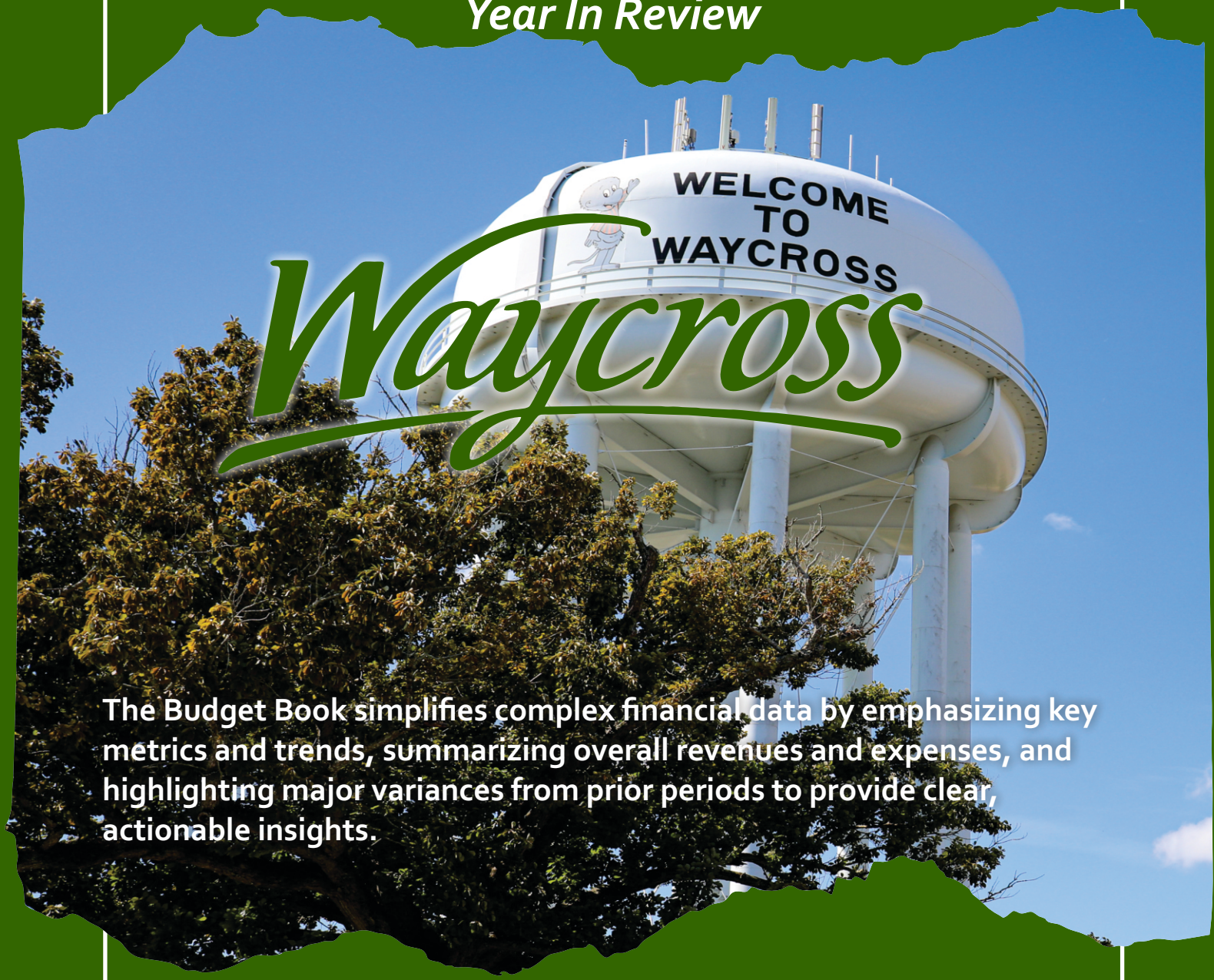
Approved

July 1, 2025 - June 30, 2026

FISCAL YEAR 2026 BUDGET

Year In Review



Waycross

The Budget Book simplifies complex financial data by emphasizing key metrics and trends, summarizing overall revenues and expenses, and highlighting major variances from prior periods to provide clear, actionable insights.







www.waycrossga.gov

Table of Contents

Mission & Vision Statement....1
A Message From Mayor James....2
Mayor's Year in Review....3
Message From the City Manager....4
City Manager's Year in Review....5
Guiding Principles....6
Commission's Year in Review....7
City in Brief....8
Our Guiding Principles....9
City Priorities....10
Organizational Chart....11
Business Integration & Information System's Year in Review....12
City Clerk's Year in Review....13
Community Improvement's Year in Review....14
Engineering' s Year in Review....15
Finance's Year in Review....16
Fire's Year in Review....17
Human Resources' Year in Review....18
Police's Year in Review....19
Public Works' Year in Review....20
Georgia Municipal Association - A Budget Guide for Georgia's Municipalitites....21
- The Budget Process: Key Terms and Definitions....22-23
- The Budget Process: The Fiscal Year & Budget Calendar....24
- Guiding Principles in Budget Development....25
- The Budget Process: Who Does What....26
- Step-by-Step Activities in the Budget Process....27-34
- Components of the Budget Document....35
- Budget Types....36-40

Fiscal Year 2026 Proposed Budget....41
- Divest & Invest Theme....42
- Budget Calendar for Fiscal Year 2026....43
- All Funds Summary....44
- General Fund Summary....47
- Salaries Breakdown....48
- General Fund Revenues....51-53
- General Fund - Executive Division Mayor....56
- General Fund - Executive Division Elections....57
- General Fund - Executive Division City Manager....58
- General Fund - Executive Division City Clerk....59
- General Fund - Executive Division City Attorney....60
- General Fund - Executive Division Business Integration/Information Sys....61
- Special Revenue Fund 275 Hotel/Motel Revenues....62
- Fund 555 - CC McCray City Auditorium....63

Table of Contents

General Fund - Finance Administration....64
General Fund - Finance Purchasing....65
General Fund - Finance Accounting....66
General Fund - Human Resources....67
Internal Service Funds 68-69
General Fund - Police Administration....70
General Fund - Police Criminal Investigation....71
General Fund - Police Uniform Patrol....72
General Fund - Police Support Services....73
General Fund - Police Training & Personnel....74
General Fund - Police Special Operations....75
General Fund - Fire....76
General Fund - Public Works Office....77
General Fund - Public Works Highway & Streets....78
General Fund - Public Works Cemetery....79
Internal Service Fund 606....80
General Fund - Community Improvement Waycross Animal Services....81
General Fund - Community Improvement Inspections....82
General Fund - Community Improvement Administration....83
General Fund - Engineering....84
General Fund - Engineering Traffic Engineering....85
General Fund - Engineering Public Buildings....86
General Fund - Street Lights....87
Water and Sewer - Revenues & Expenditures....88
Water and Sewer - Fund 505 Revenues....89
Water and Sewer - Fund 505 Expenditures....90
Water and Sewer - Fund 505 Non-Operating....91
Storm Water Fund 508 Revenues....92
Waste Management - Revenues & Expenditures....93
Waste Management - Fund 540 Revenues....94
Waste Management - Fund 540 Garbage & Yard Trash Collection....95
Waste Management - Fund 540....96
TSPLOST - Revenues & Expenses....97
SPLOST - Revenues & Expenses....98
Special Revenue Fund 235....99
Special Revenue Fund 433....100
ARPA....101
Internal Fund 609 - Fleet Vehicles....102
Jail Fund and Forfeited Property....103
ATM and FEMA Grant Funds....104
Okefenokee Classic....105
Conclusion....106

Mission Statement:

To provide open, honest, and fiscally responsible quality public services to the citizens of Waycross.

Vision Statement:

The city of Waycross is a dedicated workforce enhancing quality of life while driving service excellence in support of its citizens and communities.

Fiscal Year 2026 Budget

The City of Waycross, Georgia

Mayor
Michael-Angelo James

District 1
Shawn Roberts

District 2
Sheinita Bennett, Mayor Pro-Tem

District 3
Katrena Felder

District 4
Vacant

District 5
Alvin Nelson

City Manager
Ulysses Rayford

A Message from the Waycross Mayor, Dr. Michael-Angelo James



To you, the workers, residents, stakeholders, and concerned citizens who make Waycross your home, this budget document is something I'm especially proud to share. Our yearly budget tells us about our collective commitment to good stewardship, careful development, and positioning our city as a thriving community for all.

Like an annual report of a big corporation, this budget reports the important details of how our financial resources are being used. It is critical that you, as taxpayers, property owners, business owners, and residents, understand how money is spent to fund basic services, spur development, and enhance quality of life. This report acts as an open book to how we make financial choices, presenting the way that we invest in infrastructure, public safety, economic development, and community programs. Waycross City Commission sets the policies that guide our city's growth, and our diligent employees and contractors carry them out day by day. They are vital to making Waycross the best it can be, and I am eternally thankful for their commitment to our community.

As we continue to serve you, I encourage you to become involved—whether by sharing your ideas with us, providing feedback, or participating on our Boards and Commissions. Your voice is instrumental in shaping Waycross' future. From planning and zoning to urban redevelopment and the environment, there are numerous opportunities for you to become involved.

This budget also gives us the opportunity to look back at what we have accomplished and imagine new opportunities for the future. In looking at the whole picture of where we are, we can bask in our success while seeing new areas of opportunity for growth and development. Every year brings new challenges and new opportunities, and as a team, we will keep building from our solid foundation.

Serving as your mayor is a humbling and rewarding experience. I am honored to represent this great city, and I eagerly look forward to working with each of you in building a bright future for Waycross. We are ready to roll up our sleeves, get to work, and move ahead with leadership, guidance, and wise progress.

I want you to know that my door is always open and I would like to hear your ideas regarding how we can serve our community better. Let's continue working together to make Waycross an even better place to call home.

All the Best,

Dr. Michael-Angelo James

Dr. Michael-Angelo James
66th Honorable Mayor, City of Waycross

Year In Review























A Message from the City Manager, Ulysses "Duke" Rayford



The City of Waycross remains committed to providing fiscally responsible, high-quality services that meet the evolving needs of our residents and businesses. With a total operating budget exceeding $42 million, the City continues to invest in infrastructure, public safety, workforce development, and community enhancement initiatives—all guided by sound financial planning and a focus on results.

Our organization is powered by more than 200 dedicated employees across nine departments, each working together to deliver efficient, transparent, and responsive municipal services. These departments—Administration, Finance, Public Works, Engineering, Human Resources, Public Safety (Police and Fire), Business Integration & Information Systems, and Community Improvement—are the backbone of city operations and play a critical role in fulfilling our mission.

In FY 2025, the City made significant strides in aligning resources with strategic goals. We implemented staff development initiatives, integrated customer service training, and adopted data-driven analytics to improve decision-making across departments. Continuous assessment of our procedures, processes, and programs ensures we remain compliant, efficient, and community-focused.Additionally, the City conducted a comprehensive review of the Capital Improvement Plan (CIP), aligning major investments with our operating budget and long-term goals as outlined in the Strategic Comprehensive Business Plan. These efforts support the Commission's enduring priorities: ensuring public safety, cultivating a strong local economy, and governing with transparency and accountability.

The FY 2025 year-end update and financial summary serve as both a fiscal report and a community progress snapshot. It highlights the accomplishments of each city department and reinforces the importance of our shared mission and vision:

Vision Statement: *"The City of Waycross is a dedicated workforce enhancing quality of life while driving service excellence in support of its citizens and communities."*

Mission Statement: *"To provide open, honest, and fiscally responsible quality public services to the citizens of Waycross."*

Waycross has much to celebrate this year. From modernizing our Information and Automation Systems to improving service delivery and investing in workforce excellence, we are continuously raising the standard for municipal operations. We remain focused on our city's priorities, fostering an environment of trust, accountability, and growth.

Waycross is truly a City of Opportunity—and we're just getting started.

Ulysses Duke Rayford

City Manager, Ulysses D. Rayford

Year In Review













Guiding Principles:


District 1

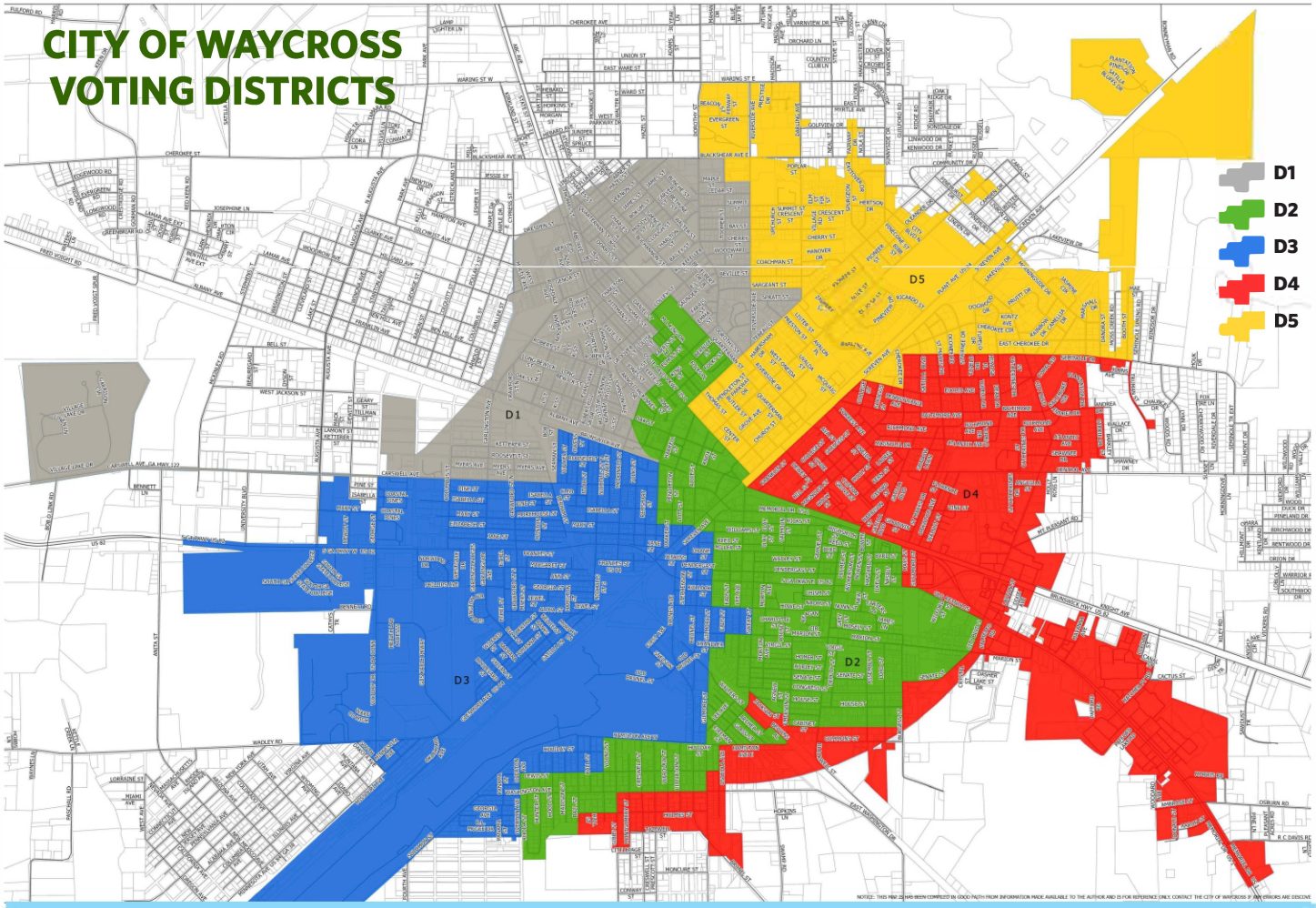

District 2


Mayor


District 3


District 5

CITY OF WAYCROSS VOTING DISTRICTS



MAYOR & COMMISSION GUIDING PRINCIPLES

- CREATING GREAT NEIGHBORHOODS
- CONNECTING CITIZENS TO PARKS AND RECREATION
- SERVICES & IMPROVING INFRASTRUCTURE
- ENHANCING HISTORIC DOWNTOWN
- ECONOMIC DEVELOPMENT
- TOP CUSTOMER SERVICE EXPERIENCE
- LEADING WITH A CAUSE

Year In Review



























City In Brief

Waycross, gateway to the world famous Okefenokee Swamp, is the focal point of the highways and railroad lines traversing southern Georgia, its name signifies its strategic position of where "Ways Cross". In colonial days, it was the hub of stagecoach roads and pioneer trails. Later the old Plant System and the Brunswick and Western Railroad lines crossed here, giving birth to a modern railroad network. Indian trails, coach roads and military trails transformed into modern highways, with some following the routes laid out by the pioneers. Waycross was founded in 1872, chartered in March 3, 1874, and incorporated on November 1, 1889.

Transportation continues to play a dramatic part of Waycross. Located in the City limits is the CSX Rice Yard, one of the largest rail car switching and classification facilities in the United States. This facility occupies 850 acres and contains more than 150 miles of rail track handling over 1 million rail cars a year.

Waycross thrives on widely diversified manufactured, processed forest and tobacco products. Transportation facilities, modern health specialties and educational opportunities are above average, and careful attention to recreational amusements, entertainment, cultural and civic activities are given. The area is a communication, financial, medical, industrial and religious center, serving an eight county region with a population of 138,033. Inside the City Limits according to the 2023 Census, Waycross has a population of 13,714. During working hours the population of the City grows to over 40,000. These temporary residents come to work at and/or use the modern health care facilities, educational institutions, financial centers, industrial concerns and large and small retail/commercial businesses located in Waycross.

Waycross is blessed with an abundance of water and climate conducive to year round production without stoppage due to weather. The average minimum and maximum temperature range from 38.8 and 68.9 degrees for January, and 69.9 and 92.3 degrees in July.

Waycross, GA

2023 Population - 13,813; 0.31% 1-year decline
2023 Median Age - 35.5; 2.31% 1-year increase
2023 Poverty Rate - 34.4%; 1.9% 1-year increase
2023 Median Household Income - $37,398; 1.58% 1-year growth
2023 Employed Population - 4,579; 3.11% 1-year growth

Our Guiding Principles

We Value:

- **Our Employees and All People**
  We support the professional development of our employees and we value the diversity in our employees and all people.

- **Fiscal Accountability**
  We value the trust our citizens have placed in our hands to be stewards of the financial resources entrusted in us.

- **Integrity and Honesty**
  We will hold ourselves and each other as public servants to the highest standards of integrity and honest conduct.

- **Innovation and Creative Solutions**
  We will strive to find innovative and creative solutions to the challenges facing our city and the more productive operation of our departments.

- **Responsive Customer Service**
  We value our customers and the relationships we have with the citizens of Waycross and we will hold customer service to the foundation of every interaction.

- **Responsible and Ethical Behavior**
  We will strive in every aspect of city business to be responsible decision makers and conduct ourselves in accordance with the highest standard of ethical behavior.

- **Transparency**
  Our every action will pass the scrutiny of transparency and open government and our operations will be open and fair to all.

- **Individual and Team Effort**
  We value the individual and a solid work ethic, and more importantly, we value the synergy of teamwork within departments, between departments and within the City Commission.

- **Leadership Effectiveness**
  We value progressive effective leadership and expect performance accountability at every level – our employees and citizens deserve the best.

City Priorities

City of Waycross – Current Priorities

These focus areas represent the City of Waycross's top priorities. Each day, our staff and leadership work diligently to advance these goals through strategic planning, collaboration, and service excellence.

Service Delivery
- Promote effective and transparent communication
- Deliver responsive and courteous customer service
- Operate with efficiency and proficiency
- Implement sound business models and practices
- Utilize data-driven decision-making

Infrastructure
- Maintain and improve city streets and roads
- Preserve public buildings and facilities
- Repair and manage overpasses and bridges
- Clean and maintain canals and alleys
- Enhance retainment ponds and stormwater systems
- Identify and support sustainable revenue increases

Quality of Life
- Expand access to affordable housing
- Support local job creation initiatives
- Offer diverse and accessible recreation programs
- Provide community outreach and support services
- Foster civic engagement and community partnerships
- Address homelessness, gangs, and drug-related issues

City Workforce
- Invest in employee development and growth
- Prioritize effective budgeting for personnel needs
- Review and adjust employee compensation
- Promote positive morale and workplace culture
- Provide ongoing training and skill development
- Support promotion and advancement opportunities

These priorities guide our efforts to build a stronger, safer, and more vibrant Waycross for all residents and future generations.

City of Waycross
Organizational Chart



BUSINESS INTEGRATION & INFORMATION SYSTEMS



PATRICK SIMMONS
DIRECTOR
PSIMMONS@WAYCROSSGA.GOV

The **Business Integration and Information Systems** Department is essential to the City of Waycross, overseeing communication platforms, IT infrastructure, and marketing initiatives. The department leads strategic efforts that promote transparency, improve efficiency, and enhance engagement with residents, businesses, and visitors.

From managing the City's website, social media, and digital outreach to maintaining secure networks and supporting department software systems, this team ensures smooth operations and connectivity across all city functions. It also contributes to key projects through data integration, workflow improvements, and public communication strategies. By aligning technology with community needs, the department helps Waycross operate more effectively and stay connected in today's digital world.

2024 - 2025 Year in Review

Key achievements and ongoing goals include:

- Reaching over 6.7 million views on Facebook, significantly increasing the City's social media presence and visibility.
- Implementing network infrastructure upgrades, including new switches and routers, to improve speed and reliability across departments.
- Expanding tourism promotions to attract more visitors and support local economic growth.
- Upgrading livestream capabilities to provide residents with improved access to meetings and public events.
- Transitioning to an enhanced version of Tyler Technologies for better service delivery, data management, and interdepartmental coordination.

The department continues to drive innovation in public service delivery and ensure that technology serves as a bridge between the City of Waycross and its community.







CITY CLERK



JACQUALINE POWELL
CITY CLERK
JPOWELL@WAYCROSSGA.GOV

The **City Clerk** serves as the official custodian of records for the City of Waycross, maintaining essential documents such as Commission meeting minutes, ordinances, and resolutions. The Clerk is also responsible for updating the City's Code of Ordinances to reflect all enacted changes.

In addition to recordkeeping, the City Clerk oversees the approval process for all business licenses, alcohol licenses, and one-day or special event alcohol permits issued by the City. The Clerk also serves as the designated point of contact for all Open Records Requests. While the Clerk receives these requests, relevant departments may be tasked with retrieving and compiling the requested information.

2024 - 2025 Year in Review

The City Clerk's Office played a vital role in supporting municipal operations and local businesses over the past year. Key accomplishments include:

- Issued 115 new Business Licenses
- Processed 69 Alcohol Licenses
- Increased business license compliance to approximately 85%
- Continued to maintain and manage all official city records and files to ensure transparency, accessibility, and regulatory compliance.

The Clerk's Office remains committed to serving the public, supporting city leadership, and upholding the integrity of municipal documentation.





COMMUNITY IMPROVEMENT



MARC HAWKINS
DIRECTOR
MHAWKINS@WAYCROSSGA.GOV

The **Community Improvement Department** is comprised of three divisions: Animal Control, Inspections, and Administration.

The Animal Control division is responsible for controlling all animal nuisance calls within the City limits. They are responsible for the day-to-day operations of the Waycross Animal Shelter.

The Inspection division consists of the building and code inspectors that inspect for applicable code compliance for all residential and commercial developments, additions, and remodels, and 5 code enforcement officers that ensure the compliance of all City codes and ordinances.

Within the Administration division, all planning and zoning, Housing programs including CHIP, CDBG, Land Bank, and GICH are handled. All of these duties take place on a daily basis in an effort to beautify, grow, and make The City of Waycross a place to live, work, and play!

2024 - 2025 Year in Review

This year, we made significant strides in both community development and public services:

Animal Services:
• 123 cats were taken in, with 100 adopted and 17 transferred to rescue organizations.
• 350 dogs were brought in, with 203 finding new homes and 48 sent to rescues.

Building & Permitting:
• 66 commercial permits were issued, totaling $68,484,603.23 in project value.
• 113 residential permits were issued, totaling $4,657,080.85 in value.

Housing & Community Development:
• We were awarded a $500,000 CHIP Grant to support housing initiatives.
• Waycross was selected to become a GICH (Georgia Initiative for Community Housing) community, strengthening our commitment to affordable housing and quality of life.



Code Officers Sara Strickland and Malachi Christopher completed Level One of the Code Enforcement Certificate Program through the Carl Vinson Institute of Government. Their achievement reflects a commitment to professional growth and excellence in service to the City of Waycross.

ENGINEERING



DAWN STRICKLAND
COORDINATOR
DSTRICKLAND@WAYCROSSGA.GOV

The **Engineering Department** plays a vital role in the development and maintenance of the City's infrastructure. The department oversees construction inspections for water and sewer system improvements, as well as street and drainage projects to ensure quality, compliance, and long-term sustainability.

In addition to inspections, the department manages a range of permitting responsibilities, including soil erosion control, storm drainage, excavation activities, industrial pretreatment, and stormwater management. These regulatory functions help safeguard the environment and promote responsible development practices.

The Engineering Department also supports the administrative operations of the City's Water and Sewer Division, assisting with coordination, compliance, and project documentation. Their work ensures that utility services meet both community needs and regulatory standards.

