CITY OF
WATKINSVILLE

May 7, 2025

Dear Council,

We are pleased to present the proposed, balanced General Fund Capital and Operating Budget for Fiscal Year 2026 (FY26), covering the period from July 1, 2025, through June 30, 2026. This budget does not include an increase in the property tax millage rate, despite ongoing inflation and the continued increase in the cost of services and supplies.

The budget goals for FY26 are as follows:

- To deliver essential services, such as public safety and garbage collection,
- To continue investing in the community's long-term well-being by properly and effectively preserving parks and green spaces where citizens may gather and enjoy healthy activities,
- To ensure the proper maintenance of pedestrian and bicycle connections that allow citizens to safely access all parts of our community, especially our historic downtown,
- To invest in downtown revitalization, tourism, and job creation initiatives through the Downtown Development Authority and by leveraging the city's designation as a RURAL Zone,
- To improve operational efficiency, including streamlining services through technology and cross-department collaboration, and conducting periodic reviews to reduce waste and increase value, and
- To focus on the implementation of the Council's Strategic Initiatives, as prioritized at their 2025 Annual Retreat.

The city's budget serves as the central policy tool guiding our local government. It shapes service delivery across the city, funds essential capital projects, and outlines the financial and staffing resources required to support city operations and advance strategic goals. Department Directors took a thoughtful, in-depth approach to aligning their budget proposals with the Council's Strategic Initiatives, presenting strong yet efficient plans that maximize current staffing and resources—ensuring our services continue to meet, and in many cases exceed, the expectations of our community.

ANNUAL BUDGET DEVELOPMENT PROCESS. The Annual Capital and Operating Budget is the financial plan for raising revenues and expending funds for all Watkinsville departments. The process to develop the budget begins about six (6) months prior to the beginning of the fiscal year. Departments and Independent Agencies submit Operating and Capital Budget requests for review by the Manager and the Mayor. The city uses a zero-based budgeting approach to develop the annual budget. This means the budget starts at zero and is built upon current goals and needs of the city as outlined in the Council's Strategic Initiatives. Doing so requires that every expense be justified. Departments cannot just carry over previous expenses, especially if they no longer provide value or are no longer necessary. It also promotes efficiency, innovation, and resourcefulness, as departments are encouraged to find ways to use the limited resources available to carry out their tasks. Finally, it increases transparency, as the public can see exactly, line item by line item, where the money is going and why.

On or about May 1 of each year, the Mayor and Manager submit a Recommended Budget to the Council for review. The Council will review the Recommended Budget and make any adjustments they feel are necessary and adopt the budget in June.

Major steps in the Annual Budget development process include:

- January — Departments submit Capital Project requests or updates to Capital Improvement Plan
- February — Annual Council Retreat to identify and prioritize Strategic Initiatives and Goals
- March — Departments submit Operating Budget requests to Manager, and Independent Agencies submit budget requests to Council
- April — Manager submits proposed Capital and Operating Budget to Mayor
- May 1 — Mayor and Manager provide Recommended Budget to Council
- May — Council reviews Recommended Budget and holds public hearings
- June — Council adopts budget and establishes property tax millage rate
- July — Budget for the next fiscal year begins on July 1

LEGAL AND CHARTER REQUIREMENTS FOR THE ANNUAL BUDGET. There are several requirements under Georgia Law and the City Charter that must be met as a part of preparing and adopting the Annual Budget. These include:

- Budgets must be balanced so that projected expenditures do not exceed projected revenues and available fund balances.
- Budgets must be provided at least at the department level and be separated by fund.
- A separate Operating and Capital Budget must be submitted and adopted.
- When the Recommended Budget is provided to the Council, it shall be made available for public review.
- Public Hearings must be held to receive public input on the proposed budget prior to the budget being adopted.
- Public Hearings must be held to receive public input if the proposed budget includes an increase in property tax as defined by the Taxpayer Bill of Rights (O.C.G.A. 48-5-32.1).

During the fiscal year, the Mayor and Council may change the Budget as needed through budget amendments. Also, departments may transfer budget funds between line items within their department's budget to cover unanticipated expenses with approval of the City Manager. However, the department's total budget or number of full-time authorized positions cannot increase without Mayor and Council approval.

FY25 – WHAT A YEAR! Fiscal Year 2025 (July 1, 2024 – June 30, 2025) kicked off with the city being recognized as a 2024 All-America City! This was to recognize and honor our transformative, community-driven efforts to strengthen democracy and for our civic infrastructure, including our collaboration with Extra Special People on the construction of the Miracle League Ball Field and Playground of Possibilities, our partnership with KM Holdings to renovate Rocket Field, and our acquisition of Thomas Farm Preserve with the help of a low-interest loan from the State of Georgia. We are continuing to work with our community and private sector partners to make improvements and/or launch initiatives that will benefit our residents and businesses. The following are highlights of some of those efforts:

- Harris Shoals Park:
  - ✓ Phase 2: Rebuilt the 420 linear foot, 6-foot-wide Pedestrian Boardwalk
  - ✓ Phase 3: Designed and began construction of Giardini Green
- Thomas Farm Preserve:
  - ✓ Officially opened on December 14, 2024
  - ✓ Constructed 1.0 mile of paved paths, 2.5 miles of walking/biking/hiking trails, and 2.0 miles of 30" backcountry trail
  - ✓ Renovated bathroom in dairy barn
  - ✓ Created two gravel parking lots and resurfaced entrance drive
- Simonton Bridge Road Pedestrian Connector:
  - ✓ On June 6, 2024, Watkinsville was awarded a $1,530,405 grant and $2,225,000 loan from Georgia Transportation Infrastructure Bank (GTIB) for the Simonton Bridge Road/Mulberry Street sidewalk connection between Watkinsville's historic downtown and the new 100-acre Thomas Farm Preserve.
  - ✓ Awarded contract for construction of Phase 1 of connection to include installation of approximately 1,880 linear feet of ADA-compliant pedestrian and bicycle

friendly, concrete sidewalk (ranging in width from 10-foot wide to 6-foot wide) along Simonton Bridge Road

- American Rescue Plan Act. Appropriated and spent the remaining $10,000 from the U.S. Treasury for a Public Safety Training Room in the Police Department for our Officers.
- Hosted Annual Christmas Parade & Tree Lighting with more than 10,000 in attendance.
- Resurfaced and/or approved resurfacing of the following 0.68 miles of city roads: Mulberry Street, Cemetery Road, driveway into Thomas Farm Preserve, and Stone Shoals Way.

BALANCING THE FY26 BUDGET. While these private investments, improvements, and initiatives are highly beneficial, they can also lead to increased demands on public services—costs that the city must anticipate and manage carefully. Through considerable effort and collaboration, Department Directors have worked diligently to craft budgets that will not only ensure the continued delivery of essential services, but also support the long-term sustainability of these community investments.

Please let us know of any questions. As a reminder, the following is the schedule of upcoming meetings and public hearings (to be held at City Hall) related to the recommended FY26 Budget and Adoption of the 2025 Millage Rate:

- **May 21, 2025:**
  - 12:30 PM - Council Called Meeting – Required public hearing #1 of 3 on Adoption of 2025 Millage Rate
  - 5 PM - Council Work Session – Review FY26 Capital and Operating Budget Requests
  - 6:30 PM - Council Regular Meeting – Required public hearing #2 of 3 on FY26 Budget and # 2 of 3 on Adoption of 2025 Millage Rate
- **May 22, 2025:** 5:30 PM - Council Work Session (*IF NEEDED*)
- **June 18, 2025:**
  - 5 PM - Council Work Session – Review FY26 Capital and Operating Budget Requests
  - 6:30 PM - Council Regular Meeting – Required public hearing #3 of 3 on FY26 Budget and # 3 of 3 on Adoption of 2025 Millage Rate. FY26 Capital and Operating Budget will be formally approved.

Sincerely,

Brian Brodrick
Mayor

Sharyn E. Dickerson
City Manager

Attachments
Cc: Lee Black, Finance Director

WATKINSVILLE

COME · CONNECT · CREATE

Fiscal Year 2026

(July 1, 2025 – June 30, 2026)

Mayor and Manager Recommended Capital & Operating Budget

WATKINSVILLE

COME · CONNECT · CREATE

Vision: Create Georgia's Most Compelling Community by honoring our history, building community, and creating opportunities for citizens to engage and do business with one another every day.

Tagline: Come. Connect. Create.

The Watkinsville Way:

We will be a Connected Community. We will seek to create connections for our citizens through thoughtful design of our built environment, hosting award-winning and well attended community events, installing a modern technology infrastructure, and fostering connectivity between neighborhoods with non-automotive infrastructure.

We will honor our history while welcoming innovation and accommodating change. From public art to historic homes, we will honor our history and creativity while planning carefully for the future. Our community is anchored on a walkable historic downtown with an evolving mix of restaurants, retail shops and offices.

We will provide opportunities for all. As a welcoming and inclusive community, we will make all ages and types of citizens safe and comfortable by offering a mix of housing types, special events, and businesses that support different populations and create infrastructure that allows our citizens to age in place.

Our Values:

- Efficiency
- Transparency
- Inclusivity
- Creativity
- Kindness
- Connectivity

WATKINSVILLE

COME · CONNECT · CREATE

FY26 BUDGET SUMMARY

EXECUTIVE SUMMARY

The Fiscal Year 2026 (FY26) begins July 1, 2025 and continues through June 30, 2026. The proposed General Fund Operating and Capital Budget request for FY26 is $3,349,297. **See Attachment A.**

REVENUES

The General Fund revenue projection for FY26 is estimated at $3,349,297, an increase of $52,894 or 1.60 percent higher than the FY25 Approved & Amended Budget revenues. **See Attachment B.**

The following are the top three (3) revenue streams projected for the city in FY26:

1. Local Option Sales Tax (LOST). The city receives 7.77% of all Countywide LOST revenues. Historically, the city has seen an average growth rate in LOST of 9.25% over the past five (5) fiscal years. During the current fiscal year, the city has realized an average 6.22% increase in revenues over FY24, receiving a monthly average of $84,841.31. Based on this data, LOST revenues for FY26 are estimated at $89,040 per month (5% growth) for an annual collection estimate of $1,068,480.

2. Property Taxes. The city's net property tax digest for 2025 is estimated at $274,312,230, an increase of 12.51% or $30,500,396 over 2024 property values of which $18,094,775 reflects the increase in new development and/or improvements to existing properties within the city limits. The current and proposed 2025 millage rate of 2.756 is 0.122 mills higher than the estimated rollback rate of 2.634 mills, but no actual millage rate increase over last year. A property tax millage rate of 2.756 will generate $756,005 in revenues in FY26 or an additional $84,144 over FY25 revenues. **See Attachment C.** A millage rate of 2.756 generates ~$2.76 for every $1,000 of assessed property tax value. Under this scenario, property taxes in 2025 for a home with a homestead exemption and a fair market value of $300,000 would be

$325.21 and $551.20 for a non-homestead property (i.e.: commercial) with a fair market value of $500,000. *Note: Property taxes are based on the value of a property as of January 1. Property owners are provided tax bills in August with payments due by the end of the calendar year. The city budgets on a fiscal year basis (i.e.: July 1 through June 30) which means the city does not receive these revenues until almost six (6) months into the fiscal year.*

To illustrate the value of city property taxes, a resident homeowner with a homestead exemption and a fair market value of $300,000 at the proposed millage rate of 2.756 would pay $325.21 in city property taxes. The FY26 estimated cost for the city to provide weekly garbage and leaf & limb services to that resident is $27/month/household or $324/year/household. Using this scenario, the revenues generated by the proposed millage rate increase will cover the cost of this service. Another illustration is the cost to provide public safety and law enforcement services. The FY26 estimated cost for these services is $598/year/household which is $274 more than the $324 in property taxes that would be collected at a 2.756 millage rate.

In addition, starting in 2025, Georgia has a new law (House Bill 581) that may help limit how much certain property owner's property taxes go up each year—if their home is their primary residence and they have a homestead exemption. The law puts a cap on how much the taxable value of one's home can increase each year. That increase will now be limited to the rate of inflation—so if inflation goes up 3%, the taxable value can only go up 3%, even if your home's market value rises much more.

How It Works:

- Automatic for Most Homeowners: If someone already has a homestead exemption on their home, this new cap will automatically apply to their city and county property taxes. Note that the Oconee County School District chose to opt out.
- Only for Primary Residences: This only applies to homes that someone lives in full time. It does not apply to rental homes, second homes, or commercial properties.

What This Means:

- The city and county portions of someone's property taxes (not the school district) should become more stable since the taxable value of their home can only rise with inflation.

3. Franchise Fees. The city is projecting $330,400 in revenues from franchise fees during FY26. Franchise fees are collected from electric, natural gas, and telecommunications (i.e.: phone, internet, etc.) providers which grants these utility companies the right to operate within city limits and use public property such as streets and rights-of-way to deliver their services. By law, electric companies pay a 4% franchise fee to the city, based on gross revenues earned

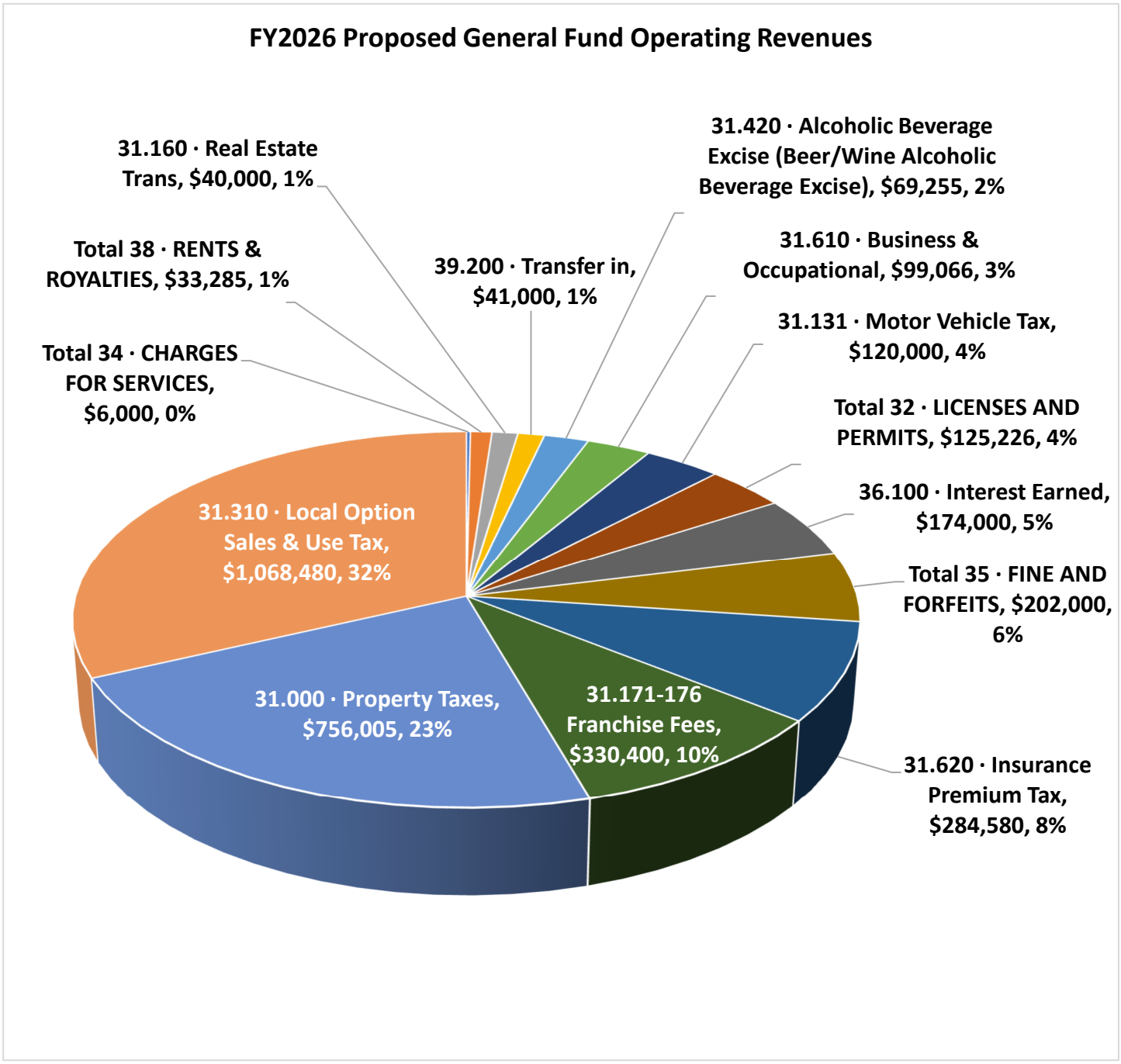
from customers within the city limits. For telecommunications companies serving retail end-use customers within the city, this fee is 3% of recurring revenues. Finally, natural gas companies pay 3% of gross revenues generated within the city.

