personnel		**577,646**	**610,396**	**670,339**	**666,818**	**481,130**	**656,433**	**(10,385)**	***-2%***	
SERVICES										
1004910521200	PROFESSIONAL	-	-	-	-	-	-	-		
1004910522110	Disposal	2,052	-	-	-	-	-	-		
1004910522120	Tipping Fees at Landfill	-	-	-	1,500	-	-	*(1,500)*	*-100%*	
1004910522210	m/r buildings	40,090	16,748	2,080	9,000	167	5,000	*(4,000)*	*-44%*	PW Admin pays for most Avanti Maintenance
1004910522220	m/r equipment	24,705	26,698	33,790	36,925	23,842	35,000	*(1,925)*	*-5%*	
1004910522230	m/r vehicles	11,026	13,553	23,548	22,500	16,515	22,500	-	*0%*	2 very old vans with high maintenance
1004910522240	M/R GROUNDS	33,709	150,435	172,118	245,292	160,508	200,000	*(45,292)*	*-18%*	Includes Cemetery Ground Maint.
1004910522320	Rental of equipment and veh	1,725	-	1,933	3,853	3,853	4,000	*147*	*4%*	Skid steer and stump grinder rental
1004910523100	Liability Insurance	1,415	1,591	1,725	1,934	1,564	2,067	*133*	*7%*	
1004910523210	Phone/Internet	1,385	1,489	1,774	1,700	1,153	1,700	-	*0%*	
1004910523500	Travel	-	-	2,144	2,027	516	2,500	*473*	*23%*	CPWP-M Certification from APWA. Must attend 2 conferences
1004910523600	Dues and fees	-	-	251	300	252	300	-	*0%*	
1004910523700	Education and training	1,055	716	1,700	2,078	1,881	2,500	*422*	*20%*	CPWP-M Certification from APWA
1004910523910	Drug Testing & Physicals	465	830	220	1,000	625	700	*(300)*	*-30%*	
1004910523960	Inmate Crews	-	-	-	-	-	-	-		
TOTAL - Services		**117,627**	**212,060**	**241,283**	**328,109**	**210,876**	**276,267**	**(51,842)**	***-16%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
GROUNDS MAINTENANCE		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1004910531100	Supplies	711	1,102	1,149	1,922	263	2,000	*78*	*4%*	
1004910531230	Electricity	857	-	-	-	-	-	-		
1004910531270	Gasoline/diesel	26,423	34,548	29,124	35,000	23,784	35,000	-	*0%*	
1004910531300	Food	75	261	-	-	-	-	-		
1004910531600	Small Equipment	15,470	9,892	13,193	16,075	10,039	15,000	*(1,075)*	*-7%*	Weed eaters, chainsaws, concrete saw
1004910531700	Uniforms	8,432	8,459	8,771	8,923	6,700	8,750	*(173)*	*-2%*	
1004910531710	Operating Supplies	36,788	23,706	17,582	20,000	10,419	20,000	-	*0%*	
TOTAL - Supplies		**88,756**	**77,967**	**69,819**	**81,920**	**51,206**	**80,750**	**(1,170)**	***-1%***	
INTERFUND										
1004910552200	Liability Claims / Self-Pay	1,857	-	(420)	2,000	-	2,000	-	*0%*	
TOTAL - Interfund		**1,857**	**-**	**(420)**	**2,000**	**-**	**2,000**	**-**	***0%***	
	TOTAL GROUNDS MAINTENANCE	**785,886**	**900,423**	**981,021**	**1,078,847**	**743,211**	**1,015,450**	**(63,397)**	***-6%***	
					412,029	**262,082**	**359,017**	***(53,012)***	***-12.9%***	**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.

$747,706
Operating Budget

0%
Change from 2026

EMPLOYEES: *3.5 FTEs*

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

CAPITAL

- Shirley Marchman Park - $1,018,000 - C-SPLOST, GF, Developer, & Grant
- 2026 Ford Explorer (replaces 2011 w/ 113k miles) - $36,851 – D-SPLOST
- Portable Concession Stand Trailer - $16,500 – D-SPLOST
- Gold Dust Programs & Senior Pavillion - $45,000 - GF

NOTES ON 2027 BUDGET

- Added PT Facility Coordinator in FY26 to assist with facility rentals
- Reduced M&R Grounds – Due to 1-time projects - $10,000
- Increasing Bank & Credit Card fees based on more transactions due to additional programming and rentals
- Reduction in Operating supplies – trending lower



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
PARKS & RECREATION ADMIN		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1006110511100	Regular Employees	156,143	167,295	194,756	229,069	173,056	246,010	*16,941*	*7%*	
1006110511120	Vacation Pay	4,087	2,830	2,659	-	5,671		-		
1006110511130	Sick Leave Pay	1,949	5,009	3,880	-	3,711		-		
1006110511300	Overtime	2,657	1,494	1,226	3,000	1,838	3,000	-	*0%*	
1006110512100	Group Insurance	39,084	27,516	56,474	35,990	29,990	32,204	*(3,786)*	*-11%*	
1006110512200	Social Security FICA Contrib	12,378	13,232	15,055	17,363	13,846	18,686	*1,323*	*8%*	
1006110512400	Retirement Contribution	9,922	9,489	10,255	11,780	9,815	12,642	*862*	*7%*	
1006110512500	50% Match for 457 Contrib	975	1,026	1,656	3,328	2,223	4,127	*799*	*24%*	
1006110512600	Unemployment Insurance	-	5,110	-	-	-	-	-		
1006110512700	Worker's compensation	167	130	102	130	122	144	*14*	*11%*	
TOTAL - Personnel		**227,362**	**233,132**	**286,064**	**300,660**	**240,272**	**316,813**	**16,153**	***5%***	
SERVICES										
1006110521200	Professional	89,855	2,145	-	-	-	-	-		
1006110521300	Technical	7,826	9,308	9,108	10,000	9,955	10,000	-	*0%*	
1006110522110	Disposal	4,066	5,568	5,067	5,900	3,590	5,900	-	*0%*	
1006110522210	m/r buildings	79,891	88,605	56,323	63,847	61,620	60,000	*(3,847)*	*-6%*	
1006110522220	m/r equipment	2,277	-	1,406	10,135	8,122	8,000	*(2,135)*	*-21%*	
1006110522230	m/r vehicles	425	1,560	1,194	1,500	1,416	2,500	*1,000*	*67%*	Aging fleet
1006110522240	M/R GROUNDS	41,456	32,767	29,309	45,000	13,096	35,000	*(10,000)*	*-22%*	1 time projects included in prior year
1006110522310	Rental of land & buildings	11,815	12,245	12,239	12,245	15,325	15,400	*3,155*	*26%*	
1006110522320	Rental of equipment and veh	385	487	612	945	596	753	*(192)*	*-20%*	
1006110523100	Liability Insurance	506	569	617	691	559	740	*49*	*7%*	
1006110523210	Phone/Internet	22,644	24,412	19,910	22,000	20,034	24,000	*2,000*	*9%*	VPLEX phones being added from Comm Development
1006110523215	postage	271	544	374	350	263	350	-	*0%*	
1006110523300	Advertising	1,405	60	571	1,000	125	1,000	-	*0%*	
1006110523400	Printing and binding	5,912	8,022	4,070	8,000	4,177	7,000	*(1,000)*	*-13%*	
1006110523500	Travel	-	-	46	750	-	750	-	*0%*	
1006110523600	Dues and fees	889	1,190	1,588	1,600	1,593	1,800	*200*	*13%*	
1006110523700	Education and training	-	150	355	630	721	1,000	*370*	*59%*	
1006110523850	Contract labor	-	-	-	-	-	-	-		
1006110523910	Drug Testing & Physicals	-	105	-	200	105	200	-	*0%*	
1006110523930	Document Shredding	599	674	786	1,000	619	900	*(100)*	*-10%*	
1006110523970	BANK/CC FEES & ANALYSIS CHGES	9,976	12,499	15,503	15,000	14,350	18,000	*3,000*	*20%*	More Community Pass Transactions due to added programs
TOTAL - Services		**280,196**	**200,909**	**159,075**	**200,793**	**156,265**	**193,293**	**(7,500)**	***-4%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
PARKS & RECREATION ADMIN		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1006110531100	Supplies	5,032	2,452	1,909	2,700	738	2,700	-	*0%*	
1006110531210	Water/Sewerage	29,619	32,914	37,243	35,000	25,617	35,000	-	*0%*	
1006110531220	Natural Gas	16,857	14,714	16,709	18,200	14,106	20,000	*1,800*	*10%*	New Gas provider
1006110531230	Electricity	115,842	141,572	143,385	172,800	108,219	160,000	*(12,800)*	*-7%*	
1006110531270	Gasoline/diesel	679	489	557	900	424	900	-	*0%*	
1006110531300	Food	318	-	-	-	-	-	-		
1006110531600	Small Equipment	6,587	4,609	4,966	3,000	220	3,000	-	*0%*	
1006110531700	UNIFORMS	89	542	386	1,000	66	1,000	-	*0%*	
1006110531710	Operating Supplies	6,107	4,597	11,490	11,200	3,005	10,000	*(1,200)*	*-11%*	
TOTAL - Supplies		**181,130**	**201,890**	**216,644**	**244,800**	**152,396**	**232,600**	**(12,200)**	***-5%***	
INTERFUND										
1006110552200	Liability Claims / Self-Pay	-	-	-	5,000	-	5,000	-	*0%*	
TOTAL - Interfund		**-**	**-**	**-**	**5,000**	**-**	**5,000**	**-**	***0%***	
	TOTAL RECREATION ADMIN	**688,688**	**635,930**	**661,783**	**751,253**	**548,933**	**747,706**	**(3,547)**	***0%***	
					450,593	**308,661**	**430,893**	***(19,700)***	***-4.4%***	**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.

$930,607
Operating Budget

3%
Change from 2026

EMPLOYEES: *8.5 FTEs*

- Athletics Manager
- Athletics Maintenance Manger
- Athletic Coordinator (2.5)
- Soccer Coordinator (PT)
- Athletic Assistant (2 PT)
- Athletic Maintenance Technician (2)

CAPITAL

- 2026 Ford F-250 SD XL (Replaces 2004 F-150 w/ 152K miles) – D-SPLOST
- Robotic Athletic Field Painter (Lease is $11,415/year for 6 years) - GF

NOTES ON 2027 BUDGET

- In FY26, 1 PT Pickleball Coordinator position was added when courts were completed
- M&R Grounds reduced due to prior year 1-time expense – ($26,144)
- M&R Equipment – Reduction due to purchase of new truck – ($11,000)
- M&R Grounds – Additional Funding - $12,000
- Small Equipment includes lease payment for Capital Robotic Field Painter - $11,415/Year