2024 - 2025 Year in Review

Key accomplishments include:

- 7 new site plan reviews to support residential, commercial, and public development projects
- 5 flood zone inquiries addressed to ensure compliance with FEMA regulations and protect property owners
- 21 engineering drawings prepared for city infrastructure projects
- 25 technical drawings produced in support of other departments' initiatives
- 11 city streets paved, improving transportation safety and roadway conditions
- 4 alley closings coordinated to support redevelopment and property access improvements
- 3 official street closings processed
- 91 maps developed to support planning, zoning, and operational needs across city departments.

These efforts reflect the department's ongoing commitment to enhancing the built environment, improving public safety, and providing technical expertise citywide.





FINANCE



GREG SMITH
DIRECTOR
GREGSMITH@WAYCROSSGA.GOV

The **Finance Department** is responsible for the financial stewardship and operational support of the City of Waycross. Core functions include managing cash flow, preparing financial statements, developing the annual budget, and maintaining strong internal controls. The department also oversees billing systems, monitors disbursements, and supports external audit activities to ensure fiscal transparency and compliance.

The department's team includes budget officers, accountants, and purchasing staff, as well as cashiers who work directly with customers to collect payments and provide service. Staff also handle ordering supplies, managing the City's warehouse inventory, processing vendor checks, and assisting with payroll functions.

With responsibilities that touch nearly every aspect of municipal operations, the Finance Department plays a vital role in supporting city services and maintaining the City's financial health.

2024 - 2025 Year in Review

The Finance Department had a productive and efficient year, highlighted by the following accomplishments:

- Staffed by 10 full-time employees dedicated to managing the City's financial operations
- Processed payments for over 3,600 vendors
- Successfully passed the annual audit inspection on time
- Provided billing and support services for:
  - 5,671 residential water customers
  - 1,573 commercial water customers

These achievements reflect the department's commitment to accuracy, accountability, and high-quality service to both internal and external stakeholders.



FIRE DEPARTMENT



JIM BLACKBURN
CHIEF
JBLACKBURN@WAYCROSSGA.GOV

The mission of the **Waycross Fire Department** is the protection of lives and property through fire prevention, public education and the mitigation of emergencies and disasters, whether natural or manmade.

The Fire Department is comprised of 4 Fire Stations, and 54 personnel, 53 of which are certified Firefighters including the Fire Chief and the Fire Marshal. The Fire Department has one civilian personnel that serves as a National Fire Incident Reporting Specialist and Administrative Assistant.

The Fire Department has 17 shift personnel on duty 24 hours a day operating 4 frontline Pumper Trucks, 1 Ladder Truck, 1 Light and Air Unit and has 1 Reserve Apparatus.

The Fire Marshal's Office handles yearly Fire Inspections of all businesses, Fire Investigations, and is the point of contact for all Fire Safety Public Education events.

2024 - 2025 Year in Review

In 2024, the Waycross Fire Department responded to a total of 1,593 calls for service, demonstrating the department's commitment to protecting life and property in our community. Below is a breakdown of the various types of incidents handled throughout the year:

- 33 Building Fires
- 18 Vehicle Fires
- 43 Grass, Woods, and Outside Rubbish Fires
- 6 Dumpster Fires
- 701 EMS Calls, including vehicle accidents
- 239 Fire Alarms
- 78 Hazardous Materials Incidents (fuel and chemical spills, etc.)
- 465 Service Calls (including smoke detector installations, lockouts, public assistance, and community events)
- 10 Natural Disaster Responses

The department played a crucial role during Hurricane Helene, responding to 70 service calls in just 5 days following the storm. The average response time across all emergency and non-emergency calls was 3.92 minutes, reflecting the department's readiness and efficiency in serving the citizens of Waycross.





HUMAN RESOURCES



MARISSA HENDRIX
DIRECTOR
MHENDRIX@WAYCROSSGA.GOV

The Human Resources Department plays a critical role in managing and supporting the workforce of the City of Waycross. The department is responsible for a wide range of employee-centered services, including recruitment and hiring, onboarding, training and development, performance evaluation, and employee relations. HR also manages compensation programs, benefits administration, and payroll processing, ensuring accuracy and compliance with all applicable labor laws and regulations. Beyond day-to-day operations, the department works to promote a positive and inclusive workplace culture that values employee engagement, professional growth, and open communication.

Often referred to as the City's "people department," Human Resources is committed to supporting more than 200 employees and contributing to the overall effectiveness, morale, and success of the organization. Through its efforts, the department helps ensure that the City of Waycross attracts, retains, and develops a talented and dedicated public service workforce.

2024 - 2025 Year in Review

- Total number of employees: 203
- Number of retirements: 9
- Average employee tenure: 7.8 years
- Retention rate: 93.2%
- Reflects a stable, experienced workforce and strong organizational culture
- Committed to ensuring a qualified and diversified workforce to support high-quality city services

These results highlight the City of Waycross's continued investment in its people and its efforts to build a resilient, service-driven organization.









POLICE DEPARTMENT



TOMMY COX
CHIEF
TCOX@WAYCROSSGA.GOV

The primary mission of the **Waycross Police Department** is to preserve social order and protect the rights and safety of all individuals by operating within established ethical standards and the framework of the U.S. Constitution. The department is committed to delivering high-quality, professional law enforcement services through community-oriented policing strategies that foster trust, transparency, and collaboration.

The Waycross Police Department currently consists of 51 sworn officers who serve across four divisions: Uniform Patrol, Special Operations, Criminal Investigations, and Administration. These officers are supported by 13 non-sworn staff members who play vital roles in communications, records management, and department operations. Additionally, the department benefits from the service of 15 dedicated volunteers in its Auxiliary Police Officer section, enhancing its community outreach and support capabilities.

2024 - 2025 Year in Review

Waycross Police Department – Key Statistics

The Waycross Police Department remains committed to public safety, enforcement, and ongoing professional development. Below are some key statistics reflecting our department's activity:

- Total Calls for Service: 27,407
- Traffic Citations Issued: 2,369
- DUI Arrests: 69
- Speeding Violations: 192
- Warnings Issued: 2,310
- Accidents Reported: 868
- Total Training Hours Completed: 5,593
- Municipal Court Cases Processed: 2,355

These figures underscore the department's active engagement in maintaining order, promoting safety, and enhancing officer readiness through consistent training.





PUBLIC WORKS



MATT ELWELL
DIRECTOR
MELWELL@WAYCROSSGA.GOV

The **Public Works Department** is essential to the daily operations and overall quality of life in the City of Waycross. The department is responsible for maintaining all city streets, rights-of-way, drainage ditches, and stormwater canals, as well as ensuring the functionality of street signs and traffic signals. Public Works also oversees the collection and removal of yard debris, helping to keep neighborhoods clean and safe.

Additionally, the department manages over 200 city-owned vehicles and pieces of heavy equipment that support various city services, from sanitation to public safety. Public Works also plays a key role in the care and beautification of city-owned buildings, public parks, and cemeteries—ensuring these spaces are well-maintained, welcoming, and reflective of community pride.

Through their daily efforts, the Public Works team helps keep Waycross operating smoothly, safely, and beautifully.

2024 - 2025 Year in Review

This year, the City of Waycross made significant strides in maintaining our community's infrastructure and public spaces. From miles of city streets to vital public buildings, our efforts are part of our ongoing commitment to keeping Waycross beautiful, safe, and functional. Here's a snapshot of our accomplishments:

- 49 full-time employees and 8 part-time employees dedicated to maintenance
- 38 acres of public parks maintained
- 81 acres of cemeteries maintained
- 15 public buildings maintained
- 148 center lane miles of city streets maintained
- 27 miles of storm-water canals maintained

We're proud of the hard work and dedication that keeps our city running smoothly and looking its best.





Georgia Municipal Association - A Budget Guide for Georgia's Municipalities

Introduction:

A city's operating budget fulfills several important functions. It is a tool for financial management, a plan for providing services, a way to rationalize how tax dollars will be spent, and a mechanism for communicating policy preferences and goals to the public. This single document contains the city's financial, operational, and political plans for the next 12 months, making the budget one of the most important documents produced by a local government.

One overriding function of the budget is as a tool for communicating with the public. The budget communicates the city's fiscal and management policies and explains to residents how programs and services will be funded. Unlike private-sector organizations that are responsible for reporting profits and losses, public entities such as municipal governments are primarily responsible for accountability in spending public tax dollars. Public funds must be used as efficiently and effectively as possible to provide programs and services. The budget document is a statement of the city's priorities for providing the services that the public demands.

The budget cycle is a continuous process that requires the mission, values, goals, and priorities to be translated into programs and services. Budgeting requires the legislative body and executive branch to work together to decide on the most efficient and effective way to spend a city's revenues. The budget process involves conflict resolution, competition for scarce resources, and developing alternatives and compromises. Although each city has its own unique process for budget development, there are common elements in most budget processes. To better understand the budget process, it is important to be familiar with the terminology used in budgeting, the laws that govern the process, and the procedures that most cities in Georgia generally follow.

The purpose of this guide is to provide an overview of the budget process, the laws that affect budget preparation and adoption, and the process of preparing and adopting a budget. It is designed to give newly elected officials and those just learning about the municipal budget process general information about the roles of various appointed and elected officials in the budget process and to describe the steps involved in adopting a balanced general fund budget. Throughout this publication, we reference examples of forms, documents, graphs, and charts from actual city budget documents.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Key Terms and Definitions:

Terms and Definitions
The Budget Process

Assets – resources owned or held by a government that have a monetary value. Current assets can be made readily available to finance current operations or pay current liabilities, while fixed assets are long term and intended to be held, such as land, buildings, and equipment. General fixed assets are used in the operations accounted for by governmental funds and include all fixed assets not accounted for in proprietary funds or Trust and Agency funds.

Budget – a plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means (revenue sources) of financing them.

Budget Calendar – A budget calendar is a tool used to establish a timeline for the completion of each step in the budget process leading up to the new fiscal year. The budget calendar includes deadlines for departments to submit information to the budget officer, dates for advertising and conducting public hearings, and a timeline for adoption of the budget.

Expenditure – decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, and capital outlay, and intergovernmental grants, entitlement, and shared revenues.

Expense – decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

Fiscal Year – the 12-month period in which a local government operates for financial accounting purposes.

Fund – a fiscal and accounting entity with its own set of financial accounts recording cash and other financial resources (assets), together with all related liabilities and changes in these assets and liabilities.

Liabilities – future debts or obligations owed by one entity (debtor) to another entity (creditor) payable in money, goods, or services.

Revenue – a city's annual income in the form of taxes, charges for services, fees, and government transfers which are used to meet expenses.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities Key Terms and Definitions:

Local Government Funds

Governmental Funds – make up most of the budget and account for records of all operations that are not normally found in private enterprise. There are five types of governmental funds:

- General Fund – government's basic operating fund used to set revenue and spending levels for routine, ordinary management and operation of the city government and the provision of most city services.
- Special Revenue Funds – funds from specific revenue sources that are limited for specific identifiable purposes.
- Debt Service Funds – funds designated for the repayment of long-term debt.
- Capital Project Funds – funds that account for the construction, rehabilitation, and/or acquisition of capital assets, such as new buildings, roads, or equipment.
- Permanent Funds – resources that cannot be expended but can be invested to generate additional revenue.

Proprietary Funds – funds that account for business-type activities of the local government, where a government provides a service and recovers the cost through user fees or charges.

Fiduciary Funds – funds used to account for assets held by a government in a trustee or agent capacity (e.g., pension plan).

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities

The Budget Process:

The Fiscal Year and Budget Calendar

The city operates on a fiscal year, an official 12-month period which typically begins on July 1, as established by the governing body. The city begins working on the upcoming fiscal year's budget several months before the start of the fiscal year to allow sufficient time for data collection, detailed review of financial data, and compliance with laws for public hearings and adoption of the budget by resolution or ordinance.

A budget calendar is a tool used to establish a time-line for the completion of each step in the budget process leading up to the new fiscal year. The budget calendar includes deadlines for departments to submit information to the budget officer, dates for advertising and conducting public hearings, and a time-line for review and adoption of the budget. The table below shows the FY26 Budget Calendar.

GMA Sample Fiscal Year 2026 Budget Calendar

Date Due By	Action
March 2	Budget officer prepares budget forms for distribution to departments.
March 2	Budget officer generates prior years actual and YTD estimates for revenues and expenditures for departments.
March 16	Budget officer distributes forms, including personnel, salary, and benefits information, to department heads.
March 23	Budget officer meets with each department head to discuss departmental needs and requests.
April 1	Budget officer prepares preliminary revenue estimates.
April 15	Departments return budget request forms to budget officer.
May 15	Budget officer reviews and adjusts each department's budget and prepares expenditure and revenue plans.
May 15	Begin executive review and development of final budget content (budget officer, department heads, manager or CEO and finance committee).
May 22	Budget officer submits the proposed budget to the city council for review and makes it available to the public. Notice of availability of proposed budget and the public hearing date, time and location are placed as ad or article in the newspaper at least one week prior to the public hearing
June 8	Conduct public hearing.
June 15	End of council review period; budget officer makes any needed adjustments.
June 22	Advertisement of the council meeting to adopt budget placed in the newspaper (may advertise with ad).
June 30	City council adopts the budget by resolution or ordinance
July 1	Fiscal year begins

Sample Budget Calendar

https://www.gacities.com/resources/budget-guide

© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Guiding Principles in Budget Development

When developing the city's budget, municipal elected and appointed officials work to allocate limited resources to provide services efficiently and effectively. The key factors that influence city budget development include strategic planning goals and objectives, departmental revenue and staffing limitations, mandated programs and services, and changes to service levels.

Examples of goals a city may have in budget development include:

- maintaining service levels without raising taxes
- cutting spending by a certain percentage across all departments or for specific programs
- increasing employee compensation to attract and retain qualified employees
- increasing parks and recreation service levels and enhancing green spaces.

Whatever the goals of the governing authority may be, departments and the budget officer must understand them so they can be taken into consideration during the budget process.

Capital Projects Budgeting
Local governments are required to adopt and operate under a project-length balanced budget for each capital project fund in use by the government. In addition to the statutorily required project-length budget, many cities prepare a five-year Capital Improvement Plan (CIP). Although the CIP is not required by law and not every city needs a CIP, it can be a useful tool, particularly if the city has multiple, multi-year capital projects that will require funding from a variety of sources (e.g., SPLOST, TSPLOST, bonds). The CIP is a helpful planning document that demonstrates future needs and can be used to guide decisions on how the city will pay for capital improvements over several years. To learn more about CIP and obtain guidelines for capital planning policies, visit the Government Finance Officers Association (GFOA) website.

Enterprise Funds
Proprietary funds are used to account for governmental activities that are similar to the private sector (e.g., a water utility). These "business-type" activities should bring in sufficient revenues to pay for themselves, and they should generate additional revenues or "make a profit". These additional revenues are necessary and important because they pay for required maintenance and improvements that are essential to providing the service associated with the enterprise activity. Inadequate revenues will have to be subsidized by the general fund, thereby causing a drain on general tax revenues.

Fund Balance
Fund balance is the difference of available funds after accounting for a government's assets minus its liabilities and deferred outflows. Restricted fund balance is the portion of total fund balance that is either non-spendable or restricted for a particular use. Unrestricted fund balance is the portion of that total fund balance that is not restricted and commonly used in governmental budgets as a measure of the financial resources available. It is important to establish a policy governing the level of unrestricted fund balance in the general fund to plan for and alleviate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
The Budget Process: Who Does What

Budget development, adoption, and execution is not just an annual exercise - it is a year-round cycle that involves the interaction of many individuals. These individuals must work together to identify service needs, design strategies to meet these needs, and develop detailed revenue and expenditure plans to carry out these strategies.

Finance Director
- Responsible for the coordination of each step in the budget process including development, adoption, execution, and auditing.
- Compiles budget requests from all departments into a single city-wide document and creates an initial balanced draft budget.
- Ensures that the budget draft follows all financial, accounting, and legal standards.

Department Heads
- Provides departmental level budget requests to the budget officer by a predetermined deadline.
- Must estimate appropriate levels of funding for the department's staffing needs and service provision.
- In some cities, department heads must justify budget requests through demonstrated increases in departmental performance or outputs.

City Manager
- Reviews the preliminary draft of the budget.
- Determines adjustments that need to be made based on knowledge of the political goals of the governing body.
- Responsible for presenting a balanced budget to the Mayor and/or City Council for their review, feedback, and approval.

Legislative Role: Mayor and Council
- Provide direction on the budgeting process throughout the fiscal year as they establish priorities and goals for the city.
- Review proposed budget and work with the budget officer and city manager to address any concerns or questions that arise from the preliminary budget.
- Vote in a public meeting on the final budget to be adopted for the next fiscal year.

Public Input
- In some cities, the public provides input throughout the budget process by participating in citizen budget committees or other citizen engagement programs.
- Formal public participation in the budget process can range from in-person workshops to online surveys to identify the public's preferences.
- O.C.G.A. §36-81-5(f) requires a public hearing to be scheduled at least one week before the council meeting to adopt the budget resolution or ordinance.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Step-by-Step Activities in the Budget Process

Now that the roles of all players in the budget process have been described, the next section of this guide will focus on explaining basic steps in the process. As stated earlier, each city has a slightly different approach to developing the budget document. Likewise, the document produced by each city will vary in appearance and complexity. This section describes the steps that are commonly taken in most Georgia cities in the development of the budget.

Step 1: Departmental Budget Request
Several months before the beginning of the next fiscal year, the budget officer notifies department heads of all requirements for the upcoming budget process. This can be accomplished through a meeting or workshop where the budget officer provides department heads with:

- Instructions for submitting budget requests for the next fiscal year
- Deadlines for all steps in the budgeting process
- Year to date expenditures for each department
- Departmental budgets from previous years

Departmental budget proposals should include requests for personnel, operations, and capital needs for the upcoming year. Personnel requests include the salaries, benefits, and any other costs related to current or expected new employees. If a department head anticipates hiring for new positions, a justification should be provided for the additional employees and the salary for those positions. Operating expenses are the costs for everyday operations within the department and include all costs related to the provision of service and supplies. Capital outlays include equipment or other tangible property that a department needs to purchase which exceeds a given dollar amount and expected lifetime. These budget requests may be determined using several different methods including:

- An incremental approach based on costs from recent years with small changes
- Yearly adjustments for inflation
- Internal Service Funds – City predetermines the cost of support activities and sets aside that money each year for all departments
- Standard Costs – Estimated cost of supplies for one employee multiplied by the number of employees

Some cities operate with council committees responsible for the oversight of assigned departments within the city. If so, the chair or full committee may be involved with the budget request which they oversee along with the department head.

Step 2: Finance Director Review
Once all departments have submitted their budget requests, the finance director is responsible for reviewing them. The finance director must understand the management and fiscal policies of the city, the financial condition of the city, and the political climate that influences the budget process. The finance director creates a single budget spreadsheet based on the requests from departments and the

© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Step-by-Step Activities in the Budget Process

direction given by the governing body. Expenditure details in this spreadsheet will include information on prior-year actual expenditures, budgeted expenditures for the current fiscal year, actual (estimated) expenditures for the current fiscal year, and a recommendation for the new fiscal year. This detail will provide the city manager and elected officials with a snapshot of spending in recent fiscal years and gives some perspective for the budget request.

Step 3: Revenue Projection
The budget officer and finance department for the city is responsible for predicting the revenue sources and amounts for the upcoming fiscal year. Cities may rely on several different types of revenue including:

- Property taxes
- Sales taxes
- Excise taxes
- Service charges and fees
- Fees for licenses and permits
- Fines and forfeitures
- Intergovernmental revenue

Most general fund revenue estimates involve a thorough examination of historical revenue data, taking into account economic and financial conditions in the city, making various assumptions about collections in the upcoming year, and applying good judgment. The best guidance for projecting revenues in any category is to be conservative in making estimates. It is much better to project a revenue number that is too low than one that is too high, which would result in a deficit.

Several different forms of revenue estimation may be needed to accurately predict revenues for up to 18 months in the future. The following table lists revenue estimation models used by some local governments. Regardless of which model your city uses, it is helpful to know about the techniques available for use in completing this task.

Revenue Estimation Models

Educated Estimation - An estimation based on recent revenue levels and any changes that would affect the revenue stream, including demographic trends, revisions to tax regulations, changes in tax or fee enforcement, and economic cycles. Forecasters often must make an educated guess with the information they have available.

Deterministic Spreadsheets - Uses equations with known coefficient values, such as the city millage rate, to model the assessment and valuation of a particular tax or fee.

© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Step-by-Step Activities in the Budget Process

Break-Even Analysis - This model uses the break-even point, the point at which revenue received equals the costs associated with receiving the revenue, to assess the cost-effectiveness of government programs, as well as to structure fees and rate schedules.

Different Forms of Averaging - Revenue estimates are made by averaging data points from a dataset of historical revenue information.

Trending Methods - Estimates future revenue based on a relationship between the actual revenues for past years and their comparable forecast estimates.

Linear Regression Analysis - Uses historical data to form a mathematical relationship between past revenue levels and one or more explanatory factors; this relationship is then used to estimate expected future revenue levels.

Systems and Models of Regression Equations - A complex forecasting technique used to combat the growing size and contribution of revenue sources, whereby several linear regression equations are linked together into a system with a multitude of factors to explain economic conditions.

For the easiest review, revenue and expenditure data should be entered into a computer spreadsheet in a line-item format. A history of prior-year actual revenues should be included in this chart to show the trend in revenues for the previous two or three years compared to the current revenue estimate. Revenues and expenditures are balanced before an executive review of the budget.

To develop a financially sound budget that will withstand economic fluctuations, generally accepted budgeting and finance practices recommend that city officials should attempt to diversify revenue sources so that they do not become overly dependent on one particular revenue source. Cities should also routinely evaluate revenue and fee levels to make sure they are maximizing revenues from all sources. The four basic considerations cities should make when deciding how to pay for city services are:

- Acceptability – city officials should consider how the community as a whole would be impacted by and react to the city's use of a particular funding source.
- Stability – city officials should attempt to maintain revenue sources that will remain stable regardless of economic fluctuations or political changes.
- Self-Sufficiency – cities should not become overly dependent on state or federal grants to fund services.
- Cost Efficiency – city officials must constantly perform a balancing act with revenues to be sure that the best quality of services is provided most efficiently.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Step-by-Step Activities in the Budget Process

Step 4: Review by City Manager, CAO, and/or Mayor
The "first draft" of the budget is reviewed by the city manager, CAO, and/or mayor, whose primary goal in the budget review process is to make sure that the policies and priorities set by the mayor and council are met. The executive will review recommended departmental budgets to ensure that each one is appropriate and not excessive. Department heads may be asked to sit in on the budget review process at this stage to explain any major increases or decreases in budget requests. The executive's goal is to anticipate any questions the council may have and prepare responses to these questions. Adjustments to the budget are entered by the budget officer, and the modified budget is prepared for review by the mayor and council. Some cities may use a finance committee to review and make budget recommendations before submitting a proposed budget to the city council.

Step 5: Legislative Body Review
The manager will explain how the mayor and council's priorities are being met through the recommended budget. The presentation should also include an explanation of any changes in the millage rate or anticipated changes in other revenue sources. At this time, the city council may choose to add or delete items from the budget or make other adjustments. The city council seeks to adopt a balanced budget that fulfills its established goals.

Step 6: Budget Public Hearing
The requirements for advertising and conducting public hearings for local government budget adoption are listed in O.C.G.A §§36-81-5 and 36-81-6 and summarized below:

- On the day that the proposed budget is submitted to the city council for consideration, a copy of the budget must be placed in a public location that is convenient to the residents and made available to the media, upon request.
- During the week the proposed budget is submitted to the council the city must have a statement published in the local newspaper of where the proposed budget is available for viewing along with a notice of the date, time, and location of a public hearing for any resident to provide comments before the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear. Notice shall be published at least one week before the public hearing.
- At least one week prior to the meeting of the city council at which adoption of the budget ordinance or resolution will be considered, the city council must conduct a public hearing, at which time any persons wishing to provide comments on the proposed budget may appear.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Step-by-Step Activities in the Budget Process

Step 7: Budget Adoption
At least one week after the public hearing, the city council may move forward with adopting a balanced governmental fund budget by ordinance or resolution at a public meeting advertised in a local newspaper (not in the legal section) at least one week before the meeting. To save on advertising costs, all notice requirements may be combined into one ad. It is also good practice to post the information on the city's website. The format of the final budget and ordinance or resolution is up to the discretion of the city, as long as it complies with state law.

Step 8: Local governments are required to post their budgets which are in excess of $1 million to the Carl Vinson Institute of Government.

Step 9: Budget Implementation
Once the budget is adopted and the new fiscal year begins, the plans outlined in the budget may be implemented. Department heads carry out their approved budgets, and appropriations are spent to deliver services. The city manager or budget officer is responsible for exercising general fiscal control over the budget, making sure department heads stay within their budgets, providing regular reports on budget activity to departments, and tracking actual revenues against forecasted amounts. Monthly budget reports are also provided to elected officials.

Budget implementation and monitoring systems vary in complexity among city governments. These systems allow city officials to:

- monitor, adjust, and control spending
- maximize effectiveness and efficiency, and
- develop long-term revenue and expenditure strategies.