Two other important revenue streams in the proposed FY26 budget include:

- Insurance Premium Tax. These taxes are estimated at $284,580 for the proposed FY26 budget year; a 3.15% increase over FY25 actual. This is a tax on insurance premiums collected by insurance companies doing business in Georgia. Under O.C.G.A. 33-8-3.2(a), cities receive 2.5 percent of the gross receipts of insurance (excluding life insurance). The Georgia Commissioner of Insurance collects and distributes these proceeds to local governments.

- Municipal Fines. The FY26 budget includes an estimated $202,000 in fines and/or fees commonly generated by traffic and/or ordinance violations. Roughly 60% of these fines come from vehicles traveling through the city without insurance or with expired, cancelled, revoked, or suspended tags which are detected by the Automated License Plate Readers (ALPRs). ALPRs are high-speed, computer-controlled camera systems used to capture images of vehicle license plates. They do not take pictures of people or issue tickets for running red lights, instead ALPRs scan license plate numbers and letters and, using data from the Georgia Department of Revenue - Motor Vehicles, determine if the vehicle is operating with the required tag and/or insurance. If a tag is determined to have an outstanding violation, the Judicial Assistant (a Peace Officer Standards & Training (POST) certified officer) reviews the information and verifies it before a ticket is issued. Violations for expired tags are granted a 30-day grace period before a ticket is issued. The fine for an expired tag is $100 and for driving without insurance or with a cancelled, revoked, or suspended tag (all of which mean the vehicle is likely uninsured) the fine is $500. The city contracts with omniQ (a company that maintains the cameras, processes the data, and issues the tickets) and shares 15% of the fine revenues with them. The balance of fines collected (~40%) are from tickets issued by police officers during routine traffic stops for such violations as speeding, DUI, reckless driving, etc.

The pie chart below provides a visual representation of the city's anticipated FY26 General Fund Revenues.



CAPITAL AND OPERATING EXPENDITURES

Capital Budget Expenditures

The proposed FY26 Capital Budget includes vehicles and equipment which have been previously scheduled for replacement in the Capital Improvement Program (CIP). The following is a list of this year's recommended capital budget requests:

- $55,000 to replace a 2017 Ford Interceptor, VIN ….3437 (Police) which was purchased used in 2017.
- $12,500 to replace a 2018 Zero Turn 52" Mower (Public Works) with a recommendation to keep the 2018 mower as a spare for use by the Parks Department.

In FY24 the Council approved the appropriation of $50,000 in SPLOST III Funds for Public Safety vehicles and/or equipment; therefore, although the total for these capital items is $67,500, the net cost to the General Fund's Capital Account is only $17,500.

As a side note, while we currently do not anticipate changes to the replacement schedule for police body and vehicle cameras, it's important to note that the manufacturer of our current equipment—Watchguard—is no longer in business. This may lead to challenges in sourcing replacement parts in the coming years. The Capital Budget includes funding for the replacement of these cameras in FY29, when the units—originally purchased in 2019—will reach the end of their expected service life. However, given the critical role these cameras play in supporting officer safety, public accountability, and the city's commitment to transparency, we may need to consider accelerating their replacement if reliability becomes a concern.

Capital Improvement Program (CIP). The CIP is a community planning and fiscal management tool used to coordinate the location, timing, and financing of capital improvements needed over a multi-year period. The CIP includes items like vehicles, building improvements, and equipment typically valued at a minimum $5,000. **See Attachment D.** Funding the CIP is done by identifying the annual depreciation expense for the item based on its anticipated useful life. Traditionally, the depreciation expense for said item is placed in a department's operating budget and once the annual budget is approved, the funds are transferred into the Capital Improvement Fund (CIF) so funds will be available in the future to purchase the replacement asset.

After establishing the CIP and regularly funding the CIF between FY20 and FY23, enough funds were accumulated. In FY24, the city shifted to a financial model that involves making flat annual contributions to the CIF, distributed proportionately across all departments based on CIP assets instead of identifying a specific line-item expense for each department asset based on its future replacement cost. This method ensures that sufficient funds are available each year for the items

identified in the CIP for replacement and does not unnecessarily expense funds that could sit unused for long periods of time until an asset needs to be replaced. Due to the healthy balance of funds in the CIF and the availability of SPLOST III funds which may be used to purchase the scheduled CIP purchases in FY26, I am not recommending any contributions to the CIF this budget year.

Operating Budget Expenditures.

A total of $3,349,297 is needed to cover the anticipated General Fund operating expenses; a 1.60% increase or $52,894 over FY25. **See Attachment E**. The operating budget covers the cost of the current 21 Full-Time Equivalent (FTE) employees. These 21 employees, along with contracted service providers, deliver the following municipal services within the city limits of Watkinsville:

- Alcohol and Business Permits and Licenses
- Building Permits & Inspections
- Code Compliance
- Downtown Development and Tourism
- Financial Management
- Garbage and Leaf & Limb Collection Services
- Government Administration
- Legal Services
- Municipal Court Operations
- Parks and Greenspace Operations & Maintenance (Harris Shoals, Rocket Field, Thomas Farm Preserve, Trove Greenspace, and Watkinsville Woods)
- Plans Review and Zoning Administration
- Police Services
- Professional Engineering Services
- Public Works and Facilities Management

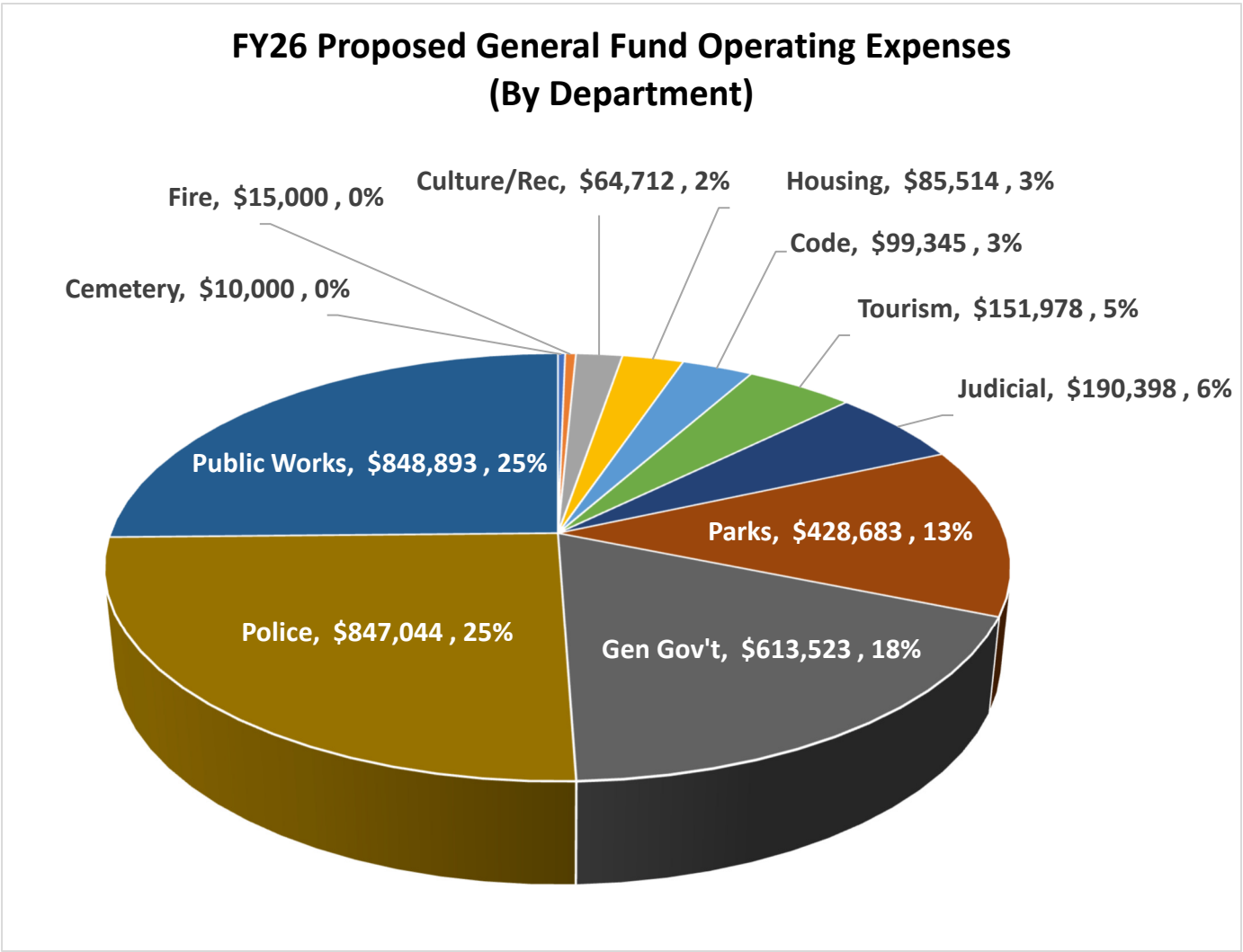
The largest expenditures in the FY26 proposed budget provide for two of the most common and fundamental services provided by local governments nationwide: public safety and waste collection. As shown below, together they account for $1,305,828 or 39% of the proposed FY26 budget:

- 24/7 Police Services - $847,044
- Garbage and Leaf & Limb Services - $458,784

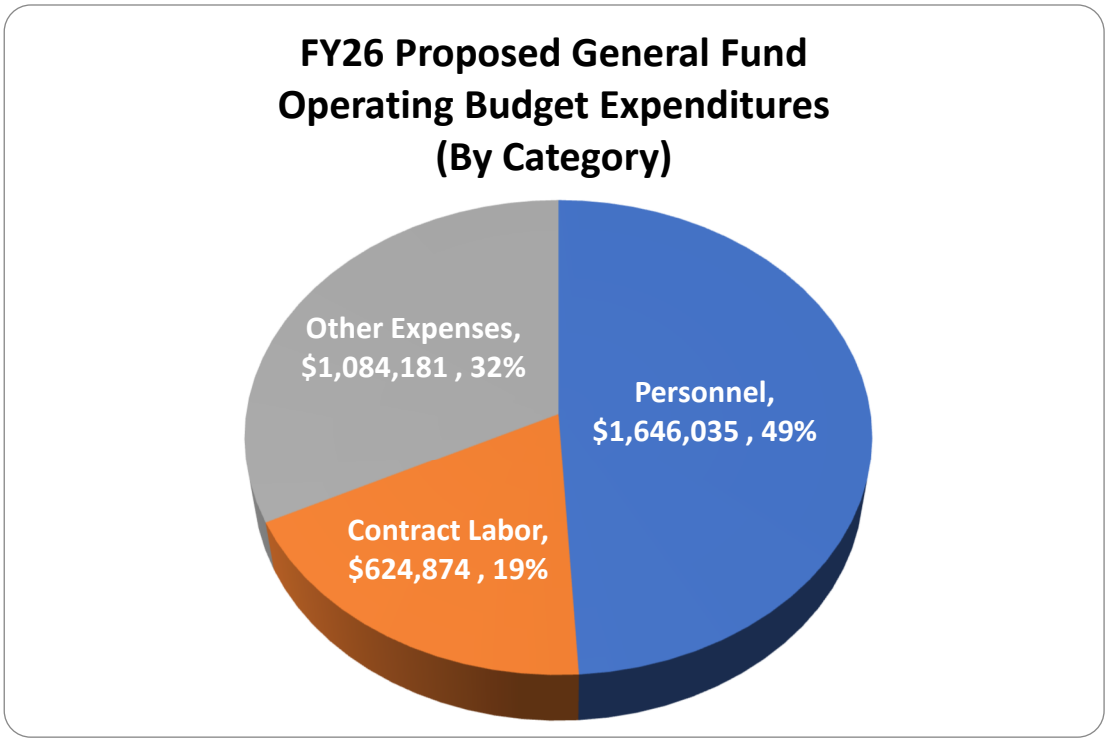
Police Services. The proposed FY26 budget request of $847,044 actually reflects a $66,109 (7.24%) *decrease* over the current FY25 Approved & Amended Budget. The decrease reflects a joint decision by Chief Arwood and Manager Dickerson, with oversight from the Mayor, to reduce the Police Department's administrative staff by one FTE position and shift those resources to the Parks Department. For FY26, the Police Department will be staffed with eight (8) POST certified officers: Chief, two (2) Sergeants, and five (5) patrol officers. Based on population projections and crime statistics, we think this staffing level is sustainable for at least the next couple of years.

Garbage and Leaf & Limb Services. This budget covers an increase of $67,968 ($23/unit/month to $27/unit/month) to provide 1,416 customers - mostly residential with a limited number of small businesses in the downtown area - with once-a-week, curbside garbage collection – including the distribution of a 96-gallon container to each customer – and weekly leaf and limb collection services. Recycling services will continue to be available for $13/unit/month but are not included in the city's contract and must be paid directly by the customer to the city's contractor. For comparison, a resident living outside the city limits must contract individually for weekly, curbside garbage service and pay $32/month which does not include weekly leaf and limb collection services.

Below is the percentage of the proposed FY26 operating budget expenditures by department:



By category, the cost of personnel continues to be the largest expense for the city making up $1,646,035 or 49% of the operating budget across all departments. **See pie chart below.** However, when including the cost of contract labor for expenses associated with the Attorney, Engineer, Municipal Court (Judge, Solicitor, Public Defender), Bureau Veritas, and Garbage/Leaf & Limb Collection Services, then the percentage increases to 68% or $2,270,909.



Although the proposed FY26 Operating Budget includes the following new or increased expenses *across a variety of non-police programs, the net budget increase is only $52,894*:

- $52,500 - Cost-of-Living Adjustment (COLA) for employees. The budget includes a proposed COLA that follows Oconee County's approach from the past two years and requests a flat $2,500 COLA per employee or $52,500 for 21 employees across all departments. This method benefits employees on the lower end of the pay scale more significantly than those at the top, resulting in a COLA increase ranging from 2.2% to 6.7% among our employees.

- $40,292 – Contribution to Georgia Municipal Employees Benefit System ("GMEBS"). GMBES is a Defined Benefit Retirement Plan that is proposed to be offered to all employees at an estimated annual cost of $3,600/employee or $75,600. This would replace the 3% IRA match (budgeted at $35,308 in FY25) which was provided to employees participating in the city's defined contribution plan. The recommended GMBES retirement plan would benefit the city's recruitment and retention of employees as it would help attract top talent in a competitive job market and encourage employees to stay with the city longer, thus stabilizing the city's workforce.

- $18,140 - Medical/Dental/Vision Insurance. The FY26 proposed Budget includes an *estimated* employer contribution across all departments of $237,005 which is about $18,000 more than FY25 expenses and includes an *anticipated* 15% increase in medical premiums, a 5% increase in dental premiums, and no increase in vision premiums for 9

months of the fiscal year, as the city's health insurance benefits are up for renewal on October 1, 2025. The city covers 75% of the premium cost for employee medical/dental/vision insurance; a benefit which aids in attracting and retaining employees. Note that the proposed FY26 budget includes the estimated cost of insurance for two (2) currently vacant positions (i.e.: 1 Police, 1 Public Works).

- $15,000 – Legal and Professional (General Government). Due to a former mayor's ongoing litigious posture, our attorney must review each of the many open records requests submitted by that individual (in calendar year 2024 we received 62 open records requests from this individual and have received 28 so far in calendar year 2025). This has resulted in substantial legal expenses and has significantly impacted both our insurance and personnel costs. We estimate that these additional legal expenses could exceed $15,000 in 2026. Note that this figure does not include the considerable amount of time spent by our salaried staff responding to litigation and open records requests. According to state law, some of this time may be charged back to the citizen making open records requests, but the city cannot charge for legal advice related to those requests, for staff time to offer initial responses to these requests, for staff time to create estimates for these requests or for the time of more than one city employee who may have to be involved in the responses.