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
PARKS & RECREATION - ATHLETICS		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1006120511100	Regular employees	178,969	216,410	291,112	359,359	280,174	399,637	*40,278*	*11%*	
1006120511120	Vacation Pay	4,195	4,074	6,714	-	6,464		-		
1006120511130	Sick Leave Pay	2,763	2,548	3,820	-	3,274		-		
1006120511200	Summer Camp Employees	-	-	-	-	-	-	-		
1006120511300	Overtime	7,737	6,742	10,254	8,000	12,408	10,500	*2,500*	*31%*	Rentals After hours
1006120512100	Group Insurance	52,111	41,274	79,832	71,711	59,757	76,094	*4,383*	*6%*	
1006120512200	Social Security FICA Contrib	14,108	16,645	22,654	27,124	22,183	30,247	*3,123*	*12%*	
1006120512400	Retirement Contribution	8,984	9,608	14,960	15,968	13,305	16,705	*737*	*5%*	
1006120512500	50% Match for 457 Contrib	1,229	1,843	2,340	2,913	2,353	3,216	*303*	*10%*	
1006120512600	Unemployment Insurance	-	-	-	-	-		-		
1006120512700	Worker's compensation	3,477	4,236	4,033	4,089	3,825	5,440	*1,351*	*33%*	
TOTAL - Personnel		**273,572**	**303,381**	**435,717**	**489,164**	**403,742**	**541,839**	**52,675**	***11%***	
SERVICES										
1006120521200	PROFESSIONAL	-	-	-	-	-	-	-		
1006120521300	Technical	-	-	-	-	-	-	-		
1006120522100	Cleaning Service	-	-	-	-	-	-	-		
1006120522110	Disposal	-	-	-	1,000	-	-	*(1,000)*	*-100%*	
1006120522210	m/r buildings	3,665	26,351	29,582	61,144	42,338	35,000	*(26,144)*	*-43%*	Prior Year included 1 time expenses
1006120522220	m/r equipment	6,455	4,570	3,648	18,000	5,927	7,000	*(11,000)*	*-61%*	
1006120522230	m/r vehicles	146	321	1,147	2,000	797	2,000	-	*0%*	
1006120522240	M/R GROUNDS	90,955	51,632	72,924	60,000	32,564	72,000	*12,000*	*20%*	
1006120522310	Rental of land & buildings	-	-	-	-	-	-	-		
1006120522320	Rental of equipment and veh	12	-	-	-	-	-	-		
1006120523100	Liability Insurance	2,022	2,273	2,463	2,763	2,235	2,953	*190*	*7%*	
1006120523210	Phone/Internet	-	-	-	-	-	-	-		
1006120523215	postage	-	-	-	-	-	-	-		
1006120523300	Advertising	357	-	-	-	-	-	-		
1006120523400	Printing and binding	107	2,790	946	1,000	386	1,000	-	*0%*	
1006120523500	Travel	955	234	408	2,000	1,424	2,000	-	*0%*	District and State Athletic Events
1006120523600	Dues and fees	5,072	2,716	5,263	8,000	5,670	8,000	-	*0%*	GRPA, Dizzy Dean, State Soccer Fees, Tournament and Assoc Fees
1006120523700	Education and training	950	577	560	1,500	129	1,500	-	*0%*	GRPA x 2, CPR, NAYS
1006120523750	Hospitality	-	-	-	-	-	-	-		
1006120523850	Contract labor	-	-	-	-	-	-	-		
1006120523875	CONTRACT LABOR/Class Instructo	-	-	-	-	-	-	-		
1006120523885	CONTRACT LABOR/SPORTS	59,885	70,451	67,857	83,000	70,669	83,000	-	*0%*	
1006120523910	Drug Testing & Physicals	650	105	420	500	325	500	-	*0%*	
1006120523930	Document Shredding	-	-	-	-	-	-	-		
1006120523970	BANK/CC FEES & ANALYSIS CHGES	89	-	-	-	-	-	-		
TOTAL - Services		**171,320**	**162,018**	**185,218**	**240,907**	**162,466**	**214,953**	**(25,954)**	***-11%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
PARKS & RECREATION - ATHLETICS		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1006120531100	Supplies	-	-	-	-	-	-	-		
1006120531210	Water/Sewerage	-	-	-	-	-	-	-		
1006120531220	Natural Gas	-	-	-	-	-	-	-		
1006120531230	Electricity	-	-	-	-	-	-	-		
1006120531270	Gasoline/diesel	7,236	6,383	6,237	8,400	5,851	8,400	-	*0%*	
1006120531300	Food	-	-	-	-	-	-	-		
1006120531600	Small Equipment	10,035	10,165	9,451	18,000	3,693	23,415	*5,415*	*30%*	Robotic Athletic Field Painter (Lease is $11,415/year for 6 years)
1006120531700	UNIFORMS	2,797	2,612	1,568	4,000	1,614	4,000	-	*0%*	
1006120531710	Operating Supplies	132,678	109,890	114,739	139,918	46,382	138,000	*(1,918)*	*-1%*	
TOTAL - Supplies		**152,747**	**129,049**	**131,994**	**170,318**	**57,540**	**173,815**	**3,497**	***2%***	
INTERFUND										
1006120552200	Liability Claims / Self-Pay	-	-	-	-	-	-	-		
TOTAL - Interfund		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL RECREATION - ATHLETICS	**597,638**	**594,448**	**752,930**	**900,389**	**623,748**	**930,607**	**30,218**	***3%***	

411,225	**220,006**	**388,768**	**(22,457)**	***-5.5%***	**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.

$669,745
Operating Budget

15%
Change from 2026

NOTES ON 2027 BUDGET

- Additional events require additional overtime funding
- Advertising was increased for FY26 for 20th Anniversary July 3rd event, reduced for FY27
- Contract Labor is being increased, but the associated Revenue account will also be increased. Contract Labor is 70% of the Total Revenue.
- Additional classes and events are being added each year

EMPLOYEES: *4 FTEs*

- Event Manager
- Recreation Programmer (3)

CAPITAL

- None



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
RECREATION EVENTS		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1006130511100	Regular Employees	88,670	141,906	185,670	200,282	164,896	205,033	*4,751*	*2%*	
1006130511120	Vacation Pay	8,780	3,835	7,240	-	5,554		-		
1006130511130	Sick Leave Pay	1,107	3,973	8,878	-	4,755		-		
1006130511200	Summer Camp Employees	25,416	1,747	25,051	30,000	17,433	30,000	-	*0%*	
1006130511300	Overtime	6,246	7,261	12,378	5,000	9,793	12,000	*7,000*	*140%*	Additional Events
1006130512100	Group Insurance	13,028	27,516	34,699	30,825	25,686	48,233	*17,408*	*56%*	
1006130512200	Social Security FICA Contrib	9,898	11,998	21,638	15,138	15,131	15,532	*394*	*3%*	
1006130512400	Retirement Contribution	5,398	4,957	9,929	11,157	9,296	11,360	*203*	*2%*	
1006130512500	50% Match for 457 Contrib	1,056	1,433	2,424	2,108	2,023	3,227	*1,119*	*53%*	
1006130512600	Unemployment Insurance	-	-	-	-	-	-	-		
1006130512700	Worker's compensation	1,140	695	99	113	106	120	*7*	*6%*	
TOTAL - Personnel		**160,739**	**205,321**	**308,005**	**294,623**	**254,673**	**325,505**	**30,882**	***10%***	
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	1,758	2,033	296	4,255	4,254	4,300	*45*	*1%*	
1006130523100	Liability Insurance	506	569	617	691	559	740	*49*	*7%*	
1006130523210	Phone/Internet	-	-	-	900	-	-	*(900)*	*7%*	
1006130523215	postage	61	23	-	100	64	100	-	*0%*	
1006130523300	Advertising	3,243	4,947	3,408	4,500	3,118	5,000	*500*	*11%*	
1006130523400	Printing and binding	2,100	2,732	2,442	3,400	3,071	3,400	-	*0%*	
1006130523500	Travel	17	810	1,864	2,500	525	2,500	-	*0%*	American Camp Assoc Lodging, Events Manager Training
1006130523600	Dues and fees	1,288	855	823	3,000	544	3,000	-	*0%*	ACA, Arly - Youth Program Mgmt Software
1006130523700	Education and training	835	1,830	1,715	3,300	374	2,500	*(800)*	*-24%*	CPR, AED, First-Aid, GRPA, ACA, and Arly Training, Events Manager Training
1006130523750	Hospitality	-	-	-	-	-	-	-		
1006130523875	CONTRACT LABOR/Class Instructo	48,171	65,373	84,041	110,000	97,245	140,000	*30,000*	*27%*	This increase will be offset with additional revenue. Expense is 70% of Associated Revenue
1006130523880	Contract Labor/Programs/Events	112,420	119,456	119,371	110,445	109,185	140,000	*29,555*	*27%*	Special Events including July 3rd
1006130523910	Drug Testing & Physicals	945	840	1,155	1,700	895	1,700	-	*0%*	
TOTAL - Services		**177,344**	**199,468**	**215,733**	**244,791**	**219,832**	**303,240**	**58,449**	***24%***	

Departmental Budget Requests
2027 Budget

RECREATION EVENTS		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
SUPPLIES										
1006130531100	Supplies	1,476	968	1,186	2,000	697	2,000	-	*0%*	
1006130531210	Water/Sewerage	-	-	-	-	-	-	-		
1006130531230	Electricity	-	-	-	-	-	-	-		
1006130531270	Gasoline/diesel	-	-	-	-	-	-	-		
1006130531300	Food	-	-	-	-	-	-	-		
1006130531600	Small Equipment	300	259	1,854	2,000	483	2,000	-	*0%*	
1006130531700	UNIFORMS	560	47	413	1,000	219	2,000	*1,000*	*100%*	
1006130531710	Operating Supplies	29,525	40,784	41,043	40,500	30,962	35,000	*(5,500)*	*-14%*	Supplies for camps and events
TOTAL - Supplies		**31,861**	**42,058**	**44,497**	**45,500**	**32,361**	**41,000**	**(4,500)**	***-10%***	
INTERFUND										
1006130552300	Weather Insurance	-	-	-	-	-	-	-		
TOTAL - Interfund		-	-	-	-	-	-	-		
TOTAL RECREATION EVENTS		**369,944**	**446,847**	**568,234**	**584,914**	**506,867**	**669,745**	**84,831**	***15%***	
					290,291	**252,194**	**344,240**	***53,949***	***18.6%***	**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.

$710,602
Operating Budget

6%
Change from 2026

EMPLOYEES: 8 *FTEs*

- Library Manager
- Assistant Library Manager
- Library Assistant (5)
- Library Assistant (2-PT)
- Library Assistant (1-PT) NEW

CAPITAL

None

NOTES ON 2027 BUDGET

- Additional Part-time Library Assistant included in budget - $12,800 Salary + $979 Benefits
- Funding added for Children's Room Mural to celebrate 10-year anniversary of Library building - $12,000
- Contract Labor addition for transforming computer lab space into a Maker & Innovation space with instructors - $9,000



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
LIBRARY		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1006510511100	Regular employees	259,423	269,530	284,976	349,687	280,244	383,723	*34,036*	*10%*	PT Library Assistant
1006510511120	Vacation Pay	11,338	9,528	18,343	-	6,767		-		
1006510511130	Sick Leave Pay	10,274	12,164	13,096	-	10,447		-		
1006510511300	Overtime	1,095	1,777	2,003	2,000	1,657	2,100	*100*	*5%*	Based on Trend, Summer Reading Program, & Change in Staff/Coverage
1006510512100	Group Insurance	91,195	68,791	71,582	78,829	65,688	71,574	*(7,255)*	*-9%*	
1006510512200	Social Security FICA Contrib	20,211	21,561	23,021	26,384	21,969	29,049	*2,665*	*10%*	
1006510512400	Retirement Contribution	15,774	15,009	15,780	17,542	14,616	18,574	*1,032*	*6%*	
1006510512500	50% Match for 457 Contrib	5,050	5,958	6,660	7,105	7,464	8,068	*963*	*14%*	
1006510512700	Worker's compensation	280	217	166	198	185	216	*18*	*9%*	
TOTAL - Personnel		**414,640**	**404,535**	**435,627**	**481,745**	**409,037**	**513,304**	**31,559**	***7%***	
SERVICES										
1006510521200	PROFESSIONAL	11,450	-	-	-	-	-	-		
1006510521300	Technical	956	1,959	2,948	3,000	1,090	2,000	*(1,000)*	*-33%*	
1006510522100	Cleaning Service	-	-	-	-	-	-	-		
1006510522110	Disposal	-	-	-	-	-	-	-		
1006510522210	m/r buildings	20,274	25,122	42,833	39,390	22,453	37,000	*(2,390)*	*-6%*	Children's Room Mural to celebrate 10 year anniversary
1006510522220	m/r equipment	3,200	-	957	1,500	-	1,500	-	*0%*	
1006510522230	m/r vehicles	-	-	-	-	-	-	-		
1006510522240	M/R GROUNDS	677	1,030	1,585	2,000	-	2,000	-	*0%*	
1006510522310	Rental of land & buildings	1	1	1	1	1	1	-	*0%*	
1006510523100	Liability Insurance	1,010	1,136	1,232	1,381	1,117	1,477	*96*	*7%*	
1006510523210	Phone/Internet	11,859	12,709	10,185	11,000	8,579	11,000	-	*0%*	
1006510523215	postage	-	-	-	50	-	50	-	*0%*	
1006510523300	Advertising	-	-	-	-	-	-	-		
1006510523400	Printing and binding	5,773	9,585	5,323	12,000	2,944	5,500	*(6,500)*	*-54%*	
1006510523500	Travel	52	152	-	500	127	500	-	*0%*	GA Library Assoc Conference
1006510523600	Dues and fees	405	360	702	800	378	600	*(200)*	*-25%*	
1006510523700	Education and training	1,414	3,000	466	1,500	192	1,500	-	*0%*	GA Library Assoc Conference, CPR Certification for all staff
1006510523850	Contract labor	5,825	11,356	11,972	12,500	5,721	21,500	*9,000*	*72%*	Transform Computer lab to a Maker and innovation Space (Contract Labor)
1006510523910	Drug Testing & Physicals	55	35	530	270	165	270	-	*0%*	
1006510523930	Document Shredding	-	-	-	-	-	-	-		
1006510523970	BANK/CC FEES & ANALYSIS CHGES	582	673	676	810	719	1,100	*290*	*36%*	
TOTAL - Services		**63,533**	**67,119**	**79,408**	**86,702**	**43,487**	**85,998**	**(704)**	***-1%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
LIBRARY		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
1006510531100	Supplies	13,344	13,707	15,929	18,000	13,665	16,000	*(2,000)*	*-11%*	
1006510531210	Water/Sewerage	3,322	3,748	3,999	4,500	2,242	4,000	*(500)*	*-11%*	
1006510531220	Natural Gas	5,933	4,609	4,448	4,900	5,394	7,500	*2,600*	*53%*	New Supplier
1006510531230	Electricity	31,539	35,415	36,522	38,600	23,309	34,000	*(4,600)*	*-12%*	
1006510531300	Food	113	-	-	-	-	-	-		
1006510531400	Books and periodicals	4,518	17,194	21,698	12,440	9,081	24,000	*11,560*	*93%*	
1006510531600	Small Equipment	-	2,249	2,599	2,500	752	2,500	-	*0%*	
1006510531700	UNIFORMS	-	146	149	400	355	800	*400*	*100%*	
1006510531710	Operating Supplies	19,222	18,662	20,329	22,500	12,592	22,500	-	*0%*	
TOTAL - Supplies		**77,991**	**95,729**	**105,672**	**103,840**	**67,391**	**111,300**	**7,460**	***7%***	
INTERFUND										
1006510552200	Liability Claims / Self-Pay	-	547	-	-	-	-	-		
TOTAL - Interfund		**-**	**547**	**-**	**-**	**-**	**-**	**-**		
	TOTAL LIBRARY	**556,164**	**567,931**	**620,707**	**672,287**	**519,915**	**710,602**	**38,315**	***6%***	