Even though budget implementation practices and terminology vary from city to city, they consist of five basic components:

- Authorization – the law which permits spending for a specified purpose.
- Appropriation – the legal authority to spend up to a certain amount during the budget period (in cities, the budget document is the source for most appropriations).
- Allocations – used by the budget officer to provide further detail to the appropriations approved by the city council (e.g., lump-sum appropriations may need to be further divided into allocations for specific programs the department operates).
- Allotments – divide appropriations or allocations (if any) into periods such as quarters or months of the current fiscal year (allotments help assure that money is available to fund operations throughout the year).

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Step-by-Step Activities in the Budget Process

- Adjustments – changes to the budget may be necessary as revenues and/or spending varies from the approved budget. Procedures for making adjustments vary from city to city. Unless provided in the city charter or by city ordinance, state law allows some flexibility to make minor changes to the budget while maintaining sufficient control over the use of resources.

Legal Level of Control

O.C.G.A. §36-81-3(d) states, "Nothing contained in this Code section shall preclude a local government from amending its budget to adapt to changing governmental needs during the budget period. Amendments shall be made as follows unless otherwise provided by charter or local law:

1. Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution. Click here for a Sample Ordinance to Amend the Budget.
2. Transfers of appropriations within any fund below the local government's legal level of control shall require only the approval of the budget officer; and
3. The governing authority of a local government may amend the legal level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution."

The legal level of control means the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without the approval of the governing authority. Per O.C.G.A. §36-81-2 (14), the legal level of control shall be, at a minimum, expenditures for each department for which a budget is required.

Spending Authority

Every city in Georgia has its practice for spending funds appropriated in the budget, but generally, the following steps are taken:

- Each department head has the discretion to obligate funds that have been budgeted. Competitive bidding is used to receive quality goods and services at the lowest price.
- Department heads request/initiate a purchase order which identifies the items being purchased, the budget line item the payment will come from, and the name of the vendor who will receive payment. Click here for a sample purchase order.
- Purchase orders are verified by the designated procurement officer to ensure that all applicable protocols and laws are being followed.
- Transactions are recorded according to the city's accounting system for financial reporting purposes.

© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Step-by-Step Activities in the Budget Process

Expenditure Controls

Spending is subject to many limitations and controls beyond the procedures just described. The purpose of using budgeting practices and Generally Accepted Accounting Principles (GAAP) is to control spending and to generate a record of accountability that proves city funds are spent as directed by the mayor and city council.

Some of the most commonly used techniques to control expenditures include:

- Line-item appropriations - spending is confined to very specific purposes (category) approved during the budget process. This technique is the most costly and time-consuming control measure, but it is useful if a situation is politically sensitive or there is (actual or perceived) potential for waste, fraud, or abuse.
- Unallocated reserves – the city manager, acting through the budget officer, ensures that sufficient funds are set aside and available to meet expenditure demands throughout the year in the event of unforeseen circumstances.
- Encumbrances – funds designated out of appropriations that can only be spent for specific purchases in the future and the funds are no longer available for other uses unless the encumbrance is canceled. A purchase order is the most common encumbrance and guarantees that sufficient funds are available for planned purchases.
- Position control – this technique is used to ensure that all new personnel is hired only for positions that have been authorized and approved in the budget.
- Ceilings and freezes – this technique is the final and most drastic control measure. Ceilings impose an arbitrary limit on expenditures for some or all purposes, while freezes represent a prohibition on further spending for some or all purposes. Usually, these measures are only used during severe fiscal or political crises.

Step 10: Auditing

The final part of the annual budget cycle is the annual external audit of all city financial records. The audit involves an examination of the city's accounting systems, procedures, programs, and financial data from a city. The final product is a report issued by an independent auditor describing how well a local government's financial statements describe its financial condition and the results of its operations.

Georgia law (O.C.G.A. § 36-81-7) requires cities with a population of over 1,500 or expenditures of $550,000 or more to complete an annual audit of all city financial statements. Cities with expenditures less than $550,000 are required to complete an audit every two years, and the audit must cover both fiscal years. In place of the biennial audit, cities with expenditures less than $550,000 may elect to prepare an annual report of agreed-upon procedures.

The auditor reviews financial statements to provide an opinion on the city's financial condition, its control over financial reporting, and to test for the city's compliance with provisions and requirements of federal, state, and local laws, regulations, contracts, and procedures.

© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Step-by-Step Activities in the Budget Process

The State Auditor has developed several documents to assist local government officials and certified public accountants performing audits and agreed-upon procedures for local governments to ensure that all audits meet state requirements. These documents can be viewed in the Audit and Accounting Resource Library.

Performance and Program Audits

Cities are not required to conduct performance or program audits, although some cities that employ management or financial analysts may choose to conduct them. Performance audits are designed to measure the efficiency of the performance of various activities in each department. Program audits are useful in evaluating the overall effectiveness of city programs. Both program and performance audits help city officials make better decisions about whether services and programs are worth the investment of revenues by the city.

Accounting Systems

Government officials entrusted with public resources have a responsibility to provide a full accounting of their activities. Accounting systems provide the tools necessary for city officials to assemble, analyze, track, and report financial information so that it can be used for planning, decision making, compliance, and control. The purpose of accounting is to provide financial information that is accurate, complete, timely, and can be understood by users. The four parts of an accounting system include:

- Source documents and forms – include invoices, receipts, time and attendance reports, contracts, and purchase orders which record the details of every financial transaction including authorization for each transaction.
- Journals – summaries of all transactions of a certain type in chronological order (e.g., payroll journals record all payments to employees).
- Ledgers – based on the summary totals in journals, these show the balance in any revenue, expenditure, or other account at any given time.
- Procedures and controls – include forms and instructions for classifying, recording, and reporting financial transactions in source documents, journals, and ledgers.

Financial Reporting Requirements: Uniform Chart of Accounts

In 2001, all local governments in the state were required to adopt and use the state developed uniform chart of accounts in their accounting records, audited financial statements including CAFRs, and reports to state agencies for consistency in reporting. They are also required to classify their transactions in conformity with the fund, balance sheet, revenue, and expenditure classification descriptions contained in the uniform chart. The Uniform Chart of Accounts is an evolving document, and cities should be aware of updates to the chart. The most recent update is available on the Department of Community Affairs' (DCA) website.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Components of the Budget Document

Depending on your city's size and the number of staff available, the budget document can range from very simple to very sophisticated. Not every city chooses to prepare a formal "budget document". Some cities may simply compile departmental budget reports and attach a summary of city revenues and expenditures for all fund and revenue categories. Cities that prepare a more formal budget document use different formats, but generally include the following components:

Budget Message
Usually appears at the front of the budget document and is signed by the mayor or city manager. Summarizes the city's priorities for the upcoming fiscal year and explains any major changes in revenues and/or expenditures. Click here for a Sample Budget Message (adapted from an Athens-Clarke County budget document).

Budget Summary
Goes into more detail than the budget message and further explains some of the issues, initiatives, or major changes mentioned in the budget message. Presents an overview of revenues and expenditures by fund, as well as personnel information for the city. Click here for an example of a Budget Summary (adapted from a Milton budget document).

Departmental Budget Information
Includes each department's mission, performance goals, and information on personnel in the department. A summary of expenditures including the previous year, current year, and budgeted amount for the next fiscal year should be provided. A narrative section is also included to highlight operational or service delivery successes or issues with quantitative performance indicators. Click here for an example of a Departmental Budget Summary (adapted from a Milton budget document).

Optional Sections
Can include sections on capital budgeting, debt service, contributions to other agencies, a glossary of budget terms, or demographic information for the community.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Budget Types

Six basic types of budgets can be used to help city officials control waste and plan for the efficient use of resources:

- Line-item (traditional)
- Planning, programming, budgeting system (PPBS)
- Performance
- Zero-based
- Priority-based
- Participatory.

It is advantageous for a city to use a combination of different budget types and not fully rely on one method. The following information explains each budget type, including its advantages and disadvantages.

Line-Item Budget
The budget type most often used by Georgia's cities is the line-item budget. The line-item budget lists each expenditure by account classification as identified in the Uniform Chart of Accounts. This budget type is useful for exercising control over spending in the current fiscal year.

Advantages
- Easy to produce
- Provides tight control over operational expenses
- Easily adjustable from year to year through incremental changes

Disadvantages
- No requirement for departments to consider alternative methods of service delivery
- Budgeting is not connected to performance measures or the value of the outcomes of specific programs
- The incremental approach does not require justification for long-standing programs.

Planning, Programming, Budgeting System
The planning, programming, budgeting system (PPBS) organizes proposed expenditures according to broader overall functions. This format redirects the focus from what the city is buying to what services the city is providing. This budgeting system defines the goals of an agency and classifies the organizational activities that contribute to each goal. The PPBS budget is an excellent tool for planning. An example of an excerpt from a program budget might look like the following:

Objective: Maintenance and construction of public facilities – to provide safe and efficient public access for vehicular and pedestrian traffic; prompt disposal of stormwater, wastewater, and solid waste; a clean and sufficient water supply; and clean, well-maintained public buildings.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Budget Types

- Service area 1 – administration and support (to provide general planning, coordination, supervision, and control of the activities necessary to accomplish this key objective)
- Service area 2 – public access (to provide and maintain vehicular and pedestrian access to private property while maintaining a safe, efficient flow of traffic on city streets; and to provide and maintain parking facilities considering short term and long-term needs)
- Service area 3 – stormwater and wastewater (to provide a system for disposing all stormwater and wastewater to minimize the frequency and severity of flooding and pollution)
- Service area 4 – solid waste collection and disposal (to provide a system for the regular and efficient collection and disposition of all solid waste)
- Service area 5 – water supply and distribution (to provide and maintain facilities for storing, treating, transporting, and measuring water)
- Service area 6 – public buildings maintenance and construction (to provide for maintenance and construction of city-owned buildings not used and budgeted specifically for one service area)."

Advantages
- Facilitates better understanding of the cost of each activity or service that a department provides
- Can be used to determine the most cost-effective method for service delivery
- Connects service delivery to the outcomes a city expects from each service area

Disadvantages
- Can be difficult to budget for activities that span multiple departments
- Process of developing service areas can be time-consuming and is not valuable if policymakers are not dedicated to learning the new system
- Utilizes a simple line-item budgeting style for each service area.

Performance Budget
Performance budgets emphasize departmental performance objectives and accomplishments rather than the purchase of resources. These budgets present the cost of performing activities during the budget year. A performance budget will look at issues such as productivity and will include performance indicators such as effectiveness and demand for services. The budget process has the dual role of providing funds for services and establishing performance goals. The goal of the performance budget is to emphasize the efficiency and effectiveness of services and increase accountability among departments. Click here for a section of a Sample Performance Budget and see the list below for Performance Budgeting Components:

- Expenditures are broken down into organizational sub-units (distinct programs and activities)
- A written summary of what each organizational unit does
- A summary of personnel resources:
    Number of full-time employee positions
    Actual expenditures for at least the previous two years
    Estimates for the current and coming year
- Listing of major goals and objectives for the current and coming year

© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities
Budget Types

- Performance indicators – actual information for at least the previous two years and estimates for the current and coming year:
  - Workload – number customers served, miles of streets maintained, businesses inspected, etc.
  - Efficiency – cost per unit
  - Effectiveness – levels of satisfaction, % of targets met, etc.
- Explanation of factors significantly affecting the budget
- An organization chart showing major activities around which resources are allocated.

Advantages
- Used as an accountability tool for the efficiency and effectiveness of programs and departments
- Directly connects the cost incurred by cities to quantitative outputs of service delivery
- Provides additional transparency on the use of public funds and the purpose of spending

Disadvantages
- Does not account for the qualitative nature of services provided
- Requires a complex and systematic accounting system that is costly and time-consuming to implement and difficult to analyze
- Activities in departments dealing with broader social conditions are not easily quantifiable.

Zero-Based Budget

A zero-based budget system (ZBB) annually challenges and requires departments to justify and defend their programs. For each program, the department must show the various levels of service that could be provided with different levels of funding — including zero funding, alternative courses of action, the consequences of funding the service at different levels, or not funding it at all. The purpose of using a ZBB system is to make government more flexible, to eliminate programs that are not productive, and to improve effectiveness by forcing department heads to consider their total programs each year. Click here for a Sample Departmental Decision Package for a ZBB system.

Advantages
- Requires yearly consideration of service delivery methods and prioritizing
- Places focus on improving past practices and creating more efficient methods of service delivery
- Gives decision-makers an idea of what services are necessary and what could be trimmed back in case of budget cuts

Disadvantages
- It is not realistic to fully zero out programs every year
- Requires department heads to fill out paperwork and justify the spending in each program or service area
- Determining the most efficient plan of service delivery does not consider the actual value of the service.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities Budget Types

Priority-Based Budgeting
Zero-based budgeting paved the way for a priority-based budgeting system. This budget type asks executives, department heads, and program managers to decide which activities and services matter most and to identify the revenue source to support these priorities. This requires a difficult examination of which activities and services are most critical for members of the community, and which of these can have a large impact for a relatively small investment. Priority-based budgeting is especially helpful in the context of reduced funding. The advantages and disadvantages are similar to those for zero-based budgeting.

Participatory Budgeting
Participatory budgeting (PB) is an innovative tool that can be used with any of the above budget formats and gives constituents real decision-making power in deciding the public budget. It does not require a new revenue stream, but rather uses existing funds which are not committed to fixed expenses; these are typically discretionary public funds. Funding streams that matter to communities that are least represented in government should be emphasized, such as schools, housing, and community programs. Typically, participatory budgeting allocates 1-15% of the total budget; it does not have to stretch into the millions of dollars to be effective or worthwhile, but enough funds must be allocated for invitations to be compelling and for the process to have a visible impact on the community.
Participatory budgeting can take many different forms, but all programs have the same basic traits:

- Information sessions: residents are given access to information about the cost and effect of government programs
- Neighborhood assemblies: residents articulate local budgetary needs
- Budget delegates: some residents sign up to directly interact with government officials and draft viable budget proposals
- The vote: a larger group of residents vote on which projects to fund.

Advantages
- Increases transparency and accountability in the budget process and can raise the level of trust in government
- Establishes a greater sense of democracy in the decision making on the use of public funds
- Budget decisions are more tailored to the community and better account for the needs of historically disenfranchised groups.

Disadvantages
- Participation in budgeting may not be possible for residents who do not have the time to give to the process
- Participants may only be involved in the process for a single issue that most directly affects them or their community
- Assemblies or councils are easily dominated by the loudest voice in the room if formal procedures are not adhered to.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association

Georgia Municipal Association - A Budget Guide for Georgia's Municipalities Budget Types

For more information on the process, or if you are interested in applying participatory budgeting, the Participatory Budgeting Project (PBP) offers assistance and has supported most participatory budgeting processes in the United States. Atlanta is one city in Georgia that has successfully implemented elements of participatory budgeting.

Budget Types: Summary

All of the budget types described in this publication are acceptable for use in municipal governments. Each type provides a different orientation to help city officials make rational budget choices. While none of the budget types listed offers a perfect solution to ensure that resources are used most effectively, each system tries to organize information so that decision-makers can make reasonable choices. Whichever system your city uses, all players in the budget process must "buy into" the system, or it will likely fail.

https://www.gacities.com/resources/budget-guide
© 2025 Georgia Municipal Association



Fiscal Year 2026 Approved Budget

Divest & Invest

This year's fiscal theme is **"Divest and Invest."**

We are committed to divesting from outdated policies and procedures that prioritize aesthetics over impact—those that have not demonstrated meaningful value for our community. Instead, we are investing in modernization, innovation, and bench-marking practices that improve the effectiveness of our day-to-day operations.

Our focus is on smart, data-informed decisions that enhance service delivery and ultimately improve the quality of life for the residents of Waycross.



Budget Calendar for Fiscal Year 2026

The annual budget preparation is a thorough process, with a great deal of attention to ensuring public safety and services are met, current and future obligations are considered, and fiscal responsibility is upheld. The following is a summary of fiscal year 2026's budget development:

Preparation of the city budget is aligned with the schedule set by Charter and City Commission, and with the state statutes of Georgia.

The City Charter establishes the fiscal year of the city to begin on the first day of July of each year and end on the thirtieth day of June of the following year.

The budget process begins each January with Department Heads submitting an expenditure request, followed by reviews from the Finance Director and City Manager. Meetings with Department Heads to review and discuss the submitted expenses occur if needed.

Budget meetings are scheduled with the City Commission to provide context to the proposed budget and to receive feedback from Commissioners.

The budget represents a complete financial plan for all activities of the city for the ensuing fiscal year. All estimated income and proposed expenditures are detailed and presented.

A public hearing on the proposed budget shall be held before its final adoption.

The City Commission may make additional appropriations during the fiscal year for unanticipated expenditures.

Fiscal Year 2026 Budget Process

January - April -The City Manager, Finance Director, and Department Heads met several times to review and discuss requests, resulting in adjustments

January - April - Finance Director prepared a proposed budget for City Commissioners' consideration

May 20th - A budget meeting held with City Commission to review and discuss the proposed budget

June 3rd - A public budget meeting held with the public and City Commission to review and discussed proposed budget

June 17th - City Commission approved the adoption of Fiscal Year 2026 budget during the Commission meeting

Fiscal Year 2026 budget begins July 1, 2025

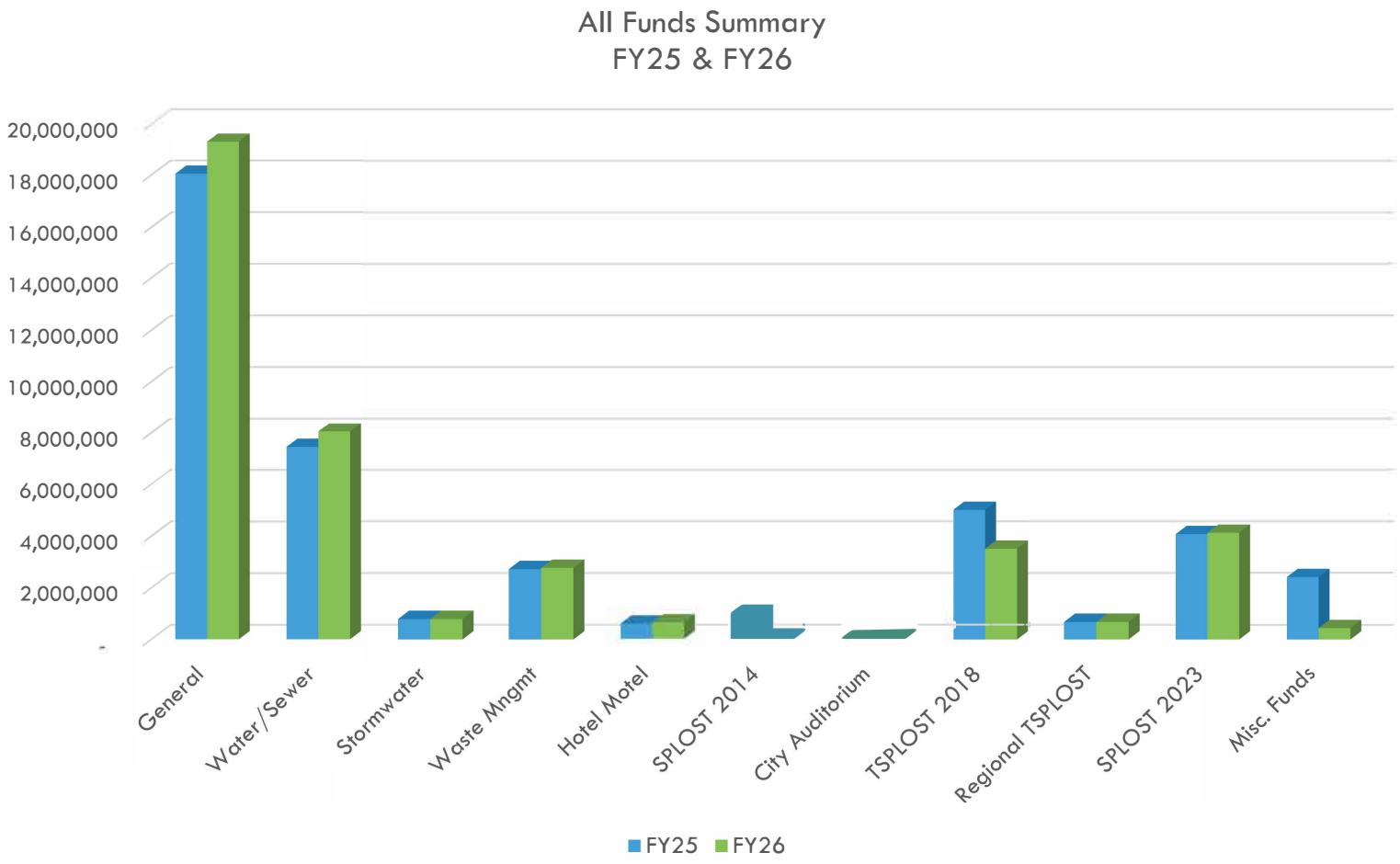
ALL FUNDS SUMMARY

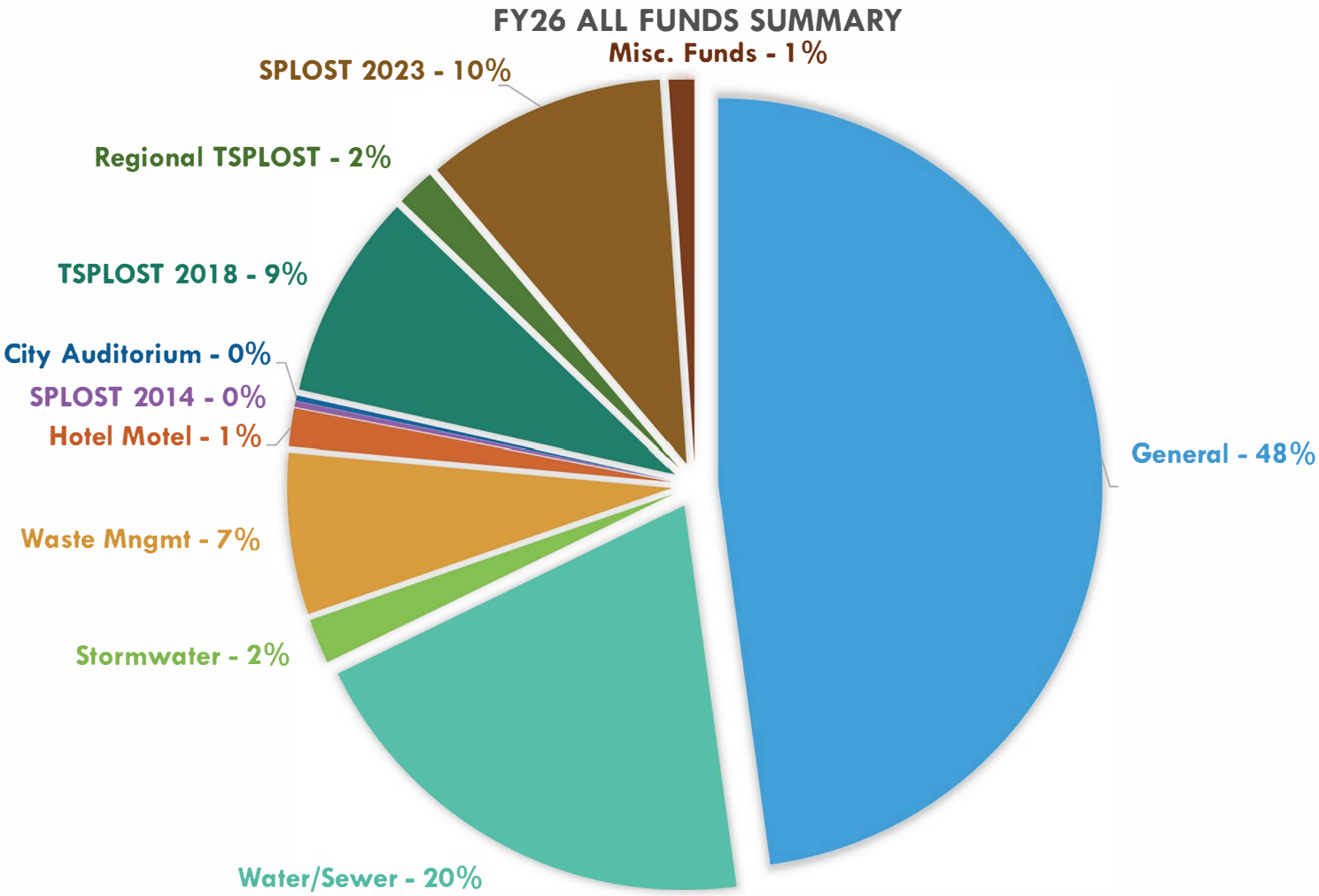
Revenues

All Funds	2025 Budget	2026 Budget	Difference	%
General Fund	$ 18,048,053	$ 19,286,110	$ 1,238,057	6.9%
Water and Sewer Fund	$ 7,451,100	$ 8,052,076	$ 600,976	8.1%
Storm Water Fund	$ 761,000	$ 761,000	$ -	0.0%
Waste Management Fund	$ 2,682,295	$ 2,730,295	$ 48,000	1.8%
Hotel/Motel	$ 596,000	$ 640,000	$ 44,000	7.4%
SPLOST 14	$ 1,010,000.0	$ 100,000	$ (910,000)	
City Auditorium	$ 50,000	$ 88,322	$ 38,322	76.6%
TSPLOST 18	$ 5,000,000	$ 3,500,000	$ (1,500,000)	-30.0%
Regional TSPLOST	$ 650,702	$ 650,700	$ (2)	0.0%
SPLOST 23	$ 4,030,000	$ 4,080,000	$ 50,000	1.2%
ARPA	$ 1,900,000	$ 75,000	$ (1,825,000)	-96.1%
Fleet Fund	$ 253,000	$ 248,000	$ (5,000)	-2.0%
FEMA Grant	$ 200,000	$ 75,000	$ (125,000)	
Forfeited Property Fund	$ 24,000	$ 24,000	$ -	0.0%
Jail Fund	$ 5,000	$ 5,000	$ -	0.0%
ATM Fund	$ 7,500	$ 7,500	$ -	0.0%
Total	**$ 42,668,650**	**$ 40,323,003**	**$ (2,345,647)**	**-5.5%**