- $15,000 - Parks. The budget includes an increase in maintenance expenses related to Thomas Farm Preserve including cost of bushhogging, internet service, water and electricity for bathrooms, and general maintenance of trails and additional equipment.

- $8,500 – Street Lighting. This increase covers the cost of electricity for the 18 streetlamps that are being added along the new Simonton Bridge Road pedestrian connector which will provide connectivity to our historic downtown and to Thomas Farm Preserve.

- $6,350 – Library. The increase may be attributed to (1) a $4,275 increase in expenses from $25,852 to $30,127 governed by the city's Library Services Agreement which sets aside the first $30,000 in property taxes collected on the Wire Park development, plus 10% of any amount above the $30,000 for operating expenses, and 5% of any amount above the remaining balance for capital needs (which the city will manage), (2) a $1,707 increase in shared maintenance expenses ($24,617.50) with Oconee County for the library building, and (3) an 8% increase ($368) in insurance premium for the city owned library building.

- $5,000 – Tourism. The FY26 budget includes funds for an "America 250 Celebration" to be held on July 4, 2026 to celebrate the 250th anniversary of American Independence. These funds will be used to support the festivities being led by Oconee County.

- $4,829 - Property & Liability Insurance; Workers Compensation. The city's coverage provider, Georgia Interlocal Risk Management Agency (GIRMA), has issued a 5.44 %

increase ($4,829) in premiums for FY26. They have indicated that there are several key factors driving the increase since the city began coverage with GIRMA, most notably the defense of several lawsuits from the former mayor mentioned earlier, as well as unfavorable claim trends (Auto Liability and Property) and high inflation levels which impact the replacement and repair costs of vehicles and buildings.

ATTACHMENT A . EXHIBIT A

CITY OF WATKINSVILLE - GENERAL FUND
RECOMMENDED FISCAL YEAR 2026 GENERAL FUND OPERATING & CAPITAL BUDGET
July 1, 2025 through June 30, 2026

REVENUE

	FY25 Budget (Approved & Amended)	FY2025 Actual (as of March 31, 2025)	FY2026 (Proposed)	Difference FY2025 Budget and FY2026 Proposed Budget	NOTES
TAXES	$2,486,271	$2,284,873	$ 2,767,785	$ 281,514	
INTERGOVERNMENTAL REVENUES	$ -	$16,655	$ -	$ -	
BUILDING PERMITS	$306,108	$84,174	$ 125,226	$ (180,882)	
CHARGES FOR SERVICES	$6,000	$5,878	$ 6,000	$ -	
FINES AND FORFEITS	$222,000	$157,654	$ 202,000	$ (20,000)	
INTEREST EARNED	$174,000	$150,949	$ 174,000	$ -	
RENTS AND ROYALTIES	$53,300	$58,044	$ 33,285	$ (20,015)	
SALE OF GENERAL FIXED ASSETS	$ -	$ -	$ -	$ -	
TOTAL	**$3,247,679**	**$2,758,227**	**$ 3,308,296**	**$ 60,617**	
OTHER FINANCING SOURCES	**$48,724**	**$11,400**	**$ 41,000**	**$ (7,724)**	INCLUDES TRANSFERS IN FROM HOTEL/MOTEL TAX AND CEMETERY FUND
FUND BALANCE CONTRIBUTION		**($661,630)**		**$ -**	
GRAND TOTAL	**$3,296,403**	**$2,107,997**	**$ 3,349,297**	**$ 52,894**	

EXPENSES

Operating

	FY25 Budget (Approved & Amended)	FY2025 Actual (as of March 31, 2025)	FY2026 (Proposed)	Difference FY2025 Budget and FY2026 Proposed Budget
CEMETERY	$10,000	$ -	$ 10,000	$ -
EAGLE TAVERN	$ -	$ -	$ -	$ -
LIBRARY	$58,362	$15,831	$ 59,712	$ 1,350
OCAF	$5,000	$ -	$ 5,000	$ -
PARKS	$393,483	$277,068	$ 428,683	$ 35,200
GENERAL GOVERNMENT	$569,721	$478,309	$ 607,730	$ 38,008
HOUSING & DEVELOPMENT	$223,646	$86,115	$ 85,514	$ (138,132)
TOURISM	$158,798	$60,364	$ 151,978	$ (6,820)
JUDICIAL	$180,640	$129,420	$ 190,398	$ 9,758
POLICE DEPT	$918,934	$524,186	$ 847,044	$ (71,890)
FIRE DEPT	$15,000	$15,000	$ 15,000	$ -
PUBLIC WORKS	$614,937	$407,131	$ 782,107	$ 167,170
STREET LIGHTING	$58,200	$37,898	$ 66,785	$ 8,585
CODE COMPLIANCE	$89,682	$76,675	$ 99,346	$ 9,664
TOTALS	**$3,296,403**	**$2,107,997**	**$ 3,349,297**	**$ 52,894**
				1.60%

Capital

FY2026 (Proposed)	NOTES
$ 17,500	

FY26 Projected Operating Expenses	**$ 3,349,297**
FY26 Recommended Capital Expenses	**$ 17,500**
FY26 Total Expenses	**$ 3,366,797**
FY26 Projected Revenues	**$ 3,349,297**
Capital Fund Contribution	**$ 17,500**
FY26 Projected SURPLUS/(DEFICIT)	**$ 0**

Please reference Memo to Council included in FY26 Budget materials

Attachment B

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - REVENUES
July 1, 2025 through June 30, 2026

	Revenues shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Income						
31 · TAXES						
31.000 · Property Taxes	$649,830	$671,860	$ (22,030)	97%	$ 756,005	Reference 2025 Tax Digest spreadsheet, Attachment D. Assumes maintaining the 2.756 millage rate. However, since the net digest has grown, the city will collect a $89k in additional property taxes.
31.001 · Property Tax Penalties	$0	$0	$ -	0%		
31.002 · Property Tax Accrual Adjustme	$0	$0	$ -	0%		
31.131 · Motor Vehicle Tax	$108,851	$141,000	$ (32,149)	77%	$ 120,000	Represents the revenues from the city's portion of Title Ad Valorem Tax (TAVT) established by HB 329 in March 2013. TAVT is a one-time tax that is imposed on the fair market value (or taxable base) of the vehicle. The state and local governments split the revenue 65% (state) to 35% (local) set by state law. Per HB 779 (July 2020), the 35% local share on vehicles registered in incorporated areas with no independent school inside the municipality, 49 percent will be paid to the school system, 23 percent to the county, and 28 percent to the city. This is a one-time tax collected on the purchase of new vehicles and/or on people moving inside the city limits who are registering vehicles. NOTE: There are many variables that affect the amount of TAVT collected, including people moving into city from out of state who bring vehicles with them, vehicles inherited are taxed differently, and new vehicle purchases by citizens (6.6% now but 7% July1, 2023). Revenues to date in FY25 are $113,851.
31.132 · Mobile Home Tax	$0	$0	$ -	0%	$ -	
31.160 · Real Estate Trans	$35,643	$18,540	$ 17,103	192%	$ 40,000	This figure varies based on the exchange of property. Project an increase in activity during FY26. Revenues to date in FY25 are 40,824; average $5,000/month. Estimating $40,000 in FY26 for a 115% increase in FY26 over FY25.
31.170 · Franchise Fee		$0	$ -	0%	$ -	
31.171 · Electric Franchise Fee	$264,391	$201,500	$ 62,891	131%	$ 265,000	Georgia Power $212,786k in FY25 a 17% increase over FY24. Anticipate a 5% increase in FY26 for $248k. Walton EMC franchise $16.6k in FY25 a 3.75% increase over FY25. Anticipate 3% increase in FY26 to $17k.
31.173 · Gas Franchise Fee	$19,408	$22,000	$ (2,592)	88%	$ 24,000	Quarterly revenues estimated ~$6,000
31.175 · Cable Franchise Fee	$9,450	$38,880	$ (29,430)	24%	$ 34,600	Annual revenues estimated ~$32,000 for Charter, $2,000 for DirecTV, $600 for Parker Fibernet
31.176 · Telephone Franchise Fee	$12,537	$6,800	$ 5,737	184%	$ 6,800	Estimate $1,700/quarter for telecomm fees.
31.179 · Other Franchise Fee	$0	$0	$ -	0%	$ -	
31.310 · Local Option Sales & Use Tax	$754,057	$980,132	$ (226,075)	77%	$ 1,068,480	Based on 7.77% of Countywide projected annual LOST Revenues. Monthly estimate of ~$89,040 is based on anticipated 5% growth in FY26 over FY25 which during the first 7 months of FY25 generated LOST average monthly revenues of $84,800.
31.410 . Hotel/Motel Excise Tax	$25,770	$0	$ 25,770	100%	$ -	See 39.200 Transfer In at bottom for revenues generated.
(Beer/Wine Alcoholic Beverage Excise)	$46,234	$53,904	$ (7,670)	86%	$ 69,255	(EST. $36,730k).
31.610 · Business & Occupational	$82,813	$84,500	$ (1,687)	98%	$ 99,066	Includes annual business license fees (est. $74,566) and annual Alcohol License Fees (est. $24,500),
31.620 · Insurance Premium Tax	$275,889	$267,155	$ 8,734	103%	$ 284,580	money comes from the State Safety and Fire Commissioner's Office. It is based on a tax on insurance premiums collected across Georgia and redistributed to local governments based upon population.
31.800 · TAXES - OTHER	$0	$0	$ -	0%	$ -	
31 · TAXES - Other	$0	$0	$ -	0%	$ -	
Total 31 · TAXES	**$2,284,873**	**$2,486,271**	**$ (201,398)**	**92%**	**$ 2,767,785**	
32 . LICENSES AND PERMITS						
32.210 · Building Permits	$84,174	$306,108	$ (221,934)	27%	$ 125,226	will offset Housing & Development expenses
32.220 · Sewer Application Fees	$0				$ -	
Total 32 · LICENSES AND PERMITS	**$84,174**	**$306,108**	**$ (221,934)**	**27%**	**$ 125,226**	
33 . INTERGOVERNMENTAL REVENUES						
33.120 · Operating - non-categorical	$16,655	$0	$ 16,655	100%		
Total 33 · INTERGOVERNMENTAL REVENUES	**$16,655**	**$0**	**$ 16,655**	**100%**	**$ -**	
34 · CHARGES FOR SERVICES						
34.116 - DNR Wildlife Viewing Grant	$0	$0	$ -	0%	$ -	
34.117 · FireHouse Subs Grant	$0	$0	$ -	0%		
34.119 . GMA Public Safety Grant	$5,878	$6,000	$ -	0%	$ 6,000	
34.120 . Creative Placemaking Grant	$0	$0	$ -	0%	$ -	
34.140 · Printing & Duplicating	$0	$0	$ -	0%	$ -	

	Revenues shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
34.191 · Election Qualifying Fee	$0	$0	$ -	0%		
34.212 · Accident Reports	$0	$0	$ -	0%		
34.420 · Water/Sewerage - Other	$0	$0	$ -	0%		
Total 34 · CHARGES FOR SERVICES	**$5,878**	**$6,000**	**$ (122)**	**98%**	**$ 6,000**	
35 · FINE AND FORFEITS						
35.112 · Public Safety Fines	$0	$0	$ -	0%		
35.116 · Municipal Fines	$157,254	$220,000	$ (62,746)	71%	$ 125,000	Revenues received from ALPRs, etc.
35.117 . Municipal Fines. Municipal Cou	$400	$2,000			$ 75,000	Revenues received from tickets, fines, etc.
35.130 . Confiscations	$0	$0	$ -	0%		
35 · FINE AND FORFEITS - Other	$0	$0	$ -	0%	$ 2,000	
Total 35 · FINE AND FORFEITS	**$157,654**	**$222,000**	**$ (64,346)**	**71%**	**$ 202,000**	
36.100 · Interest Earned	**$150,949**	**$174,000**	**$ (23,051)**	**87%**	**$ 174,000**	Estimate @ $14,500/month (FY25 average is $16,834/month over past 8 months across all GF accounts)
37.100 · Contributions	**$0**	**$0**	**$ -**	**0%**	**$ -**	
38 · RENTS & ROYALTIES						
38.200 · Community Center Rental	$0	$0	$ -	0%		
38.210 · Harris Shoals Park Rent	$1,585	$3,500	$ (1,915)	45%	$ 3,500	
38.211 · Rocket Field Rent	$7,125	$8,800			$ 6,785	See Rocket Field Tab for details.
38.212 · Thomas Farm Preserve Rent	$0				$ 3,000	Estimate for rental of pavilion, oval, and use by classes.
38.900 · Miscellaneous Revenue	$49,334	$41,000	$ 8,334	120%	$ 20,000	Estimate 2 DDA Events with $10k in revenues expected
38 · RENTS & ROYALTIES - Other	$0	$0	$ -	0%		
Total 38 · RENTS & ROYALTIES	**$58,044**	**$53,300**	**$ 6,419**	**109%**	**$ 33,285**	
Total Income	**$2,758,227**	**$3,247,679**	**$ (487,777)**	**484%**	**$ 3,308,296**	
Cost of Goods Sold						
50000 · Cost of Goods Sold	$0	$0	$ -	0%		
Total COGS	$0	$0	$ -	0%		
Gross Profit	$2,758,227	$3,247,679	$ (487,777)	85%	$ 3,308,296	
Net Ordinary Income	**$2,758,227**	**$3,247,679**	**$ (489,452)**	**85%**	**$ 3,308,296**	
Other Income/Expense						
Other Income						
39 · OTHER FINANCING SOURCES						
39.100 . Transfer in - Cemetery Fund			$ -	0%	$ -	
39.200 · Transfer in	$11,400	$48,724	$ (37,324)	23%	$ 41,000	Includes estimated Hotel/Motel taxes based on average revenues over four months (see STVR Hotel-Motel Tax Estimate tab). Hotel/Motel tax revenues are transferred in from Hotel Motel Tax Special Revenue Fund for authorized General Fund expenditures and $10,000 is transferred in from Cemetery Fund to cover Cemetery expenses.
39.210 · Sale of General Fixed Assets	$0	$0	$ -	0%	$ -	
39 · OTHER FINANCING SOURCES - Other	$0	$0	$ -	0%	$ -	
Total 39 · OTHER FINANCING SOURCES	$11,400	$48,724	$ (37,324)	23%	$ 41,000	
Total Other Income	$11,400	$48,724	$ (37,324)	23%	$ 41,000	
Net Other Income	**$11,400**	**$48,724**	**$ (37,324)**	**23%**	**$ 41,000**	
Net Income	**$ 2,769,627**	**$ 3,296,403**	**$ (526,776)**	**84%**	**$ 3,349,297**	
					1.60%	Difference between FY26 proposed and FY25 Actual Amended
					$ 52,894	

Attachment C

WATKINSVILLE TAX DIGEST HISTORY OF LEVY											FY26$ ESTIMATED TAXES	
CITY	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	
REAL & PERSONAL	$104,398,300	$106,587,519	$115,258,713	$125,090,437	$137,457,267	$147,001,238	$163,019,331	$194,984,058	$232,545,092	$245,844,487	$284,552,132	15.74%
MOTOR VEHICLES [2]	$5,413,850	$4,615,540	$3,520,900	$3,014,170	$2,833,160	$3,014,490	$2,491,010	$2,300,830	$2,394,340	$2,573,920	$2,771,920	
MOBILE HOMES [2]	$60,552	$54,420	$54,564	$56,095	$62,542	$59,573	$61,099	$59,531	$61,860	$109,116	$114,201	
TIMBER - 100%	$0	$0	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	
HEAVY DUTY EQUIP.	$133,064	$3,549	$0	$0	$0	$0	$0	$0	$0	$0	$87,051	
GROSS DIGEST	$110,005,766	$111,261,028	$118,837,177	$128,160,702	$140,352,969	$150,075,301	$165,571,440	$197,344,419	$235,001,292	$248,527,523	$287,525,304	
LESS EXEMPTIONS [3]	$2,662,152	$2,708,735	$3,207,900	$3,349,336	$3,583,735	$5,222,726	$3,769,477	$3,279,600	$4,990,963	$4,715,689	$13,213,074	
NET DIGEST	$107,343,614	$108,552,293	$115,629,277	$124,811,366	$136,769,234	$144,852,575	$161,801,963	$194,064,819	$230,010,329	$243,811,834	$274,312,230	12.51%
% Est. Exemptions to GDigest	*2.42%*	*2.43%*	*2.70%*	*2.61%*	*2.55%*	*3.48%*	*2.28%*	*1.66%*	*2.12%*	*1.90%*	*4.60%*	*$30,500,396*
GROSS MILLAGE	7.870	8.029	7.576	7.399	6.952	6.391	6.055	6.085	6.557	6.665	6.250	
LESS ROLLBACKS [4]	5.016	5.238	4.899	4.891	4.444	4.023	3.974	4.004	3.636	3.909	3.494	
NET MILLAGE	2.854	2.791	2.677	2.508	2.508	2.368	2.081	2.081	2.921	2.756	2.756	
NET TAXES LEVIED	$306,359	$302,969	$309,540	$313,027	$343,017	$343,011	$336,710	$403,849	$671,860	$671,860	$756,005	
										Estimated tax increase over 2024	**$84,144**	11.13%

NOTES:

(1) Property value is assessed on January 1 of each year but collected in November of the same year, thus crossing fiscal years.