190,542	**110,878**	**197,298**	***6,756***	***3.5%***	**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.

$388,392
Operating Budget

3%
Change from 2026

EMPLOYEES: 4 *FTEs*

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

CAPITAL

- Starcraft Allstar 27-24 Passenger Wheelchair Bus - $142,200 - GF

NOTES ON 2027 BUDGET

- Budgeted for additional funds in Food line item due to increased prices and participation - $3,000
- Three Rivers reimburses the City (using Federal and State Grant funding) for Senior meals. They are also a great partnership and often offer grant funding for equipment and other items.



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
SENIOR CENTER		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
1005500511100	Regular employees	120,778	127,846	177,266	170,855	151,687	178,974	*8,119*	*5%*	
1005500511120	Vacation Pay	4,659	599	1,925	-	1,690		-		
1005500511130	Sick Leave Pay	1,195	722	576	-	569		-		
1005500511300	Overtime	163	308	1,665	1,000	1,091	2,000	*1,000*	*100%*	
1005500512100	Group Insurance	13,028	13,758	15,108	10,443	8,702	9,363	*(1,080)*	*-10%*	
1005500512200	Social Security FICA Contrib	9,656	9,853	13,825	12,887	11,825	13,539	*652*	*5%*	
1005500512400	Retirement Contribution	4,957	4,717	4,706	5,566	4,638	5,802	*236*	*4%*	
1005500512500	50% Match for 457 Contrib	1,488	1,566	1,638	1,667	1,410	1,751	*84*	*5%*	
1005500512700	Worker's compensation	3,581	3,129	5,079	3,030	2,834	3,453	*423*	*14%*	
TOTAL - Personnel		**159,506**	**162,498**	**221,788**	**205,448**	**184,445**	**214,882**	**9,434**	***5%***	
SERVICES										
1005500522210	m/r buildings	-	58	29	4,000	-	4,000	-	*0%*	
1005500522220	m/r Equipment	3,379	391	928	4,799	1,174	4,000	*(799)*	*-17%*	Kitchen Equipment
1005500522230	m/r vehicles	4,400	596	2,554	3,052	1,681	3,000	*(52)*	*-2%*	General Maintenance on Meals on Wheels and Bus.
1005500522320	Rental of equipment and veh	3,134	72	275	2,500	710	2,500	-	*0%*	Senior Trips
1005500523100	Liability Insurance	1,163	1,308	1,418	1,590	1,286	1,700	*110*	*7%*	
1005500523210	Phone/Internet	2,499	2,263	1,899	1,740	1,310	1,800	*60*	*3%*	
1005500523215	postage	229	210	209	220	141	220	-	*0%*	
1005500523250	Cable TV	1,361	1,431	1,512	1,560	1,321	1,680	*120*	*8%*	
1005500523400	Printing and binding	-	-	-	500	285	500	-	*0%*	For Senior Events - Signage
1005500523500	Travel	-	24	22	100	-	100	-	*0%*	
1005500523600	Dues and fees	-	1,260	1,260	1,300	1,260	1,300	-	*0%*	MySenior Center and Golden Carers
1005500523700	Education and training	-	-	-	1,000	-	1,000	-	*0%*	
1005500523850	Contract labor	4,785	6,637	7,549	9,500	6,476	9,500	-	*0%*	Exercise Instructor, Entertainers, Art Classes. Working on adding new programs
1005500523910	Drug Testing & Physicals	70	265	90	160	-	160	-	*0%*	
TOTAL - Services		**21,020**	**14,514**	**17,745**	**32,021**	**15,644**	**31,460**	**(561)**	***-2%***	
SUPPLIES										
1005500531100	Supplies	8,762	2,139	1,248	2,750	122	2,750	-	*0%*	General Office & First Aid Supplies
1005500531230	Electricity	11,764	14,405	15,095	15,500	10,596	15,000	*(500)*	*-3%*	
1005500531270	Gasoline/diesel	1,758	1,530	1,352	1,800	1,070	1,800	-	*0%*	
1005500531300	Food	79,937	78,071	87,086	93,000	73,102	96,000	*3,000*	*3%*	Increased participants and food costs
1005500531600	Small Equipment	1,389	-	5,611	4,000	1,832	4,000	-	*0%*	
1005500531700	Uniforms	1,000	700	726	1,500	278	1,500	-	*0%*	Staff Shirts x 5 employees twice a year
1005500531710	Operating Supplies	-	12,921	15,530	16,649	11,369	16,000	*(649)*	*-4%*	
TOTAL - Supplies		**104,610**	**109,765**	**126,648**	**135,199**	**98,369**	**137,050**	**1,851**	***1%***	

Departmental Budget Requests
2027 Budget

SENIOR CENTER		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
INTERFUND										
1005500552200	Liability Claims / Self-Pay	-	-	6,039	5,000	-	5,000	-	*0%*	
TOTAL - Interfund		**-**	**-**	**6,039**	**5,000**	**-**	**5,000**	**-**	***0%***	
	TOTAL SENIOR CENTER	**285,136**	**286,778**	**372,220**	**377,668**	**298,458**	**388,392**	**10,724**	***3%***	
					172,220	**114,013**	**173,510**	***1,290***	***0.7%***	**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.

$839,637
Operating Budget

14%
Change from 2026

EMPLOYEES: 3 *FTEs*

- Utility Director
- Deputy Utility Director (NEW)
- Administrative Assistant

CAPITAL

- Meters for New Builds & Warranties/Replacements – $213,500
- Qty 2 – Neptune R900 Antenna Reading Capabilities - $100,000
- For F-150 (Vehicle for Deputy Utility Director) - $50,000

NOTES ON 2027 BUDGET

- Budget includes Deputy Utilities Director – $95K Salary + $10K Benefits + $3K Supplies
- Additional monies for Technical for AMI/AMR software for meter reading capabilities. Technical is also used for Brightly (for Utility Asset Management), and GIS management - $85,000 Total



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
UTILITY ADMINISTATION		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
5054115511100	Regular employees	142,602	129,885	159,616	172,583	141,549	276,057	*103,474*	*60%*	Deputy Director
5054115511120	Vacation Pay	5,884	4,852	7,030	-	6,875	-	-		
5054115511130	Sick Leave Pay	4,278	2,729	4,496	-	2,800	-	-		
5054115511300	Overtime	-	-	-	-	-	-	-		
5054115512100	Group Insurance	26,056	27,516	28,633	27,431	22,858	24,379	*(3,052)*	*-11%*	
5054115512200	Social Security FICA Contrib	11,360	10,182	12,613	13,111	11,294	21,042	*7,931*	*60%*	
5054115512400	Retirement Contribution	10,400	13,159	657	9,663	8,051	10,074	*411*	*4%*	
5054115512500	50% Match for 457 Contrib	3,761	4,078	5,707	5,141	5,668	8,252	*3,111*	*61%*	
5054115512700	Worker's compensation	3,676	3,351	2,936	3,335	3,120	3,505	*170*	*5%*	
TOTAL - Personnel		**208,015**	**195,751**	**221,688**	**231,264**	**202,215**	**343,309**	**112,045**	***48%***	
SERVICES										
5054115521200	Professional	182,757	136,884	192,182	385,202	122,470	328,778	*(56,424)*	*-15%*	Based on trend/ anticipated projects Brightly - $18K, GIS Management - $12K, Delta AMI Annual Software - $24K+ AMI
5054115521300	Technical	16,640	17,638	29,185	45,500	40,358	85,000	*39,500*	*87%*	AMR Software $30k
5054115522230	m/r vehicles	207	349	-	1,200	-	1,000	*(200)*	*-17%*	
5054115523100	Liability Insurance	693	779	845	947	766	1,015	*68*	*7%*	
5054115523210	Phone/Internet	1,722	1,677	1,114	1,000	589	900	*(100)*	*-10%*	
5054115523215	Postage	152	56	22	100	77	200	*100*	*100%*	
5054115523300	Advertising	74	102	-	140	-	200	*60*	*43%*	
5054115523400	Printing and binding	-	-	-	100	-	-	*(100)*	*-100%*	
5054115523500	Travel	834	1,217	2,310	2,000	1,269	2,500	*500*	*25%*	1 - 2 In-State Conferences per Year for Required Hours
5054115523600	Dues and fees	648	3,147	1,756	2,850	121	2,500	*(350)*	*-12%*	
5054115523700	Education and training	335	1,053	1,023	3,200	1,190	2,000	*(1,200)*	*-38%*	
5054115523910	Drug Testing & Physicals	-	-	-	-	-	-	-		
TOTAL - Services		**204,062**	**162,903**	**228,437**	**442,239**	**166,842**	**424,093**	**(18,146)**	***-4%***	
SUPPLIES										
5054115531100	Supplies	1,534	1,737	973	1,825	1,233	1,500	*(325)*	*-18%*	
5054115531270	Gasoline/diesel	3,776	2,658	2,312	2,500	1,658	2,500	-	*0%*	
5054115531600	Small Equipment	405	-	147	175	-	3,550	*3,375*	*1929%*	Deputy Director Equip
5054115531700	UNIFORMS	-	-	-	190	96	400	*210*	*111%*	
TOTAL - Supplies		**5,715**	**4,395**	**3,432**	**4,690**	**2,988**	**7,950**	**3,260**	***70%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
UTILITY ADMINISTATION		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
CAPITAL										
5054115541400	Infrastructure	1,438,459	107,441	20,735	2,130,570	5,480	-	*(2,130,570)*	*-100%*	
5054115541405	N Avenue Waterline Ext - GEFA	163,167	24,787	477,747	1,582,305	450,260	-	*(1,582,305)*	*-100%*	
5054115541406	N BypassHwy78 ConnersRdab GEFA	1,871,026	406,210	2,351,742	905,211	106,720	-	*(905,211)*	*-100%*	
5054115541407	W Plant Pump Screen Add GEFA	1,436,664	336,186	3,908	-	-	-	-		
5054115541410	West Plant Influent	309,200	-	-	-	-	-	-		
5054115542200	Vehicles - Utility Admin	-	47,720	-	-	-	50,000	*50,000*		Deputy Director Vehicle
5054115549999	Capital Outlay Distributed	(5,218,515)	(922,344)	(2,854,132)	(4,618,086)	-	(50,000)	*4,568,086*	*-99%*	
5051590541410	Meters - New Builds	35,200	53,650	104,707	256,293	97,783	112,000	*(144,293)*	*-56%*	Meters - Residential - New Construction ($320 each)
5051590541411	Meters - Warranty Expirations	-	59,480	50,100	112,400	24,900	101,500	*(10,900)*	*-10%*	Meters - Residential - Receivers Only ($290 each)
5051590542500	Equipment	-	-	-	65,000	65,000	100,000	*35,000*	*54%*	2 -Neptune R900 Antenna Reading Capabilities (Reads Water Usage in real time)
5051590549999	Capital Outlay Distributed	(35,200)	(113,130)	(154,807)	(433,693)	-	(313,500)	*120,193*	*-28%*	
TOTAL - Capital		**-**	**-**	**-**	**-**	**750,143**	**-**	**-**		
OTHER COSTS										
5054115561000	Depreciation	4,674	4,674	4,674	5,000	4,167	4,285	*(715)*	*-14%*	1 Vehicle
5054115579100	Contingency	-	-	-	-	-	-	-		
5051590574000	Bad Debt	28,282	43,586	52,322	55,000	48,293	60,000	*5,000*	*9%*	
TOTAL - Other Costs		**32,956**	**48,261**	**56,996**	**60,000**	**52,459**	**64,285**	**4,285**	***7%***	
	TOTAL UTILITY ADMINISTRATION	**450,748**	**411,310**	**510,553**	**738,193**	**1,174,645**	**839,637**	**101,444**	***14%***	
					506,929	**972,431**	**496,328**	**(10,601)**	***-2.1%***	**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.