Expenditures

	2026 Budget	%
General Fund	$ 19,286,110	**47.83%**
Water and Sewer Fund	$ 8,052,076	**19.97%**
Storm Water Fund	$ 761,000	**1.89%**
Waste Management Fund	$ 2,730,295	**6.77%**
Hotel/Motel	$ 640,000	**1.59%**
SPLOST 14	$ 100,000	**0.25%**
City Auditorium	$ 88,322	**0.22%**
TSPLOST 18	$ 3,500,000	**8.68%**
Regional TSPLOST	$ 650,700	**1.61%**
SPLOST 23	$ 4,080,000	**10.12%**
ARPA	$ 75,000	**0.19%**
Fleet Fund	$ 248,000	**0.62%**
FEMA Grant	$ 75,000	**0.19%**
Forfeited Property Fund	$ 24,000	**0.06%**
Jail Fund	$ 5,000	**0.01%**
ATM Fund	$ 7,500	**0.02%**
Total	**$ 40,323,003**	**100%**


All Funds Summary
FY25 & FY26
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
General
Water/Sewer
Stormwater
Waste Mngmt
Hotel Motel
SPLOST 2014
City Auditorium
TSPLOST 2018
Regional TSPLOST
SPLOST 2023
Misc. Funds
FY25
FY26


FY26 ALL FUNDS SUMMARY
Misc. Funds - 1%
SPLOST 2023 - 10%
Regional TSPLOST - 2%
TSPLOST 2018 - 9%
City Auditorium - 0%
SPLOST 2014 - 0%
Hotel Motel - 1%
Waste Mngmt - 7%
Stormwater - 2%
Water/Sewer - 20%
General - 48%

GENERAL FUND SUMMARY

Revenues

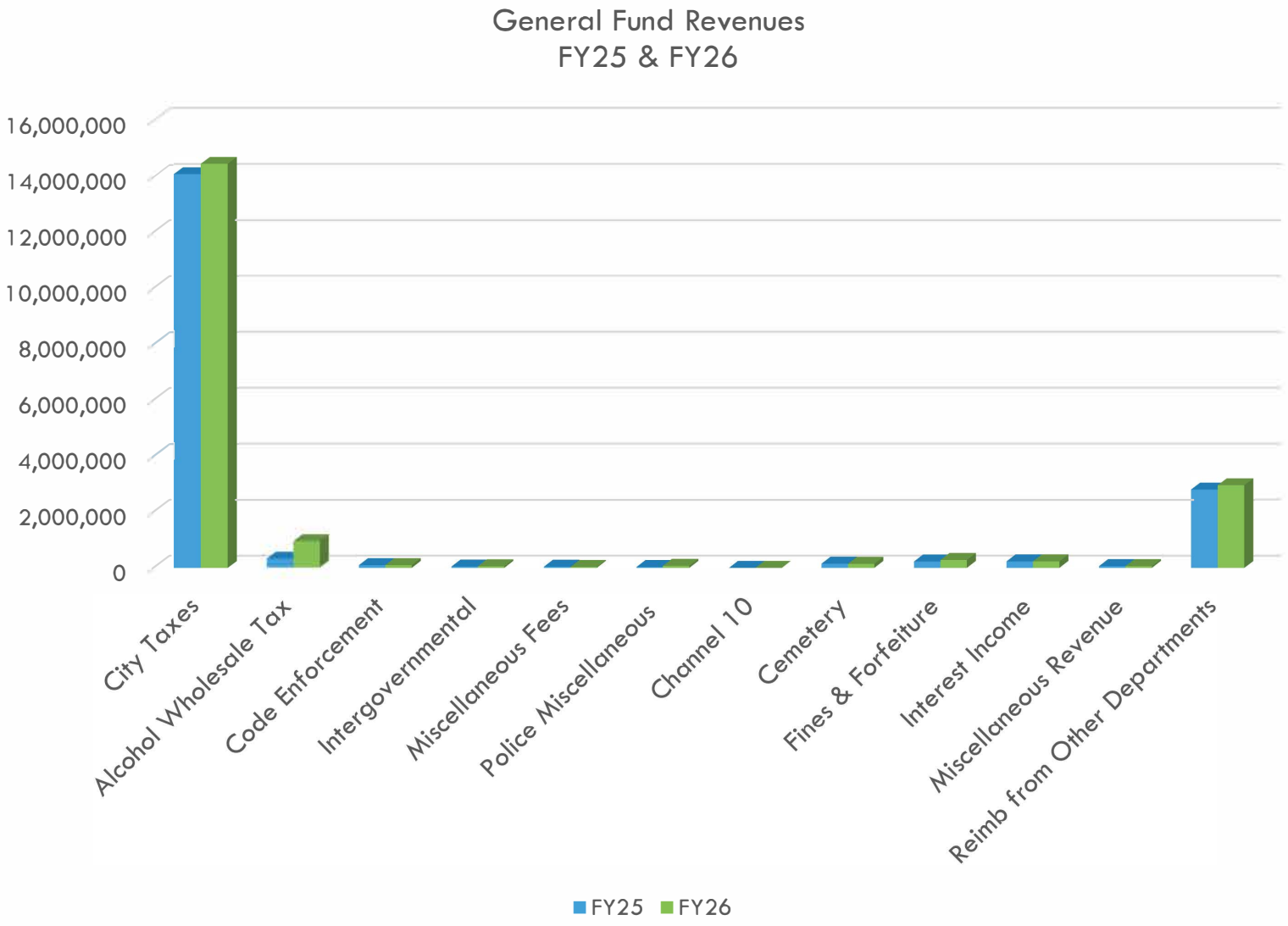
General Fund Revenues	2025 Budget	2026 Budget	Difference	%
City Taxes & License	$ 14,065,335	$ 14,434,912	$ 369,577	2.63%
Alcohol Wholesale Tax	$ 320,000	$ 945,500	$ 625,500	195.47%
Permits	$ 94,150	$ 94,150	$ -	0.00%
Intragovernmental Revenues	$ 45,000	$ 55,000	$ 10,000	22.22%
Miscellaneous Revenues	$ 41,000	$ 31,100	$ (9,900)	-24.15%
Cemetery	$ 145,000	$ 140,200	$ (4,800)	-3.31%
Interest Income	$ 225,000	$ 225,100	$ 100	0.04%
Police Revenues	$ 30,000	$ 71,000	$ 41,000	136.67%
Fines & Forfeiture Revenues	$ 221,000	$ 274,520	$ 53,520	24.22%
Miscellaneous Fees	$ 60,000	$ 60,000	$ -	0.00%
Reimbursable/Intra Fund	$ 2,801,568	$ 2,954,628	$ 153,060	5.46%
Total	**$ 18,048,053**	**$ 19,286,110**	**$ 1,238,057**	**6.86%**

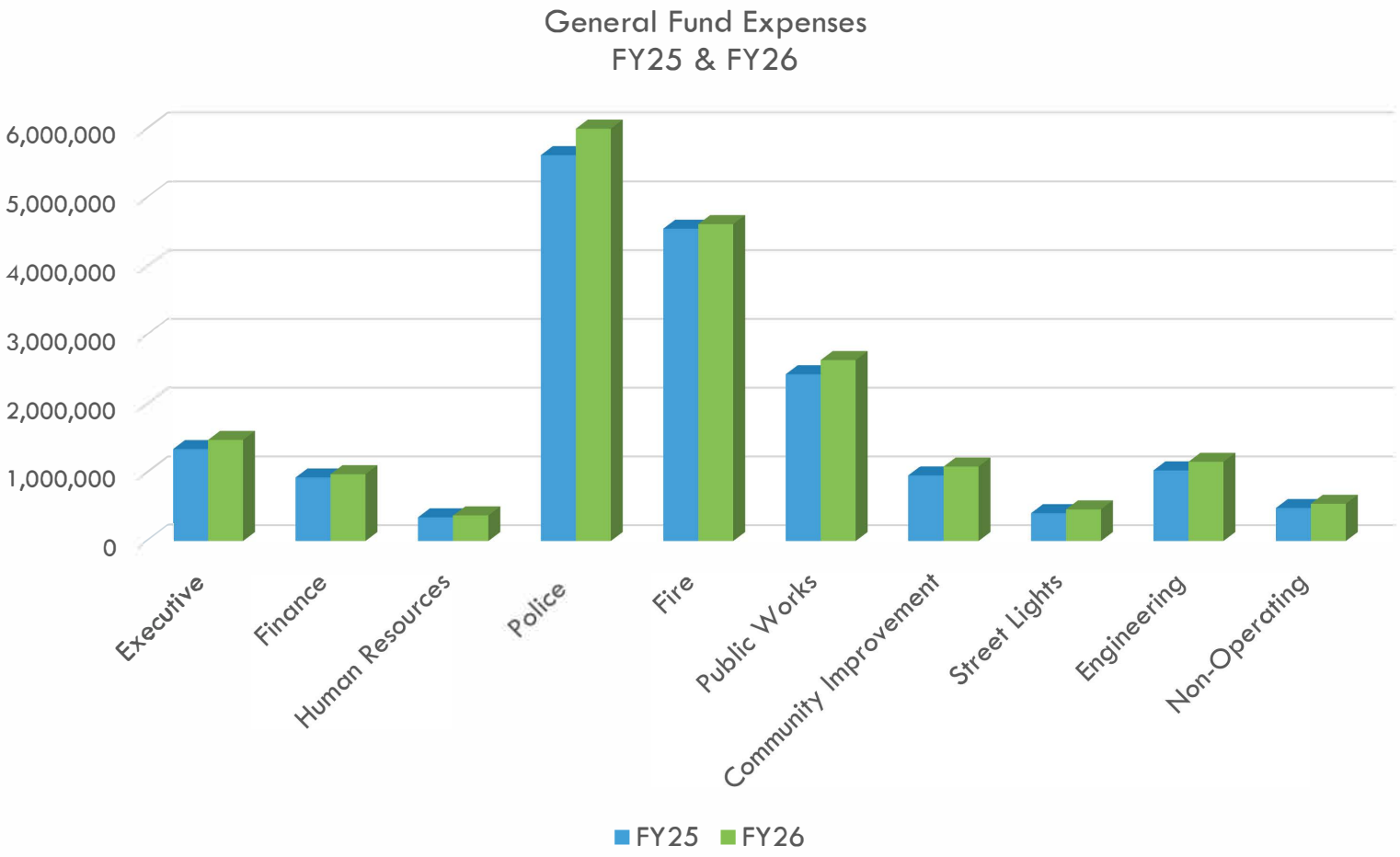
Expenditures

General Fund Expenditures	2025 Budget	2026 Budget	Difference	%
Executive	$ 1,337,052	$ 1,470,336	$ 133,284	9.97%
Finance	$ 923,269	$ 971,123	$ 47,854	5.18%
Human Resources	$ 344,040	$ 372,749	$ 28,709	8.34%
Police	$ 5,611,527	$ 5,996,558	$ 385,031	6.86%
Fire	$ 4,541,862	$ 4,608,547	$ 66,685	1.47%
Public Works	$ 2,424,864	$ 2,630,897	$ 206,033	8.50%
Community Improvement	$ 953,416	$ 1,082,237	$ 128,821	13.51%
Street Lights	$ 405,000	$ 460,000	$ 55,000	13.58%
Engineering	$ 1,026,986	$ 1,151,913	$ 124,927	12.16%
Non-Operating	$ 480,037	$ 541,750	$ 61,713	12.86%
Total	**$ 18,048,053**	**$ 19,286,110**	**$ 1,238,057**	**6.86%**

Salaries

Salaries - 4% COLA	2025 Budget	2026 Budget	Difference	%
Mayor	**$ 12,600**	**$ 12,600**	$ -	0.00%
Commission	**$ 48,000**	**$ 43,200**	$ (4,800)	-10.00%
City Manager	**$ 236,959**	**$ 158,715**	$ (78,244)	-33.02%
City Clerk	**$ -**	**$ 89,340**	$ 89,340	
IT/ Business	**$ 41,746**	**$ 24,695**	$ (17,051)	-40.84%
City Attorney	**$ -**	**$ 95,000**	$ 95,000	
Finance Admin	**$ 136,854**	**$ 142,360**	$ 5,506	4.02%
Purchasing	**$ 134,077**	**$ 140,565**	$ 6,488	4.84%
Accounting	**$ 239,412**	**$ 249,028**	$ 9,616	4.02%
Human Resources	**$ 166,110**	**$ 172,796**	$ 6,686	4.03%
Police Admin	**$ 240,037**	**$ 275,143**	$ 35,106	14.63%
Criminal Investigation	**$ 411,203**	**$ 443,366**	$ 32,163	7.82%
Uniform Patrol	**$ 1,581,735**	**$ 1,664,920**	$ 83,185	5.26%
Support Services	**$ 562,820**	**$ 574,324**	$ 11,504	2.04%
Training & Personnel	**$ 57,833**	**$ 62,555**	$ 4,722	8.16%
Special Op	**$ 300,347**	**$ 314,144**	$ 13,797	4.59%
Fire	**$ 2,505,853**	**$ 2,402,097**	$ (103,756)	-4.14%
Public Work Admin	**$ 117,241**	**$ 122,156**	$ 4,915	4.19%
Highways & Streets	**$ 815,719**	**$ 876,334**	$ 60,615	7.43%
Cemetery	**$ 209,866**	**$ 213,528**	$ 3,662	1.74%
Animal Services	**$ 155,604**	**$ 161,850**	$ 6,246	4.01%
Inspections	**$ 224,645**	**$ 213,551**	$ (11,094)	-4.94%
Comunity Imp Admin	**$ 119,674**	**$ 126,677**	$ 7,003	5.85%
Engineering	**$ 251,091**	**$ 265,839**	$ 14,748	5.87%
Traffic Engineering	**$ 127,855**	**$ 118,846**	$ (9,009)	-7.05%
Public Building	**$ 98,512**	**$ 102,492**	$ 3,980	4.04%
Hotel/Motel	**$ 57,417**	**$ 101,342**	$ 43,925	76.50%
Storm Water / Infrastructure	**$ 236,916**	**$ 213,094**	$ (23,822)	-10.06%
Waste Management	**$ 270,285**	**$ 269,729**	$ (556)	-0.21%
Auditorium	**$ 12,000**	**$ 30,825**	$ 18,825	156.88%
Garage	**$ 261,349**	**$ 269,232**	$ 7,883	3.02%
Total	**$ 9,633,760**	**$ 9,950,343**	**$ 316,583**	**3.29%**


General Fund Revenues
FY25 & FY26
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
City Taxes
Alcohol Wholesale Tax
Code Enforcement
Intergovernmental
Miscellaneous Fees
Police Miscellaneous
Channel 10
Cemetery
Fines & Forfeiture
Interest Income
Miscellaneous Revenue
Reimb from Other Departments
FY25
FY26


General Fund Expenses
FY25 & FY26
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
Executive
Finance
Human Resources
Police
Fire
Public Works
Community Improvement
Street Lights
Engineering
Non-Operating
FY25
FY26

General Fund

Revenues

Revenue Summary:

Categories of Revenues	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
City Taxes	10,105,182	11,878,766	12,202,445	14,065,335	14,434,912
Alcohol Wholesale Tax	237,436	320,000	327,621	320,000	945,500
Code Enforcement	69,955	79,200	95,019	94,150	94,150
Intergovernmental	69,955	45,000	40,188	45,000	55,000
Miscellaneous Fees	24,345	35,300	17,540	41,000	31,100
Police Miscellaneous	16,007	30,000	19,500	30,000	71,000
Channel 10	9,424	0	0	0	0
Cemetery	149,999	145,000	80,767	145,000	140,200
Fines & Forfeiture	142,308	270,000	208,497	221,000	274,520
Interest Income	4,297	5,150	23,571	225,000	225,100
Miscellaneous Revenue	599,661	200,000	49,398	60,000	60,000
Total Revenues	**$11,428,568**	**$13,008,416**	**$13,064,546**	**$15,246,485**	**$16,331,482**
Reimb from Other Departments	2,216,574	2,287,381	2,371,062	2,801,568	2,954,628
Net Revenues	**$13,645,141**	**$15,295,797**	**$15,435,607**	**$18,048,053**	**$19,286,110**

Expenditures

Expenditure Summary:

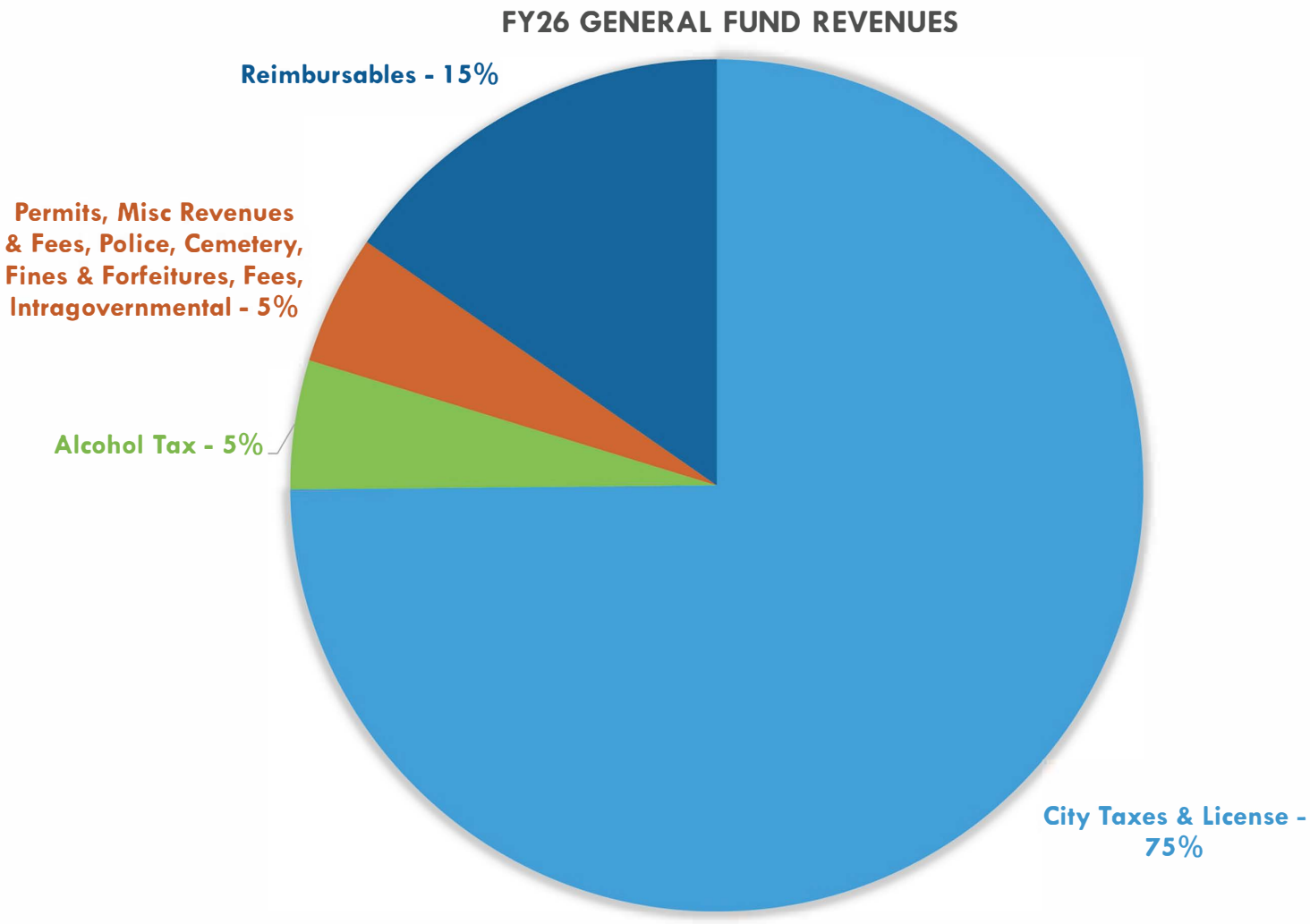
Categories of Divisions	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Executive	560,527	1,041,651	1,276,350	1,337,052	1,470,336
Finance	526,745	869,072	820,694	923,269	971,123
Human Resources	181,821	325,131	317,264	344,040	372,749
Police	4,789,818	4,881,574	5,158,867	5,611,527	5,996,558
Fire	3,115,104	3,837,231	4,197,439	4,541,862	4,608,547
Public Works	1,034,855	1,786,456	1,949,397	2,424,864	2,630,897
Community Improvement	519,573	802,059	796,018	953,416	1,082,237
Street Lights	395,856	378,542	403,828	405,000	460,000
Engineering	756,421	894,380	942,454	1,026,986	1,151,913
Non-Operating	305,288	413,664	510,977	480,037	541,750
Total Expenditures	**$12,186,009**	**$15,229,759**	**$16,373,288**	**$18,048,053**	**$19,286,110**
Charges to Other Departments					
Net Expenditures	**$12,186,009**	**$15,229,759**	**$16,373,288**	**$18,048,053**	**$19,286,110**

GENERAL FUND - REVENUES

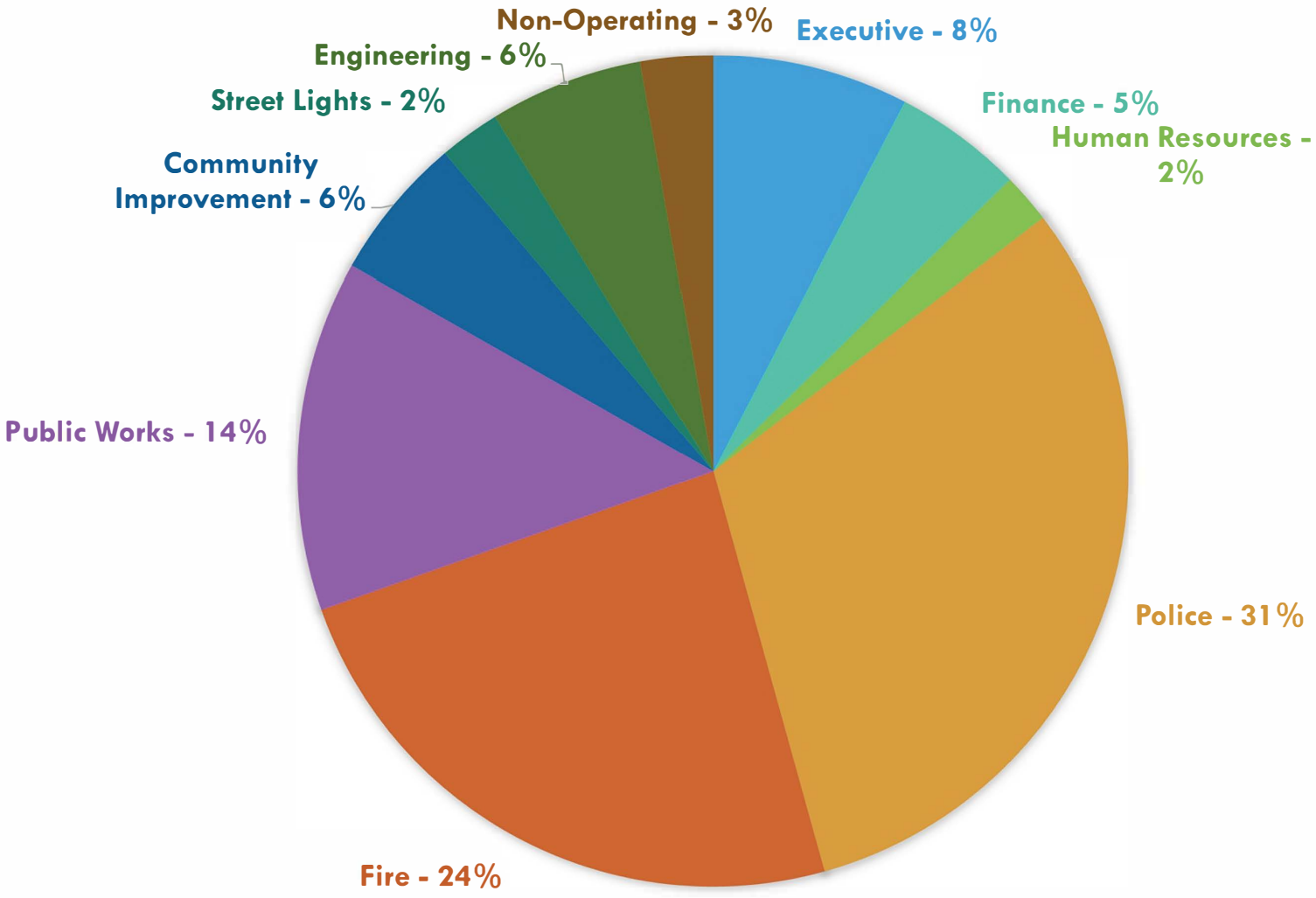
Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-31-1100	Current Year Adv Tax	3,149,886	3,567,706	4,322,835	3,656,571	4,430,220
100-31-1200	Prior Year Adv Tax	579,328	350,582	550,000	97,094	550,000
100-31-1310	Motor Vehicle/Mobile Homes	84,073	31,627	85,000	31,467	60,000
100-31-1315	Title Ad Valorem Tax - TAVT	245,898	307,131	310,000	281,416	310,000
100-31-1320	Title Ad Valorem Tax - AAVT	1,667		15,000	19,870	25,000
100-31-1350	Railroad Equipment Tax	122,915	125,090	127,000	122,431	127,000
100-31-1600	Real Estate Tax-Intangible	71,566	71,940	72,000	73,969	85,000
100-31-1700	Utility Franchise Tax	1,277,448	1,099,694	1,400,000	1,605,787	1,700,000
100-31-3100	Local Option Sales Tax	4,025,696	3,851,723	4,221,000	3,361,975	3,998,192
100-31-4100	Hotel/Motel Tax	323,522	318,439	340,000	317,798	380,000
100-31-4300	Mixed Drink Tax	30,139	24,258	24,500	12,914	24,500
100-31-4500	Energy Excise Tax	174,401	175,696	135,000	117,510	135,000
100-31-6100	Business License	1,071,671	1,003,369	1,175,000	795,282	1,175,000
100-31-6200	Insurance Tax	1,129,581	1,236,595	1,250,000	1,330,367	1,397,000
100-31-9100	Current Year Adv Tax Interest	57,471	38,597	38,000	30,569	38,000
	Total City Taxes	**12,345,260**	**12,202,445**	**14,065,335**	**11,855,020**	**14,434,912**
100-32-1100	Liquor & Wine Tax	55,730	67,146	65,000	58,300	143,000
100-32-1110	Beer Tax	250,088	260,475	255,000	196,915	802,500
	Alcohol Wholesale Tax	**305,819**	**327,621**	**320,000**	**255,215**	**945,500**
100-32-2120	Building Permits	70,810	69,094	72,000	86,031	72,000
100-32-2125	Fire Inspections Permits	100	36	500	36	500
100-32-2130	Plumbing Permits	7,144	4,057	3,500	6,075	3,500
100-32-2140	Electrical Permits	7,430	6,730	6,500	6,055	6,500
100-32-2160	Mechanical Permits	4,717	11,787	8,200	7,014	8,200
100-32-2175	Manufactured Home Permit	200	600	800	250	800
100-32-2220	House Moving Permits	0	225	150	0	150
100-32-2230	Signs Permits	2,200	2,490	2,500	3,372	2,500
100-32-2990	Miscellaneous Permits	0		0	0	0
	Total Code Enforcement	**92,601**	**95,019**	**94,150**	**108,833**	**94,150**
100-33-1100	Miscellaneous Receipts	250		10,000	0	10,000
100-33-3000	Housing Authority in Lieu of T	31,693	40,188	35,000	47,913	45,000
	Total Intergovernmental	**31,943**	**40,188**	**45,000**	**47,913**	**55,000**