2021, taxes are estimated to decrease 10% annually. Taxes on mobile homes are also expected to annually decrease by a less significant amount at 2%. The Tax Ad Valorem Tax (TAVT) laws have changed and negatively impacted the city's budget. TAVT applies to all self-propelled vehicles and does not apply to non-self propelled campers and utility trailers. Vehicles, campers, and utility trailers held before 2013 (non TAVT) are decreasing. Law change affected years 2013 through 2019 with distribution into buckets: schools, divvy, sales tax percentages on all vehicles in County. As of 2020, only getting sales of vehicles within city limits.

(3) Exemptions are figured to increase at an average rate of 0.21% beginning in 2021; the average rate of increase that exemptions have been of the Gross Digest over the past 5 years. Neither the $2,000 homestead exemption nor the 65+ year or older (including the exemptions for lower income households) are calculated on the city's portion of the property tax. The two main exemptions that affect the city are the Freeport and the Conservation Use exemptions.

(4) Rollbacks are determined by a formula dividing the Net Digest by the Sales Tax Distributions.

2024 RESIDENTIAL (HOMESTEAD)		
	2.756	2.756
Home Value	$ 300,000.00	$ 500,000.00
Homestead	$ 5,000.00	$ 5,000.00
Assessed Value	$ 295,000.00	$ 495,000.00
40% Assessment	0.4	0.4
Taxable Amount	$ 118,000.00	$ 198,000.00
Millage Rate	0.002756	0.002756
Estimated Tax	**$ 325.21**	**$ 545.69**

2024 COMMERCIAL		
	2.756	2.756
Commercial Value	$ 500,000.00	$ 750,000.00
Assessed Value	$ 500,000.00	$ 750,000.00
40% Assessment	0.4	0.4
Taxable Amount	$ 200,000.00	$ 300,000.00
Millage Rate	0.002756	0.002756
Estimated Tax	**$ 551.20**	**$ 826.80**

Versus

PROPOSED 2025 MILLAGE RATE

2025 RESIDENTIAL (HOMESTEAD)		
	2.756	2.756
Home Value	$ 300,000.00	$ 500,000.00
Homestead	$ 5,000.00	$ 5,000.00
Assessed Value	$ 295,000.00	$ 495,000.00
40% Assessment	0.4	0.4
Taxable Amount	$ 118,000.00	$ 198,000.00
Millage Rate	0.002756	0.002756
Estimated Tax	**$ 325.21**	**$ 545.69**
Difference	$ -	$ -

2025 COMMERCIAL		
	2.756	2.756
Commercial Value	$ 500,000.00	$ 750,000.00
Assessed Value	$ 500,000.00	$ 750,000.00
40% Assessment	0.4	0.4
Taxable Amount	$ 200,000.00	$ 300,000.00
Millage Rate	0.002756	0.002756
Estimated Tax	**$ 551.20**	**$ 826.80**
Difference	$ -	$ -

USING 2025 *ROLLBACK* MILLAGE RATE

2025 RESIDENTIAL (HOMESTEAD)		
	2.634	2.634
Home Value	$ 300,000.00	$ 500,000.00
Homestead	$ 5,000.00	$ 5,000.00
Assessed Value	$ 295,000.00	$ 495,000.00
40% Assessment	0.4	0.4
Taxable Amount	$ 118,000.00	$ 198,000.00
Millage Rate	0.002634	0.002634
Estimated Tax	**$ 310.81**	**$ 521.53**
Difference	$ (14.40)	$ (24.16)

2025 COMMERCIAL		
	2.634	2.634
Commercial Value	$ 500,000.00	$ 750,000.00
Assessed Value	$ 500,000.00	$ 750,000.00
40% Assessment	0.4	0.4
Taxable Amount	$ 200,000.00	$ 300,000.00
Millage Rate	0.002634	0.002634
Estimated Tax	**$ 526.80**	**$ 790.20**
Difference	$ (24.40)	$ (36.60)
		0

ATTACHMENT D

City of Watkinsville
Capital Improvement Program
TOTAL REPLACEMENT FUNDS NEEDED BY FISCAL YEAR
FY26 RECOMMENDED Projects

Approved Capital Projects	GENERAL FUND CAPITAL																				
	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	FY43
3 2023 Ford Interceptor (Police) VIN...4066 purchased in FY24 replacing 2009 Ford Crown Victoria (Police) VIN ….8364. 8 year replacement schedule. *Used $77,300 from SPLOST III to supplement the capital purchase of this vehicle and VIN…4007.*		$54,000								$65,000											
2025 Ford F-150 Pickup Truck (Police) (to be purchased), replacing 2011 Ford Crown Victoria (Police) VIN ….2041 which was surplused via Council approval as part of FY24 mid year reprogramming recommendation along with surplus sale of 2009 BMW Motorcycle (Police) (VIN…. 4835) and 2009 BMW Motorcycle (Police) (VIN….4837) purchased in 8/2022. Est. 10-year replacement schedule.		$59,990											$70,850								
3 2023 Ford Interceptor (Police) VIN...4007 purchased in FY24 replacing 2011 Ford Crown Victoria (Police) VIN ….4631. 8 year replacement schedule. Need one spare vehicle (over 9 assigned to FT officers) and one for PT officers. Used $77,300 from SPLOST III to supplement the capital purchase of this vehicle and VIN…4066.		$54,000												$72,995							
2017 Ford Interceptor (Police) 7 year life @ 7333/yr (VIN …4601). Future new vehicle purchase is estimated at $60K and will have 8 yr life.						$60,000						$68,900									
2017 SUV (Police) 7 yr life @ 7333/yr (VIN ….4428). Future new vehicle purchase is estimated at $55K and will have 8 yr life.					$55,000										$74,750						
2017 SUV (Police) 7 yr life @ 7333/yr (VIN ….3437). Future new vehicle purchase is estimated at $55K and will have 8 yr life. **FY26 NOTE: Advanced replacement from FY27 to FY26.**				$55,000												$76,700					
3 2018 Ford Interceptor (Police) 7 yr life @ 7333/yr (VIN ….4416). Future new vehicle purchase is estimated at $60K and will have 8 yr life.							$60,000									$76,700					
2018 Ford Interceptor (Police) VIN ….5892 (NOTE: Purchased for $15.8K in November 2022); originally intended to replace 2011 Crown Vic (VIN ….4631). Needed one spare vehicle (over 9 assigned to FT officers) and one for PT officers. New vehicle purchase is estimated at $61K and will have 8 yr life.								$60,996													
2020 SUV (Police) - 7 yr life @ 7333/yr (VIN …3785). New vehicle purchase is estimated at $61K and will have 8 yr life.								$60,997							$74,750						
2020 SUV (Police) 7 yr life @ 7333/yr (VIN ….3786). New vehicle purchase is estimated at $61K and will have 8 yr life.								$60,997									$78,650				
100 TB Server Watchguard (Police). $25,000 approved and spent in FY21.					$25,000										$30,250						
Motorola Watchguard Body & Vehicle Camera System (Police) for 9 vehicles and 8 officers. New system purchase in 2021 estimated at $70K and will have 10 yr life.							$90,000								$84,700						
2023 Ford F-150 quad cab (Code) VIN....9264 purchased in FY24 replacing 2013 F-150 Truck (Code) VIN….0355. Will use 2023 Code Truck as a spare vehicle for Public Works to provide continuity when their vehicle is down and/or being serviced. Moved funding planned in FY30 up to FY24 and increased set aside scheduled for FY24 by $21,305. Actual was $48,104 - $21,339 SPLOSTIII - 9,259 Surplus of old truck = $17,506 net from capital.		$38,000										$57,150									
2019 F-250 Crew Truck (Public Works) (VIN …7329); 10 yr life; year 1 is FY20. Estimate $55K replacement cost in FY30 and will have 10 yr life.								$55,003													
is FY23 (received truck 7 months into FY21); estimated replacement cost in FY33 is											$59,998										
replace. Year 1 (2021): $4,286; Year 2 (2022): $3K SPLOST set aside. Years 3-20																					$50,006
Recommending delaying the surplus of Massey by 5 years from FY26 to FY32.										$39,994											
FY24 BUDGET: Delayed the scheduled surplus of mower by 2 years from FY24 to			$12,000						$13,500						$14,850						
FY24 BUDGET: Recommending delaying the surplus of mower by 2 years from				$12,500					$13,500						$14,850						
FY24 BUDGET: Recommending delaying the surplus of mower by 2 years from								$13,375						$14,579					$16,037		
Replace Christmas Tree (Public Works) - $2,000/year for 7 years (FY22 is Year 1)						$12,000															
Maintenance of Harris Shoals, Watkinsville Woods, Rocket Field, and 100-acre		$12,500											$15,000								
100-Year, 15-Year and 3-Year (do not include labor). Anticipate replacement of						$33,330						$34,160						$35,015			
replace 2017 Ford Interceptor (Police) VIN ….4367 (purchased used 8/21 and			$15,000																		
Interceptor (Police) VIN ….4367 (purchased used 8/21 and reprogrammed to Parks			$45,000																		
HVAC in City Hall (Gen Admin Bldg) 20 year life @ $500/year; year 1 is FY2022															$9,995						
(Gen Admin Bldg)								$25,000					$25,000					$25,000			
Replacement of Mobile Data Terminals (Police) 4 year life cycle (8 in FY25, 8 in FY30, 8 in FY35, etc.)			$24,000					$29,172					$35,459								
Replacement of 2019 City Hall Server & Firewall (Admin Bldg)			$25,000																		
Total A	**$ -**	$218,490.00	$121,000.00	$67,500.00	$80,000.00	$105,330.00	$150,000.00	$305,540.15	$27,000.00	$104,994.00	$59,998.00	$160,210.00	$146,308.93	$87,574.00	$304,145.00	$153,400.00	$78,650.00	$60,015.00	$16,037.00	$0.00	$50,006.00
in FY22 for Police	$15,000.00	$77,300.00																			
Public Works		$21,339.00																			
$60k in FY25, $50k in FY26, $60k in FY27, and $30K in FY27.			$60,000.00	$50,000.00	$60,000.00	$30,000.00															
Balance of CIP Funds Needed		$119,851.00	$61,000.00	$17,500.00	$20,000.00	$75,330.00	$150,000.00	$305,540.15	$27,000.00	$104,994.00	$59,998.00	$160,210.00	$146,308.93	$87,574.00	$304,145.00	$153,400.00	$78,650.00	$60,015.00	$16,037.00	$0.00	$50,006.00
FIGURE IN $24K EXPENSE for MDTs that has not yet cleared account. No annual	$318,307	$245,093	$184,093	$166,593	$146,593	$71,263	-$78,737	-$384,277	-$411,277	-$516,271	-$576,269	-$736,479	-$882,788	-$970,362	-$1,274,507	-$1,427,907	-$1,506,557	-$1,566,572	-$1,582,609	-$1,582,609	-$1,632,615
Capital Improvement Fund (Bank Balance) **C**	$318,307.27	$198,456.27	$137,456.27	$119,956.27	$99,956.27	$24,626.27	-$125,373.73	-$430,913.88	-$457,913.88	-$562,907.88	-$622,905.88	-$783,115.88	-$929,424.81	-$1,016,998.81	-$1,321,143.81	-$1,474,543.81	-$1,553,193.81	-$1,613,208.81	-$1,629,245.81	-$1,629,245.81	-$1,679,251.81
$318,307.27																					
ESTIMATED Annual Budget Contribution D	$0.00	$0.00	$0.00	$0.00																	
Capital Improvement Fund (Bank Balance after annual contribution) **E**	$318,307.27	$198,456.27	$137,456.27	$119,956.27	$99,956.27	$24,626.27	-$125,373.73	-$430,913.88	-$457,913.88	-$562,907.88	-$622,905.88	-$783,115.88	-$929,424.81	-$1,016,998.81	-$1,321,143.81	-$1,474,543.81	-$1,553,193.81	-$1,613,208.81	-$1,629,245.81	-$1,629,245.81	-$1,679,251.81

NOTES

A This shows how much money is needed in any given Fiscal Year to purchase capital assets on the replacement schedule.

B This shows the draw down of the Capital Improvement Fund Balance if no annual contribution is made.

C This is the Capital Improvement Fund Balance minus the given Fiscal Year expense based on purchase of capital assets on the replacement schedule.

General Fund Operating Budget set asides at the Department level.

Year.

Attachment E

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - EXPENSES
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROJECTED	% change	$ change
CEMETERY							
4950-Cemetery	0	10,000.00	-10,000.00	0.0%	$10,000		
CEMETERY - Other	0		0.00				
Total CEMETERY	0	10,000.00	-10,000.00	0.0%	$10,000	0.00%	$0
CODE COMPLIANCE							
7450 - Code Compliance	76,674.69	89,682.02	-13,007.33	85.5%	$99,346		
CODE COMPLIANCE - Other	0		0.00				
Total CODE COMPLIANCE	76,674.69	89,682.02	-13,007.33	85.5%	$99,346	10.78%	$9,664
CULTURE & RECREATION							
6122-Recreation Centers	0	0	0.00				
6172 - Eagle Tavern Museum	0	0	0.00				
6173 - OCAF	0	5,000.00	-5,000.00	0.0%	$5,000	0.00%	$0
6200-Parks	277,068.00	393,482.84	-116,414.84	70.41%	$428,683	8.95%	$35,200
6500 - Library	15,830.94	58,362.00	-42,531.06	27.13%	$59,712	2.31%	$1,350
CULTURE & RECREATION - Other	0	0	0.00				
Total CULTURE & RECREATION	292,898.94	456,844.84	-163,945.90	64.11%	$493,395	8.00%	$36,550
GENERAL GOVERNMENT							
1110-Governing Body	10,172.97	12,600.00	-2,427.03	80.74%	$12,600		$0
1310-Mayor	7,086.35	9,700.00	-2,613.65		$9,700		$0
1400-Elections	0	0	0.00		$0		$0
1500-General Administration							
1565 - Administration Buildings	37,054.70	54,313.00	-17,258.30	68.22%	$57,558	5.97%	$3,245
1500-General Administration - Other	423,995.25	493,108.37	-69,113.12	85.98%	$527,872	7.05%	$34,764
Total 1500-General Administration	461,049.95	547,421.37	-86,371.42	84.22%	$585,430	6.94%	$38,009
1590-Community Affairs Spec.	0	0	0.00				
GENERAL GOVERNMENT - Other	0	0	0.00				
Total GENERAL GOVERNMENT	478,309.27	569,721.37	-91,412.10	83.95%	$607,730	6.67%	$38,009
HOUSING & DEVELOPMENT							
7220-Building Inspector	86,115.07	223,646.00	-137,530.93	38.51%	$85,514		
HOUSING & DEVELOPMENT - Other	0	0	0.00				
Total HOUSING & DEVELOPMENT	86,115.07	223,646.00	-137,530.93	38.51%	$85,514	-61.76%	-$138,132
ECONOMIC DEVELOPMENT AND ASSISTANCE							
7540 - Tourism	60,364.34	158,798.00	-98,433.66	38.01%	$151,978		
Total ECONOMIC DEVELOPMENT AND ASSISTANCE	60,364.34	158,798.00	-98,433.66	38.01%	$151,978	-4.29%	-$6,820
JUDICIAL							
2100 - Judicial Administration	129,420.33	180,639.51	-51,219.18	71.65%	$190,398		
JUDICIAL - Other	0	0	0.00				
Total JUDICIAL	129,420.33	180,639.51	-51,219.18	71.65%	$190,398	5.40%	$9,758
PUBLIC SAFETY							
3200-Police	524,186.02	918,933.98	-394,747.96	57.04%	$847,044	-7.82%	-$71,890
3500-Fire	15,000.00	15,000.00	0.00	100.0%	$15,000	0.00%	
PUBLIC SAFETY - Other	0	0	0.00				
Total PUBLIC SAFETY	539,186.02	933,933.98	-394,747.96	57.73%	$862,044	-7.70%	-$71,890
PUBLIC WORKS							
4200-Highways & Streets	407,130.80	614,937.32	-207,806.52	66.21%	$782,107	27.18%	
4260-Street Lighting	37,897.80	58,200.00	-20,302.20	65.12%	$66,786	14.75%	
PUBLIC WORKS - Other	0	0	0.00				
Total PUBLIC WORKS	445,028.60	673,137.32	-228,108.72	66.11%	$848,893	26.11%	$175,756
TOTAL	**2,107,997.26**	**3,296,403.04**	**-1,188,405.78**	**63.95%**	**$3,349,298**	**1.60%**	**$52,895**