$3,899,220
Operating Budget

6%
Change from 2026

EMPLOYEES: *11 FTEs*

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

CAPITAL

- Compressor Replacement - $42,000
- Belt Filter press refurbishment at West Plant - $175,000

NOTES ON 2027 BUDGET

- Tipping Fees at approved Landfills for waste continue to increase – Add $20,200
- Maintenance & Repair of Equipment due Increasing Capital threshold – Add $12,000
- CDL Training for additional employee(s)
- Continued price increases in Chemicals; possible tariffs - $53,500 Add



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
WASTEWATER TREATMENT PLANT		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
5054330511100	Regular employees	400,950	494,971	472,368	597,163	419,862	637,572	*40,409*	*7%*	
5054330511120	Vacation Pay	19,939	21,137	18,352	-	14,294	-	-		
5054330511130	Sick Leave Pay	16,315	16,613	21,076	-	14,587	-	-		
5054330511300	Overtime	23,677	13,048	12,248	15,000	14,487	15,000	-	*0%*	
5054330512100	Group Insurance	104,223	137,581	157,481	172,276	143,558	140,771	*(31,505)*	*-18%*	
5054330512200	Social Security FICA Contrib	33,571	39,559	37,601	44,184	33,908	47,359	*3,175*	*7%*	
5054330512400	Retirement Contribution	36,679	44,693	2,206	32,563	27,132	34,637	*2,074*	*6%*	
5054330512500	50% Match for 457 Contrib	7,588	8,064	7,143	10,533	5,380	10,773	*240*	*2%*	
5054330512600	Unemployment Insurance	-	-	-	-	-	-	-		
5054330512700	Worker's compensation	9,555	8,365	6,827	7,777	7,275	9,054	*1,277*	*16%*	
TOTAL - Personnel		**652,498**	**784,032**	**735,302**	**879,496**	**680,483**	**895,166**	**15,670**	***2%***	
SERVICES										
5054330521200	Professional	3,225	6,690	3,325	11,600	9,700	12,000	*400*	*3%*	
5054330521300	Technical	8,137	6,300	8,602	10,000	180	10,000	-	*0%*	Waterly Subscription
5054330521800	Lab Services	34,028	26,059	29,897	20,500	5,388	28,000	*7,500*	*37%*	
5054330522120	Tipping Fees at Landfill	83,797	87,532	85,189	109,800	103,388	130,000	*20,200*	*18%*	
5054330522200	Repairs and maintenance	-	-	-	-	-	-	-		
5054330522210	m/r buildings	17,961	16,847	13,851	31,400	21,741	20,000	*(11,400)*	*-36%*	
5054330522220	m/r equipment	323,595	195,355	244,238	313,905	265,725	320,000	*6,095*	*2%*	Continued Plant & Lift Station Repairs, change in capitalization threshold to 10K
5054330522230	m/r vehicles	24,251	29,471	44,890	23,044	22,241	30,000	*6,956*	*30%*	
5054330522240	M/R GROUNDS	-	2,492	4,230	-	-	5,000	*5,000*		
5054330522320	Rental of equipment and veh	2,545	508	10,669	8,500	7,226	9,500	*1,000*	*12%*	
5054330523100	Liability Insurance	10,412	11,706	12,915	14,231	11,512	15,204	*973*	*7%*	
5054330523210	Phone/Internet	18,635	19,564	15,781	17,500	14,062	18,550	*1,050*	*6%*	Vonage, SyncGlobal, AT&T Cells, Starlink and AT&T Internet at Plants Communicating with Industrial
5054330523215	postage	97	525	347	500	253	500	-	*0%*	Pretreatment businesses
5054330523300	Advertising	236	132	-	114	114	350	*236*	*207%*	Industrial Pre-treatment Ad
5054330523400	Printing and binding	250	250	538	600	-	600	-	*0%*	
5054330523500	Travel	-	1,021	942	892	103	1,000	*108*	*12%*	
5054330523600	Dues and fees	929	778	657	1,550	809	1,550	-	*0%*	
5054330523700	Education and training	6,595	3,455	7,731	4,555	4,085	12,000	*7,445*	*163%*	
5054330523850	CONTRACT LABOR	25,443	21,032	11,510	-	-	-	-		
5054330523910	Drug Testing & Physicals	1,155	1,114	985	800	335	800	-	*0%*	
TOTAL - Services		**561,291**	**430,831**	**496,297**	**569,491**	**466,862**	**615,054**	**45,563**	***8%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
WASTEWATER TREATMENT PLANT		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
5054330531100	Supplies	4,523	5,298	4,454	3,000	1,719	6,000	*3,000*	*100%*	
5054330531110	Chemicals	276,561	243,760	314,444	261,500	280,835	315,000	*53,500*	*20%*	Increased prices/tariffs
5054330531210	Water/Sewerage	14,262	31,713	25,288	35,000	16,326	25,000	*(10,000)*	*-29%*	
5054330531230	Electricity	421,992	472,876	522,122	475,000	366,131	480,000	*5,000*	*1%*	
5054330531270	Gasoline/diesel	30,758	28,953	31,258	32,900	19,076	30,000	*(2,900)*	*-9%*	
5054330531600	Small Equipment	6,821	5,510	1,782	2,500	596	5,000	*2,500*	*100%*	
5054330531700	UNIFORMS	3,351	5,623	4,750	5,500	5,186	6,000	*500*	*9%*	
5054330531710	Operating Supplies	48,444	83,425	82,918	76,545	67,497	72,000	*(4,545)*	*-6%*	
TOTAL - Supplies		**806,713**	**877,158**	**987,015**	**891,945**	**757,367**	**939,000**	**47,055**	***5%***	
CAPITAL										
5054330541100	Sites/Land	40,869	-	-	-	-	-	-		
5054330541200	Lift Stations	88,099	135,648	15,211	1,835,812	89,853	-	*(1,835,812)*	*-100%*	
5054330541213	Shoreline Lift Station (ARPA)	-	13,605	1,036,384	169,500	-	-	*(169,500)*	*-100%*	
5054330541215	Conners Road Lift Station ARPA	-	196,160	-	2,726,481	-	-	*(2,726,481)*	*-100%*	
5054330541300	Building Imprv - North Plant	24,877	14,000	-	-	-		-		
5054330541310	Building Imprv - West Plant	54,015	26,757	-	324,000	-	175,000	*(149,000)*	*-46%*	Belt Filter Press Refurbishment at West Plant
5054330541400	Infrastructure - Wastewater	545,478	426,854	248,469	218,556	163,664	42,000	*(176,556)*	*-81%*	Compressor Replacement
5054330542200	Vehicles - Wastewater	71,825	-	599,251	100,000	85,247	-	*(100,000)*	*-100%*	
5054330542500	Equipment - Wastewater	160,524	85,026	-	117,000	67,995	-	*(117,000)*	*-100%*	
5054330549999	Capital Outlay Distributed	(985,688)	(898,050)	(1,899,315)	(5,491,349)	-	(217,000)	*5,274,349*	*-96%*	
TOTAL - Capital		**-**	**-**	**-**	**-**	**406,759**	**-**	**-**		
INTERFUND										
5054330552200	Liability Claims / Self-Pay	-	499	-	500	-	-	*(500)*	*-100%*	
TOTAL - Interfund		**-**	**499**	**-**	**500**	**-**	**-**	**(500)**	***-100%***	
OTHER COSTS										
5054330561000	Depreciation	1,048,461	1,224,073	1,462,125	1,350,000	1,125,000	1,450,000	*100,000*	*7%*	
TOTAL - Other Costs		**1,048,461**	**1,224,073**	**1,462,125**	**1,350,000**	**1,125,000**	**1,450,000**	**100,000**	***7%***	
	TOTAL WASTEWATER	**3,068,963**	**3,316,593**	**3,680,739**	**3,691,432**	**3,436,472**	**3,899,220**	**207,788**	*6%*	
					2,811,936	**2,755,989**	**3,004,054**	**192,118**	***6.8%***	**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.

$3,573,855
Operating Budget

20%
Change from 2026

EMPLOYEES: *7 FTEs*

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

CAPITAL

- Water Treatment Facility Design & Permitting (New plant - replace 1963 plant) 2 Yr Pd - Carter & Sloope - $2,235,000
- Hwy 61 Booster Station Refurbishment (Includes a Generator) - $125,000
- Misc. Equipment (Motors, Drives, Pumps, etc.) Repair/Replace - $100,000

NOTES ON 2027 BUDGET

- Additional Professional Services for Water Reservoir & Dam Assessments – Additional $40,000
- M&R Infrastructure for Water Reservoir & Dam Repairs – Additional $35,000
- M&R Building – Plant Structural Issues – Additional $60,000
- Water purchases increased based on higher demand, reservoir restrictions, draught restrictions – Additional $435,000
- Utility Admin Capital – Antenna Reading Capabilities helps address water loss/conservation by constantly reading meters on the system