GENERAL FUND - REVENUES

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-34-1300	Planning & Development	0		0		
100-34-1390	Variance Fees	360		0		
100-34-1391	Special Exception Fees	0	1,760	0		
100-34-1392	Rezoning Fees	740		1,500	1,040	1,500
100-34-1395	Sub-Division Fees	0		0		
100-34-1396	Miscellaneous Permits & Fees	300	1,738	2,500	2,792	3,000
100-34-1397	Demolition Permits	425	700	500	675	500
100-34-1398	Vacancy Inspection Fees	3,939	2,995	3,600	1,908	3,000
100-34-1400	Printing/Duplication Code, Zon	277	174	1,000	408	800
100-34-1910	Election Qualifying Fee	0		1,500	864	1,500
100-34-3110	Driveways & Culverts Revenue	0	1,530	500	0	500
100-34-6100	Animal Shelter Donations	5,155	1,665	2,000	4,652	5,000
100-34-6110	Animal Shelter Adoption Fees	22,596	6,878	26,900	11,082	15,000
100-34-1399	Fire Fees	300	100	1,000	300	300
	Total Miscellaneous Fees	**34,091**	**17,540**	**41,000**	**23,720**	**31,100**
100-34-2101	Reimb: Board of Education SRO					
100-34-2901	Miscellaneous Police Fees	26,008	19,500	30,000	59,360	71,000
	Total Miscellaneous Police Revenue	**26,008**	**19,500**	**30,000**	**59,360**	**71,000**
100-34-9100	Sales: Cemetery Lots	59,600	34,650	74,000	68,600	82,200
100-34-9101	Interment Fees	45,300	40,200	65,000	42,700	52,000
100-34-9102	Monument & Transfer Fee	6,305	5,917	6,000	3,850	6,000
	Total Cemetery Revenue	**111,205**	**80,767**	**145,000**	**115,150**	**140,200**
100-35-1170	Municipal Court Fines & Forfe	211,557	206,877	215,000	226,711	272,400
100-35-1171	Municipal Court Probationary I	0		1,000	0	500
100-35-1172	Municipal Court Attorney Fees	4,835	1,620	5,000	976	1,620
	Total Fines & Forfeiture Revenue	**216,392**	**208,497**	**221,000**	**227,687**	**274,520**
100-36-1000	Cash-in-Bank Interest Earned	0				
100-36-1011	Bond Deposit Interest	202	282	300	321	400
100-36-1500	Interest Public Funds	22,584	23,289	224,700	67,070	224,700
	Total Interest Income	**22,786**	**23,571**	**225,000**	**67,391**	**225,100**
100-38-1000	Rental Income					
100-38-2000	Humane Society Revenue (Cou	58,333				
100-38-9000	Miscellaneous Receipts	8,620	14,749	20,000	8,505	20,000
100-38-9900	Surplus Property Sales	29,410	34,649	40,000	20,713	40,000
	Total Miscellaneous Revenue	**96,363**	**49,398**	**60,000**	**29,219**	**60,000**
100-39-1000	Transfer In	0				
100-39-1200	Reimb: Water & Sewer Fund	1,627,381	1,711,062	2,186,568	1,822,140	2,339,628
100-39-1207	Reimb: Waste Management	365,000	365,000	320,000	266,667	320,000
100-39-1211	Reimb: WM-Dumpster	220,000	220,000	220,000	183,333	220,000
100-39-1218	Reimb: Storm Water	75,000	75,000	75,000	62,500	75,000
	Total Reimbursements	**2,287,381**	**2,371,062**	**2,801,568**	**2,334,640**	**2,954,628**
TOTAL GENERAL FUND REVENUES		**15,569,414**	**15,435,607**	**18,048,053**	**15,124,148**	**19,286,110**


FY26 GENERAL FUND REVENUES
Reimbursables - 15%
Permits, Misc Revenues & Fees, Police, Cemetery, Fines & Forfeitures, Fees, Intragovernmental - 5%
Alcohol Tax - 5%
City Taxes & License - 75%

FY26 GENERAL FUND EXPENSES



GENERAL FUND - EXECUTIVE DIVISION

MAYOR

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-1-115-30-1100	Salaries	12,600	12,600	12,600	10,662	12,600
100-51-1-115-30-2200	Social Security	964	964	965	816	965
100-51-1-115-30-2400	Retirement	1,735	2,025	1,471	1,226	1,850
100-51-1-115-30-2700	Worker's Comp	2,000	2,000	5,240	4,367	3,850
	Personal Services	**17,299**	**17,589**	**20,276**	**17,070**	**19,265**
100-52-1-115-30-1200	Professional Services	1,963	6,610	11,000	4,971	11,000
100-52-1-115-30-3100	Liability Insurance	2,165	2,165	2,760	2,300	5,000
100-52-1-115-30-3200	Communication	1,281	1,584	1,523	1,330	1,523
100-52-1-115-30-3500	Business Travel	5,579	11,376	8,000	3,806	8,000
100-52-1-115-30-3600	Dues & Subscription	295		1,500	20	1,500
100-52-1-115-30-3700	Business Training	4,195	7,750	4,000	4,207	4,000
100-52-1-115-30-3800	Mayor's Youth Council			15,000	0	15,000
100-53-1-115-30-1100	General Operating	6,239	8,073	6,000	4,776	6,000
100-57-1-115-30-9000	Contingency	414	433	2,000	0	2,000
	Operating Expenses	**22,132**	**37,990**	**51,783**	**21,411**	**54,023**
TOTAL MAYOR		**39,430**	**55,579**	**72,059**	**38,481**	**73,288**

NOTES: FY 2024

100-52-1-115-30-3800 Mayor's Youth Council

100-52-1-115-30-1200 Professional Services

COMMISSIONERS

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-1-110-31-1100	Salaries	48,001	45,121	48,000	31,902	43,200
100-51-1-110-31-2200	Social Security	3,672	3,452	3,675	2,441	3,305
100-51-1-110-31-2400	Retirement	6,263	7,709	5,608	4,673	4,000
100-51-1-110-31-2700	Worker's Comp	10,000	10,000	15,000	12,500	11,550
	Personal Services	**67,937**	**66,282**	**72,283**	**51,516**	**62,055**
100-52-1-110-31-3100	Liability Insurance	5,352	6,693	7,000	5,833	5,000
100-52-1-110-31-3510	Travel/Train Dist#1	0	257	10,000	1,628	10,000
100-52-1-110-31-3520	Travel/Train Dist#2	6,051	4,925	10,000	975	10,000
100-52-1-110-31-3530	Travel/Train Dist#3	11,083	18,732	10,000	4,276	10,000
100-52-1-110-31-3540	Travel/Train Dist#4	1,083		10,000	0	10,000
100-52-1-110-31-3550	Travel/Train Dist#5	4,337	4,575	10,000	2,002	10,000
100-52-1-110-31-3600	Dues & Subscription	1,377		5,000	0	5,000
100-53-1-110-31-1100	General Operating	5,586	11,454	8,000	8,334	8,000
100-57-1-110-31-9000	Contingency	2,067	1,548	7,000		7,000
	Operating Expenses	**36,936**	**48,185**	**77,000**	**23,049**	**75,000**
TOTAL COMMISSIONERS		**104,873**	**114,467**	**149,283**	**74,565**	**137,055**

GENERAL FUND - EXECUTIVE DIVISION

ELECTIONS

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-52-1-560-73-1200	Professional Services	0	16,032	10,000	0	10,000
100-53-1-560-73-1100	General Operating	0				
TOTAL ELECTIONS		**0**	**16,032**	**10,000**	**0**	**10,000**

CITY AUDITOR

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-52-1-560-75-1200	Professional Services	28,700	81,600	42,000	48,000	55,000
TOTAL CITY AUDITOR		**28,700**	**81,600**	**42,000**	**48,000**	**55,000**

GRANT WRITER

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-52-1-560-78-1200	Professional Services					50,000
TOTAL GRANT WRITER		**0**	**0**	**0**	**0**	**50,000**

MUNICIPAL COURT JUDGE

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-52-2-560-76-1200	Professional Services	70,979	69,991	72,000	58,187	72,000
TOTAL MUNICIPAL COURT JUDGE		**70,979**	**69,991**	**72,000**	**58,187**	**72,000**

TAX COMMISIONER

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-52-1-560-77-1200	Professional Services	30,000	30,000	30,000	30,000	30,000
TOTAL TAX COMMISIONER		**30,000**	**30,000**	**30,000**	**30,000**	**30,000**

****only paid 1x a year**

GENERAL FUND - EXECUTIVE DIVISION
CITY MANAGER

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-1-320-32-1100	Salaries	80,736	234,370	236,959	205,403	158,715
100-51-1-320-32-1300	Overtime			1,000	196	300
100-51-1-320-32-2100	Health Insurance	14,430	30,741	29,717	24,764	21,120
100-51-1-320-32-2101	Life Insurance	430	570	629	524	140
100-51-1-320-32-2200	Social Security	5,988	17,494	18,127	15,176	12,142
100-51-1-320-32-2400	Retirement	25,645	34,455	19,929	16,608	11,700
100-51-1-320-32-2700	Workers' Comp. Ins.	6,000	8,000	20,961	17,468	7,700
.	**Personal Services**	**133,229**	**325,630**	**327,322**	**280,138**	**211,817**
100-52-1-320-32-1200	Professional Services	0		2,000	0	0
100-52-1-320-32-2320	Lease Purchase	0		200	0	0
100-52-1-320-32-3100	Liability Insurance	3,211	4,016	11,039	9,199	10,000
100-52-1-320-32-3200	Communication	2,987	3,297	3,500	2,824	3,500
100-52-1-320-32-3500	Business Travel	272	11,626	6,000	2,904	6,000
100-52-1-320-32-3600	Dues & Subscriptions	576	-75	500	0	500
100-52-1-320-32-3700	Business Training	1,540	8,300	5,000	5,969	5,000
100-53-1-320-32-1100	General Operating	3,825	5,347	5,000	3,273	5,000
100-53-1-320-32-3800	Future Plans W/ Ware Co				0	7,500
100-53-1-320-32-3900	Christmas Lights					40,000
100-57-1-320-32-9000	Contingency	6,750	522	15,000	3,215	15,000
	Operating Expenses	**19,162**	**33,032**	**48,239**	**27,384**	**92,500**
TOTAL CITY MANAGER		**152,391**	**358,662**	**375,561**	**307,522**	**304,317**

NOTES: FY 2026

The City Manager Department includes the City Manager and the City Manager Assistant.

GENERAL FUND - EXECUTIVE DIVISION
CITY CLERK

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-1-330-32-1100	Salaries					89,340
100-51-1-330-32-1300	Overtime					300
100-51-1-330-32-2100	Health Insurance					21,120
100-51-1-330-32-2101	Life Insurance					140
100-51-1-330-32-2200	Social Security					6,835
100-51-1-330-32-2400	Retirement					11,700
100-51-1-330-32-2700	Workers' Comp. Ins.					7,700
	Personal Services	**0**	**0**	**0**	**0**	**137,135**
100-52-1-330-32-1200	Professional Services					0
100-52-1-330-32-2320	Lease Purchase					0
100-52-1-330-32-3100	Liability Insurance					10,000
100-52-1-330-32-3200	Communication					0
100-52-1-330-32-3500	Business Travel					3,800
100-52-1-330-32-3600	Dues & Subscriptions					400
100-52-1-330-32-3700	Business Training					5,000
100-53-1-330-32-1100	General Operating					1,200
100-53-1-330-34-1100	Records Management	1,500	1,500	3,000	2,299	3,000
	Operating Expenses	**1,500**	**1,500**	**3,000**	**2,299**	**23,400**
TOTAL CITY CLERK		**1,500**	**1,500**	**3,000**	**2,299**	**160,535**

NOTES: FY 2026

The City Clerk Department includes the City Clerk & Assistant City Clerk

GENERAL FUND - EXECUTIVE DIVISION
CITY ATTORNEY

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-1-340-32-1100	Salaries					95,000
100-51-1-340-32-1300	Overtime					0
100-51-1-340-32-2100	Health Insurance					10,560
100-51-1-340-32-2101	Life Insurance					70
100-51-1-340-32-2200	Social Security					7,268
100-51-1-340-32-2400	Retirement					5,850
100-51-1-340-32-2700	Workers' Comp. Ins.					3,850
	Personal Services					**122,598**
100-52-1-340-32-1200	Professional Services	115,768	128,232	130,000	138,423	54,000
100-52-1-340-32-2320	Lease Purchase					0
100-52-1-340-32-3100	Liability Insurance					5,000
100-52-1-340-32-3200	Communication					1,500
100-52-1-340-32-3500	Business Travel					2,000
100-52-1-340-32-3600	Dues & Subscriptions					300
100-52-1-340-32-3700	Business Training					2,500
100-53-1-340-32-1100	General Operating					2,500
	Operating Expenses	**115,768**	**128,232**	**130,000**	**138,423**	**67,800**
TOTAL CITY ATTORNEY		**115,768**	**128,232**	**130,000**	**138,423**	**190,398**

NOTES: FY 2026

100-52-1-340-32-1200 -- The professional services line includes paying other City Attorneys that are not salaried that also serve as a City Attorney.

GENERAL FUND - EXECUTIVE DIVISION

Business Integration/Information Technology

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-1-570-33-1100	Salaries	6,285	6,387	41,746	9,511	24,695
100-51-1-570-33-1300	Overtime			1,000	3	500
100-51-1-570-33-2100	Health Insurance			9,906	1,651	21,120
100-51-1-570-33-2101	Life Insurance			79	0	140
100-51-1-570-33-2200	Social Security	481	489	3,194	7,332	1,889
100-51-1-570-33-2400	Retirement	12,618	12,000	6,000	2,662	11,700
100-51-1-570-33-2700	Workers' Comp. Ins.	0			0	7,700
	Personal Services	**19,384**	**18,876**	**61,924**	**21,158**	**67,744**
100-52-1-570-33-1200	Professional Services	250,190	332,179	330,225	264,694	220,000
100-52-1-570-33-1300	Maint./Tech. Service	71,056	14,284	15,000	18,659	35,000
100-52-1-570-33-3200	Communication			0	200	
	Operating Expense	**321,246**	**346,463**	**345,225**	**283,552**	**255,000**
100-54-1-570-33-2400	Computers/Printers					
100-54-1-570-33-2450	IT Computers/Equipme	24,925	21,611	16,000	13,809	25,000
100-54-1-570-33-2500	Equipment	28,243	33,337	30,000	32,580	40,000
	Capital Outlay	**53,168**	**54,949**	**46,000**	**46,389**	**65,000**
TOTAL BUS INTEGRATION/IT OPERATI		**393,798**	**420,287**	**453,149**	**351,099**	**387,744**
TOTAL EXECUTIVE DIVISION		**937,439**	**1,276,350**	**1,337,052**	**1,048,575**	**1,470,336**

Special Revenue Fund 275
Hotel/Motel Fund Revenues

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
275-31-4100	Hotel/Motel Revenue	511,066	485,950	530,000	477,213	595,000
275-31-4110	Hotel/Motel via Internet Revenue	28,137	44,781	40,000	52,450	40,000
275-31-4120	Tourism	0	30,655	26,000	4,640	5,000
TOTAL HOTEL/MOTEL REVENUE		**539,203**	**561,386**	**596,000**	**534,304**	**640,000**

Hotel/Motel Fund Expenditures

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
275-51-7-545-59-1100	Salaries	50,283	66,573	57,417	71,839	101,342
275-51-7-545-59-1300	Overtime		203	1,000	109	300
275-51-7-545-59-2100	Health Insurance	7,215	7,144	9,906	8,255	15,850
275-51-7-545-59-2101	Life Insurance	124	125	224	187	280
275-51-7-545-59-2200	Social Security	3,738	5,034	4,392	5,405	7,753
275-51-7-545-59-2400	Retirement	7,518	7,518	9,835	8,196	2,340
275-51-7-545-59-2700	Worker's Comp	2,000	2,000	5,240	4,367	1,540
275-51-7-545-59-2900	Health Savings Account			0		
	Personal Services	**70,877**	**88,596**	**88,014**	**98,358**	**129,404**
275-52-7-545-59-1300	Maintenance	2,773	2,666	3,000	33	1,000
275-52-7-545-59-3100	Liability Insurance	1069	1070	2760	2300	8000
275-52-7-545-59-3200	Communication	2,187	438	0	0	0
275-52-7-545-59-3300	Advertising	96,960	135,061	77,226	68,788	62,000
275-52-7-545-59-3500	Business Travel	3,155	3,335	4,500	390	0
275-52-7-545-59-3700	Business Training	3,789	3,307	4,500	2,155	596
275-52-7-545-59-4000	Events/Sponsorships					
275-53-7-545-59-1000	Promotional Items	14,794	13,794	15,000	8,376	15,000
275-53-7-545-59-1100	General Operating	4,502	3,803	4,000	2,822	5,000
275-53-7-545-59-1270	Gas	0				
275-57-7-545-10-5000	Tourism Convention & Trade Sh	29,628	47,066	40,000	40,044	35,000
275-57-7-545-10-9300	Reimburse General Fund	323,522	318,439	357,000	322,748	384,000
	Operating Expenses	**482,379**	**528,978**	**507,986**	**447,656**	**510,596**
	TOTAL HOTEL/MOTEL EXPENDITURES	**553,257**	**617,575**	**596,000**	**546,014**	**640,000**

Note:
General Fund will receive 60% and the remaining 40% will be allocated for Tourism.

FUND 555 - CC MCCRAY CITY AUDITORIUM

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
555-38-1000	Rental Income	24,100	26,100	37,000	19,337	73,332
555-38-3000	Rental Deposits					
555-38-1010	Cleaning Fee	15,475	15,525	13,000	11,400	15,000
555-39-1200	Reimb from General Fund					
TOTAL CITY AUDITORIUM REVENUE		**39,575**	**41,625**	**50,000**	**30,737**	**88,332**

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
555-51-7-015-60-1100	Salaries	26,845	29,943	12,000	25,953	30,825
555-51-7-015-60-1300	Overtime			0		
555-51-7-015-60-2200	Social Security	1,930	2,149	918	1,906	2,358
	Personal Services	**28,775**	**32,091**	**12,918**	**27,859**	**33,183**
555-52-7-015-60-1200	Professional Services	2,211	1,362	1,500	433	218
555-52-7-015-60-2200	Repairs/Maint Bldg	1,604	3,613	1,952	286	573
555-52-7-015-60-3100	Liability Insurance	1,071	750	1,100	917	1,100
555-52-7-015-60-3200	Communication	295	1,306	1,260	1,047	1,395
555-52-7-015-60-3300	Advertising					
555-53-7-015-60-1100	General Operating	1,147	2,154	2,112	901	1,691
555-53-7-015-60-1200	Utilities	21,621	26,590	29,158	34,687	50,171
	Operating Expenses	**27,949**	**35,774**	**37,082**	**38,272**	**55,148**
555-54-7-015-60-2300	Furniture & Fixtures					
555-54-7-015-60-2500	Equipment					
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL AUDITORIUM EXPENDITURES		**56,724**	**67,865**	**50,000**	**66,131**	**88,332**

GENERAL FUND - FINANCE

Administration

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
100-51-1-515-34-1100	Salaries	186,293	137,552	136,854	116,409	142,360
100-51-1-515-34-1300	Overtime	383	107	1,000	113	500
100-51-1-515-34-2100	Health Insurance	28,860	23,056	19,811	16,509	21,120
100-51-1-515-34-2101	Life Insurance	512	427	363	303	140
100-51-1-515-34-2200	Social Security	13,692	10,265	10,469	8,740	10,890
100-51-1-515-34-2400	Retirement	30,454	25,705	15,987	13,323	11,700
100-51-1-515-34-2700	Worker's Comp. Ins.	8,000	6,000	10,480	8,733	7,700
	Personal Services	**268,195**	**203,111**	**194,964**	**164,130**	**194,410**
100-52-1-515-34-1300	Maint./Tech. Service	0	659	500	1,346	1,000
100-52-1-515-34-2320	Lease Purchase	619	464	750	0	0
100-52-1-515-34-3100	Liability Insurance	4,282	2,677	5,520	4,600	10,000
100-52-1-515-34-3200	Communication	4,382	6,256	6,500	3,496	6,500
100-52-1-515-34-3300	Advertising	2,400	2,568	2,500	4,498	2,500
100-52-1-515-34-3400	Municipal Code Supp.	11,540	2,597	5,000	7,558	5,000
100-52-1-515-34-3500	Business Travel	3,628	4,457	4,000	1,068	4,000
100-52-1-515-34-3600	Dues & Subscriptions	416	260	400	158	400
100-52-1-515-34-3700	Business Training	3,034	1,325	4,500	599	6,500
100-53-1-515-34-1100	General Operating	5,310	3,368	4,500	2,231	4,500
100-57-1-515-34-9000	Contingency				0	0
	Operating Expenses	**35,611**	**24,630**	**34,170**	**25,554**	**40,400**
100-54-1-515-34-2300	Furniture & Equipment					
100-54-1-515-34-2500	Equipment					
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL ADMINISTRATION		**303,806**	**227,741**	**229,134**	**189,684**	**234,810**