ATTACHMENT F

City of Watkinsville

FY26 Projected Revenues from Large Construction Projects

Plans Review Fees

PROJECT	Type/Unit	# Units	$ per unit	Total Value	Plans Review Fee (City Revenue)
Thrasher Property	Plan Review Site Development (rezone to AR with density Development Agreement) value only not including in	16	$350,000.00	$ 5,600,000.00	$ 4,750.00
Verner Property	Plan Review Site Development (based on 2.2 units per acre) house value only not including infastructure	225	$400,000.00	$ 90,000,000.00	$ 25,850.00
				Total $ 95,600,000.00	**$ 30,600.00**

Building Permit Fees *(does not include Trades)*

PROJECT	Type/Unit	# Units	$ per unit (use BVD table)	Total Value	Total Fees
Hillside Business Par	Warehouse style buildings (Type IIB construction)	3	$208,224.00	$624,672.00	$ 1,909.02
	(~1,600 sq ft each)				
Wire Park	Cottages (20; est. retail value $550k ea)	20	$326,400.00	$ 6,528,000.00	$ 19,619.00
	(1,800-3,000 sq ft; avg 2,400 sq ft @ BV rate, SF)				
Old Library	Townhomes (est. retail value $450k ea)	6	$350,000.00	$ 2,100,000.00	$ 6,335.00
	(1,600-2,400 sq ft; avg 2,000 sq ft @ Type 1-A rate)				
Trove	Residential Homes (est. retail value $650k)	12	$408,000.00	$ 4,896,000.00	$ 14,723.00
	(2,400-4,200 sq ft; avg 3,000 sq ft @ BV rate, SF)				
Other projects					$ 40,000.00
				Totals $ 14,148,672.00	**$ 82,586.02**

Trades

PROJECT	Type/Unit	# Units	$140 electric/unit; $70 HVAC/unit; $70 plumbing/unit	Total Fees
Hillside Business Park	Warehouse style buildings (Type IIB construction)	3	$280.00	$ 840.00
	(~1,600 sq ft each)			
Waters Walk	55+ Age-Restricted Senior Living (est. retail value $12m; construction est. $10m)			
Wire Park	Cottages (10; est. retail value $550k ea)	20	$280.00	$ 5,600.00
	(1,800-3,000 sq ft; avg 2,400 sq ft @ BV rate, SF)			
Old Library	Townhomes (est. retail value $450k ea)	8	$280.00	$ 2,240.00
	(1,600-2,400 sq ft; avg 2,000 sq ft @ Type 1-A rate)			
Trove	Residential Homes (est. retail value $650k)	12	$280.00	$ 3,360.00
	(2,400-4,200 sq ft; avg 3,000 sq ft @ BV rate, SF)			
			Total	**$ 12,040.00**

Other projects not included:

Pipe Plant project

Travis Marshall Development on Hwy 15

Synovus Development

Downtown Developments

1260 Greensboro Hwy - 15 Properties

Wire Park - 7 Estate Homes (Norton Road)

$	82,586.02	Total Building Permits
$	12,040.00	Total Trades
$	**94,626.02**	**Grand Total Building Permits & Fees**
$	63,399.43	67% Bureau Veritas contractor **(EXPENSE)**
$	31,226.59	33% City of Watkinsville revenue share

Total Revenues **$** **125,226.02** Includes Plans Review Fees, Building Permit Fees, Trades

Expense $ 63,399.43 Portion of Building Permit and Trade Fees due to BV

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - CEMETERY
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.222 · Repairs & Maintenance-BLDG/Grou	$ -	$ 5,000	$ (5,000)	0%	$ 5,000	Covers cost of maintenance performed by Public Works.
52.390 . Contract Labor	$ -	$ 5,000	$ (5,000)	0%	$ 5,000	Planned $5,000 for tree maintenance.
Total 52 · PURCHASE OF SERVICE	$ -	$ 10,000	$ (10,000)	0%	$ 10,000	
53.100 . SUPPLIES						
53.160 . Small Equipment	$ -		$ -			
Total 53.100 . SUPPLIES	$ -	$ -	$ -		$ -	
54 · CAPITAL OUTLAY						
54.220 · Capital Outlay - Vehicle	$ -	$ -	$ -	0%	$ -	
Total 54 · CAPITAL OUTLAY	$ -	$ -	$ -	0%	$ -	
Total Expense	$ -	**$ 10,000**	$ (10,000)	0%	**$ 10,000**	
					$0 Difference over FY25 Budget	

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - CODE COMPLIANCE
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$52,491	$ 59,607	$ (7,116)	88%	$ 61,839	Includes $61,455.10 salary for Code Compliance Officer/Public Works Supervisor plus 384.09 for potential 2.5% Merit Pay increase.
51.210 · Group Insurance	$2,279	$ 7,227	$ (4,948)	32%	$ 17,527	Represents current benefit costs for 3 months + estimated 15% increase in medical, 5% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance + $60 ($5/employee/month for Georgia Chamber SMART Plan Dues x 1 employee x 12 mo) + $292.45/employee/year x 1 employee (Short-Term Disability) + $413.08/employee/year x 1 employee (Long Term Disability).
51.220 · Fica Expense	$3,883	$ 4,538	$ (655)	86%	$ 4,731	2025 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$1,224	$ 1,780	$ (556)	69%	$ 3,600	Estimated Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan contribution of $3,600/employee. This replaces the 3% IRA MATCH previously provided to employees.
51.660 - Payroll Expenses & 66000 Expenses	**$59,877**	$ -	$ 59,877	0%	**$ 87,697**	
Total 51 · PERSONAL SERVICES		**$ 73,152**	**$ (73,152)**	**0%**		
52 · PURCHASE OF SERVICE	$1,969				$ -	
52.120 · Legal & Professional	$0	$ 3,000	$ (3,000)	0%	$ 250	
52.220 · Repairs & Maintenance-Vehicles	$87	$ 700	$ (613)	12%	$ -	
52.222 · Repairs & Maintenance-BLDG/Grou	$896	$ -	$ 896	0%	$ 1,270	Includes Annual Charges to Athens Micro for 1 user @ $105.82/month/user. See AthensMicro tab.
52.223 · Repair & Maintenance-Computers	$2,876	$ 1,112	$ 1,764	259%	$ 4,222	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for one employee
52.310 · Liability Insurance	$0	$ 4,010	$ (4,010)	0%	$ -	These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.320 · Telephone	$323	$ -	$ 323		$ 540	Budget $45/month (includes fees and taxes)

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
52.321 · Cellphones	$0	$ 540	$ (540)	0%	$ -	These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.322 · Internet	$0	$ -	$ -	0%	$ 1,200	Hotel for conferences. 3 nights/conference @ $200/night x 2 conferences. Only 3 more conferences in GACE to complete level 3 certification.
52.350 · Travel	$386	$ 1,200	$ (814)	32%	$ 650	GACE Dues ($170), Dropbox license ($180), APWA - GA Chapter ($300)
52.360 · Dues & Subscriptions	$828	$ 650	$ 178	127%	$ 1,000	GACE ($585 conference fee), EPD Stormwater classes and/or APWA
52.370 · Education & Training	$0	$ 1,000	$ (1,000)	0%	$ -	
52.390 · Contract Labor/Poll Worker	**$7,365**	$ -	$ 7,365	46031%	**$ 9,132**	
Total 52 · PURCHASE OF SERVICE		**$ 12,212**	**$ (12,212)**	**0%**		
53 · SUPPLIES	$7,148				$ 500	
53.110 · General Supplies & Mat	$86	$ 700	$ (614)	12%	$ 100	Covers postage for certified mail sent to address Code compliance issues
53.111 · Postage	$1,038	$ 500	$ 538		$ 1,317	Reference WEX fuel card tab. Estimate $3.17/gallon.
53.127 · Gasoline	$518	$ 2,068	$ (1,550)	25%	$ 400	GACE ($150 for each 3 day conference x 2 conferences - covers meals not included) plus est. $100/day for APWA conference or EPD classes
53.130 · Meals	$0	$ 900	$ (900)	0%		
53.160 . Small Equipment	$643	$ -	$ -		$ 200	Uniforms, boots, jackets (budgeted $600 x 1 employee)
53.171 Uniforms - Rental & Purchase	**$9,433**	$ 150	$ 9,283	6289%	**$ 2,517**	
Total 53 · SUPPLIES		**$ 4,318**	**$ (4,318)**	**0%**		
56 . DEPRECIATION AND AMORITIZATION	**$2,500**	$ -				
56.100 . Vehicle Replacement		**$ -**	**$ -**		**$ -**	
Total 56 . DEPRECIATION AND AMORITIZATION	**$76,675**	**$ -**	**$ 76,675**	479219%	**$ -**	
Total Expense	**$ 76,675**	**$ 89,682**	**$ (13,007)**	**85%**	**$ 99,346**	
					$ 9,664	*Difference over FY25 Budget*

CITY OF WATKINSVILLE - GENERAL FUND								
Profit & Loss Budget vs. Actual - CULTURE & REC								
July 1, 2025 through June 30, 2026								
			Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
	CULTURE & RECREATION							
		6122-Recreation Centers	$0	$ -				
		6172 - Eagle Tavern Museum	$0	$ -				
		6173 - OCAF	$0	$ 5,000	$ (5,000)	0%	$ 5,000	Use funds to create 3 new art panels as well as a new 3D art display in a designated city location or park. Covers artist stipend, art itself, and installation.
		6500 - Library	$15,831	$ 48,762	$ (32,931)	27%	$ 54,744	Operating funds per Library Services Agreement (the first $30,000 of the Wire Park Development's city property taxes plus 10% of any amount over $30K. FY25 Amount is $30,127 based on 2.756 property tax millage rate. PLUS per MOU with County, half of maintenance expenses for interior of library building (est. $24,617.50/yr).
		52.310 · Liability Insurance		$ 4,600	$ (4,600)	#DIV/0!	$ 4,968	GIRMA Insurance premium for Library building
		CULTURE & RECREATION - Other						
	Total CULTURE & RECREATION		$15,831	$ 58,362	$ (42,531)	27%	$ 64,712	
TOTAL			$ 15,831	$ 58,362	**$ (42,531)**	27%	**$ 64,712**	
							$ 6,350	*Difference over FY25 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - FIRE DEPARTMENT
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.220 · Repairs & Maintenance-Vehicles						
52.222 · Repairs & Maintenance - BLDG/Grou						
52.310 · Liability Insurance						
52.350 · Travel	$ 1,500	$ 1,500	$ -	10%	$ 1,500	
52.370 · Education & Training						
Total 52 · PURCHASE OF SERVICE	**$ 1,500**	**$ 1,500**	**$ -**		**$ 1,500**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$ 12,750	$ 12,750	$ -	85%	$ 12,750	
53.130 . Meals	$ 750	$ 750	$ -	5%	$ 750	
53.160 . Small Equipment						
Total 53 · SUPPLIES	**$ 13,500**	**$ 13,500**	**$ -**		**$ 13,500**	
54 · CAPITAL OUTLAY						
54.120 · Site Improvements						
54.230 · Furniture & Fixtures						
Total 54 · CAPITAL OUTLAY	$ -	$ -	$ -		$ -	
Total Expense	**$ 15,000**	**$ 15,000**	**$ -**	**100%**	**$ 15,000**	
					$ -	*Difference over FY25 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - GENERAL ADMIN BLDG
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.220 . Repairs & Maintenance - Vehicles		$ -				
52.222 · Repairs & Maintenance-BLDG/Grou	$3,291	$ 5,345	$ (2,054)	62%	$ 5,315	Covers HVAC maintenance on 4 units (est ~$640), Pest Control ($80/Qtr or $350 annual), Annual Fire Alarm Inspection ($855), $450/quarter for Convergint Fire Alarm monitoring ($1,800), Convergint Fire Alarm Servicing - Year 2 of 5 ($700), Contingency for unknown maintenance issues ($1,000)
52.223 . Repairs & Maintenance - Computers	$3,308	$ 5,723	$ (2,415)	58%	$ 6,040	Includes cost of Athens Micro maintenance and support of 2 Servers ($105.82/month * 2) PLUS $2,500 for annual software license renewals (SonicWall, MS, SSL, Domain) PLUS $1,000 SonicWall Advanced Gateway Security Firewall Annual License
52.233 . Rentals - Equipment		$ 3,558			$ 2,808	Covers cost to lease copiers - 12 months @ $234/mo
52.320 · Telephone	$8,281	$ 4,689	$ 3,592	177%	$ 4,853	AT&T VOIP ($360/mo) and equipment ($44.41/mo)
52.322 . Internet	$5,430	$ 6,958	$ (1,528)		$ 7,008	AT&T U-Verse Fiber @ $584/month
52.340 · Printing & Binding	$5,923	$ 2,280			$ 3,600	Covers cost of copies for all departments on leased copy machines. Budgeted @$300/month based on actual usage.
52.390 . Contract Labor	$0	$ 8,160	$ (8,160)	0%	$ 8,160	Covers $8,160 for weekly janitorial services at City Hall ($680/mo)
Total 52 · PURCHASE OF SERVICE	**$26,233**	**$ 36,713**	**$ (10,480)**	**71%**	**$ 37,784**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$798	$ 1,500	$ (702)	53%	$ 1,500	covers toilet paper, cleaning supplies, interior painting supplies, ceiling tiles, light bulbs and fixtures, supplied bottled water & unit rental, etc.
53.111 · Postage		$ 1,500			$ 2,954	$32.17/month to lease Pitney Bowes meter (3 yr agreement), plus postage
53.121 · Water/Sewer	$0	$ 200	$ (200)	0%	$ 200	Only enough needed to cover usage above 3,000 gallons/mo per limit granted in 1991 Water & Sewer Agreement with Oconee County
53.123 · Electricity	$10,024	$ 14,400	$ (4,376)	70%	$ 15,120	$1260/mo covers electricity at City Hall.
53.160 · Small Equipment	$0	$ -	$ -		$ -	
Total 53 · SUPPLIES	**$10,822**	**$ 17,600**	**$ (6,778)**	**61%**	**$ 19,774**	
54 . CAPITAL OUTLAY						
54.230 Furniture & Fixtures	$0		$ -			
Total 54. Capital Outlay	**$0**	$ -	**$ -**		$ -	
56 . DEPRECIATION AND AMORITIZATION						
56.101 . Equipment	$0		$ -			
Total 56 . DEPRECIATION AND AMORITIZATION	**$0**	**$ -**	$ -		**$ -**	
57 · OTHER						
57.300 · Bad Debt Expense						
Total 57 · OTHER					$ -	
Total Expense	**$ 37,055**	**$ 54,313**	**$ (17,258)**	**68%**	**$ 57,558**	
					$ 3,245	*Difference over FY25 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - GENERAL GOV
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$220,970	$ 234,529	$ (13,559)	94%	$ 239,812	Covers salaries of City Manager ($111,799.46), City Clerk ($77,967.51), and Executive Assistant ($48,555.63) plus $698.75, $487.30 and $303.47 for potential 2.5% Merit Pay increases for City Manager, City Clerk, and Executive Assistant, respectively.
51.111 · Salaries - Council	$10,173	$ 12,600	$ (2,427)	81%	$ 12,600	$3000 annually for Mayor Pro Tem, and $2400 annually per Council member x 4 members
51.112 · Salaries - Mayor	$6,961	$ 9,700	$ (2,739)	72%	$ 9,700	9700 annually
51.130 . Overtime - Regular Employee	$291	$ -	$ 291		$ -	
51.210 · Group Insurance	$13,305	$ 46,845	$ (33,540)	28%	$ 52,482	Represents current benefit costs for 3 months + estimated 15% increase in medical, 5% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance + $180 ($5/employee/month for Georgia Chamber SMART Plan Dues x 3 empee x 12 mo) + $877.35 ($292.45/employee/year x 3 employees (Short-Term Disability)) + $1,239.24 ($413.08/employee/year x 3 employees (Long Term Disability)). *NOTE: One employee has opted out of medical insurance but will receive 75% of what the city would pay in empee medical premiums (estimated) if employee elected coverage.*
51.220 · Fica Expense	$13,131	$ 17,630	$ (4,499)	74%	$ 18,346	2025 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$4,206	$ 6,914	$ (2,708)	61%	$ 10,800	Estimated Georgia Municipal Employees Benefit System (“GMEBS”) Defined Benefit Retirement Plan contribution of $3,600/employee. This replaces the 3% IRA MATCH previously provided to employees.
51.660 . Payroll Expenses & 66000	$0					
Total 51 · PERSONAL SERVICES	**$269,037**	**$ 328,218**	**$ (59,181)**	**82%**	**$ 343,740**	
52 · PURCHASE OF SERVICE						