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
WATER TREATMENT PLANT		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
5054420511100	Regular employees	339,780	358,300	342,801	399,603	281,021	407,102	*7,499*	*2%*	
5054420511120	Vacation Pay	22,050	23,303	21,092	-	13,314	-	-		
5054420511130	Sick Leave Pay	10,978	12,813	10,481	-	7,530	-	-		
5054420511300	Overtime	25,595	10,867	10,839	10,000	13,061	10,000	-	*0%*	No mandated overtime
5054420512100	Group Insurance	91,195	68,791	85,899	89,053	74,208	81,912	*(7,141)*	*-8%*	
5054420512200	Social Security FICA Contrib	28,786	28,955	27,427	30,248	23,118	30,876	*628*	*2%*	
5054420512400	Retirement Contribution	27,945	31,502	1,571	22,293	18,575	22,582	*289*	*1%*	
5054420512500	50% Match for 457 Contrib	4,473	4,602	4,330	4,776	2,864	4,388	*(388)*	*-8%*	
5054420512700	Worker's compensation	7,035	5,432	7,571	5,551	5,193	5,450	*(101)*	*-2%*	
TOTAL - Personnel		**557,836**	**544,566**	**512,011**	**561,524**	**438,883**	**562,310**	**786**	***0%***	
SERVICES										
5054420521200	Professional	40,076	21,273	6,168	13,700	200	61,700	*48,000*	*350%*	Lead & Copper monitoring, 120 Water Audit and Water Reservoir & Dam Assessments ($40k)
5054420521300	Technical	993	-	-	-	-	-	-		
5054420521800	Lab Services	25,380	32,497	27,308	28,000	22,919	25,000	*(3,000)*	*-11%*	
5054420522120	Tipping Fees at Landfill	-	-	-	-	-	-	-		
5054420522200	m/r infrastructure	17,500	-	-	5,000	-	40,000	*35,000*	*700%*	Water Reservoir & Dam Repairs - M/R Water Treatment Plant Structural Issues
5054420522210	m/r buildings	43,201	23,715	7,582	4,880	870	66,000	*61,120*	*1252%*	(From Building Maint)
5054420522220	m/r equipment	31,681	38,282	36,975	44,166	42,870	40,000	*(4,166)*	*-9%*	Includes water tank maintenance
5054420522230	m/r vehicles	146	2,457	631	2,500	106	2,500	-	*0%*	
5054420522240	M/R GROUNDS	768	89	4,381	2,500	-	2,500	-	*0%*	
5054420522320	Rental of equipment and veh	-	-	-	-	-	-	-		
5054420523100	Liability Insurance	6,115	6,875	7,455	8,359	6,762	8,930	*571*	*7%*	
5054420523210	Phone/Internet	8,753	8,535	7,773	7,100	5,604	8,500	*1,400*	*20%*	Adding Starlink
5054420523215	postage	674	130	3	300	-	300	-	*0%*	
5054420523300	Advertising	3,600	2,952	-	2,500	-	2,500	-	*0%*	
5054420523400	Printing and binding	393	1,037	38	3,600	194	1,000	*(2,600)*	*-72%*	
5054420523500	Travel	-	-	-	200	-	200	-	*0%*	
5054420523600	Dues and fees	1,153	743	1,560	2,000	158	2,000	-	*0%*	
5054420523700	Education and training	2,595	2,642	4,732	5,000	1,610	5,000	-	*0%*	Water loss audit class $1k
5054420523820	WATER TANK MAINTENANCE	43,180	43,180	43,180	47,500	43,180	45,500	*(2,000)*	*-4%*	
5054420523850	Contract labor	-	-	-	-	-	6,000	*6,000*		Hydrocal
5054420523900	Other	-	-	-	-	-	-	-		
5054420523901	Tipping Fees at Landfill	-	-	-	-	-	-	-		
5054420523910	Drug Testing & Physicals	145	200	270	215	180	215	-	*0%*	
TOTAL - Services		**226,354**	**184,608**	**148,055**	**177,520**	**124,653**	**317,845**	**140,325**	***79%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
WATER TREATMENT PLANT		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SUPPLIES										
5054420531100	Supplies	2,735	4,706	3,374	5,000	2,405	5,000	-	*0%*	
5054420531110	Chemicals	115,119	101,611	116,414	150,000	77,528	150,000	-	*0%*	
5054420531210	Water/Sewerage	163	156	166	200	117	200	-	*0%*	
5054420531230	Electricity	125,797	125,332	133,045	130,000	110,569	140,000	*10,000*	*8%*	
5054420531240	Bottled Gas	60	637	610	800	649	800	-	*0%*	House beside Trmt Plant
5054420531270	Gasoline/diesel	4,645	5,092	3,274	4,900	2,134	4,000	*(900)*	*-18%*	
5054420531400	Books and periodicals	-	-	-	500	-	500	-	*0%*	
5054420531510	water purchases	726,718	1,058,865	1,703,677	1,800,000	1,700,706	2,235,000	*435,000*	*24%*	
5054420531600	Small Equipment	11,752	12,179	10,524	15,000	1,200	12,000	*(3,000)*	*-20%*	
5054420531700	Uniforms	1,062	603	1,169	3,120	1,539	4,200	*1,080*	*35%*	
5054420531710	Operating Supplies	9,292	11,115	13,849	12,000	7,736	12,000	-	*0%*	
TOTAL - Supplies		**997,343**	**1,320,296**	**1,986,102**	**2,121,520**	**1,904,582**	**2,563,700**	**442,180**	***21%***	
CAPITAL										
5054420541210	Site Improv - Water Plant	-	31,926	-	45,000	-	-	*(45,000)*	*-100%*	
5054420541300	Building Imprv - Water Plant	-	-	-	577,473	23,192	2,235,000	*1,657,527*	*287%*	Water Treatment Facility Design (New plant to replace 1963 plant) design/permitting services approx 2 year period - Carter & Sloope
5054420541400	Infrastructure - Water	314,552	183,079	268,526	214,484	30,172	225,000	*10,516*	*5%*	Hwy 61 Booster Station Refurb (incl generator)$125k and Misc. Equip (motors, drives, pumps) $100k
5054420542200	Vehicles - Water	-	-	-	-	-	-	-		
5054420542500	Equipment - Water	-	-	-	80,000	-	-	*(80,000)*	*-100%*	
5054420549999	Capital Outlay Distributed	(306,579)	(215,006)	(276,500)	(916,957)	-	(2,460,000)	*(1,543,043)*	*168%*	
TOTAL - Capital		**7,974**	**(0)**	**(7,974)**	**-**	**53,364**	**-**	**-**		
INTERFUND										
5054420552200	Liability Claims / Self-Pay	-	-	-	-	-	-	-		
TOTAL - Interfund		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER COSTS										
5054420561000	Depreciation	94,093	112,713	127,772	120,000	100,000	130,000	*10,000*	*8%*	
5054420573100	TOILET REBATE PROGRAM	-	-	-	-	-	-			
TOTAL - Other Costs		**94,093**	**112,713**	**127,772**	**120,000**	**100,000**	**130,000**	**10,000**	***8%***	
	TOTAL WATER TREATMENT	**1,883,599**	**2,162,182**	**2,765,966**	**2,980,564**	**2,621,482**	**3,573,855**	**593,291**	***20%***	
					2,419,040	**2,182,598**	**3,011,545**	**592,505**	***24.5%***	**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.

$2,157,008
Operating Budget

-4%
Change from 2026

NOTES ON 2027 BUDGET

- Decrease in Technical - ($14,000)
- Reduced M&R Infrastructure based on trend – ($20,000)
- Anticipating HVAC replacement
- Decrease in Contract Labor for Commercial Meter Testing – ($14,000)

EMPLOYEES: *14 FTEs*

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

CAPITAL

- Elm Circle waterline replacement - $215,000
- South Street Sewer Installation - $135,000
- Jet Trailer replacement - $91,000
- GPR Utility Locator - $32,000



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
DISTRIBUTION & COLLECTION		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
5054440511100	Regular employees	439,944	530,302	490,351	644,280	446,635	670,316	*26,036*	*4%*	
5054440511120	Vacation Pay	17,032	21,749	23,317	-	15,411	-	-		
5054440511130	Sick Leave Pay	16,100	19,798	21,461	-	16,691	-	-		
5054440511200	Seasonal/Temporary Employees	-	-	-	-	-	-	-		
5054440511300	Overtime	10,391	25,733	34,095	20,000	21,980	25,000	*5,000*	*25%*	
5054440512100	Group Insurance	182,390	178,856	171,798	172,530	143,769	148,208	*(24,322)*	*-14%*	
5054440512200	Social Security FICA Contrib	34,721	42,455	40,680	47,029	37,015	49,128	*2,099*	*4%*	
5054440512400	Retirement Contribution	46,568	52,442	2,359	34,660	28,879	35,931	*1,271*	*4%*	
5054440512500	50% Match for 457 Contrib	3,108	5,751	8,545	11,277	8,474	10,753	*(524)*	*-5%*	
5054440512700	Worker's compensation	33,098	27,087	24,259	27,652	25,867	30,561	*2,909*	*11%*	
TOTAL - Personnel		**783,352**	**904,173**	**816,865**	**957,428**	**744,720**	**969,897**	**12,469**	***1%***	
SERVICES										
5054440521200	Professional	-	-	-	-	-	-	-		
5054440521300	Technical	25,519	7,790	455	19,000	38	5,000	*(14,000)*	*-74%*	
5054440522200	m/r infrastructure	39,478	30,094	37,698	50,000	3,720	30,000	*(20,000)*	*-40%*	
5054440522210	m/r buildings	6,746	3,212	2,470	8,200	1,031	8,200	-	*0%*	Anticipating HVAC replacement
5054440522220	m/r equipment	40,437	28,108	26,060	31,900	5,336	35,000	*3,100*	*10%*	
5054440522230	m/r vehicles	55,732	56,247	31,681	43,073	34,339	40,000	*(3,073)*	*-7%*	
5054440522320	Rental of equipment and veh	30	269	109	1,000	-	1,000	-	*0%*	
5054440523100	Liability Insurance	4,802	5,398	5,852	6,562	5,308	7,011	*449*	*7%*	
5054440523210	Phone/Internet	4,345	4,477	3,510	3,800	2,211	3,800	-	*0%*	
5054440523215	postage	183	671	188	250	141	250	-	*0%*	
5054440523400	Printing and binding	65	-	220	750	113	750	-	*0%*	
5054440523500	Travel	-	-	-	300	-	300	-	*0%*	
5054440523600	Dues and fees	4,330	3,994	6,779	7,000	6,773	6,500	*(500)*	*-7%*	
5054440523700	Education and training	1,858	2,992	1,445	7,500	4,276	7,500	-	*0%*	
5054440523850	Contract labor	3,998	34,273	3,010	34,000	5,515	20,000	*(14,000)*	*-41%*	Commercial meter testing
5054440523910	Drug Testing & Physicals	1,232	710	768	600	350	600	-	*0%*	
TOTAL - Services		**188,754**	**178,235**	**120,245**	**215,135**	**70,351**	**165,911**	**(49,224)**	***-23%***	
SUPPLIES										
5054440531100	Supplies	1,042	1,317	155	1,500	309	1,500	-	*0%*	
5054440531210	Water/Sewerage	-	-	-	-	-	-	-		
5054440531230	Electricity	6,724	8,293	10,272	11,300	7,983	11,300	-	*0%*	
5054440531270	Gasoline/diesel	55,134	65,635	58,874	72,000	44,674	60,000	*(12,000)*	*-17%*	
5054440531300	Food	-	-	-	-	-	-	-		
5054440531600	Small Equipment	4,934	-	2,101	5,000	-	5,000	-	*0%*	
5054440531700	UNIFORMS	3,997	4,104	4,030	5,000	3,677	8,400	*3,400*	*68%*	
5054440531710	Operating Supplies	108,349	76,893	123,404	120,000	56,906	120,000	-	*0%*	
TOTAL - Supplies		**180,181**	**156,242**	**198,837**	**214,800**	**113,549**	**206,200**	**(8,600)**	***-4%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
DISTRIBUTION & COLLECTION		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
CAPITAL										
5054440541210	Site Improvements - Dist/Coll	-	11,500	-	-	-	-	-		
5054440541400	Infrastructure - Dist/Coll	-	-	-	225,000	-	350,000	*125,000*	*56%*	Elm Circle waterline replacement (700 ft & 13 water services)$215k and South Street Sewer Installation $135k
5054440541410	Commercial Meters - Dist/Coll	-	-	13,985	28,220	13,700	-	*(28,220)*	*-100%*	
5054440541411	PRV Replacements - Dist/Coll	-	-	-	-	-	-	-		
5054440541412	Standpipe Replcmnts - Dist/Col	-	-	-	-	-	-	-		
5054440541450	Water & Sewer Pipe - Dist/Coll	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	75,298	85,000	74,299	-	*(85,000)*	*-100%*	
5054440542500	Equipment - Dist/Coll	16,640	7,837	-	-	-	123,000	*123,000*		Jet Trailer replacement (Allows for sewer clearing in restricted areas)$91k and GPR Utility Locator $32k
5054440549999	Capital Outlay Distributed	(144,246)	(67,803)	(89,283)	(338,220)	-	(473,000)	*(134,780)*	*40%*	
TOTAL - Capital		**-**	**-**	**-**	**-**	**87,999**	**-**	**-**		
INTERFUND										
5054440552200	Liability Claims / Self-Pay	10,318	5,763	12,813	15,000	2,146	15,000	-	*0%*	
TOTAL - Interfund		**10,318**	**5,763**	**12,813**	**15,000**	**2,146**	**15,000**	**-**	***0%***	
OTHER COSTS										
5054440561000	Depreciation	695,961	728,751	753,352	850,000	708,333	800,000	*(50,000)*	*-6%*	
TOTAL - Other Costs		**695,961**	**728,751**	**753,352**	**850,000**	**708,333**	**800,000**	**(50,000)**	***-6%***	
	TOTAL DISTRIBUTION & COLLECTION	**1,858,565**	**1,973,164**	**1,902,111**	**2,252,363**	**1,727,098**	**2,157,008**	**(95,355)**	***-4%***	
					1,294,935	**982,378**	**1,187,111**	**(107,824)**	***-8.3%***	**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.