GENERAL FUND - FINANCE

Purchasing

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
100-51-1-517-49-1100	Salaries	134,289	129,962	134,077	114,028	140,565
100-51-1-517-49-1300	Overtime	142	96	1,000	37	500
100-51-1-517-49-2100	Health Insurance	21,645	21,431	29,717	24,764	29,717
100-51-1-517-49-2101	Life Insurance	333	330	355	296	355
100-51-1-517-49-2200	Social Security	9,953	9,448	10,257	8,345	10,753
100-51-1-517-49-2400	Retirement	23,600	19,860	15,663	13,053	15,663
100-51-1-517-49-2700	Workers' Comp. Ins.	6,000	6,000	15,721	13,101	15,721
100-51-1-517-49-2900	Health Svgs Account					
	Personal Services	**195,962**	**187,127**	**206,790**	**173,623**	**213,274**
100-52-1-517-49-2320	Lease Purchase	3,902	1,301	1,500	0	1,500
100-52-1-517-49-3100	Liability Insurance	6,495	8,108	8,280	6,900	8,280
100-52-1-517-49-3200	Communication	2,911	2,926	3,300	2,489	3,300
100-52-1-517-49-3300	Advertising	3,219	581	1,800	1,235	1,800
100-52-1-517-49-3500	Business Travels	1,015	2,279	3,000	1,388	3,000
100-52-1-517-49-3600	Dues & Subscriptions	954	993	1,150	1,045	1,150
100-52-1-517-49-3700	Business Training	325	1,150	2,500	700	3,500
100-53-1-517-49-1100	General Operating	2,350	3,193	4,900	1,688	4,500
100-53-1-517-49-1270	Gas	352	265	650	548	650
100-55-1-517-49-1300	Garage M & R	455	1,281	650	3,926	3,700
	Operating Expenses	**21,977**	**22,077**	**27,730**	**19,918**	**31,380**
100-54-1-517-49-2200	Vehicle Purchase					
100-54-1-517-49-2300	Furniture/Fixtures			600	0	600
100-54-1-517-49-2400	Computer/Printer			500	0	500
100-54-1-517-49-2500	Equipment					
	Capital Outlay	**0**	**0**	**1,100**	**0**	**1,100**
TOTAL PURCHASING		**217,938**	**209,204**	**235,620**	**193,542**	**245,754**

GENERAL FUND - FINANCE

Accounting

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
100-51-1-535-67-1100	Salaries	203,334	231,586	239,412	201,119	249,028
100-51-1-535-67-1300	Overtime	5,523	4,159	5,000	398	3,000
100-51-1-535-67-2100	Health Insurance	36,075	38,426	59,434	49,528	63,360
100-51-1-535-67-2101	Life Insurance	512	432	636	530	420
100-51-1-535-67-2200	Social Security	15,525	17,065	18,315	14,286	19,051
100-51-1-535-67-2400	Retirement	30,852	25,838	27,968	23,307	35,100
100-51-1-535-67-2700	Workers' Comp Insuran	10,000	10,000	31,441	26,201	23,100
	Personal Services	**301,821**	**327,506**	**382,206**	**315,369**	**393,059**
100-52-1-535-67-2320	Lease Purchase Paymen	0	1,123	750	1,666	2,000
100-52-1-535-67-3100	Liability Insurance	5,352	8,031	16,559	13,799	30,000
100-52-1-535-67-3200	Communication	32,981	35,965	31,000	36,862	35,000
100-52-1-535-67-3500	Business Travel	0		4,000	1,458	4,000
100-52-1-535-67-3600	Dues & Subscriptions	288	150	500	50	500
100-52-1-535-67-3700	Business Training	0		3,500	1,100	6,000
100-53-1-535-67-1100	General Operating	21,572	10,974	20,000	11,107	20,000
	Operating Expenses	**60,193**	**56,243**	**76,309**	**66,042**	**97,500**
100-54-1-535-67-2300	Furniture & Fixtures					
100-54-1-535-67-2500	Equipment					
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL ACCOUNTING		**362,014**	**383,749**	**458,515**	**381,411**	**490,559**
TOTAL FINANCE		**883,758**	**820,694**	**923,269**	**764,636**	**971,123**

GENERAL FUND - HUMAN RESOURCES

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
100-51-1-540-36-1100	Salaries	146,730	158,731	166,110	140,756	180,878
100-51-1-540-36-1300	Overtime	280	19	400	362	300
100-51-1-540-36-2100	Health Insurance	21,645	23,056	29,717	24,764	31,680
100-51-1-540-36-2101	Life Insurance	414	393	441	368	210
100-51-1-540-36-2200	Social Security	11,218	11,835	12,707	10,249	13,837
100-51-1-540-36-2400	Retirement	22,949	23,697	19,405	16,171	17,550
100-51-1-540-36-2700	Worker's Comp. Ins.	6,000	6,000	15,721	13,101	11,550
100-51-1-540-36-2910	Wellness Program	8,552	17,976	65,760	3,555	20,000
100-51-1-540-36-2920	Employee Incentive	2,482	2,499	2,000	2,340	3,300
	Personal Services	**220,270**	**244,207**	**312,261**	**211,664**	**279,305**
100-52-1-540-36-1200	Professional Services	6,026	717	0	161	400
100-52-1-540-36-1300	Maint./Tech. Service	50,029	55,324	7,000	48,594	60,000
100-52-1-540-36-3100	Liability Insurance	3,461	4,016	8,279	6,899	15,000
100-52-1-540-36-3200	Communication	1,666	2,039	1,800	2,167	2,800
100-52-1-540-36-3500	Business Travel	1,871	1,814	3,000	1,667	3,000
100-52-1-540-36-3600	Dues & Subscriptions	550	438	700	144	1,244
100-52-1-540-36-3700	Business Training	3,764	3,870	6,000	2,373	6,000
100-53-1-540-36-1100	General Operating	4,070	4,838	5,000	2,039	5,000
	Operating Expenses	**71,436**	**73,057**	**31,779**	**64,043**	**93,444**
100-54-1-540-36-2300	Furniture/Fixtures					
100-54-1-540-36-2400	Computer/Printers					
100-54-1-540-36-2500	Equipment					
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL HUMAN RESOURCES		**291,706**	**317,264**	**344,040**	**275,707**	**372,749**

NOTES: FY 2026

100-51-1-540-36-1100 Training & Degree Completion Salary Adjustments

Internal Service Funds
Liability Insurance Fund 600

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
600-34-9200	All Funds Contribution	429,565	539,930	643,580	536,317	1,103,712
600-38-9000	Liability Misc. Revenue	15,762	6,600	8,800	3,144	6,288
TOTAL LIABILITY REVENUE		**445,327**	**546,530**	**652,380**	**539,461**	**1,110,000**

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
600-52-9-020-11-3100	Premium Auto	205,571	242,052	271,513	379,119	477,690
600-52-9-020-11-3200	Premium Liability	62,479	109,822	100,818	398,595	481,310
600-52-9-020-11-3300	Premium Property	213,841	247,849	277,489	92,195	117,000
600-52-9-020-11-3400	Claims Payment	56,652	16,444	2,560	26,921	34,000
600-52-9-020-11-3500	Liability Litigation		96			
TOTAL LIABILITY EXPENDITURES		**538,542**	**616,263**	**652,380**	**896,830**	**1,110,000**

Internal Service Funds
Health Insurance Fund 601

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
601-38-9000	City Premium	1,457,790	1,587,040	2,109,906	1,758,255	1,591,054
601-38-9001	Miscellaneous Revenue	1,014	734	978	0	
601-38-9010	Employee Premiums	473,410	505,023	484,743	437,918	510,967
601-38-9020	Retirees	3,835	1,409	1,490	12,155	7,629
601-38-9030	City Life Insurance	24,046	24,143	24,299	22,502	27,303
601-38-9050	Voluntary Premiums	78,929	101,192	97,471	85,117	101,766
601-38-9060	Health Savings Account			0		
TOTAL HEALTH INS REVENUE		**2,039,025**	**2,219,541**	**2,718,887**	**2,315,947**	**2,238,720**

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
601-52-9-021-12-1010	MMSI Insurance Claims					
601-52-9-021-12-1030	Insurance Fee	1,800,037	2,018,165	2,590,887	1,863,719	2,113,720
601-52-9-021-12-1040	Administration Fee	9,053	10,856	13,000	8,825	10,000
601-52-9-021-12-3100	City Life Insurance	33,416	17,206	25,000	11,929	25,000
601-52-9-021-12-3400	Voluntary Prem. Employee	0		90,000	0	90,000
601-52-9-021-12-3500	Pori Fees/Transition Fees					
601-52-9-021-12-3600	Health Savings Account					
TOTAL HEALTH INS EXPENDITURES		**1,842,506**	**2,046,228**	**2,718,887**	**1,884,472**	**2,238,720**

Internal Service Funds
Retirement Fund 602

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
602-38-9000	Retirement Contribution	1,345,297	1,332,726	1,099,348	916,123	1,270,000
TOTAL RETIREMENT REVENUE		**1,345,297**	**1,332,726**	**1,099,348**	**916,123**	**1,270,000**

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
602-57-9-023-15-3000	Retirement Payments	1,323,093	1,125,557	1,099,348	937,691	1,270,000
TOTAL RETIREMENT EXPENDITURES		**1,323,093**	**1,125,557**	**1,099,348**	**937,691**	**1,270,000**

Worker's Compensation Fund 603

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
603-38-9000	Miscellaneous Revenue		1,000	0	2,151	4,302
603-39-1000	All Funds Contribution	440,000	444,000	1,183,560	986,300	858,098
TOTAL WORKERS COMP REVENUE		**440,000**	**445,000**	**1,183,560**	**988,451**	**862,400**

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
603-52-9-025-18-3100	Expend for all Claims	251,891	560,696	613,974	357,851	324,560
603-52-9-025-12-1030	Premiums	503,788	447,545	561,572	236,900	473,800
603-52-9-025-18-1100	Administration Cost	28,512	7,074	8,014	66,590	64,040
TOTAL WORKERS COMP EXPENDITURES		**784,190**	**1,015,315**	**1,183,560**	**661,341**	**862,400**

The City is now fully insured but still has a few claims that neeed to be closed with Corvel.

GENERAL FUND - POLICE
Administration

	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-3-219-38-1100	Salaries	408,753	388,760	240,037	235,543	275,143
100-51-3-219-38-1300	Overtime	3,676	4,583	4,000	3,185	5,000
100-51-3-219-38-2100	Health Insurance	50,505	53,796	29,717	24,764	31,680
100-51-3-219-38-2101	Life Insurance	1,111	964	637	531	210
100-51-3-219-38-2200	Social Security	29,349	28,689	18,363	17,607	21,048
100-51-3-219-38-2400	Retirement	64,794	57,903	28,041	23,368	17,550
100-51-3-219-38-2700	Workers' Comp. Ins.	14,000	14,000	15,721	13,100	11,550
	Personal Services	**572,188**	**548,694**	**336,516**	**318,096**	**362,181**
100-52-3-219-38-1200	Professional Services	6,838	6,493	7,000	4,889	7,000
100-52-3-219-38-1300	Maint./Tech. Service	150	250	250	82	250
100-52-3-219-38-2200	Repairs/Maint. Bldg.	194	2,463	250	0	250
100-52-3-219-38-3100	Liability Insurance	14,060	17,556	8,279	6,899	15,000
100-52-3-219-38-3200	Communication	6,132	24,820	25,000	13,137	25,000
100-52-3-219-38-3500	Business Travel	5,912	7,611	6,000	5,888	6,000
100-52-3-219-38-3600	Dues & Subscriptions	1,029	869	1,350	742	1,350
100-52-3-219-38-3700	Business Training	4,405	4,945	5,000	1,350	5,000
100-53-3-219-38-1100	General Operating	1,728	7,605	4,700	2,228	4,700
100-53-3-219-38-1270	Gas	13,309	9,790	9,500	7,167	9,500
100-53-3-219-38-1700	Uniforms	1,941	772	2,000	1,693	2,000
100-55-3-219-38-1300	Garage M & R	2,076	4,191	2,000	3,927	2,000
	Operating Expenses	**57,775**	**87,364**	**71,329**	**48,003**	**78,050**
100-54-3-219-38-2200	Vehicle Purchase					
100-54-3-219-38-2300	Furniture & Fixture					
100-54-3-219-38-2400	Computers/Printers					
100-54-3-219-38-2500	Equipment					
	Capital Outlay					
TOTAL ADMINISTRATION		**629,962**	**636,058**	**407,845**	**366,099**	**440,231**

NOTES: FY 2026

100-51-3-219-38-1100 Training & Degree Completion Salary Adjustments

100-51-3-219-38-1100 Position/Duty Consolidation Salary Adjustments

GENERAL FUND - POLICE
Criminal Investigation

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-3-221-39-1100	Salaries	341,333	347,182	411,203	282,073	443,366
100-51-3-221-39-1300	Overtime	2,011	3,022	4,000	3,625	5,000
100-51-3-221-39-2100	Health Insurance	57,720	61,481	79,245	66,038	84,480
100-51-3-221-39-2101	Life Insurance	1,008	874	1,092	910	560
100-51-3-221-39-2200	Social Security	24,667	24,954	31,457	20,771	33,917
100-51-3-221-39-2400	Retirement	57,752	52,405	48,037	40,031	46,800
100-51-3-221-39-2700	Workers' Comp. Ins.	16,000	16,000	41,921	34,934	30,800
	Personal Services	**500,491**	**505,917**	**616,955**	**448,381**	**644,923**
100-52-3-221-39-1200	Professional Services	8,051	11,194	5,500	5,083	5,500
100-52-3-221-39-1300	Maint./Tech. Service	1,913	2,458	2,000	2,243	2,000
100-52-3-221-39-2200	Repairs/Maint. Bldg.	408	238	200	0	200
100-52-3-221-39-3100	Liability Insurance	17,320	21,622	22,079	18,399	40,000
100-52-3-221-39-3200	Communication	7,856	6,248	7,000	7,464	7,000
100-52-3-221-39-3500	Business Travel	2,276	2,704	2,500	1,964	2,500
100-52-3-221-39-3600	Dues & Subscriptions	210			0	
100-52-3-221-39-3700	Business Training	1,935	1,995	2,000	945	2,000
100-53-3-221-39-1100	General Operating	4,314	4,606	4,000	2,548	26,000
100-53-3-221-39-1110	Chemicals	0			0	
100-53-3-221-39-1230	Utilities	4,471	5,285	7,000	6,149	7,000
100-53-3-221-39-1270	Gas	12,685	10,874	9,500	9,810	9,500
100-53-3-221-39-1600	Small Equipment	443	2,052	500	669	500
100-53-3-221-39-1700	Uniforms	1,804	1,373	1,800	1,775	1,800
100-55-3-221-39-1300	Garage M & R	5,625	6,714	6,000	5,037	6,000
	Operating Expenses	**69,311**	**77,363**	**70,079**	**62,085**	**110,000**
100-54-3-221-39-2200	Vehicle Purchase			40,000	265	
100-54-3-221-39-2300	Furniture /Fixtures					
100-54-3-221-39-2400	Computers/Printers					
100-54-3-221-39-2500	Equipment			5,500	45,194	
	Capital Outlay		**0**	**9,100**	**45,459**	**0**
TOTAL CRIMINAL INVESTIGATION		**569,802**	**583,279**	**696,134**	**555,925**	**754,923**

NOTES: FY 2026

$24,000 for rental space

100-51-3-221-39-1100 Training & Degree Completion Salary Adjustments

100-51-3-221-39-1100 Position/Duty Consolidation Salary Adjustments

GENERAL FUND - POLICE
Uniform Patrol

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-3-223-40-1100	Salaries	1,342,040	1,378,343	1,581,735	1,340,138	1,664,920
100-51-3-223-40-1300	Overtime	121,724	129,752	115,000	112,328	140,000
100-51-3-223-40-2100	Health Insurance	238,095	261,296	336,792	280,660	369,600
100-51-3-223-40-2101	Life Insurance	3,551	3,633	4,200	3,500	2,450
100-51-3-223-40-2200	Social Security	107,180	110,194	121,003	105,247	127,366
100-51-3-223-40-2400	Retirement	218,449	218,795	184,780	153,983	204,750
100-51-3-223-40-2700	Workers' Comp. Ins.	66,000	68,000	178,166	148,472	134,750
	Personal Services	**2,097,038**	**2,170,013**	**2,521,676**	**2,144,328**	**2,643,836**
100-52-3-223-40-1200	Professional Services	6,992	6,659	6,800	4,893	6,800
100-52-3-223-40-1300	Maint./Tech. Service	3,182	14,273	16,500	13,688	33,060
100-52-3-223-40-2320	Lease Payments				6,283	
100-52-3-223-40-3100	Liability Insurance	116,320	146,461	93,834	78,195	175,000
100-52-3-223-40-3200	Communication	4,636	4,382	2,000	4,435	2,000
100-52-3-223-40-3500	Business Travel	2,955	5,428	2,500	625	2,500
100-52-3-223-40-3600	Dues & Subscriptions					
100-52-3-223-40-3700	Business Training	1,972	2,586	3,000	1,127	3,000
100-53-3-223-40-1100	General Operating	4,110	4,458	4,500	2,305	4,500
100-53-3-223-40-1110	Chemicals	665	750	750	389	750
100-53-3-223-40-1270	Gas	129,978	111,451	90,000	99,303	90,000
100-53-3-223-40-1600	Small Equipment	3,557	8,011	16,000	6,389	16,000
100-53-3-223-40-1700	Uniforms	14,215	13,479	13,500	13,172	13,500
100-55-3-223-40-1300	Garage M & R	37,386	27,017	36,000	26,864	36,000
	Operating Expenses	**325,970**	**344,955**	**285,384**	**257,668**	**383,110**
100-54-3-223-40-2200	Vehicle Purchase			160,000		
100-54-3-223-40-2400	Computers/Printers					
100-54-3-223-40-2500	Equipment			34,000	180,776	
	Capital Outlay	**0**	**0**	**19,400**	**180,776**	**0**
TOTAL UNIFORM PATROL		**2,423,008**	**2,514,967**	**2,826,460**	**2,582,772**	**3,026,946**

NOTES: FY 2026

$16,560 increase in technical service for tower rental and data analysis services

100-51-3-223-40-1100 Training & Degree Completion Salary Adjustments

100-51-3-223-40-1100 Position/Duty Consolidation Salary Adjustments

GENERAL FUND - POLICE

Support Services

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-3-224-41-1100	Salaries	333,770	465,720	562,820	438,064	574,324
100-51-3-224-41-1300	Overtime	4,032	11,972	5,000	10,540	15,000
100-51-3-224-41-2100	Health Insurance	79,365	92,222	138,680	115,567	158,400
100-51-3-224-41-2101	Life Insurance	937	937	1,442	1,202	1,050
100-51-3-224-41-2200	Social Security	23,124	32,754	43,056	30,926	43,936
100-51-3-224-41-2400	Retirement	58,514	58,688	63,430	52,858	87,750
100-51-3-224-41-2700	Workers' Comp. Ins.	24,000	24,000	78,603	65,503	57,750
	Personal Services	**523,743**	**686,293**	**893,031**	**714,660**	**938,210**
100-52-3-224-41-1200	Professional Services	1,500	1,703	2,000	921	2,000
100-52-3-224-41-1300	Maint./Tech. Service	5,661	7,000	7,000	3,011	7,000
100-52-3-224-41-2200	Repairs/Maint. Bldg.	1,185	1,458	1,500	328	1,500
100-52-3-224-41-2320	Lease Payments	6,195	8,615	7,000	9,238	7,000
100-52-3-224-41-3100	Liability Insurance	12,846	16,064	41,397	34,498	75,000
100-52-3-224-41-3200	Communication	27,682	5,246	8,000	4,446	8,000
100-52-3-224-41-3500	Business Travel	1,981	607	1,500	178	1,500
100-52-3-224-41-3600	Dues & Subscriptions	4,620	251	400	164	400
100-52-3-224-41-3700	Business Training	1,105	288	1,000	2	1,000
100-53-3-224-41-1100	General Operating	16,412	17,325	17,000	14,694	17,000
100-53-3-224-41-1230	Utilities	25,201	32,751	36,000	27,850	36,000
100-53-3-224-41-1600	Small Equipment	929	488	1,000	252	1,000
100-53-3-224-41-1700	Uniforms	1,987	1,891	2,000	1,922	2,000
	Operating Expenses	**107,303**	**93,686**	**125,797**	**97,505**	**159,400**
100-54-3-224-41-2200	Vehicle Purchase					
100-54-3-224-41-2300	Furniture /Fixtures					
100-54-3-224-41-2500	Equipment					
	Capital Outlay					
TOTAL SUPPORT SERVICES		**631,046**	**779,979**	**1,018,828**	**812,165**	**1,097,610**

NOTES: FY 2026

100-51-3-224-41-1100 Training & Degree Completion Salary Adjustments

100-51-3-224-41-1100 Position/Duty Consolidation Salary Adjustments

GENERAL FUND - POLICE

Training & Personnel

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-3-240-42-1100	Salaries	82,924	60,864	57,833	54,461	62,555
100-51-3-240-42-1300	Overtime	1,149		0	2,103	1,000
100-51-3-240-42-2100	Health Insurance	7,215	7,685	9,906	8,255	10,560
100-51-3-240-42-2101	Life Insurance	145	137	154	128	70
100-51-3-240-42-2200	Social Security	5,837	3,829	4,424	3,607	4,785
100-51-3-240-42-2400	Retirement	7,690	8,268	6,756	5,630	5,850
100-51-3-240-42-2700	Workers' Comp. Ins.	2,000	2,000	5,240	4,367	3,850
100-51-3-240-42-2900	Health Savings Account					
	Personal Services	**106,960**	**82,784**	**84,313**	**78,551**	**88,670**
100-52-3-240-42-1200	Professional Services	10,100	8,547	10,000	12,997	10,000
100-52-3-240-42-1300	Maint./Tech. Service	0		100	0	100
100-52-3-240-42-3100	Liability Insurance	2,165	2,703	2,760	2,300	5,000
100-52-3-240-42-3200	Communication	440	480	500	666	500
100-52-3-240-42-3500	Business Travel	38,591	14,091	24,000	19,514	24,000
100-52-3-240-42-3600	Dues & Subscriptions	90		250	0	250
100-52-3-240-42-3700	Business Training	6,933	14,027	16,000	5,058	16,000
100-53-3-240-42-1100	General Operating	1,670	3,016	3,000	176	3,000
100-53-3-240-42-1110	Chemicals				0	
100-53-3-240-42-1270	Gas					
100-53-3-240-42-1600	Small Equipment	1,606	4,212	1,500	533	1,500
100-53-3-240-42-1700	Uniforms	2,060	691	1,300		1,300
100-55-3-240-42-1300	Garage M & R					
	Operating Expenses	**63,655**	**47,768**	**59,410**	**41,244**	**61,650**
100-54-3-240-42-2200	Vehicle Purchase					
100-54-3-240-42-2400	Computers & Printers					
100-54-3-240-42-2500	Equipment					
	Capital Outlay					
TOTAL TRAINING & PERSONNEL		**170,615**	**130,552**	**143,723**	**119,794**	**150,320**

NOTES: FY 2026

100-51-3-240-42-1100 Training & Degree Completion Salary Adjustments
100-51-3-240-42-1100 Position/Duty Consolidation Salary Adjustments

GENERAL FUND - POLICE

Special Operations

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-3-229-46-1100	Salaries	273,826	312,032	300,347	262,638	314,144
100-51-3-229-46-1300	Overtime	8,140	16,795	15,000	19,652	16,000
100-51-3-229-46-2100	Health Insurance	43,290	46,111	49,528	41,273	52,800
100-51-3-229-46-2101	Life Insurance	388	816	797	664	350
100-51-3-229-46-2200	Social Security	20,279	24,215	22,977	20,816	24,032
100-51-3-229-46-2400	Retirement	46,772	47,786	35,087	29,239	29,250
100-51-3-229-46-2700	Workers' Comp. Ins.	12,000	12,000	26,201	21,834	19,250
	Personal Services	**404,696**	**459,754**	**449,937**	**396,117**	**455,826**
100-52-3-229-46-1200	Professional Services	11,786	9,455	12,000	9,154	12,000
100-52-3-229-46-1300	Maint./Tech. Service	0	3,457	1,500	2,830	1,500
100-52-3-229-46-3100	Liability Insurance	9,706	12,124	13,800	11,500	25,000
100-52-3-229-46-3200	Communication	502	551	1,500	370	1,500
100-52-3-229-46-3500	Business Travel	4,628	2,999	3,000	3,023	3,000
100-52-3-229-46-3600	Dues & Subscriptions	1,175	1,310	1,500	1,416	1,500
100-52-3-229-46-3700	Business Training	2,767	4,330	2,500	375	2,500
100-53-3-229-46-1100	General Operating	3,049	2,982	3,000	2,519	3,000
100-53-3-229-46-1110	Chemicals	0		500	590	500
100-53-3-229-46-1230	Utilities			6,000	0	6,000
100-53-3-229-46-1270	Gas	847	1,509	4,000	2,617	4,000
100-53-3-229-46-1600	Small Equipment	14,480	14,165	5,400	3,937	5,400
100-53-3-229-46-1700	Uniforms	1,595	968	1,800	1,473	1,800
100-55-3-229-46-1300	Garage M & R	1,906	427	3,000	1,869	3,000
	Operating Expenses	**52,444**	**54,277**	**59,500**	**41,673**	**70,700**
100-54-3-229-46-2200	Vehicle Purchase			40,000		
100-54-3-229-46-2500	Equipment			5,500	45,194	
	Capital Outlay			**9,100**	**45,194**	
TOTAL SPECIAL OPERATIONS		**457,139**	**514,032**	**518,537**	**482,983**	**526,526**
TOTAL POLICE DEPARTMENT		**4,881,574**	**5,158,867**	**5,611,527**	**4,919,738**	**5,996,558**

NOTES: FY 2026

100-51-3-229-46-1100 Training & Degree Completion Salary Adjustments
100-51-3-229-46-1100 Position/Duty Consolidation Salary Adjustments