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
52.120 · Legal & Professional	$71,414	$ 99,300	$ (27,886)	72%	$ 93,504	Attorney - $30,207 (~$40,892/year in legal: $30,207 covers general legal work, agenda setting/meeting/post meeting, and $10,685 covers items related to Housing & Dev - see Housing & Dev tab), Engineer - $15,000 *(~$24k/year in engineering (non SPLOST): $15k covers general engineering work/non SPLOST, agenda setting/meeting/post meeting and $9k covers items related to Housing & Dev - see Housing & Dev tab))* , Tax Commissioner $3000 (for Millage Rate Digest), Annual Audit and RLGF Report ($29,000), GMA Telecommunications & R/W Agreement ($2,050), and $10,000 for Bob Smith Lawsuits ($5,000 for Insurance deductibles, $5,000 for city attorney counsel), and $5,000 for Bob Smith Open Records Requests (city attorney counsel).
52.220 · Repairs & Maintenance-Vehicles	$0	$ -	$ -		$ -	
52.222 · Repairs & Maintenance-BLDG/Grou	$0	$ -	$ -		$ -	Covered in General Admin Bldg Budget
52.223 · Repair & Maintenance-Computers	$12,010	$ 10,004	$ 2,006	120%	$ 11,429	Includes Annual Charges to Athens Micro for 9 users (Mayor, 5 Council, Manager, Clerk, Admin Coord) @ $105.82/month/user (See AthensMicroBill tab))
52.231 . Rentals - Land and Buildings	$1,987	$ 4,330	$ (2,343)	46%	$ 2,000	Covers $1600 lease of N. Main St lot (Hardigree) and $400 taxes, per lease agreement.
52.233 . Rentals - Equipment	$1,492	$ -	$ 1,492			These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.240 · Construction Services	$0	$ -	$ -		$ -	
52.300 · Election Expense	$0	$ -	$ -		$ -	Oconee County has a countywide Public Service Commission election in November, so County will cover all expenses for election, including the city's Mayor and 2 Council posts per IGA.
52.310 · Liability Insurance	$8,627	$ 12,030	$ (3,403)	72%	$ 12,667	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for 3 employees plus M&C
52.320 · Telephone	$6,962	$ -	$ 6,962			These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.321 . Cellphones	$1,268	$ 1,704	$ (436)	74%	$ 1,704	Mayor, Robin ($75/quarter ea x 2 x 4 quarters ($600); Manager, Julie ($46/mo x 2 x 12 mo ($1,104).
52.322 · Internet	$0	$ -	$ -			These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.330 · Advertising	$890	$ 1,104	$ (214)	81%	$ 1,000	Includes newspaper's Guide to Oconee ($350) and Annual Millage Rate and Budget Ads required by law ($650).
52.340 · Printing & Binding	$3,752	$ -	$ 3,752			These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.350 · Travel	$2,001	$ 5,160	$ (3,159)	39%	$ 5,400	City Manager (1 trip), City Clerk (3 trips), Mayor (1 trip), and Council (1 member @ 1 trip). Estimate covers $3,600 in hotel expenses (covers a 3-night conference stay per person; 6 trips @ $200/night x 3 nights) and mileage reimbursement or cost of rental vehicle ($300/440 mile roundtrip x 6 or $1,800).

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
52.360 · Dues & Subscriptions	$39,473	$ 36,953	$ 2,520	107%	$ 41,580	Covers subscriptions: $5,000 SuiteOne A/V service for Council meetings; $9,300 for civic plus website (includes $5,300 hosting/tech/maintenance and ADA accessibility options: $2,500 Audio Eye and $1500 Allyant); $900 for 500 messages/yr, $14,000 GovTech Financial Management Software Subscription, $360 Dropbox licenses (2 @ $180), $1000 SonicWall Advanced Gateway Security Firewall annual license, $375 Oconee Chamber dues, $650 Municode Hosting Code online, $2,790 Municode Annual Supplement, $2250 GMA Dues, $3000 NEGRC Dues, $350 GCCMA Dues, $50 P-card annual fee (1 card), $325/yr for OrdBank Municode (posting of ordinances inbetween annual codification), $700 for Adobe Acrobat Licenses (2 @ $350 ea), $200 for Amazon Business Membership, $330 for City Clerk Membership Dues ($50 GABTO, $50 GLGPA, $55 GMC Assn, $175 IIMC).
52.370 · Education & Training	$2,987	$ 3,696	$ (709)	81%	$ 5,100	Covers registration fees for 2 conferences (City Manager) and 1 conference each, Mayor, 1 Council member @ $400/conference ($1,600), plus Cities United for Mayor ($500), and $1,800 for required Clerk training. Budgeted $1200 for 3 Newly Elected Officials GMA Training as Mayor plus 2 Council members are up for election in November 2025.
52.390 · Contract Labor/Poll Worker	$0	$ -	$ -		$ 12,400	Contract for promoting Tourism, Tradeshows, and/or Conventions (TCT) using 40% of HMT funds to promote the city and/or events in city.
Total 52 · PURCHASE OF SERVICE	**$152,863**	**$ 174,281**	**$ (21,418)**	**88%**	**$ 186,784**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$11,304	$ 7,909	$ 3,395	143%	$ 13,998	Includes following: general supplies ($4,798), $100/month for Mayor's expenses ($1,200), $100/month for City Manager expenses ($1,200), $3,000 for community branding items, and $3,800 for July 4, 2026 Celebration of America's 250th Birthday
53.111 · Postage	$4,824	$ -			$ -	These charges will be expensed for all departments in the Gen ADMIN BLDG account
53.121 . Water/Sewer	$0	$ -	$ -		$ -	These charges will be expensed for all departments in the Gen ADMIN BLDG account
53.123 . Electricity	$0	$ -	$ -		$ -	These charges will be expensed for all departments in the Gen ADMIN BLDG account
53.127 · Gasoline	$0	$ -	$ -		$ -	
53.130 . Meals	$3,226	$ 4,000	$ (774)	81%	$ 4,650	$3,600 for monthly staff training/appreciation; $1,600 for meals (@$150/3 day conference) associated with 7 educational/training conferences for City Manager (2), Mayor(1), City Clerk (3), Council members (1).
53.160 · Small Equipment	$0		$ -			
53.170 . Supplies - Signs	$0	$ -	$ -		$ -	

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
53.171 . Uniforms (Rental and Purchase)	$0	$ 1,000			$ 1,000	city branded uniforms (budgeted ~$110/person/year - 3 staff, 6 M&C)
Total 53 · SUPPLIES	**$19,354**	**$ 12,909**	**$ 6,445**	**150%**	**$ 19,648**	
56.100 . Vehicle Replacement	$0		$ -	0%		
Total . DEPRECIATION AND AMORITIZATION	$0	$ -	$ -	0%	$ -	
58.100 . Principal Payments	$0					
58.100 . Principal Payments	$0	$ -	$ -		$ -	
Total 57 · PRINCIPAL PAYMENTS	$0	$ -	$ -		$ -	
Total Expense	**$441,254**	**$ 515,408**	**$ (74,154)**	**86%**	**$ 550,172**	
					$ 34,764	*Difference over FY25 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - HOUSING & DEV
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.120 · Legal & Professional	$13,638	$ 25,000	$ (11,362)	55%	$ 19,685	Includes ~$10,685k for Attorney (reviews applications, ads, agreements, counsel) and $9k for Engineer (plans review, plats, etc.)
52.121 · Building Inspector	$71,797	$ 197,446	$ (125,649)	36%	$ 63,399	Estimated building permit fees to be charged by Bureau Veritas, the city's third party building permits and inspections contractor. The amount budgeted represents the 67% that Bureau Veritas receives. City collects all fees (revenues) and 33% is retained by city to help offset city-related expenses for developments. **SEE ATTACHMENT F.**
52.330 · Advertising	$625	$ 450	$ 175	139%	$ 1,680	Covers cost of required legal notices (2 ads/month @ $30 ea) for variances, public hearings, etc.+Athens Printing signage (2 signs/month @ $40 ea)
Total 52 · PURCHASE OF SERVICE	**$86,060**	**$ 222,896**	**$ (136,836)**	**39%**	**$ 84,764**	
53.110 General Supplies & Material	$55	$ 750	$ (695)		$ 750	Annual printing of zoning maps for office
53.130 Meals	$0	$ -	$ -		$ -	
57.300 · Bad Debt Expense	$0	$ -	$ -		$ -	
Total	**$55**	**$ 750**	**$ (695)**		**$ 750**	
Total Expense	$ 86,115	**$ 223,646**	$ (137,531)		**$ 85,514**	
					-62%	*Difference over FY25 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - JUDICIAL ADMIN
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$94,880	$ 122,556	$ (27,676)	77%	$ 125,462	Covers salaries for Municipal Ct. Clerk/Finance Director ($76,126.84) and Judicial Assistant ($48,555.63) plus $475.79 and $303.47, respectively for potential 2.5% Merit Pay increases.
51.130 . Overtime - Regular Employee	$747	$ 1,328	$ (581)		$ 1,400	Judicial Assistant @ 40 hours annually @ $35.01/hour/employee
51.210 · Group Insurance	$5,839	$ 12,260	$ (6,421)	48%	$ 15,910	Represents current benefit costs for 3 months + estimated 15% increase in medical, 5% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance + $120 ($5/employee/month for Georgia Chamber SMART Plan Dues x 2 employees x 12 mo) + $584.90 ($292.45/employee/year x 2 employees (Short-Term Disability)) + $826.16 ($413.08/employee/year x 2 employees (Long Term Disability)). *NOTE: One employee has opted out of insurance but will receive 75% of what the city would pay in employee premiums (estimated) if employee elected coverage.*
51.220 · Fica Expense	$7,193	$ 9,315	$ (2,122)	77%	$ 9,705	2025 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$1,803	$ 3,590	$ (1,787)	50%	$ 7,200	Estimated Georgia Municipal Employees Benefit System (“GMEBS”) Defined Benefit Retirement Plan contribution of $3,600/employee. This replaces the 3% IRA MATCH previously provided to employees.
51.660 - Payroll Expenses & 66000	$0		$ -			
Total 51 · PERSONAL SERVICES	**$110,462**	**$ 149,049**	**$ (38,587)**	**74%**	**$ 159,677**	
52 · PURCHASE OF SERVICE						
52.120 . Legal and Professional	$3,905	$ 11,000	$ (7,095)	36%	$ 9,420	Judge 350 / Solicitor 350 / x 12 months each (700 x 12 = 10200) plus interpreter @ $180/court date four times a year $800; Public Defender 150
52.222 . Repair & Maintenance-BLDG/Grou	$0	$ -	$ -		$ -	
52.223 · Repair & Maintenance-Computers	$2,169	$ 2,223	$ (54)	98%	$ 2,540	Includes Annual Charges to Athens Micro for 2 users @ $105.82/month/user. See AthensMicro tab.

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
52.310 · Liability Insurance	$5,752	$ 8,020	$ (2,268)	72%	$ 8,445	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for 2 employees
52.320 . Telephone	$0	$ -	$ -			These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.321 . Cellphones	$634	$ 852	$ (218)	74%	$ 852	Budget $46/month for Department Director ($552) and $75/quarter ea x 4 quarters for Judicial Assistant ($300)
52.330 . Advertising	$0	$ 250	$ (250)	0%	$ -	
52.340 · Printing & Binding	$0	$ 250	$ (250)	0%	$ -	
53.111 · Postage	$81	$ 500	$ (419)	16%	$ 864	Mailing of court notices. Average $72/month.
52.350 · Travel	$2,790	$ 3,150	$ (360)	89%	$ 3,150	Includes $1800 for conference travel to 3 of the following GCIC, ICJE, Clerk Certification (GMA), GABTO (Occupational Tax training class), and financial classes/conference. Estimate $600/3 night hotel stay and $250/trip x 3 trips for mileage reimbursement. Budgeted $600 for training travel for Judicial Assistant.
52.361 · Books & Subscriptions	$0	$ -	$ -		$ -	
52.360 · Dues & Subscriptions	$135	$ 396	$ (261)	34%	$ 500	Covers fees for Clerk (ICJE) dues/TAC/GMCCC/GMCA/GMA/GGFOA
52.370 · Education & Training	$2,350	$ 3,100	$ (750)	76%	$ 3,100	Covers conference registration of $400/conference for 3 of the following: GCIC, ICJE, Clerk Certification (GMA), GABTO (Occupational Tax training class)) and 5 Finance classes/conference @ $300 each. Also covers 1, $400 conference registration for Judicial Assistant.
52.390 · Contract Labor/Poll Worker	$0	$ -	$ -		$ -	
Total 52 · PURCHASE OF SERVICE	**$17,816**	**$ 29,741**	**$ (11,925)**	**60%**	**$ 28,870**	
53 · SUPPLIES			$ -			
53.110 · General Supplies & Mat	$694	$ 750	$ (56)	93%	$ 750	
53.130 . Meals	$448	$ 700	$ (252)	64%	$ 600	Includes $600 for meals not covered (@$150/3 day conference) associated with 3 of the following: GCIC, ICJE, Clerk Certification (GMA), and GABTO (Occupational Tax training class) and meals for one conference for Judicial Assistant
53.160 . Small Equipment	$0	$ -	$ -		$ -	
53.170 . Supplies - Other	$0	$ -	$ -		$ -	
53.171 . Uniforms - Rental and Purchase	$0	$ 400	$ (400)	0%	$ 500	
Total 53 · SUPPLIES	**$1,142**	**$ 1,850**	**$ (708)**	**62%**	**$ 1,850**	
Total Expense	**$ 129,420**	**$ 180,640**	**$ (51,220)**	**72%**	**$ 190,398**	
					$ 9,758	*Difference over FY25 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - PARKS
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$38,619	$ 90,321	$ (51,702)	43%	$ 93,294	Covers salaries for Parks Manager ($53,336.80) and Parks Technician ($39,378.05) plus $579.47 for potential 2.5% Merit Pay increases.
51.130 . Overtime - Regular Employee	$0	$ 1,120	$ (1,120)	0%	$ 1,136	Parks Technician @ 40 hours annually @ $28.40/hour/employee
51.210 · Group Insurance	$2,228	$ 14,195	$ (11,967)	16%	$ 27,748	Represents current benefit costs for 3 months + estimated 15% increase in medical, 5% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance + $120 ($5/employee/month for Georgia Chamber SMART Plan Dues x 2 employees x 12 mo) + $584.90 ($292.45/employee/year x 2 employees (Short-Term Disability)) + $826.16 ($413.08/employee/year x 2 employees (Long Term Disability)).
51.220 · Fica Expense	$2,835	$ 6,838	$ (4,003)	41%	$ 7,224	2025 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$1,056	$ 1,525	$ (469)		$ 7,200	Estimated Georgia Municipal Employees Benefit System (“GMEBS”) Defined Benefit Retirement Plan contribution of $3,600/employee. This replaces the 3% IRA MATCH previously provided to employees.
51.660 . Payroll Expenses	$0	$ -	$ -			
Total 51 · PERSONAL SERVICES	**$44,738**	**$ 113,999**	**$ (68,792)**		**$ 132,235**	
52 · PURCHASE OF SERVICE						
52.120 . Legal & Professional	$0	$ -	$ -		$ -	
52.211 . Garbage Contract	$0	$ -	$ -		$ 4,020	Includes $3,480 for 8 yard dumpster picked up weekly at HSP Park (note: the dumpster is also used for trash from pedestrian cans collected throughout the city) and $45/month for Curbside to service two (2) roll carts at Rocket Field.
52.213 . Disposal - Landfill	$0	$ 1,000	$ (1,000)		$ 1,500	Cost of disposal at Oconee Landfill or Walton Landfill of various debris collected by crews