$2,068,162
Operating Budget

8%
Change from 2026

EMPLOYEES: *5 FTEs*

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

CAPITAL

- None

NOTES ON 2027 BUDGET

- Increased Garbage pickup based on current rates and yearly CPI increase by GFL – Add $175,350
- Sanitation RFP being completed Fall 2027
- Additional training monies for CDL-A licenses
- Street Sweeper transferred from the Streets department. It is being used as time permits to clean curb and guttering before and after routes are completed



Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
SOLID WASTE		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
PERSONNEL										
5404500511100	Regular employees	159,880	160,764	164,374	229,018	159,016	243,827	*14,809*	*6%*	
5404500511120	Vacation Pay	6,622	2,963	7,118	-	6,457	-	-		
5404500511130	Sick Leave Pay	5,898	5,093	6,178	-	3,295	-	-		
5404500511200	Seasonal Employees	-	-	9,295	-	35,022	-	-		
5404500511300	Overtime	6,657	1,917	2,139	2,000	4,566	5,500	*3,500*	*175%*	Street Sweeper Operations
5404500512100	Group Insurance	91,195	41,274	57,266	61,484	51,235	57,581	*(3,903)*	*-6%*	
5404500512200	Social Security FICA Contrib	13,197	12,527	12,740	17,042	12,647	18,213	*1,171*	*7%*	
5404500512400	Retirement Contribution	26,644	5,589	33,526	12,560	10,465	13,320	*760*	*6%*	
5404500512500	50% Match for 457 Contrib	1,907	912	-	1,195	-	1,311	*116*	*10%*	
5404500512700	Worker's compensation	14,464	8,608	8,845	10,020	9,373	11,330	*1,310*	*13%*	
TOTAL - Personnel		**326,464**	**239,646**	**301,480**	**333,319**	**292,077**	**351,082**	**17,763**	***5%***	
SERVICES										
5404500521200	PROFESSIONAL	8,272	22,209	29,963	9,458	3,488	-	*(9,458)*	*-100%*	Sanitation Studies in Prior Years
5404500522110	Disposal (garbage pickup)	1,049,945	1,111,576	1,198,695	1,275,750	979,537	1,451,100	*175,350*	*14%*	GFL CPI Increase
5404500522120	Tipping Fees at Landfill	75,196	72,125	69,337	70,000	48,774	75,000	*5,000*	*7%*	
5404500522210	m/r buildings	185	371	-	2,000	-	1,000	*(1,000)*	*-50%*	
5404500522220	m/r equipment	485	1,729	652	7,620	19	2,500	*(5,120)*	*-67%*	
5404500522230	m/r vehicles	48,434	17,972	34,823	40,680	37,201	40,000	*(680)*	*-2%*	
5404500522320	Rental of equipment and veh	-	-	-	1,640	-	8,000	*6,360*	*388%*	
5404500523100	Liability Insurance	5,275	5,682	6,160	6,908	5,588	7,380	*472*	*7%*	
5404500523210	Phone/Internet	4,517	4,159	3,298	3,500	1,996	3,000	*(500)*	*-14%*	
5404500523300	Advertising	-	-	-	500	-	-	*(500)*	*-100%*	
5404500523400	Printing and binding	1,300	1,384	1,055	1,409	-	1,500	*91*	*6%*	
5404500523500	Travel	811	-	-	600	-	600	-	*0%*	
5404500523700	Education and training	795	-	-	4,703	387	5,000	*297*	*6%*	CDL Training
5404500523910	Drug Testing & Physicals	235	680	525	520	365	500	*(20)*	*-4%*	
TOTAL - Services		**1,195,449**	**1,237,887**	**1,344,508**	**1,425,288**	**1,077,354**	**1,595,580**	**170,292**	***12%***	
SUPPLIES										
5404500531100	Supplies	290	290	1,225	1,300	1,040	1,000	*(300)*	*-23%*	
5404500531210	Water/Sewerage	536	247	308	500	327	500	-	*0%*	
5404500531230	Electricity	9,971	9,864	9,869	11,200	7,513	11,000	*(200)*	*-2%*	
5404500531270	Gasoline/diesel	28,180	26,767	22,826	31,620	23,185	30,000	*(1,620)*	*-5%*	Added the street sweeper from the streets dept
5404500531300	Food	-	138	-	-	-	-	-		
5404500531600	Small Equipment	2,322	3,602	3,809	3,591	2,426	3,500	*(91)*	*-3%*	
5404500531700	Uniforms	4,494	4,456	2,986	4,050	4,000	3,000	*(1,050)*	*-26%*	
5404500531710	Operating Supplies	4,077	4,017	5,089	6,167	4,577	5,000	*(1,167)*	*-19%*	
TOTAL - Supplies		**49,870**	**49,383**	**46,112**	**58,428**	**43,069**	**54,000**	**(4,428)**	***-8%***	

Departmental Budget Requests
2027 Budget

SOLID WASTE		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
CAPITAL										
5404500542200	Vehicles	4,096	57,141	-	-	-	-	-		
5404500542500	Equipment - Sanitation	-	-	-	-	-	-	-		
5404500549999	Capital Outlay	(4,096)	(57,141)	-	-	-	-	-		
TOTAL - Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
INTERFUND										
5404500552200	Liability Claims / Self-Pay	87	-	-	4,000	-	2,500	*(1,500)*	*-38%*	
TOTAL - Interfund		**87**	**-**	**-**	**4,000**	**-**	**2,500**	**(1,500)**	***-38%***	
OTHER COSTS										
5404500561000	Depreciation	84,253	89,795	64,462	90,000	75,000	55,000	*(35,000)*	*-39%*	
5401590574000	Bad Debt	6,829	9,370	9,930	9,000	9,410	10,000	*1,000*	*11%*	
5404500579100	CONTINGENCY	-	-	-	-	-	-	-		
TOTAL - Other Costs		**91,082**	**99,165**	**74,392**	**99,000**	**84,410**	**65,000**	**(34,000)**	***-34%***	
	TOTAL SOLID WASTE	**1,662,952**	**1,626,080**	**1,766,492**	**1,920,035**	**1,496,910**	**2,068,162**	**148,127**	***8%***	

1,586,716	**1,204,833**	**1,717,080**	**130,364**	***8.2%***	**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.

$367,213
Operating Budget

-10%
Change from 2026

EMPLOYEES: *2 FTEs*

- Stormwater Manager
- Stormwater Technician

CAPITAL

- Boss Jet Max Jetter Model AM980-04V w/ Attachments - $37,000





NOTES ON 2027 BUDGET

- Budget decrease is primarily due to Stormwater Utility Study, largely completed in FY26, but not re-budgeted
- Required MS4 training for City staff
- M&R Vehicle expense in FY26 was higher due to a vehicle wreck
- Relocating in FY26 from City Hall to Avanti building with Public Works teams
- Adding IPADs in FY27 for GIS inventory of Stormwater assets and maintenance

Departmental Budget Requests
2027 Budget

STORMWATER		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
PERSONNEL										
5604320511100	Regular employees	96,836	93,944	113,751	121,283	93,825	128,267	*6,984*	*6%*	
5604320511120	Vacation Pay	5,448	6,318	4,413	-	6,780	-	-		
5604320511130	Sick Leave Pay	1,693	1,491	3,091	-	4,289	-	-		
5604320511300	Overtime	-	31	217	500	139	500	-	*0%*	
5604320512100	Group Insurance	26,056	27,516	28,633	24,263	20,218	21,590	*(2,673)*	*-11%*	
5604320512200	Social Security FICA Contrib	7,151	7,458	8,578	9,186	7,677	9,736	*550*	*6%*	
5604320512400	Retirement Contribution	8,148	8,279	1,525	6,770	5,641	7,121	*351*	*5%*	
5604320512500	50% Match for 457 Contrib	211	1,147	2,239	2,738	2,029	2,904	*166*	*6%*	
5604320512700	Worker's compensation	4,335	3,310	2,666	3,286	3,074	3,482	*196*	*6%*	
TOTAL - Personnel		**149,877**	**149,495**	**165,115**	**168,026**	**143,671**	**173,600**	**5,574**	***3%***	
SERVICES										
5604320521200	Professional	9,115	11,607	77,156	100,686	37,860	30,000	*(70,686)*	*-70%*	Compliance Reports, Utility Study in FY25/FY26
5604320521300	Technical	-	-	-	143	-	3,000	*2,857*	*1998%*	For GIS - being set up in FY26
5604320522200	m/r infrastructure	20,972	20,472	20,074	27,365	22,190	25,000	*(2,365)*	*-9%*	
5604320522210	m/r buildings	-	-	-	-	-	-	-		
5604320522220	m/r equipment	-	-	-	-	-	1,000	*1,000*		
5604320522230	m/r vehicles	582	965	258	9,199	7,804	3,000	*(6,199)*	*-67%*	Wreck in FY26
5604320523100	Liability Insurance	693	779	845	947	766	1,013	*66*	*7%*	
5604320523210	Phone/Internet	2,067	2,070	2,537	2,700	1,413	3,000	*300*	*11%*	Adding 2 IPADs - Service
5604320523215	postage	246	249	315	350	211	350	-	*0%*	
5604320523300	Advertising	-	264	-	200	-	200	-	*0%*	
5604320523400	Printing and binding	1,630	1,037	2,243	2,318	1,347	2,500	*182*	*8%*	Education outreach part of MS4 BMP
5604320523500	Travel	-	-	-	300	-	300	-	*0%*	
5604320523600	Dues and fees	-	-	-	-	97	200	*200*		
5604320523700	Education and training	2,649	3,721	3,619	4,017	20	3,500	*(517)*	*-13%*	Required MS4 training to City staff as outlined in the Stormwater Management Plan (MS4 permit)
5604320523850	Contract labor	17,029	24,728	20,046	34,638	12,964	24,000	*(10,638)*	*-31%*	Rollover PO each year for compliance reporting
5604320523910	Drug Testing & Physicals	-	265	-	150	70	150	-	*0%*	
5604320523930	Document Shredding	43	56	132	84	84	-	*(84)*	*-100%*	Moving to Avanti
TOTAL - Services		**55,026**	**66,211**	**127,224**	**183,097**	**84,826**	**97,213**	**(85,884)**	***-47%***	

Departmental Budget Requests
2027 Budget

STORMWATER		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
SUPPLIES										
5604320531100	Supplies	437	542	677	1,000	131	1,000	-	*0%*	
5604320531210	Water/Sewerage	113	396	314	400	125	-	*(400)*	*-100%*	
5604320531220	Natural Gas	-	-	-	-	-	-	-		
5604320531230	Electricity	779	1,334	934	1,000	614	-	*(1,000)*	*-100%*	
5604320531270	Gasoline/diesel	4,506	4,343	3,855	5,000	2,834	5,000	-	*0%*	
5604320531600	Small Equipment	-	1,392	2,191	1,600	578	3,200	*1,600*	*100%*	Includes funding for 2 IPADs
5604320531700	UNIFORMS	1,177	1,531	1,240	1,200	814	1,200	-	*0%*	
5604320531710	Operating Supplies	4,491	7,826	6,297	4,884	388	8,000	*3,116*	*64%*	
TOTAL - Supplies		**11,504**	**17,364**	**15,508**	**15,084**	**5,482**	**18,400**	**3,316**	***22%***	
CAPITAL										
5604320541420	Stormwater Improvements	59,044	212,604	69,062	1,071,542	-	-	*(1,071,542)*	*-100%*	
5604320541422	Temple Street Stormwater-ARPA	-	434,259	5,200	-	-	-	-		
5604320542200	Vehicles - Stormwater	-	-	-	-	-	-	-		
5604320542500	Equipment	-	7,199	-	28,000	23,087	37,000	*9,000*	*32%*	Boss Jet Max Jetter Model AM980-04V w/ attachments
5604320549999	Capital Outlay Distributed	(59,044)	(654,062)	(74,262)	(1,099,542)	-	(37,000)	*1,062,542*	*-97%*	
TOTAL - Capital		**-**	**-**	**-**	**-**	**23,087**	**-**	**-**		
OTHER COSTS										
5604320561000	Depreciation	36,795	37,924	72,201	40,000	33,333	78,000	*38,000*	*95%*	Based on Asset registry
TOTAL - Other Costs		**36,795**	**37,924**	**72,201**	**40,000**	**33,333**	**78,000**	**38,000**	***95%***	
5609000611110	Operating Trans to General FD	-	-	-	-	-	-			
	TOTAL STORMWATER	**253,202**	**270,994**	**380,048**	**406,207**	**290,399**	**367,213**	**(38,994)**	***-10%***	
					238,181	**146,728**	**193,613**	**(44,568)**	***-18.7%***	**Total change without personnel**