GENERAL FUND - FIRE

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
100-51-3-500-48-1100	Salaries	2,208,185	2,296,611	2,505,853	1,978,982	2,402,097
100-51-3-500-48-1300	Overtime	258,966	275,255	190,000	239,111	280,000
100-51-3-500-48-2100	Health Insurance	389,610	415,000	564,623	470,519	559,680
100-51-3-500-48-2101	Life Insurance	5,956	5,916	6,653	5,544	3,710
100-51-3-500-48-2200	Social Security	173,026	181,312	191,698	156,902	183,760
100-51-3-500-48-2400	Retirement	350,453	354,771	292,735	243,946	310,050
100-51-3-500-48-2700	Workers' Comp. Ins.	108,000	108,000	298,690	248,908	204,050
	Personal Services	**3,494,196**	**3,636,865**	**4,050,252**	**3,343,912**	**3,943,347**
100-52-3-500-48-1200	Professional Services	5,869	2,112	6,000	4,653	9,000
100-52-3-500-48-1300	Maint./Tech. Service	7,749	16,139	33,500	29,398	35,000
100-52-3-500-48-2200	Repairs/Maint. Bldg.				0	0
100-52-3-500-48-2320	Lease Purchase	75,807	76,386	77,000	57,371	77,000
100-52-3-500-48-3100	Liability Insurance	87,075	104,502	157,310	133,923	265,000
100-52-3-500-48-3200	Communication	23,929	24,580	28,000	26,966	28,000
100-52-3-500-48-3500	Business Travels	7,681	4,224	10,000	9,003	10,000
100-52-3-500-48-3600	Dues & Subscriptions	1,185	1,120	3,300	350	3,000
100-52-3-500-48-3700	Business Training	1,879	967	3,000	570	3,000
100-53-3-500-48-1000	Gen Oper-Fire Preventic	4,043	3,460	3,500	3,423	3,200
100-53-3-500-48-1100	General Operating	17,851	16,778	16,000	15,894	16,000
100-53-3-500-48-1230	Utilities	48,375	59,915	55,000	58,189	75,000
100-53-3-500-48-1270	Gas	40,029	29,984	35,000	25,543	35,000
100-53-3-500-48-1600	Small Equipment	7,911	5,464	6,000	1,664	6,000
100-53-3-500-48-1700	Uniforms	18,501	16,761	19,000	11,668	15,000
100-55-3-500-48-1300	Garage M & R	19,008	32,731	25,000	29,457	25,000
	Operating Expense	**366,891**	**395,122**	**477,610**	**408,071**	**605,200**
100-54-3-500-48-2200	Vehicles (Purchase/Maint)				0	0
100-54-3-500-48-2500	Equipment	53,589	165,452	70,000	140,804	60,000
100-54-3-500-48-2510	Equip-Homeland Grant					
	Capital Outlay	**53,589**	**165,452**	**14,000**	**140,804**	**60,000**
TOTAL FIRE DEPARTMENT		**3,914,676**	**4,197,439**	**4,541,862**	**3,892,788**	**4,608,547**

Notes:

100-54-3-500-48-2500 Equipment

$4,000 replace damaged/non-compliant firehose

$56,000 Replaced non-compliant PPE per NFPA Standard 1851/PPE for new hires

100-52-3-500-48-1300 Maint./Tech. Services

$2,500 Annual Engine Pump Testing

$5,200 Annual SCBA Testing

$1,800 Ladder Testing

$2,500 Annual Rescue Tool testing and maintenance (required to maintan lifetime warranty)

$20,000 ESO (Data entry and Incident Reports) 5% increase this year

100-51-3-500-48-1100 Salaries

salaries reflect 54 positions/53 of which are certified firefighters

including Fire Chief and Fire Marshal

1 Uncertified position NIFRS Specialist

Fire Department is currently 5 position short

2 Firefighters, 3 Driver/Engineers

Position/Duty Consolidation Salary Adjustments

100-52-3-500-48-3100 Liability Insurance

$10,000 Cancer Insurance Policy

$10,000 PTSD Insurance Policy

100-52-3-500-48-2320 Lease Purchase

$75,400 New Fire Truck (SPLOST)

$1,600 Copier Fire Station One

100-52-3-500-48-1200 Professional Services

$3,000 (half of the cost for a Grant Writer, split with WPD)

GENERAL FUND - PUBLIC WORKS DIVISION

Public Works Office

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-4-100-51-1100	Salaries	117,235	121,670	117,241	98,263	122,156
100-51-4-100-51-1300	Overtime	38	227	500	47	500
100-51-4-100-51-2100	Health Insurance	14,430	15,370	19,811	16,509	21,120
100-51-4-100-51-2101	Life Insurance	285	285	311	259	140
100-51-4-100-51-2200	Social Security	8,542	8,871	8,969	7,124	9,345
100-51-4-100-51-2400	Retirement	17,200	17,200	13,696	11,413	11,700
100-51-4-100-51-2700	Workers' Comp. Ins.	4,000	4,000	10,480	8,733	7,700
	Personal Services	**161,730**	**167,623**	**171,008**	**142,349**	**172,661**
100-52-4-100-51-2320	Lease Purchase	55	224	250	166	250
100-52-4-100-51-3100	Liability Insurance	2,141	2,667	5,520	4,600	10,000
100-52-4-100-51-3200	Communication	5,490	3,966	5,580	3,394	5,000
100-52-4-100-51-3500	Business Travels	0		1,500	646	1,500
100-52-4-100-51-3600	Dues & Subscriptions	0		250	199	300
100-52-4-100-51-3700	Business Training	740	254	1,000	959	1,500
100-53-4-100-51-1100	General Operating	1,198	631	1,500	846	1,200
100-53-4-100-51-1230	Utilites	26,833	31,319	35,000	29,549	35,000
100-53-4-100-51-1700	Uniforms			300	192	500
100-57-4-100-51-9000	Contingency			0		
	Operating Expenses	**36,456**	**39,061**	**50,900**	**40,551**	**55,250**
100-54-4-100-51-2300	Furniture/Fixtures			0		500
100-54-4-100-51-2500	Equipment			0		
	Capital Outlay	**0**		**0**	**0**	**500**
TOTAL PUBLIC WORKS OFFICE		**198,186**	**206,684**	**221,908**	**182,900**	**228,411**

NOTES: FY 2026

100-51-4-100-51-1100 Position/Duty Consolidation Salary Adjustments

GENERAL FUND - PUBLIC WORKS DIVISION

Highways & Streets

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-4-200-52-1100	Salaries	536,175	690,676	815,719	626,074	876,334
100-51-4-200-52-1300	Overtime	2,437	2,985	5,000	1,287	5,000
100-51-4-200-52-2100	Health Insurance	144,300	153,704	257,547	214,623	274,560
100-51-4-200-52-2101	Life Insurance	1,592	1,513	2,166	1,805	1,820
100-51-4-200-52-2200	Social Security	38,631	50,577	62,402	44,733	67,040
100-51-4-200-52-2400	Retirement	92,108	90,651	95,293	79,411	152,100
100-51-4-200-52-2700	Workers' Comp. Ins.	44,000	44,000	136,245	113,538	100,100
	Personal Services	**859,243**	**1,034,106**	**1,374,372**	**1,081,470**	**1,476,954**
100-52-4-200-52-2320	Lease Purchase	5,862	5,862	5,862	4,365	5,862
100-52-4-200-52-3100	Liability Insurance	47,630	59,462	71,755	59,796	130,000
100-52-4-200-52-3200	Communication	1,598	1,062	2,500	866	2,500
100-52-4-200-52-3500	Business Travels	0		1,000	370	1,000
100-52-4-200-52-3600	Dues & Subscriptions	0		170	0	250
100-52-4-200-52-3700	Business Training	0	255	1,000	349	1,000
100-52-4-200-52-3850	Contract Labor	23,078	22,367	50,000	0	35,000
100-53-4-200-52-1100	General Operating	9,727	10,084	11,000	9,787	12,000
100-53-4-200-52-1110	Chemicals	1,683	4,055	5,000	1,375	5,000
100-53-4-200-52-1120	Chemicals-Mosquito	26,827	17,600	35,000	0	30,000
100-53-4-200-52-1230	Utilities	9,298	17,626	20,000	17,657	20,000
100-53-4-200-52-1270	Gas	102,806	89,104	80,000	64,282	85,000
100-53-4-200-52-1600	Small Equipment	1,492	4,061	3,000	2,136	3,000
100-53-4-200-52-1700	Uniforms	4,343	3,030	5,700	5,315	6,000
100-55-4-200-52-1300	Garage M & R	142,404	150,160	100,000	112,963	150,000
100-57-4-200-52-9000	Contingency			0		
	Operating Expenses	**376,748**	**384,728**	**391,987**	**279,260**	**486,612**
100-54-4-200-52-2200	Vehicle Purchase			0		
100-54-4-200-52-2400	Computer/Printer			0		
100-54-4-200-52-2500	Equipment			250,000		25,000
	Capital Outlay	**0**	**0**	**25,000**	**0**	**25,000**
TOTAL HIGHWAYS & STREETS		**1,235,991**	**1,418,834**	**1,791,359**	**1,360,730**	**1,988,566**

NOTES: FY 2026

Salaries

Employee# 00742 Increase due to being crew leader and time of service.

Employee# 10448, 10197, 10426, 10196, 10415, 00611, and 10519

increase due to degree or training certification.

GENERAL FUND - PUBLIC WORKS DIVISION

Cemetery

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-4-950-66-1100	Salaries	147,827	158,774	209,866	145,250	222,657
100-51-4-950-66-1300	Overtime	59	107	1,000	25	500
100-51-4-950-66-2100	Health Insurance	14,430	15,370	19,811	16,509	10,560
100-51-4-950-66-2101	Life Insurance	428	422	238	198	70
100-51-4-950-66-2200	Social Security	11,098	12,061	16,055	10,948	17,033
100-51-4-950-66-2400	Retirement	23,888	24,814	10,477	8,731	5,850
100-51-4-950-66-2700	Workers' Comp Insurance	18,000	18,000	47,162	39,302	34,650
	Personal Services	**215,729**	**229,548**	**304,609**	**220,963**	**291,320**
100-52-4-950-66-2200	Repairs & Maint. Building		9,837	0	0	
100-52-4-950-66-3100	Liability Insurance	14,012	17,504	24,838	20,698	45,000
100-52-4-950-66-3200	Communication	1,788	1,789	1,800	1,476	1,800
100-52-4-950-66-3850	Contract Labor	0		20,000	0	20,000
100-53-4-950-66-1100	General Operating	4,047	4,639	5,000	5,006	5,000
100-53-4-950-66-1110	Chemicals	0		150	0	0
100-53-4-950-66-1230	Utilities	6,367	5,648	6,500	5,504	6,500
100-53-4-950-66-1270	Gas	5,379	5,890	5,000	4,038	5,500
100-53-4-950-66-1600	Small Equipment	700	1,364	1,000	995	1,000
100-53-4-950-66-1700	Uniforms	711	528	700	421	800
100-55-4-950-66-1300	Garage M & R	9,383	16,347	10,000	9,199	12,000
	Operating Expenses	**42,388**	**63,545**	**74,988**	**47,337**	**97,600**
100-54-4-950-66-1300	New Buildings			0		
100-54-4-950-66-2200	Vehicles			0		
100-54-4-950-66-2500	Equipment	29,500	30,786	32,000	19,600	25,000
	Capital Outlay	**29,500**	**30,786**	**32,000**	**19,600**	**25,000**
TOTAL CEMETERY		**287,617**	**323,879**	**411,597**	**287,900**	**413,920**
TOTAL PUBLIC WORKS DIVISION		**1,721,794**	**1,949,397**	**2,424,864**	**1,831,530**	**2,630,897**

Internal Service Fund 606 - City Garage Fund Revenues

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
606-34-9200	All Funds Contributions	397,036	432,594	468,447	390,372	509,908
TOTAL CITY GARAGE		**397,036**	**432,594**	**468,447**	**390,372**	**509,908**

City Garage Fund Expenditures

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
606-51-4-800-68-1100	Salaries	251,783	250,630	261,349	224,760	269,232
606-51-4-800-68-1300	Overtime	502	275	500	534	500
606-51-4-800-68-2100	Health Insurance	43,290	46,111	59,434	49,528	63,360
606-51-4-800-68-2101	Life Insurance	647	647	694	578	420
606-51-4-800-68-2200	Social Security	18,612	18,714	19,993	16,949	20,596
606-51-4-800-68-2400	Retirement	38,974	38,976	30,531	25,443	35,100
606-51-4-800-68-2700	Workers' Comp Insurance	12,000	12,000	31,441	26,201	23,100
606-51-4-800-68-2900	Health Savings Account			0		
	Personal Services	**365,808**	**367,353**	**403,942**	**343,992**	**412,308**
606-52-4-800-68-1200	Professional Services	3,000		3,600	3,430	3,600
606-52-4-800-68-1300	Maint. & Technical Serv.			0		
606-52-4-800-68-2200	Repairs/Maint. Building			0		
606-52-4-800-68-3100	Liability Insurance	10,801	13,489	16,560	13,800	30,000
606-52-4-800-68-3200	Communication	795	771	1,600	593	1,000
606-52-4-800-68-3600	Dues & Subscriptions	4,499	5,492	6,545	4,270	1,500
606-53-4-800-68-1100	General Operating	6,005	7,223	7,500	5,354	7,500
606-53-4-800-68-1110	Chemicals	0	672	1,400	918	1,000
606-53-4-800-68-1115	Fleet Cost-Warehouse	10,669	-8,909	12,000	8,064	28,000
606-53-4-800-68-1230	Utilities			0		
606-53-4-800-68-1270	Gas	4,366	3,726	4,000	2,726	20,000
606-53-4-800-68-1600	Small Equipment	2,362	957	3,000	2,636	1,500
606-53-4-800-68-1700	Uniforms	3,780	3,363	3,800	2,906	3,000
606-55-4-800-68-1300	Garage M & R	9,969	3,751	4,500	395	500
606-57-4-800-68-9000	Contingency			0		
	Reimb General Fund			0		
	Operating Expenses	**56,248**	**30,535**	**64,505**	**45,090**	**97,600**
606-54-4-800-68-2200	Vehicle Purchase			0		
606-54-4-800-68-2400	Computers & Printers			0		
606-54-4-800-68-2500	Equipment			0		
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL CITY GARAGE		**422,056**	**397,888**	**468,447**	**389,082**	**509,908**

GENERAL FUND - COMMUNITY IMPROVEMENT

Waycross Animal Services

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-3-910-56-1100	Salaries	103,476	128,221	155,604	127,411	161,850
100-51-3-910-56-1300	Overtime	13,389	2,708	3,500	1,388	3,000
100-51-3-910-56-2100	Health Insurance	28,860	35,720	49,528	41,273	52,800
100-51-3-910-56-2101	Life Insurance	370	370	413	344	350
100-51-3-910-56-2200	Social Security	8,721	9,772	11,904	9,646	12,382
100-51-3-910-56-2400	Retirement	22,064	21,940	18,178	15,148	29,250
100-51-3-910-56-2700	Workers' Comp. Ins.	10,000	10,000	26,201	21,834	19,250
	Personal Services	**186,880**	**208,731**	**265,328**	**217,045**	**278,882**
100-52-3-910-56-1200	Professional Services	45,940	38,903	45,000	36,709	45,000
100-52-3-910-56-2200	Repairs/Maint. Bldg.	911	1,378	400	0	400
100-52-3-910-56-1300	Maint./Tech. Service	449	490	1,000	380	1,000
100-52-3-910-56-2320	Lease Purchase			0	0	0
100-52-3-910-56-3100	Liability Insurance	4,282	6,693	13,800	11,500	25,000
100-52-3-910-56-3200	Communication	485	484	500	364	500
100-52-3-910-56-3300	Advertisement	150		100	0	100
100-52-3-910-56-3500	Business Travels	209		1,500	0	1,500
100-52-3-910-56-3600	Dues & Subscriptions	400	900	500	400	500
100-52-3-910-56-3700	Business Training	0		1,500	0	1,500
100-53-3-910-56-1100	General Operating	10,511	9,018	12,000	4,544	12,000
100-53-3-910-56-1230	Utilities	18,319	19,127	19,000	17,377	19,000
100-53-3-910-56-1270	Gas	2,902	2,548	2,000	1,618	2,000
100-53-3-910-56-1600	Small Equipment	355		800	0	800
100-53-3-910-56-1700	Uniforms	555	452	600	200	600
100-55-3-910-56-1300	Garage M & R	0		0		
	Operating Expenses	**85,468**	**79,993**	**98,700**	**73,092**	**109,900**
100-54-3-910-56-2200	Vehicle Purchase			0		
100-54-3-910-56-2300	Furniture/Fixtures			0		
100-54-3-910-56-2400	Computer/Printer			0		
100-54-3-910-56-2500	Equipment			0		
	Capital Expenditure	**0**	**0**	**0**	**0**	**0**
TOTAL ANIMAL CONTROL		**272,348**	**288,724**	**364,028**	**290,136**	**388,782**

GENERAL FUND - COMMUNITY IMPROVEMENT

210 = Inspections Department

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-7-210-57-1100	Salaries	263,162	241,928	224,645	136,713	213,551
100-51-7-210-57-1300	Overtime	1,770	943	2,500	605	2,000
100-51-7-210-57-2100	Health Insurance	36,075	35,720	59,434	49,528	63,360
100-51-7-210-57-2101	Life Insurance	486	476	596	497	420
100-51-7-210-57-2200	Social Security	17,883	16,289	17,185	9,256	16,337
100-51-7-210-57-2400	Retirement	32,962	28,438	26,243	21,869	35,100
100-51-7-210-57-2700	Workers' Comp. Ins.	10,000	10,000	31,441	26,200	23,100
	Personal Services	**362,338**	**333,794**	**362,044**	**244,668**	**353,868**
100-52-7-210-57-1200	Professional Services	0	50	100	0	100
100-52-7-210-57-2320	Lease Purchase	10,565	5,191	0	0	0
100-52-7-210-57-3100	Liability Insurance	9,730	12,150	16,559	13,799	30,000
100-52-7-210-57-3200	Communication	3,579	5,256	3,500	4,737	3,500
100-52-7-210-57-3300	Advertisement	0		500	224	500
100-52-7-210-57-3500	Business Travels	1,286	2,641	4,500	2,891	6,000
100-52-7-210-57-3600	Dues & Subscriptions	235	508	500	98	500
100-52-7-210-57-3700	Business Training	1,552	4,449	4,500	1,180	6,000
100-53-7-210-57-1100	General Operating	1,316	602	1,500	349	1,500
100-53-7-210-57-1270	Gas	4,453	3,027	3,200	2,065	3,200
100-53-7-210-57-1600	Small Equipment	73	217	300	74	300
100-53-7-210-57-1700	Uniforms	426	422	800	563	800
100-55-7-210-57-1300	Garage M & R	696	1,183	800	1,578	800
100-57-7-210-57-9030	Permit Refund	77		100	323	100
	Operating Expenses	**33,988**	**35,696**	**36,859**	**27,881**	**53,300**
100-54-7-210-57-2200	Vehicle Purchase			0		82,000
100-54-7-210-57-2300	Furniture/Fixtures			0		
100-54-7-210-57-2500	Equipment			0		3,000
	Capital Expenditure	**0**	**0**	**0**	**0**	**85,000**
TOTAL INSPECTIONS DEPARTMENT		**396,326**	**369,490**	**398,903**	**272,549**	**492,168**

FY 2026 Notes

100-54-7-210-57-2500	Would be for the purchase of drone and 10 body cams
100-54-7-210-57-2200	Need two trucks for code enforcement
100-51-7-210-57-1100	Position/Duty Consolidation Salary Adjustments

GENERAL FUND - COMMUNITY IMPROVEMENT

310 = Administration

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-7-310-57-1100	Salaries	39,542	76,761	119,674	107,383	126,677
100-51-7-310-57-1300	Overtime	216	65	700	13	300
100-51-7-310-57-2100	Health Insurance	22,005	21,863	19,811	16,509	21,120
100-51-7-310-57-2101	Life Insurance	296	283	317	264	350
100-51-7-310-57-2200	Social Security	2,881	5,444	9,155	7,313	9,691
100-51-7-310-57-2400	Retirement	17,754	17,754	13,980	11,650	11,700
100-51-7-310-57-2700	Workers' Comp. Ins.	4,000	4,000	10,480	8,733	7,700
	Personal Services	**86,694**	**126,170**	**174,117**	**151,866**	**177,538**
100-52-7-310-57-3100	Liability Insurance	3,211	4,016	5,518	4,598	10,000
100-52-7-310-57-3200	Communication	1,742	2,237	2,000	1,492	3,000
100-52-7-310-57-3300	Advertisement	895	176	1,000	411	1,000
100-52-7-310-57-3500	Business Travels	818	857	2,000	326	3,000
100-52-7-310-57-3600	Dues & Subscriptions	0	393	500	409	500
100-52-7-310-57-3700	Business Training	649	1,323	1,500	225	2,000
100-53-7-310-57-1100	General Operating	4,039	2,632	3,500	1,014	3,500
100-53-7-310-57-1700	Uniforms			350	0	350
100-57-7-310-57-9000	Contingency			0	0	0
100-57-7-310-57-1270	Gas	0		0	311	400
	Operating Expenses	**11,354**	**11,634**	**16,368**	**8,785**	**23,750**
100-54-7-310-57-2200	Vehicle Purchase	0		0	0	
100-54-7-310-57-2300	Furniture/Fixtures	0		0	0	
100-54-7-310-57-2400	Computer/Printer	0		0	0	
100-54-7-310-57-2500	Equipment	0		0	0	
	Capital Expenditure	**0**	**0**	**0**	**0**	**0**
TOTAL ADMINISTRATION		**98,048**	**137,805**	**190,485**	**160,652**	**201,288**
TOTAL COMMUNITY IMPROVEMENT		**766,722**	**796,018**	**953,416**	**723,337**	**1,082,237**

GENERAL FUND - ENGINEERING

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-1-575-58-1100	Salaries	223,815	236,043	251,091	197,755	265,839
100-51-1-575-58-1300	Overtime	310	283	1,800	44	500
100-51-1-575-58-2100	Health Insurance	28,860	35,718	39,623	33,019	39,623
100-51-1-575-58-2101	Life Insurance	552	546	621	518	621
100-51-1-575-58-2200	Social Security	16,677	17,929	19,209	15,143	20,337
100-51-1-575-58-2400	Retirement	32,996	32,994	27,327	22,773	27,327
100-51-1-575-58-2700	Workers' Comp. Ins.	8,000	10,000	26,201	21,834	26,201
	Personal Services	**311,210**	**333,513**	**365,872**	**291,085**	**380,448**
100-52-1-575-58-1200	Professional Services	67,236	23,350	30,000	3,878	44,500
100-52-1-575-58-1300	Maint./Tech. Service	2,169	5,304	5,000	4,878	5,500
100-52-1-575-58-2320	Lease Purchase			5,000	0	0
100-52-1-575-58-3100	Liability Insurance	9,754	12,175	13,799	11,499	25,000
100-52-1-575-58-3200	Communication	4,957	5,547	4,000	4,184	5,500
100-52-1-575-58-3500	Business Travels	253		1,000	0	2,500
100-52-1-575-58-3600	Dues & Subscriptions	1,555	946	2,100	1,110	2,100
100-52-1-575-58-3700	Business Training	339	97	1,000	0	2,500
100-53-1-575-58-1100	General Operating	2,166	2,164	2,500	773	2,500
100-53-1-575-58-1270	Gas	1,883	1,510	2,000	963	2,000
100-53-1-575-58-1600	Small Equipment			0	0	0
100-53-1-575-58-1700	Uniforms			0	0	0
100-55-1-575-58-1300	Garage M & R	73	125	750	986	750
100-55-1-575-58-1400	Fleet Maintenance			0	0	0
100-57-1-575-58-9000	Contingency			0	0	0
	Operating Expenses	**90,387**	**51,218**	**67,149**	**28,271**	**92,850**
100-54-1-575-58-2200	Vehicle Purchase			0		
100-54-1-575-58-2300	Furniture/Fixtures			0		
100-54-1-575-58-2400	Computers & Printers			0		
100-54-1-575-58-2500	Equipment			0		
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL ENGINEERING		**401,597**	**384,731**	**433,021**	**319,356**	**473,298**

NOTES: FY 2026

Salaries - Employee #10154 increased job duties and needed to bring in line with other department managers.