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
52.220 · Repairs & Maintenance-Vehicles	$500	$ 1,000	$ (500)		$ 1,500	Maintenance on Kubota UTV, new UTV (2025), and two (2) trucks
52.222 · Repairs & Maintenance-BLDG/Grou	$11,489	$ 11,100	$ 389	104%	$ 16,250	Termite bond Rocket Field $100, TFP Septic Pump x2 @1000/per, $5000 (Urban Forest Board/tree removal), $1,650 ($550/visit x 3 visits) for equipment maintenance at Playground of Possibilities, $1,000 for turf maintenance and repair @ Playground of Possibilities, $1,000 for beautification and/or maintenance of 4 main entryway signs; $4,000 for Thomas Farm Preserve general maintenance (eg: pipe bursts, electricity, HVAC, bathrooms, well, irrigation, trail repairs), and $1,500 for Rocket Field bathrooms/concession/fence/temp fence/stage/dugouts/HVAC)
52.223 · Repair & Maintenance-Computers	$231	$ 1,112			$ 2,540	Includes Annual Charges to Athens Micro for 2 users @ $105.82/month/user. See AthensMicro tab.
52.231 . Rentals - Land and Buildings	$0	$ -	$ -	0%	$ -	
52.233 . Rentals - Equipment	$0	$ -	$ -	0%	$ -	
52.310 . Liability Insurance	$4,171	$ 8,020	$ (3,849)	52%	$ 8,445	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for 2 employees
52.321 · Cellphones	$1,152	$ 2,292	$ (1,140)	0%	$ 1,332	Budget $552 ($46/month for Department Director city phone), $300 ($75/quarter stipend x 1 Parks employee), and $480 ($40/month/hotspot x 1 hotspots @ Harris Shoals Park to support Blink security cameras).
52.322 · Internet	$100				$ 1,560	Spectrum internet at TFP ($49.99/mo) and Rocket Field ($79.98/mo)
52.330 . Advertising	$0	$ -	$ -	0%	$ -	
52.340 . Printing and Binding	$2,977	$ 500	$ 2,477	595%	$ 500	Covers cost of outside print jobs for park fliers, posters, signage, etc.

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
52.360 · Dues & Subscriptions	$100	$ 520	$ (420)	19%	$ 1,845	Annual fee of $50 for maintaining P-card ($50), $75 for Wholesale license, and $100/year (Annual subscription for Blink cameras @ Rocket Field, @ Harris Shoals Park, @ Thomas Farm Preserve), $60 Georgia Recreation and Parks Association annual membership, and Spypoint Cameras - annual unlimited photos subscription for 12 cameras @ $10/camera/month ($1440) and $10/video camera/month ($120)
52.370 · Education & Training	$482	$ 850	$ (368)	57%	$ 550	Staff training classes on park maintenance and preservation ($200), GRPA Fall Conference registration for Parks Manager ($350).
52.390 . Contract Labor	$33,954	$ 30,340	$ 3,614	112%	$ 31,184	Rocket Field programming & maintenance plus maintenance around Rocket Field (outside fence) by The Yard: $2167/mo. Cost of $1,800/year to cover Total Care Lawn Care to fertilize and spray for weeds at Rocket Field. Expenses to bush hog of Thomas Farm Preserve (3 x $1,000/time). Pest Control at Thomas Farm (main house) is $95/quarter.
Total 52 · PURCHASE OF SERVICE	**$55,156**	**$ 56,734**	**$ (797)**	**97%**	**$ 71,225**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$15,050	$ 6,000	$ 9,050	251%	$ 6,200	Supplies for park facilities (eg: bathroom and cleaning supplies @Harris Shoals Park and Thomas Farm Park +Rocket Field including trashbags, Thomas Farm Park, dog waste bags, soap refils, etc...) landscaping supplies, chemical supplies (herbicides, pesticides), supplies for minor repairs, and hardware.
53.121 · Water/Sewer	$1,939	$ 1,620	$ 319	120%	$ 1,800	Estimate $100/month for Rocket Field (Acct #67211) bathrooms, concession area, and irrigation; $30/month for Thomas Farm Preserve (Acct #68099) bathrooms; and $20/month to cover anticipated irrigation needs for Giardini Green that exceed 1991 Water & Sewer Agreement with County which provides water at HSP (Acct #68099) for kitchen/bathrooms at no charge up to 3,000 gallons per month.
53.123 · Electricity	$1,967	$ 5,952	$ (3,985)	33%	$ 3,672	$130/month covers Rocket Field lighting, scoreboard, stage, and concession/scorer's box/restrooms, $130/month covers Thomas Farm Preserve lighting and bathrooms, and $46/month for Harris Shoals Park.
53.127 · Gasoline	$1,413	$ 1,357	$ 56	104%	$ 1,730	Reference WEX fuel card tab. Estimate $3.17/gallon.

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
53.130 . Meals	$0	$ -	$ -	0%		
53.160 . Small Equipment	$798	$ 2,500	$ (1,702)	32%	$ 500	Non-capital small tools specific to parks. Includes new chainsaw, edger/trimmer, backpack blower.
53.170 . Supplies - Signs	$0	$ 1,000	$ (1,000)	0%	$ 2,000	Replacement signs, posts and hardware
53.171 . Uniforms (Rental and Purchase)	$0	$ 1,200	$ (1,200)	0%	$ 1,200	Uniforms, boots, jackets (budgeted $600 x 2 employee)
Total 53 · SUPPLIES	**$21,167**	**$ 19,629**	**$ 1,538**	**108%**	**$ 17,102**	
56 . DEPRECIATION AND AMORITIZATION	$0					
56.100 . Vehicle Replacement	$0	$ -	$ -			
Total 56 . DEPRECIATION AND AMORITIZATIC	$0	$ -	$ -		$ -	
58.1000 · Debt Expense Greenspace	$156,007	$ 208,121	$ (52,114)	75%	$ 208,121	Year 3 of annual debt service for repayment of $3.55m, 20-year GEFA loan for Thomas Farm Preserve (12 months @ $17,343.43 /month)
Total Expense	**$ 277,068**	**$ 398,483**	**$ (68,051)**	**70%**	**$ 428,683**	
					$ 30,200	*Difference over FY25 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - POLICE
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$313,595	$ 546,314	$ (232,719)	57%	$ 487,847	Covers salaries for Chief ($92,207.16), Sergeant Hibler ($64,439.70), Sergeant Wade ($61,455.10), and Patrol Officers Anglin ($53,336.80), Krish (54,607.72), Stearns ($53,336.80), Walker ($53,336.80), and VACANT Officer ($52,096.88) plus $3,030.11 for potential 2.5% Merit Pay increases for PD employees.
51.114 . Salaries - Part Time Employee		$ 7,776			$ 7,776	Includes part time patrol officer (24 hrs/mo x 12 months x 1 PT officer @ $27/hr)
51.130 . Overtime - Regular Employee	$10,450	$ 8,840	$ 1,610	118%	$ 8,760	Covers anticipated overtime expenses for 5 officers @ $36/hour OT rate (avg regular rate is $24/hour) x 30 hours/officer/year ($5,400) PLUS 2 Sergeants @ $42/hour OT rate (avg regular rate is $28/hour) x 40 hours/Sergeant/year ($3,360)
51.210 · Group Insurance	$34,630	$ 125,240	$ (90,610)	28%	$ 118,723	Represents current benefit costs for 3 months + estimated 15% increase in medical, 5% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance + $480 ($5/employee/month for Georgia Chamber SMART Plan Dues x 8 employees x 12 mo) + $2,339.60 ($292.45/employee/year x 8 employees (Short-Term Disability)) + $3,304.64 ($413.08/employee/year x 8 employees (Long Term Disability)). *NOTES: Two (2) employees (Krish, Stearns) opted out of insurance but receive 75% of what the city would pay in empee premiums (estimated) if employees elected coverage.*
51.220 · Fica Expense	$23,486	$ 42,027	$ (18,541)	56%	$ 37,990	2025 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$2,349	$ 13,364	$ (11,015)	18%	$ 28,800	Estimated Georgia Municipal Employees Benefit System (“GMEBS”) Defined Benefit Retirement Plan contribution of $3,600/employee. This replaces the 3% IRA MATCH previously provided to employees.
51.660 - Payroll Expense & 66000	$0	$ -				
Total 51 · PERSONAL SERVICES	**$384,510**	**$ 743,561**	**$ (359,051)**	**52%**	**$ 689,897**	
52 · PURCHASE OF SERVICE						
52.110 · County Dispatch Service	$35,000	$ 35,000	$ -	100%	$ 35,000	Annual cost of Dispatch Service provided to city by Oconee County
52.120 · Legal & Professional	$650	$ 300	$ 350	217%	$ 750	Estimated two (2) psychological evaluations @ $375 each
52.213 - Disposal - Landfill	$0		$ -			
52.220 · Repairs & Maintenance-Vehicles	$8,185	$ 7,800	$ 385	105%	$ 10,128	Covers routine maintenance, tires, etc. Averaging $700/month or $8,400/year for fleet of 9 vehicles. Add fleet car wash program @ 9 vehicles x $16/month=$1,728.
52.222 · Repairs & Maintenance-BLDG/Grou	$737		$ 737			These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.223 · Repair & Maintenance-Computers	$11,451	$ 12,227	$ (776)	94%	$ 10,159	Includes Annual Charges to Athens Micro for 8 users (includes MDTs, server) @ $105.82/month/user. See AthensMicro tab.
52.233 . Rentals - Equipment	$270	$ -	$ 270			These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.310 · Liability Insurance	$24,905	$ 36,089	$ (11,184)	69%	$ 33,779	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for 9 employees
52.320 · Telephone	$265	$ -	$ 265			These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.321 . Cellphones	$4,744	$ 7,200	$ (2,456)	66%	$ 6,420	Cells provided: Chief @ $40/mo ($480), 8 MiFi connections for MDTs @ $40/month each ($3,840), and $75/quarter/officer x 7 officers (5 patrol, 2 sergeants) x 4 quarters ($2,100)

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
52.322 · Internet	$5,450	$ 5,550	$ (100)	98%	$ -	iCloud (Trafficlogic) coverage for #1 VMS sign, #2 VMS sign PLUS 7 EV-12 radar/traffic calming signs were paid in full in FY24 and FY25 so no expenses through end of FY26. *NOTE: City has 2 older signs that do not have iCloud coverage.*
52.330 · Advertising	$460	$ -	$ 460		$ 1,000	Expenses associated with helping to advertise employment opportunities.
52.340 · Printing & Binding	$856	$ -	$ 856			These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.350 . Travel	$4,250	$ 1,000	$ 3,250	425%	$ 5,540	Covers $1,200 (3-night conference @ $200/night x 2 GACP conferences) for Chief to attend GACP and $4,340 (5-night conference @ $124/night x 7 officers to each attend annual training classes).
52.360 · Dues, Subscriptions & Fees	$1,217	$ 15,100	$ (13,883)	8%	$ 600	Covers GA Chiefs of Police membership ($250) and Excellence in Policing (EIP) application ($350).
52.370 · Education & Training	$0	$ 1,100	$ (1,100)	0%	$ 750	Chief GACP Covers cost of course for winter/summer conference registration $750 ($375x2)
52.390 · Contract Labor/Poll Worker	$0	$ -	$ -			
52.391 . Oconee Sheriffs Office Contract	$180	$ 1,000	$ (820)	18%	$ 1,500	$20/inmate charged
Total 52 · PURCHASE OF SERVICE	**$98,620**	**$ 122,366**	$ (23,746)		**$ 105,625**	
53 · SUPPLIES						
53.110 · General Supplies & Mat	$8,885	$ 4,476	$ 4,409	199%	$ 5,200	Includes ammunition for training and duty use, various misc. purchases; based on historical spending
53.111 · Postage	$103	$ 200	$ (97)		$ 200	Covers postage for certified mail sent to address Police specific issues
53.127 · Gasoline	$22,332	$ 31,203	$ (8,871)	72%	$ 28,114	WEX Fuel cards. Estimate $3.17/gallon.
53.130 . Meals	$64	$ 1,800	$ (1,736)	4%	$ 2,050	Georgia per diem is set @ $50/day (not including higher rate destinations): $1,750 covers 7 officers (5-day class); $300 covers Chief to attend 2 GACP conferences @3 days each
53.160 · Small Equipment	$7,012	$ 9,660	$ (2,648)	73%	$ 10,258	Covers $9,398.14 for annual contract (5 year began October 2024) for 10 Axon Tasers (iCloud service and data, warranty, etc.) and Radar/Lidar calibration $860.
53.171 . Uniforms (Rental and Purchase)	$2,660	$ 5,668	$ (3,008)	47%	$ 5,700	Uniform replacements.Estimate $2,400 for 8 uniforms @ $300 each for FTEs, estimate $300 for uniform for PT officer. Estimate $3,000 for outfitting two new hires @ $1,500 each. Chief will supplement needs by using Bulletproof Vest Partnership funds and/or seek grants to obtain the following items which were removed: $1950 Reg Vest replacement ($650 x 3).
Total 53 · SUPPLIES	**$41,056**	**$ 53,007**	$ (11,951)	77%	**$ 51,522**	
56 . DEPRECIATION AND AMORITIZATION						
56.100 Vehicle Replacement	$0	$ -	$ -			
Total 56 . DEPRECIATION AND AMORITIZATION	**$0**	**$ -**	$ -		**$ -**	
57 · OTHER			$ -			
57.201 · Peace Officers	$0	$ -	$ -		$ -	
Total 57 · OTHER			$ -			
61.322 . Transfer out - SPLOST III		$ -				
Total Expense	**$ 524,186**	**$ 918,934**	$ (394,748)	57%	**$ 847,044**	
					-$71,890 Difference over FY25 Budget	

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - PUBLIC WORKS
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$84,683	$ 119,469	$ (34,786)	71%	$ 168,480	Covers salaries for four employees: Criswell ($47,437.32), Chaney ($41,245), Snethen ($39,378.05), and Vacant position ($39,378.05), plus $1,046.46 for potential 2.5% Merit Pay increases
51.130 . Overtime - Regular Employee	$416	$ 2,520	$ (2,104)	17%	$ 3,622	30 hours annually x 4 employees @ $29/hour/employee (average hourly pay is $20.12, so OT is $30.18)
51.210 · Group Insurance	$6,247	$ 20,822	$ (14,575)	30%	$ 43,835	Represents current benefit costs for 3 months + estimated 15% increase in medical, 5% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance + $240 ($5/employee/month for Georgia Chamber SMART Plan Dues x 4 employees x 12 mo) + $1,169.80 ($292.45/employee/year x 4 employees (Short-Term Disability)) + $1,652.32 ($413.08/employee/year x 4 employees (Long Term Disability)).
51.220 · Fica Expense	$6,175	$ 9,224	$ (3,049)	67%	$ 13,166	2025 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$1,387	$ 3,617	$ (2,230)	38%	$ 14,400	Estimated Georgia Municipal Employees Benefit System (“GMEBS”) Defined Benefit Retirement Plan contribution of $3,600/employee. This replaces the 3% IRA MATCH previously provided to employees.
51.660 - Payroll Expenses &	$0		$ -			
Total 51 · PERSONAL SERVICES	**$98,908**	**$ 155,652**	**$ (56,744)**	**64%**	**$ 243,502**	
52 · PURCHASE OF SERVICE						
52.120 · Legal & Professional	$6,073	$ 12,000	$ (5,927)		$ 12,000	Covers professional fees associated with completion of the required Municipal Separate Storm Sewer System (MS4) Annual Report required of EPD
52.211 · Garbage Contract	$252,551	$ 390,816	$ (138,265)	65%	$ 458,784	3-year proposal (with 2, 1-year extensions) selected in 2020 for garbage and leaf & limb collection of detached residential (some small business downtown). Price is $27/unit/month. Total customer count projected is 1416 which includes Trove build out (currently underway). Wire Park detached residential will add 52 units but we are not estimating completion of those homes until Q3/Q4 FY26. Price is for a 5 year contract (2025/2026 is Year 1) with contractor providing roll carts to customers.