OTHER DEPARTMENTS

Departmental Budget Requests
2027 Budget

OTHER		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
CUSTODY OF PRISONERS										
1003226552200	Liability Claims / Self-Pay	9,782	11,838	17,172	19,000	8,573	19,000	-	*0%*	Medical insurance claims for arrestees and inmates
1003226571000	Intergovernmental	22,785	17,115	21,945	23,000	7,280	23,000	-	*0%*	Housing of inmates at jail
TOTAL - Custody of Prisoners		**32,567**	**28,953**	**39,117**	**42,000**	**15,853**	**42,000**	**-**	***0%***	
FIRE										
1003520571000	Intergovernmental	644,637	793,248	994,824	1,035,321	912,768	1,276,330	*241,009*	*23%*	42.8% of Insurance Premium Tax paid to Douglas Co for Fire protection; Carroll County ($400k)
TOTAL - Fire		**644,637**	**793,248**	**994,824**	**1,035,321**	**912,768**	**1,276,330**	**241,009**	***23%***	
ANIMAL CONTROL										
1003910572000	Payment to other agencies	73,400	75,614	97,769	112,790	103,149	119,510	*6,720*	*6%*	Animal Control paid to Douglas County
TOTAL - Animal Control		**73,400**	**75,614**	**97,769**	**112,790**	**103,149**	**119,510**	**6,720**	***6%***	
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	590,494	2,860,469	974,158	928,406	721,541	1,336,170	*407,764*	*44%*	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	824,054	*(288,326)*		
1009000611130	Operating Trans to Solid Waste	-	-	-	-	-	-	-		
1009000611031	Transfer to Capital - Roads	-	-	-	-	-	-	-		
1009000611140	Transfer to Public Fac. Auth.	-	-	-	-	-	-	-		
1009000611290	Transfer to Cemetery Fund	10,265	25,955	17,300	29,100	24,250	-	*(29,100)*	*-100%*	
1009000611505	Transfer to Water/Sewer	-	-	-	-	-	-	-		
1009000611506	Transfer to Stormwater	262,822	289,168	320,911	312,226	260,188	366,060	*53,834*	*17%*	Subsidy for Stormwater
1009000611540	Transfer to Solid Waste	-	-	-	-	-	-	-		
TOTAL - Operating Transfers - GF		**1,717,507**	**3,175,592**	**1,312,369**	**2,382,112**	**2,118,360**	**2,526,284**	**144,172**	***6%***	

Departmental Budget Requests
2027 Budget

OTHER		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
DEBT SERVICE - WATER/SEWER FUND										
5058000582301	GEFA Interest	458	40,101	107,783	125,000	121,971	170,000	*45,000*	*36%*	Projected GEFA interest
5058000583000	Fiscal agent fees	2,000	4,500	-	4,500	-	-	*(4,500)*	*-100%*	Bond fees
TOTAL - Debt Service - W/S		**2,458**	**44,601**	**107,783**	**129,500**	**121,971**	**170,000**	**40,500**	***31%***	
OPERATING TRANSFERS - WATER/SEWER FUND										
5059000611035	Transfer Out - VRPFA	2,404,705	2,406,581	2,400,820	2,400,025	2,338,208	2,402,881	*2,856*	*0%*	Bond Payments
5059000611110	Operating Trans to General FD	1,376,100	1,510,537	1,624,179	1,740,151	1,450,126	2,167,500	*427,349*	*25%*	Shared Allocation
5059000611506	Transfer to Stormwater	1,074,000	-	-	-	-	-	-		
TOTAL - Operating Transfers - W/S		**4,854,805**	**3,917,118**	**4,024,999**	**4,140,176**	**3,788,333**	**4,570,381**	**430,205**	***10%***	
OPERATING TRANSFERS - SANITATION & SOLID WASTE FUND										
5409000611110	Operating Tran to General FD	54,156	59,239	63,327	65,405	54,504	76,660	*11,255*	*17%*	Shared Allocation
TOTAL - Operating Transfers - S/SW		**54,156**	**59,239**	**63,327**	**65,405**	**54,504**	**76,660**	**11,255**	***17%***	

OTHER FUNDS

Departmental Budget Requests
2027 Budget

FUND 210: FEDERAL SEIZURES		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 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
2027 Budget

FUND 212: STATE SEIZURES		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
SUPPLIES										
2123210531100	Supplies	-	-	-	-	-	-	-		
2123210531600	Small Equipment	-	8,186	16,776	1,000	-	1,000	-	*0%*	
TOTAL - Supplies		**-**	**8,186**	**16,776**	**1,000**	**-**	**1,000**	**-**	***0%***	
CAPITAL										
2123210542500	Equipment	-	-	-	-	-	-	-		
TOTAL - Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER COSTS										
2123210571000	Intergovernmental	-	-	-	-	-	-	-		
TOTAL - Other Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL STATE SEIZURES	**-**	**8,186**	**16,776**	**1,000**	**-**	**1,000**	**-**	***0%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
FUND 270: EASTSIDE TAD		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
CAPITAL										
2704210541401	Mirror Lake Conn/VR Pkwy	5,204,916	2,578,337	919,508	6,683,912	2,458,824	5,379,505	*(1,304,407)*	*-20%*	
2704210541402	Fortune Pkwy Anderson-OldStone	-	2,345,246	1,277,846	-	-	-	-		
TOTAL - Capital		**5,204,916**	**4,923,583**	**2,197,354**	**6,683,912**	**2,458,824**	**5,379,505**	**(1,304,407)**	***-20%***	
TRANSFERS										
2709000611410	Transfer to Debt Service	1,653,058	-	-	-	-	-	-		
TOTAL - Other Costs		**1,653,058**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL EASTSIDE TAD	**6,857,975**	**4,923,583**	**2,197,354**	**6,683,912**	**2,458,824**	**5,379,505**	**(1,304,407)**	***-20%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
FUND 275: HOTEL/MOTEL TAX		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
OTHER COSTS										
2757540572004	Board of Tourism	-	-	-	-	-	-	-		
2757540572005	Villa Rica CVB (3.5%)	205,053	190,157	230,052	205,844	137,841	213,528	*7,684*	*4%*	3.5% of 8% hotel/motel tax (43.75%)
2757540572010	Product Development (1.5%)	88,122	35,342	93,134	102,611	32,555	281,512	*178,901*	*174%*	1.5% of 8% hotel/motel tax (18.75%)
TOTAL - Other Costs		**293,175**	**225,499**	**323,186**	**308,455**	**170,396**	**495,040**	**186,585**	***60%***	
TRANSFERS										
2759000611030	Transfer to Gen Fund (3%)	175,760	162,992	197,188	176,438	118,149	183,024	*6,586*	*4%*	3% of 8% hotel/motel tax (37.50%)
TOTAL - Other Costs		**175,760**	**162,992**	**197,188**	**176,438**	**118,149**	**183,024**	**6,586**	***4%***	
	TOTAL HOTEL/MOTEL TAX	**468,934**	**388,491**	**520,374**	**484,893**	**288,545**	**678,064**	**193,171**	***40%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
FUND 290: CEMETERY		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
SERVICES										FUND MOVED TO GENERAL FUND
2904950521200	Professional	-	-	-	-	-	-	-		
2904950521300	Technical	1,015	1,180	1,180	1,300	1,180	-	*(1,300)*	*-100%*	
2904950522240	M/R GROUNDS	6,110	7,022	21,690	21,900	7,475	-	*(21,900)*	*-100%*	
2904950523500	Travel	-	-	-	-	-	-	-		
2904950523650	Dues and fees	-	-	-	-	-	-	-		
2904950523700	Education and training	-	-	-	-	-	-	-		
TOTAL - Services		**7,125**	**8,202**	**22,870**	**23,200**	**8,655**	**-**	**(23,200)**	***-100%***	
SUPPLIES										
2904950531100	Supplies	-	153	-	-	-	-	-		
2904950531210	Water/Sewerage	916	978	852	1,200	475	-	*(1,200)*	*-100%*	
2904950531230	Electricity	4,405	4,664	4,400	5,000	3,509	-	*(5,000)*	*-100%*	
2904950531600	Small Equipment	-	-	-	-	-	-	-		
2904950531710	Operating Supplies	6	-	-	1,200	-	-	*(1,200)*	*-100%*	
2904950552200	Liability Claims / Self-Pay	-	-	-	-	2,000	-	-		
2904950572100	PAYMENTS TO OTHER AGENCIES	-	-	-	-	-	-			
TOTAL - Supplies		**5,327**	**5,795**	**5,252**	**7,400**	**5,984**	**-**	**(7,400)**	***-100%***	
CAPITAL										
2904950541200	Site Improvements	-	-	-	-	-	-	-		
2904950541310	Mausoleum at Hillcrest	-	-	-	-	-	-	-		
TOTAL - Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL CEMETERY	**10,873**	**20,715**	**28,122**	**30,600**	**14,639**	**-**	***(30,600)***	***-100%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
FUND 746: TECHNOLOGY FEE		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
OTHER COSTS										
7462650521300	Technical	-	14,050	20,056	14,000	10,686	14,000	-	*0%*	
7462650531600	Small Equipment	-	-	-	1,000	-	3,400	*2,400*	*240%*	
7463210531600	Small Equipment	-	-	-	-	-	-	-		
CAPITAL										
7463210542500	Other Equipment	12,138	-	15,029	93,602	73,002	-	*(93,602)*	*-100%*	
TOTAL - Capital		**12,138**	**14,050**	**35,085**	**108,602**	**83,688**	**17,400**	**(91,202)**	***-84%***	
TRANSFERS										
7469000611110	Transfer to General Fund	-	-	-	-	-	29,056	*29,056*		50% Funding for IT Specialist
TOTAL - Other Costs		**-**	**-**	**-**	**-**	**-**	**29,056**	**29,056**		
	TOTAL TECHNOLOGY FEE	**12,138**	**14,050**	**35,085**	**108,602**	**83,688**	**46,456**	**(62,146)**	***-57%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
FUND 335: CAPITAL PROJECTS - ROADS		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
CAPITAL										
3354210541400	Infrastructure	-	-	-	110,621	-	-	*(110,621)*	*-100%*	
3354210541405	Road Improvements - LMIG	-	586,988	270,985	620,514	93,116	742,102	*121,588*	*20%*	
TOTAL - Capital		**-**	**586,988**	**270,985**	**731,135**	**93,116**	**742,102**	**10,967**	***1%***	
	TOTAL CAPITAL PROJECTS - ROADS	**-**	**586,988**	**270,985**	**731,135**	**93,116**	**742,102**	**10,967**	***1%***	

Departmental Budget Requests
2027 Budget

FUND 340: CAPITAL PROJECTS - GRANTS		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
CAPITAL										
3404210541411	Rural Downtown Redevelopment	1,235	(1,235)	-	-	-	-	-		
3404210541412	Northside Downtown Streetscape	-	70,605	269,637	1,089,758	154,954	934,804	*(154,954)*	*-14%*	ARC Grant $1,144,000 + Match $286,000
TOTAL - Capital		**1,235**	**69,370**	**269,637**	**1,089,758**	**154,954**	**934,804**	**(154,954)**	***-14%***	
TRANSFERS										
3409000611110	Transfers to Funds	-	-	567,926	-	-	-	-		
TOTAL - Other Costs		**-**	**-**	**567,926**	**-**	**-**	**-**	**-**		
	TOTAL CAPITAL PROJECTS - GRANTS	**1,235**	**69,370**	**837,563**	**1,089,758**	**154,954**	**934,804**	**(154,954)**	***-14%***	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
FUND 350: CAPITAL PROJECTS - GEN FUND		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
CAPITAL										
3501110541300	Building Imprv - Council Chamb	-	-	-	-	-	-	-		
3501110541100	Sites - Council	9,996	1,002,148	233,000	-	-	-	-		
3501320541300	Building Imprv	37,174	428,735	82,201	77,067	-	-	*(77,067)*	*-100%*	
3501535542500	Equipment - IT	-	113,587	27,588	74,698	74,206	57,465	*(17,233)*	*-23%*	Courtroom AV Revamp; North Ave. Cameras
3501590541300	Building Imprv - Customer Svc	-	-	-	-	-	-	-		
3501590542200	Vehicles - Customer Svc	-	-	41,490	-	-	-	-		
3503210541300	Buildings Imprv - Police Dept	-	-	13,735	-	-	-	-		
3503210542200	Vehicles - Police	-	453,005	196,907	533,025	518,664	511,505	*(21,520)*	*-4%*	Police Interceptors (Qty 6) w/ upfitting (Radio, Cameras, Laptop, Lights, & Graphics) ($85.2K Each)
3503210542500	Equipment - Police	242,706	62,182	14,500	-	-	-	-		
3504110541300	Site Improvements	37,554	-	8,140	-	(2,095)	-	-		
3504110542200	Vehicles - Public Works	-	42,000	-	-	-	-	-		
3504210541200	Site improvements - Streets	2,444	-	18,848	-	-	-	-		
3504210541400	Traffic Calming	9,044	4,500	11,891	-	-	-	-		
3504210541404	North Loop	13,995	-	-	-	-	-	-		
3504210541405	Fullerville Trailhead	-	-	-	-	-	-	-		
3504210541411	Street Improvements	-	143,261	-	-	-	-	-		
3504210542500	Equipment - Streets	-	238,869	4,275	40,515	27,914	-	*(40,515)*	*-100%*	
3504320541420	Stormwater Improvements	-	-	-	-	-	-	-		
3504900541300	Building Imprv - Avanti	-	-	-	-	-	-	-		
3504900542200	Vehicles	-	-	55,399	-	-	-	-		
3504900542500	Equipment	-	-	-	-	-	-	-		
3504905541300	Building Imprv	102,425	-	-	30,000	-	-	*(30,000)*	*-100%*	
3504905542500	Equipment - Fleet	-	-	-	8,746	8,585	-	*(8,746)*	*-100%*	
3504910541300	Building Imprv	-	-	7,636	-	-	-	-		
3504910542200	Vehicles - Grounds	-	57,141	-	-	-	-	-		
3504910542500	Equipment - Grounds	-	55,714	22,658	46,054	46,053	-	*(46,054)*	*-100%*	
3504950541400	Site Improvements - Cemetery	-	-	-	-	-	-	-		
3505500541200	Site Imprv - Senior Center	-	-	-	-	-	45,000	*45,000*		Gold Dust Programs & Senior Pavillion (20 x 45) outside Senior Dining Room
3505500542200	Vehicles - Senior Center	-	-	-	-	-	142,200	*142,200*		Starcraft Allstar 27-24 Passenger Wheelchair Bus
3506110541220	Site Imprv - Gold Dust	-	-	-	-	-	-	-		
3506110541230	Site Imprv - VPlex	-	-	-	-	45	-	-		
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	-	-	79,657	-	312	-	-		
3506110541270	Shirley Marchman Park	-	-	-	-	-	580,000	*580,000*		Shirley Marchman Park
3506110541310	Building Improvements	-	-	-	-	-	-	-		
3506110541320	Building Imprv - Gold Dust	11,173	27,118	-	-	-	-	-		
3506110541330	Building Imprv - VPlex	46,670	-	-	28,115	-	-	*(28,115)*	*-100%*	
3506110541340	Building Imprv - Powell Park	-	-	-	6,500	-	-	*(6,500)*	*-100%*	

Departmental Budget Requests
2027 Budget

		9/30/2023	9/30/2024	9/30/2025	9/30/2026	7/31/2026	APPROVED			
FUND 350: CAPITAL PROJECTS - GEN FUND		**2023 ACTUALS**	**2024 ACTUALS**	**2025 ACTUALS**	**2026 BUDGET**	**2026 YTD (10 months)**	**2027 BUDGET**	**$ Change from 2026 Budget**	**% Change from 2026 Budget**	**NOTES**
3506110541350	Building Imprv - Fullerville	-	-	-	-	-	-	-		
3506110542200	Vehicles - Recreation	-	-	-	-	-	-	-		
3506110542500	Equipment - Recreation	29,055	176,911	9,930	1,015	-	-	*(1,015)*	*-100%*	
3506120542500	Equipment	-	-	58,307	12,671	12,670	-	*(12,671)*	*-100%*	
3506172541300	Bldg Imprv - PMGM	-	-	-	-	-	-	-		
3506172541400	Site Imprv - Pine Mt Gold Muse	-	-	4,927	-	-	-	-		
3506172542500	Equipment - PMGM	-	-	13,199	-	-	-	-		
3506510541200	Site Improvements - Library	-	-	-	-	-	-	-		
3506510542500	Equipment - Library	-	-	-	-	-	-	-		
3507220542200	Vehicles - Building Inspectors	-	-	-	-	-	-	-		
3507400542200	Vehicles - Comm Dev	-	-	41,490	-	-	-	-		
3507450542200	Vehicles - Code Enforcement	29,785	-	28,379	-	-	-	-		
3507520542200	Vehicles - Econ Dev	-	-	-	35,000	35,187	-	*(35,000)*	*-100%*	
3507540541310	Building Imprv -Welcome Center	-	-	-	-	-	-	-		
3507550541310	Building Imprv - Main Street	18,473	55,300	-	-	-	-	-		
TOTAL - Capital		**590,494**	**2,860,469**	**974,158**	**928,406**	**721,541**	**1,336,170**	**407,764**	***44%***	
	TOTAL CAPITAL PROJECTS - GF	**590,494**	**2,860,469**	**974,158**	**928,406**	**721,541**	**1,336,170**	**407,764**	***44%***	

Departmental Budget Requests
2027 Budget

FUND 610: SELF-FUNDED INSURANCE		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
SERVICES										
6101540523970	BANK/CC FEES & ANALYSIS CHGES	-	-	-	-	-	-	-		
TOTAL - Services		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
OTHER COSTS										
6101540552320	Excise Tax - Form 720	951	852	961	-	1,156	2,000	*2,000*		
6101540571010	Claims	1,248,566	1,721,035	1,385,893	1,731,100	1,180,043	1,707,417	*(23,683)*	*-1%*	
6101540571040	Wellness	21,625	20,124	21,392	33,912	8,431	50,225	*16,313*	*48%*	
6101540571050	Administrative Fees	514,680	603,284	642,136	705,590	541,954	676,572	*(29,018)*	*-4%*	
6101540571060	HSA Contributions	-	-	-	-	-	3,444	*3,444*		
TOTAL - Other Costs		**1,785,821**	**2,345,296**	**2,050,383**	**2,470,602**	**1,731,583**	**2,439,658**	**(30,944)**	***-1%***	
TRANSFERS										
6109000611110	Transfers to Funds	58,830	106,678	-	129,827	122,849	118,875	*(10,952)*	*-8%*	
TOTAL - Other Costs		**58,830**	**106,678**	**-**	**129,827**	**122,849**	**118,875**	**(10,952)**	***-8%***	
	TOTAL SELF-FUNDED INSURANCE	**1,844,651**	**2,451,974**	**2,050,383**	**2,600,429**	**1,854,432**	**2,558,533**	**(41,896)**	***-2%***	

Departmental Budget Requests
2027 Budget

FUND 285: VRPFA DEBT SERVICE		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
DEBT SERVICE										
2858000581100	Bond Principal Payments	1,210,000	1,325,000	1,590,000	1,635,000	1,635,000	1,685,000	*50,000*	*3%*	Principal on Bond Payment
2858000582100	Interest - Bonds	1,194,705	1,081,581	810,820	765,025	394,121	717,881	*(47,144)*	*-6%*	Interest on Bond Payment
2858000584000	ISSUANCE COSTS	-	-	-	-	-	-	-		
TOTAL - Debt Service		**2,404,705**	**2,406,581**	**2,400,820**	**2,400,025**	**2,029,121**	**2,402,881**	**2,856**	***0%***	
TRANSFERS										
2859000613000	Pay- refunded bd escrow agent	-	-	-	-	-	-	-		
TOTAL - Other Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL VRPFA DEBT SERVICE	**2,404,705**	**2,406,581**	**2,400,820**	**2,400,025**	**2,029,121**	**2,402,881**	**2,856**	***0%***	

Departmental Budget Requests
2027 Budget

FUND 420: VRURA TAD DEBT SERVICE		9/30/2023 2023 ACTUALS	9/30/2024 2024 ACTUALS	9/30/2025 2025 ACTUALS	9/30/2026 2026 BUDGET	7/31/2026 2026 YTD (10 months)	APPROVED 2027 BUDGET	$ Change from 2026 Budget	% Change from 2026 Budget	NOTES
DEBT SERVICE										
4208000581100	Bond Principal Payments	-	-	-	1,050,000	1,050,000	1,090,000	*40,000*	*4%*	Principal on Bond Payment
4208000582100	Interest - Bonds	-	712,930	940,128	916,608	916,608	868,672	*(47,936)*	*-5%*	Interest on Bond Payment
TOTAL - Debt Service		**-**	**712,930**	**940,128**	**1,966,608**	**1,966,608**	**1,958,672**	**(7,936)**	***0%***	
INTERGOVERNMENTAL										
4205600572000	Intergov - Public Education	-	5,271	29,227	50,000	-	97,802	*47,802*	*96%*	
TOTAL - Intergovernmental		**-**	**5,271**	**29,227**	**50,000**	**-**	**97,802**	**47,802**	***96%***	
TOTAL VRURA TAD DEBT SERVICE		**-**	**718,202**	**969,355**	**2,016,608**	**1,966,608**	**2,056,474**	**39,866**	***2%***	

PERSONNEL

Position No.	Full-Time Equivalents (FTEs) 2026 Total Positions	2027 Adopted Changes	2027 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
Open Records & Records Mgmt Specialist	-	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
IT Support Technician	-	1.0	1.0
Total Administration	**8.0**	**2.0**	**10.0**
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) 2026 Total Positions	2027 Adopted Changes	2027 Total Positions
Community Development			
Comm & Eco Dev Coordinator	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 Officer	-	1.0	1.0
Code Compliance Officers (PT)	1.2	(0.5)	0.7
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	**11.2**	**0.5**	**11.7**
Economic Development			
Community & Economic Dev. Director	1.0	-	1.0
Administrative Assistant	1.0	-	1.0
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	1.7	-	1.7
Total Economic Development	**8.7**	**-**	**8.7**

Position No.	Full-Time Equivalents (FTEs) 2026 Total Positions	2027 Adopted Changes	2027 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	28.0	2.0	30.0
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	**65.8**	**2.0**	**67.8**

Position No.	Full-Time Equivalents (FTEs) 2026 Total Positions	2027 Adopted Changes	2027 Total Positions
Public Works			
Public Works Director	1.0	-	1.0
Administrative Assistant	1.0	-	1.0
Streets			
Streets Manager	1.0	-	1.0
Sign Technician	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	1.0	3.0
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	7.0	-	7.0
Community Service Supervisor	1.0	-	1.0
Total Public Works	**30.0**	**1.0**	**31.0**

Position No.	Full-Time Equivalents (FTEs) 2026 Total Positions	2027 Adopted Changes	2027 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	2.5	-	2.5
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	0.5	6.5
Total Parks, Recreation & Leisure Services	**28.0**	**0.5**	**28.5**
TOTAL GENERAL FUND	**165.2**	**6.0**	**171.2**

Position No.	Full-Time Equivalents (FTEs) 2026 Total Positions	2027 Adopted Changes	2027 Total Positions
WATER AND SEWER FUND			
Utility Director			
Utility Director	1.0	-	1.0
Deputy Utility Director	-	1.0	1.0
Administrative Assistant	1.0	-	1.0
Total Utility Director	**2.0**	**1.0**	**3.0**
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**	**1.0**	**35.0**

Position No.	Full-Time Equivalents (FTEs) 2026 Total Positions	2027 Adopted Changes	2027 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**	**1.0**	**42.0**
GRAND TOTAL	**206.2**	**7.0**	**213.2**