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
52.212 - Leaf & Limb Contract			$ -			Included above in Garbage Contract line item
52.213 . Disposal - Landfill	$141	$ 1,000	$ (859)	14%	$ 1,000	Cost of disposal at Oconee Landfill or Walton Landfill of various debris collected by crews
52.220 · Repairs & Maintenance-Vehicles	$9,927	$ 3,000	$ 6,927	331%	$ 3,000	Monthly maintenance on two (2) vehicles, tires, oil changes, etc.
52.222 · Repairs & Maintenance-BLDG/Grou	$2,310	$ 5,852	$ (3,542)	39%	$ 2,500	Includes maintenance of public works buildings at 1030 Experiment Station Road.
52.223 · Repair & Maintenance-Computers	$0	$ 3,335	$ (3,335)		$ 5,079	Includes Annual Charges to Athens Micro for 4 users @ $105.82/month/user. See AthensMicro tab.
52.233 . Rentals - Equipment	$75	$ 7,080	$ (7,005)	0%	$ 4,000	Cost to rent a boom lift for cutting limbs away from roadway
52.310 · Liability Insurance	$8,627	$ 12,030	$ (3,403)	72%	$ 16,889	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for 4 employees
52.320 · Telephone	$0	$ -	$ -		$ -	These charges will be expensed for all departments in the Gen ADMIN BLDG account
52.321 . Cellphones	$750	$ 900	$ (150)	83%	$ 1,200	Cell phone stipend of $75/quarter x 4 employees x 4 quarters
52.322 · Internet	$1,171	$ -	$ 1,171		$ 960	Internet service at public works shop @ $80/month
52.340 · Printing & Binding	$0	$ -	$ -		$ -	This was used in the past for tri-fold pamplet no longer required
52.350 · Travel	$311	$ -	$ 311		$ 50	Covers travel/parking costs (parking) to attend spring American Public Works Association meeting (Athens) bumped to $50
52.360 · Dues & Subscriptions	$0	$ 25	$ (25)	0%	$ 350	Cost of maintaining P-card ($50); APWA - GA Chapter dues for Supervisor, Criswell ($300)
52.370 · Education & Training	$900	$ 600	$ 300		$ 1,800	Covers registration fees for 2 conferences (1 Public Works Manager, 1 Public Works Supervisor) @ $400/conference plus potential training classes for 4 employees @ $250 each
52.390 · Contract Labor/Poll Worker	$900	$ 900	$ -	100%	$ 7,400	Cost for contractor to annually sweep Harden Hill curbline 1 x month @$75/month for 12 months and $6,500 for contracting ditch/culvert work throughout city. *[NOTE: County contracts for street sweeping on Main St (from Doughby's to Jittery) once-a-month) plus contract work associated with clearing culverts/ditches based on FY25 established priority listing].*
Total 52 · PURCHASE OF SERVICE	**$ 283,736**	**$ 437,538**	**$ (153,802)**	**65%**	**$ 515,013**	
53 · SUPPLIES	$9,667					
53.110 · General Supplies & Mat	$0	$ 8,000	$ (8,000)	0%	$ 6,000	Covers cost of supplies, etc.
53.111 · Postage	$101	$ 963	$ (862)		$ 1,000	Covers postage costs for annual mailing of Leaf & Limb flier/stormwater management info to ~1,416 households @ $0.68/piece
53.121 · Water/Sewer	$1,103	$ 350	$ 753	315%	$ 200	Covers cost of water and sewer for Public Works building on Experiment Station Road (only billed if over 3,000 gal per month)
53.122 · Natural Gas	$5,624	$ 1,800	$ 3,824	312%	$ 2,304	Gas service (heat) for Public Works Buildings on Experiment Station Road. Averages $192/month.

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
53.123 · Electricity	$3,278	$ 3,000	$ 278	109%	$ 3,360	Covers electricity for Public Works Buildings on Exp Station Road. Averages $280/month.
53.127 · Gasoline	$183	$ 3,534	$ (3,351)	5%	$ 4,228	Reference WEX fuel card tab. Estimate $3.17/gallon.
53.130 · Meals	$2,372	$ 300	$ 2,072		$ 600	Covers meals associated with 2 conferences (1 Public Works Manager, 1 Public Works Supervisor) @$150/3 day conference ($300) plus meals for onsite training sessions associated with equipment or new tasks ($300).
53.160 . Small Equipment	$0	$ 2,000	$ (2,000)	0%	$ 1,000	Estimated $1,000 for miscellaneous tools (e.g.: trimmer, chainsaw, etc.), replacement of 1 blower, etc.
53.170 . Supplies - Signs	$3,059	$ -	$ 3,059		$ 2,000	Purchase of posts, signs, etc.
53.171 . Uniforms (Rental and Purchase)	**$25,387**	$ 1,800	$ 23,587	1410%	$ 2,900	Uniforms, boots, jackets (budgeted $600/employee/year) plus additional $500 for onboarding of employee to fill vacancy
Total 53 · SUPPLIES		**$ 21,747**	**$ (21,747)**	**0%**	**$ 23,592**	
56 . DEPRECIATION AND AMORITIZATION	$0					
56.101 . Equipment Replacement	**$0**	$ -	$ -			
Total 56 . DEPRECIATION AND AMORITIZATION		**$ -**	**$ -**		**$ -**	
57 · OTHER	$0					
57.300 · Bad Debt Expense	$0	$ -	$ -	0%	$ -	
Total 57 · OTHER	$ -	$ -	$ -	0%	$ -	
Total Expense	**$125,195**	**$ 614,937**	**$ (489,742)**	**20%**	**$ 782,107**	
					$ 167,170	*Difference over FY25 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - STREET LIGHTING
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
52 · PURCHASE OF SERVICE						
52.222 · Repairs & Maintenance-BLDG/Grou	$0	$ -				
52.390 - Contract Labor/Poll Worker	$0	$ -				
53.123 - Electricity	$37,898	$ 58,200	$ (20,302)	65%	$ 66,785	Covers cost of service from Walton EMC and Georgia Power for all streetlights @ $5,000/month up from $4,800/month. Added $50/month to cover 3 additional powerpole lights (~ $15/light/month). Added 18 decorative street lamps associated with Simonton Bridge Road Pedestrian Connector and 3rd Street (18 @ $28.64 for $515.52/month or $6,186.24/year). Note: GA Power covers maintenance and replacement of Simonton Bridge Rd Pedestrian Connnector/Cemetery streetlamps installed in FY25 as part of GTIB funded project. *Note: Rocket Field power (for field lights and other power needs) is budgeted for in PARKS.*
Total 53 · SUPPLIES	**$37,898**	**$ 58,200**	**$ (20,302)**	**65%**	**$ 66,785**	
Total Expense	**$37,898**	**$ 58,200**	**$ (20,302)**	**65%**	**$ 66,785**	
					$ 8,585	*Difference over FY25 Budget*

CITY OF WATKINSVILLE - GENERAL FUND
Profit & Loss Budget vs. Actual - TOURISM
July 1, 2025 through June 30, 2026

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
Ordinary Income/Expense						
Expense						
51 · PERSONAL SERVICES						
51.110 · Salaries - Regular Employee	$ 9,077	$57,876	$ (48,799)	16%	$ 60,392	Covers salary of Downtown Development Director ($60,017.17) plus $375.11 for potential 2.5% Merit Pay increase
51.210 · Group Insurance	$ 138	$5,326	$ (5,188)	3%	$ 9,326	Represents current benefit costs for 3 months + estimated 15% increase in medical, 5% increase in dental, and 0% change in vision coverage for 7 months + 100% cost of life insurance + $60 ($5/employee/month for Georgia Chamber SMART Plan Dues x 1 employee x 12 mo) + $292.45/employee/year x 1 employee (Short-Term Disability) + $413.08/employee/year x 1 employee (Long Term Disability).
51.220 · Fica Expense	$ 680	$4,428	$ (3,748)	15%	$ 4,620	2025 FICA tax rate is 7.65%: Social Security tax (aka OASDI) 6.2% and Medicare tax 1.45% calculated on total of regular and OT salaries.
51.240 · Retirement Contribution	$ -	$1,736	$ (1,736)	0%	$ 3,600	Estimated Georgia Municipal Employees Benefit System (“GMEBS”) Defined Benefit Retirement Plan contribution of $3,600/employee. This replaces the 3% IRA MATCH previously provided to employees.
51.660 Payroll Expense	$ -					
Total 51 · PERSONAL SERVICES	**$ 9,895**	**$69,366**	**$ (59,471)**		**$ 77,938**	
52.120 · Legal & Professional	$ 2,000	$2,000	$ -	100%	$ 2,000	Attorney and/or City Engineer specific work
52.122 . Consulting Services		$35,000	$ (35,000)			
52.211 . Garbage	$ -	$0	$ -		$ -	
52.222 · Repairs & Maintenance-BLDG/Grou	$ 6,231	$8,800	$ (2,569)	71%	$ 9,818	Covers: $1,000 in maintenance for Comfort Station (restrooms) on Water Street; $7,968 to contract for landscape maintenance of Downtown (@ $664/mo); $850 for annual maintenance of planters on Main Street.
52.223 · Repair & Maintenance-Computers	$ 1,316	$1,112	$ 204	118%	$ 1,270	Includes Annual Charges to Athens Micro for 1 user @ $105.82/month/user. See AthensMicro tab.
52.231 . Rentals - Land and Buildings	$ 3,230	$1,300	$ 1,930	248%	$ 4,560	Rental payment of spaces in the Christian Church parking lot $20/space for 19 spaces x 12 months

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
52.233 . Rentals - Equipment	$ 7,870	$8,005	$ (135)	98%	$ 8,495	CHRISTMAS PARADE: $6,225 to contract for rental (includes delivery, labor, and installation and breakdown) of 5,000 feet of barricades (an addition of 1,200 feet from 2023) along parade route (from Experiment Station/Main Street to Second Street/B.Shoals intersection). Gene Dixon (Swagger, Inc.) to staff with 7 people and 2 trucks to setup and teardown barricades quicker. Plan 3 Handicap accessible and 4 Regular porta-potties @ $360/set ($1,440), and $300 for 15 roll carts, $530 for 4 towable lights from Yancey
52.310 · Liability Insurance	$ 2,876	$4,010	$ (1,134)	72%	$ 4,222	GIRMA Property & Liability (does NOT include Library premium) and Worker's Compensation for one employee.
52.321 · Cellphones	$ 599	$540	$ 59	111%	$ 540	Budget $45/month (includes fees and taxes)
52.322 · Internet	$ 80	$0	$ 80		$ -	*NOTE: DDA office is located in upstairs (i.e.: press box) of Rocket Field concession stand. Employee uses internet budgeted in Parks Department for Rocket Field.*
52.330 · Advertising	$ 1,099	$700	$ 399	157%	$ 1,200	Covers newspaper print ads for CHRISTMAS PARADE/Tree Lighting ($500) and other print or digital advertising needs, $500 Rural Zone documents; $200 miscellaneous needs
52.340 · Printing & Binding	$ 2,599	$1,000	$ 1,599	260%	$ 1,592	Covers cost of outside print jobs for mailings, fliers, posters, etc. Sidewalk sales/scavenger hunt quarterly printing ($160 x 4) QR codes for businesses to display in their windows driving customers to website
52.350 · Travel	$ 1,137	$2,500	$ (1,363)	45%	$ 2,743	$570 hotel for GA Downtown conference (3 nights @ $190/night), $300 mileage to GDA conference, other conference travel and/or travel costs to visit other downtown communities + Certified Downtown Professional Classes associated travel ($1000) & travel to Downtown Mentor ($473) Quarterly DDA regional meetups ($400)
52.360 · Dues & Subscriptions	$ 1,207	$1,050	$ 157	115%	$ 885	Anticipated membership dues (GA Main St (150), GDA ($50), Canva ($120) Costco $65)) plus others + website fees/domain each year appx:$500
52.370 · Education & Training	$ 50	$1,745	$ (1,695)	3%	$ 2,245	Conference fees (GDA $395), $150 for GA Main Street training modules ($75/person * budget 2 people if positions change), $100 DDA board member training (budget if 2 Board members change) + Certified Downtown Professional Classes $250/each x 6/year
52.390 · Contract Labor/Poll Worker	$ 5,280	$4,050	$ 1,230	130%	$ 12,300	Covers: $3,300 for Christmas Parade & Tree Lighting Festivities ($450 Santa, $350 Street Sweeper, $1,000 stipend for Parade Director, and $1,500 for 5 Sheriff's Deputies to assist with traffic for 5 hours during Parade ($300/officer)); $1,000 for limbing trees around Comfort Station; $3,000 for PR/Marketing assistant ($100 per week @ 30 weeks); $1,000 for photography for website; and $4,000 for bands (2 events per year @ $2,000 each).
Total 52 · PURCHASE OF SERVICE	**$ 35,574**	**$71,812**	**$ 31,524**		**$ 51,870**	

	Expenses shown for Jul 1, 2024 - March 31, 2025	FY25 Budget (Approved & Amended)	$ Over Budget	% of Budget	FY2026 PROPOSED	NOTES
53.110 · General Supplies & Mat	$12,319	$12,600	$ (281)	98%	$ 15,400	Covers $2,000 supplies needed for Comfort Station (restrooms) on Water Street in downtown; $1,000 for candy for Downtown Trick or Treat event; $6,100 for Christmas Parade & Tree Lighting Festivities (includes commemorative ornament: 150 @ $15 each = $2,250, City float supplies @ $500, and 15k pieces of candy @ $2,250, $200 for miscellaneous (cards for H&S Christmas help with hanging silhouettes, installing tree), $500 for Christmas Tree ornament replacement, and $400 for snow making machines and supplies); $1,600 for general office supplies for DDA Director; $3,000 for Downtown swag as give-aways to business owners and the public at events, etc. Plus, $200 to purchase two (2) snow machines @ $100 each and $1,500 for miscellaneous merchandise to sell at events.
53.111 · Postage	$374	$500	$ (126)	75%	$ 100	Costs associated with mailings to businesses
53.121 · Water/Sewer	$0	$1,200	$ (1,200)	0%	$ 1,200	Pays for water/sewer at Comfort Station @ $100/month
53.123 · Electricity	$1,887	$1,920	$ (33)	98%	$ 1,920	Pays for electricity at Comfort Station @ $160/month
53.130 · Meals	$315	$1,000	$ (685)	32%	$ 1,650	$500 for Downtown Meet & Greets, $500 for DDA Annual Retreat, $500 misc; $150 food for conference (per diem $150/3 day conference);
53.160 · Small Equipment	$0	$0	$ -		$ -	
53.170 . Supplies - Signs	$0	$0	$ -		$ 1,500	Replacement banners and/or hardware; replacement bulbs on streetlamp posts
53.171 . Uniforms (Rental and Purchase)		$400	$ (400)	0%	$ 400	DDA branded shirts (budgeted ~$50/person/year - 1 staff, 7 DDA Board)
7540 - Tourism	$0	$0	$ -		$ -	
Total 53 · SUPPLIES	**$ 14,895**	**$17,620**	$ (2,725)	85%	**$ 22,170**	
Total Expense	**$ 60,364**	**$ 158,798**	**$ (98,434)**	38%	**$ 151,978**	
					$ (6,820)	*Difference over FY25 Budget*