GENERAL FUND - ENGINEERING

Traffic Engineering

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-4-270-54-1100	Salaries	122,074	137,218	127,855	86,982	128,846
100-51-4-270-54-1300	Overtime	5,723	6,512	7,500	3,362	7,000
100-51-4-270-54-2100	Health Insurance	21,645	23,056	29,717	24,764	31,680
100-51-4-270-54-2101	Life Insurance	312	312	340	283	210
100-51-4-270-54-2200	Social Security	9,048	10,289	9,781	6,525	9,857
100-51-4-270-54-2400	Retirement	18,738	18,740	14,937	12,448	17,550
100-51-4-270-54-2700	Workers' Comp. Ins.	6,000	6,000	15,720	13,100	11,550
	Personal Services	**183,540**	**202,127**	**205,850**	**147,464**	**206,693**
100-52-4-270-54-3100	Liability Insurance	6,495	8,108	8,280	6,900	15,000
100-52-4-270-54-3200	Communication	161	515	2,000	202	1,800
100-52-4-270-54-3500	Business Travels	0		1,500	972	1,500
100-52-4-270-54-3700	Business Training	0		2,000	1,692	2,000
100-53-4-270-54-1100	General Operating	2,152	2,808	3,000	3,489	3,000
100-53-4-270-54-1230	Utilities			0	0	0
100-53-4-270-54-1270	Gas	5,819	4,736	6,000	5,882	7,000
100-53-4-270-54-1600	Small Equipment	843	1,165	1,000	1,027	1,500
100-53-4-270-54-1610	Signs & Markings	28,367	25,135	40,000	34,493	40,000
100-53-4-270-54-1700	Uniforms	590	495	600	347	1,200
100-55-4-270-54-1300	Garage M & R	1,960	1,965	3,000	2,998	3,000
100-55-4-270-54-1400	Fleet Maintenance			0	0	0
	Operating Expenses	**46,387**	**44,927**	**67,380**	**58,001**	**76,000**
100-54-4-270-54-2200	Vehicle Purchase			0		
100-54-4-270-54-2300	Furniture/Fixtures			0		
100-54-4-270-54-2400	Computer/Printer			0		
100-54-4-270-54-2500	Equipment			0		
	Capital Outlay	**0**	**0**	**0**		**0**
TOTAL TRAFFIC ENGINEERING		**229,927**	**247,054**	**273,230**	**205,465**	**282,693**

GENERAL FUND - ENGINEERING

Public Buildings

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-51-1-565-71-1100	Salaries	88,956	96,581	98,512	83,877	102,492
100-51-1-565-71-1300	Overtime	1,272	2,717	2,500	1,479	2,000
100-51-1-565-71-2100	Health Insurance	21,645	23,056	29,717	24,764	31,680
100-51-1-565-71-2101	Life Insurance	259	232	262	218	210
100-51-1-565-71-2200	Social Security	6,786	7,359	7,536	6,339	7,841
100-51-1-565-71-2400	Retirement	15,490	14,107	11,508	9,590	17,550
100-51-1-565-71-2700	Workers' Comp Insurance	6,000	6,000	15,720	13,100	11,550
	Personal Services	**140,408**	**150,051**	**165,755**	**139,368**	**173,323**
100-52-1-565-71-1300	Maint. & Technical Serv.	8,139	8,853	9,500	4,263	9,000
100-52-1-565-71-2200	Repairs & Maint. Building	61,330	52,297	65,000	47,172	65,000
100-52-1-565-71-2320	Lease Purchase Payments	1,839	1,839	1,600	1,379	1,900
100-52-1-565-71-3100	Liability Insurance	6,495	8,108	8,280	6,900	15,000
100-52-1-565-71-3200	Communication	12,549	14,624	12,800	14,086	13,000
100-52-1-565-71-3500	Business Travel	0	0	1,500	0	500
100-52-1-565-71-3700	Business Training	0	0	2,000	0	1,000
100-53-1-565-71-1100	General Operating	1,739	932	2,000	993	1,500
100-53-1-565-71-1125	General Op-City Hall	1,902	1,680	3,000	2,252	2,000
100-53-1-565-71-1230	Utilities(CHALL/ARM/GRO	40,459	68,019	45,000	79,695	108,000
100-53-1-565-71-1270	Gas	2,000	1,571	1,500	1,338	2,000
100-53-1-565-71-1600	Small Equipment	1,504	1,407	1,500	1,387	1,500
100-53-1-565-71-1700	Uniforms	901	810	800	738	1,200
100-55-1-565-71-1300	Garage M & R	659	478	500	578	1,000
100-55-1-565-71-1400	Fleet Maintenance			0	0	
	Operating Expenses	**139,517**	**160,618**	**154,980**	**160,781**	**222,600**
100-54-1-565-71-2200	Vehicles					
100-54-1-565-71-2300	Furniture & Fixtures					
100-54-1-565-71-2400	Computers & Printers					
100-54-1-565-71-2500	Equipment					
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL PUBLIC BUILDINGS		**279,925**	**310,669**	**320,735**	**300,149**	**395,923**
TOTAL ENGINEERING DIVISION		**911,449**	**942,454**	**1,026,986**	**824,970**	**1,151,913**

GENERAL FUND - STREET LIGHTS

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
100-53-4-260-77-1230	Utilities	378,542	403,828	405,000	357,223	460,000
TOTAL STREET LIGHTS		**378,542**	**403,828**	**405,000**	**357,223**	**460,000**

GENERAL FUND - NON-OPERATING

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
100-55-4-900-10-1130	City Garage Oper.	209,564	245,122	265,437	221,198	286,150
100-55-4-900-10-1140	City Auditorium Fund	0				
100-55-4-900-10-1040	Reimburse Cemetery	0				
Total Non-Operating Internal Funds		**209,564**	**245,122**	**265,437**	**221,198**	**286,150**

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
100-57-4-900-10-2040	Heritage Center/SFW	0	5,000	5,000	5,000	5,000
100-57-4-900-10-2080	Concerted Services Inc.					
100-57-4-900-10-2092	Land Bank Authority	5,000	5,000	5,000	5,000	5,000
100-57-7-900-10-2000	WWC Dev Auth.	50,000	50,000	50,000	41,667	50,000
100-57-7-900-10-2010	SE Area Planning Comm.	17,199	17,176	18,000	17,143	18,000
Total Non-Operating Contributions		**72,199**	**77,176**	**78,000**	**68,809**	**78,000**

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
100-52-3-900-10-3900	Region 8HazMat-City of I	0	1,465	1,600	0	1,600
100-52-3-900-10-4000	Code Red	7,336	7,922	7,500	8,500	8,500
100-52-3-900-10-5000	Surplus Sales Gov Deals	4,301	11,974	5,500	1,274	5,500
100-57-4-900-10-1050	Hotel/Motel Tax Prom.					
100-57-4-900-10-1300	Okefenokee Classic					
100-57-4-900-10-1340	City Events	33,645	48,756	45,000	57,101	85,000
100-57-4-900-10-2400	Interest Payable - TANS					
100-57-4-900-10-2600	Unemployment Comp.	82		0	5,926	0
100-57-4-900-10-2800	Retention Pond (BC Way	30,000	30,000	25,000	25,000	25,000
100-61-9-900-10-8010	Misc. Bank Stmt Charges	10,940	16,613	7,000	12,981	7,000
100-61-9-900-10-9000	Fund Balance					
100-57-9-900-10-9000	Training Center	43,744	71,949	45,000	7,491	45,000
Total Non-Operating Other		**130,047**	**188,679**	**136,600**	**118,273**	**177,600**
TOTAL NON-OPERATING		**411,810**	**510,977**	**480,037**	**408,280**	**541,750**
TOTAL GENERAL FUND		**15,127,731**	**16,373,288**	**18,048,053**	**15,149,562**	**19,286,110**

Water & Sewer
Revenues

Water & Sewer Revenues	2025 Budget	2026 Budget	Difference	%
Water Service Fees	$ 2,500,000	$ 2,500,000	$ -	0.00%
Sewer Service Fees	$ 2,800,000	$ 3,160,076	$ 360,076	12.86%
Water/Sewer Taps	$ 13,000	$ 20,000	$ 7,000	53.85%
Contract Extensions	$ -	$ -	$ -	
Reinstatement Charges	$ 130,000	$ 63,000	$ (67,000)	-51.54%
Loads to Disposal	$ 1,300,000	$ 1,400,000	$ 100,000	7.69%
Account Set up Fee	$ 15,000	$ 12,000	$ (3,000)	-20.00%
Sewer Fees-Satilla W/S Authority	$ 270,000	$ 339,000	$ 69,000	25.56%
Utility Site Rental Fees	$ -	$ -	$ -	
Return Check Fees	$ 2,500	$ 2,500	$ -	0.00%
Disconnect Fee	$ 120,000	$ 55,000	$ (65,000)	-54.17%
Cash in Bank Interest	$ 100	$ -	$ (100)	-100.00%
Collections Revenue	$ 500	$ 500	$ -	0.00%
Miscellaneous Revenue	$ 300,000	$ 500,000	$ 200,000	66.67%
Total	**$ 7,451,100**	**$ 8,052,076**	**$ 600,976**	**8.07%**

Expenditures

Water & Sewer Expenditures	2025 Budget	2026 Budget	Difference	%
Water Plant	$ 3,783,120	$ 4,419,564	$ 636,444	16.82%
Non-Operating	$ 3,667,980	$ 3,632,512	$ (35,468)	-0.97%
Total	**$ 7,451,100**	**$ 8,052,076**	**$ 600,976**	**8.07%**

Water & Sewer Fund 505 Revenues

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
505-34-4210	Water Service Fees	2,368,299	2,235,805	2,500,000	1,858,542	2,500,000
505-34-4230	Sewer Service Fees	2,522,380	2,556,831	2,800,000	2,460,055	3,160,076
505-34-4245	Surcharge WWTP Fee					
	Total Utility Service Fees	**4,890,679**	**4,792,636**	**5,300,000**	**4,318,597**	**5,660,076**
505-34-4212	Water Taps	5,049	3,521	4,000	7,425	11,000
505-34-4240	Sewer Taps	6,338	8,766	9,000	3,212	9,000
	Total Water/Sewer Taps	**11,387**	**12,287**	**13,000**	**10,637**	**20,000**
505-34-4214	Contract Extensions	0		0		
505-34-4215	Reinstatement Charges	117,678	128,128	130,000	55,474	63,000
505-34-4216	Miscellaneous Revenue	318,210	2,246,162	300,000	1,070,687	500,000
505-34-4217	Cash in Bank Interest	0	32	100	0	0
505-34-4218	Loads to Disposal	1,150,661	1,404,047	1,300,000	1,106,839	1,400,000
505-34-4219	Disconnect Fee	107,930	126,776	120,000	58,264	55,000
505-34-4220	Account Set Up Fee	15,705	14,970	15,000	10,260	12,000
505-34-4225	Collections Revenue	254	12	500	0	500
505-34-4250	Sewer Fees-Satilla W/S Auth	308,014	249,946	270,000	269,046	339,000
505-34-9300	Returned Check Fees	1,769	2,152	2,500	1,594	2,500
505-38-1000	Utility Site Rental Fees	0		0		0
	Total Miscellaneous Revenue	**2,020,220**	**4,172,225**	**2,138,100**	**2,572,164**	**2,372,000**
505-39-1200	Reimb: Capital Project Fund					
505-39-1210	Fund Balance					
505-39-1300	Reimb: General Fund					
	Total Reimbursements	**0**	**0**	**0**	**0**	**0**
TOTAL WATER & SEWER FUND		**6,922,286**	**8,977,148**	**7,451,100**	**6,901,398**	**8,052,076**

Water & Sewer Fund 505 Expenditures

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
505-52-4-430-59-1200	Professional Services	9,876	5,316	10,000	358	5,000
505-52-4-430-59-1300	Maint. & Technical Serv.	57	18,627	25,000	28,039	5,000
505-52-4-430-59-2320	Lease Purchase	62,454	62,454	62,454	31,227	62,454
505-52-4-430-59-3100	Liability Insurance	14,205	17,708	17,708	14,757	36,750
505-52-4-430-59-3850	Contract Labor	2,681,746	2,746,182	2,708,064	2,386,602	2,900,000
505-53-4-430-59-1100	General Operating	2,244		2,000	23	1,000
505-53-4-430-59-1230	Utilities	422,400	590,319	615,375	577,452	725,753
505-55-4-430-59-1300	Garage M & R	17,163	3,512	16,000	6,575	5,000
505-55-4-430-59-1500	ESG Whse/Phone/Supplies	-9,467	-1,875	4,000	19,447	4,000
	Operating Expenses	**3,200,678**	**3,442,244**	**3,460,602**	**3,064,479**	**3,744,957**
505-54-4-430-59-2500	Equipment	4,200		55,000	0	55,000
505-54-4-430-59-2540	Debt Service Capital Projec	253,381	160,334	101,607	473,839	101,607
505-54-4-430-59-2550	Water Meters	30,503	33,463	19,911	0	500,000
505-54-4-430-59-2560	Tank Maintenance Program	29,362		146,000	17,666	18,000
	Capital Outlay	**317,447**	**193,797**	**322,518**	**491,505**	**674,607**
TOTAL WATER & SEWER OPERATIONS		**3,518,125**	**3,636,041**	**3,783,120**	**3,555,984**	**4,419,564**

Water & Sewer Fund 505 Non-Operating

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
505-55-4-400-10-1130	City Garage Operations	98,842	98,842	107,034	89,195	115,386
505-55-4-400-10-1140	Reimb: General Fd. Opr.	1,627,381	1,711,062	2,186,568	1,822,140	2,339,628
505-57-4-400-10-9050	Refunds & Reimbursement	0		0	689	0
505-58-4-400-10-1200	Prin Gefa CW00-001 & 98-L68WJ			0		
505-58-4-400-10-1250	GEFA Interest	34,787	36,598	35,900	36,446	40,000
505-58-4-400-10-1300	Prin Gefa 2000-L36	323,325		0		
505-58-4-400-10-1325	Prin Gefa CW00-020	118,865	122,472	122,013	126,187	122,013
505-58-4-400-10-1326	Principal GEFA DW2016105	0		0		
505-58-4-400-10-1400	GEFA CW09071PF60-Bar Screen					
505-58-4-400-10-2000	Int Gefa 2000-L36WJ	2,563				
505-58-4-400-10-2050	GEFA DW2016005	125,293	136,777	126,007	105,719	185,000
505-58-4-400-10-2055	GEFA DW2020009	3,290	4,434	5,912	0	0
505-58-4-400-10-2056	GEFA CW2020002	266,533	1,391,056	695,528	53,575	0
505-58-4-400-10-2057	GEFA CW2021041		935,935	273,345	1,199,931	714,811
505-58-4-400-10-2058	GEFA DW2022007		37,500	50,000	0	50,000
505-58-4-400-10-2059	GEFA CW2022008		37,500	50,000	12	50,000
505-58-4-400-10-2060	GEFA DWDLSL2022089		97,871	15,674	164,804	15,674
TOTAL NON-OPERATING		**2,600,880**	**4,610,046**	**3,667,980**	**3,598,698**	**3,632,512**
TOTAL W&S FUND EXPENDITURES		**7,255,466**	**8,246,087**	**7,451,100**	**7,154,682**	**8,052,076**

***GEFA CW2021041** STARTED IN FY24
***GEFA DW2022007** STARTED IN FY24
***GEFA CW2022008** STARTED IN FY24
***GEFA DWDLSL2022089** STARTED IN FY24

STORM WATER Fund 508 Revenues

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
508-34-1000	Residential Fee	203,916	214,031	214,000	162,646	214,000
508-34-1010	Non Residential Fee	550,615	545,407	547,000	445,088	547,000
Total Stormwater Revenues		**754,531**	**759,438**	**761,000**	**607,733**	**761,000**

STORM WATER Fund 508 Expenditures

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
508-51-4-410-53-1100	Salaries	157,601	198,884	236,916	156,719	213,094
508-51-4-410-53-1300	Overtime	851	537	900	1,044	900
508-51-4-410-53-2100	Health Insurance	43,290	46,111	59,434	49,528	63,360
508-51-4-410-53-2101	Life Insurance	0		629	0	629
508-51-4-410-53-2200	Social Security	11,890	14,987	18,124	11,523	16,302
508-51-4-410-53-2400	Retirement	29,443	33,796	27,677	23,064	35,100
508-51-4-410-53-2700	Worker's Comp	12,000	12,000	31,441	26,201	23,100
508-51-4-410-53-3100	Liability Insurance	6,494	9,396	16,559	13,799	30,000
	Personal Services	**261,569**	**315,711**	**391,680**	**281,878**	**382,485**
508-52-4-410-53-1200	Professional Services	225,128	86,676	60,000	13,239	60,000
508-52-4-410-53-3850	Contract Labor			0		0
508-52-4-410-53-3200	Communication	901		950	0	950
508-52-4-410-53-3500	Business Travels	0		400	0	500
508-52-4-410-53-3600	Dues & Subscriptions	0		500	199	300
508-52-4-410-53-3700	Business Training	0		5,000	0	2,500
508-53-4-410-53-1270	Gas	5,902	8,894	11,000	10,120	11,000
508-53-4-410-53-1600	Small Equipment	6,472	7,838	15,000	11,273	15,000
508-53-4-410-53-1700	Uniforms	2,807	805	2,500	1,446	2,500
508-53-4-410-53-1300	Garage M & R	5,839	14,539	6,000	17,709	10,000
508-53-4-410-59-1100	General Operating	852	1,248	1,200	972	1,500
508-52-4-410-55-1000	Indirect Cost Allocations	75,000	75,000	75,000	62,500	75,000
	Operating Expenses	**322,901**	**194,999**	**177,550**	**117,458**	**179,250**
508-54-4-410-53-1400	Infrastructure(Sidewalks)	9,738	2,146	30,000	2,025	20,000
508-54-4-410-53-1410	Infrastructure(Patching)	28,292	27,567	30,000	26,275	30,000
508-54-4-410-53-1420	Infrastructure(Culverts)	2,598		7,500	4,700	8,000
508-54-4-410-53-1430	Infrastructure(Projects)		14,865	124,270	5,431	126,265
508-54-4-410-53-2200	Vehicle Purchase			0		
508-54-4-410-59-2500	Equipment			0		15,000
	Capital Outlay	**40,629**	**44,577**	**191,770**	**38,430**	**199,265**
TOTAL STORM WATER		**625,098**	**555,287**	**761,000**	**437,767**	**761,000**

FY26 Notes
Employee# 10513 increase due to degree or training certificate

Waste Management
Revenues

Waste Management Revenues	2025 Budget	2026 Budget	Difference	%
Residential Garbage Fees	$ 1,016,345	$ 1,016,345	$ -	0.00%
Trash Collection Fees	$ 500,300	$ 500,300	$ -	0.00%
Dumpster Fees	$ 1,072,000	$ 1,120,000	$ 48,000	4.48%
Reinstatement Charges	$ 45,000	$ 45,000	$ -	0.00%
Container Deposit	$ 325	$ 325	$ -	0.00%
Special Collections	$ 7,000	$ 7,000	$ -	0.00%
Disconnect/Connect Fee	$ 41,325	$ 41,325	$ -	0.00%
Total	**$ 2,682,295**	**$ 2,730,295**	**$ 48,000**	**1.79%**

Expenditures

Waste Management Expenditures	2025 Budget	2026 Budget	Difference	%
Garbage & Yard Trash Collection	$ 1,528,120	$ 1,570,631	$ 42,511	2.78%
Brown/White Goods	$ 45,000	$ 45,000	$ -	0.00%
Dumpster Collection	$ 995,200	$ 995,200	$ -	0.00%
Landfill Closure	$ 18,000	$ 16,000	$ (2,000)	-11.11%
Non-Operating	$ 95,975	$ 103,464	$ 7,489	7.80%
Total	**$ 2,682,295**	**$ 2,730,295**	**$ 48,000**	**1.79%**

Waste Management Fund 540 Revenues

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
540-34-4110	Residential Garbage Fees	971,628	977,885	1,016,345	817,873	1,016,345
540-34-4115	Trash Collection Fees	481,199	483,497	500,300	403,688	500,300
540-34-4120	Dumpster Fees	1,032,389	1,049,961	1,072,000	857,778	1,120,000
540-34-4190	Reinstatement Fees	41,082	44,602	45,000	19,698	45,000
540-34-4191	Garbage Container Violation					
540-34-4193	Container Deposit	675		325	0	325
540-34-4195	Special Collections	3,596	2,562	7,000	7,910	7,000
540-34-4200	Disconnect/Connect Fee	36,082	42,559	41,325	19,586	41,325
TOTAL WASTE MANAGEMENT REVENUES		**2,566,650**	**2,601,064**	**2,682,295**	**2,126,534**	**2,730,295**

Note: The Reinstatement Fees and Disconnection Fees are 25% of collected revenue received in the Water/Sewer Fund

Waste Management Fund 540 - Garbage & Yard Trash Collection

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
540-51-4-530-65-1100	Salaries	170,256	201,849	270,285	150,486	269,729
540-51-4-530-65-1300	Overtime	853	850	1,000	515	500
540-51-4-530-65-2100	Health Insurance	43,290	53,796	69,340	57,783	73,920
540-51-4-530-65-2101	Life Insurance	615	602	718	598	490
540-51-4-530-65-2200	Social Security	11,389	14,298	20,677	11,213	20,634
540-51-4-530-65-2400	Retirement	36,622	35,893	31,575	26,313	40,950
540-51-4-530-65-2700	Workers' Comp Ins.	14,000	14,000	36,682	30,568	26,950
540-51-4-530-65-2900	Health Savings Account			0		
	Personal Services	**277,026**	**321,288**	**430,276**	**277,475**	**433,173**
540-52-4-530-65-1200	Professional Services	48,524	30,224	33,000	25,310	50,000
540-52-4-530-65-3100	Liability Insurance	17,344	21,648	21,648	18,040	35,000
540-52-4-530-65-3200	Communication	786	1,141	1,000	947	1,000
540-52-4-530-65-3500	Business Travel	0		500	0	500
540-52-4-530-65-3600	Dues & Subscriptions	0		150	0	0
540-52-4-530-65-3700	Business Training	0	255	500	0	500
540-52-4-530-65-3850	Contract Labor	636,667	636,622	636,667	479,416	630,458
540-53-4-530-65-1100	General Operating	2,311	2,651	1,500	1,737	2,000
540-53-4-530-65-1110	Chemicals	0	0	700	0	0
540-53-4-530-65-1230	Utilities	0	0	0	0	0
540-53-4-530-65-1270	Gas	44,199	39,392	35,000	24,010	40,000
540-53-4-530-65-1600	Small Equipment	0		500	0	500
540-53-4-530-65-1700	Uniforms	1,938	1,100	2,400	1,731	2,500
540-55-4-530-65-1000	Reimb:Gen. Fd. Opr.	365,000	365,000	320,000	266,667	320,000
540-55-4-530-65-1300	Garage M & R	47,351	72,580	44,279	49,816	55,000
540-57-4-530-65-9000	Contingency			0		
	Operating Expenses	**1,164,120**	**1,170,614**	**1,097,844**	**867,674**	**1,137,458**
540-54-4-530-65-2200	Vehicles Purchase	0	0	0	0	0
540-54-4-530-65-2300	Furniture & Fixtures	0	0	0	0	0
540-54-4-530-65-2500	Equipment	0	0	0	0	0
	Capital Outlay	**0**	**0**	**0**	**0**	**0**
TOTAL GARBAGE & TRASH COLLECTIONS		**1,441,146**	**1,491,902**	**1,528,120**	**1,145,149**	**1,570,631**

NOTES: FY2026

Salaries - Employees # 10420, 00975, 00971 increses due to degree or training certificate.

Waste Management Fund 540

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
540-52-4-531-70-3850	Contract Labor Brown/White	50,094	50,094	45,000	37,571	45,000
540-57-4-531-70-2000	Transfer Station Tipping	0		0		0
TOTAL BROWN/WHITE GOODS		**50,094**	**50,094**	**45,000**	**37,571**	**45,000**

DUMPSTER COLLECTION

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
540-52-4-550-75-3850	Contract Labor	918,640	927,779	775,200	683,132	775,200
540-55-4-550-75-1000	Reimb: General Fund	220,000	220,000	220,000	183,333	220,000
TOTAL DUMPSTER COLLECTION		**1,138,640**	**1,147,779**	**995,200**	**866,465**	**995,200**

LANDFILL CLOSURE

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
540-52-4-551-72-1200	Professional Services	12,151	13,962	15,000	13,610	15,000
540-52-4-551-72-1300	Technical Services	1,990	590	3,000	583	1,000
TOTAL LANDFILL CLOSURE		**14,141**	**14,552**	**18,000**	**14,193**	**16,000**

NON-OPERATING

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
540-55-4-552-10-1130	City Garage Operations	88,630	88,630	95,975	79,979	103,464
TOTAL NON-OPERATING		**88,630**	**88,630**	**95,975**	**79,979**	**103,464**
TOTAL WASTE MGMT. EXPENDITURES		**2,732,650**	**2,792,957**	**2,682,295**	**2,143,357**	**2,730,295**

TSPLOST Revenues

TSPLOST Revenues	2025 Budget	2026 Budget	Difference	%
Special Purpose Sales Tax Revenue	$ 4,985,700	$ 4,000	$ (4,981,700)	-99.92%
Interest Earned	$ 14,300	$ 14,300	$ -	0.00%
Fund Balance		$ 3,481,700	$ 3,481,700	#DIV/0!
Total	**$ 5,000,000**	**$ 3,500,000**	**$ (1,500,000)**	**-30.00%**

TSPLOST Expenditures

TSPLOST Expenditures	2025 Budget	2026 Budget	Difference	%
Professional Services	$ 5,000,000	$ 3,500,000	$ (1,500,000)	-30.00%
Reserved		$ -	$ -	#DIV/0!
Total	**$ 5,000,000**	**$ 3,500,000**	**$ (1,500,000)**	**-30.00%**

Regional TSPLOST Revenues

Regional TSPLOST Revenues	2025 Budget	2026 Budget	Difference	%
Special Purpose Sales Tax Revenue	$ 350,000	$ 350,000	$ -	0.00%
Interest Earned	$ 702	$ 700	$ (2)	-0.28%
Misc Revenue	$ -		$ -	
Fund Balance	$ 300,000	$ 300,000	$ -	
Total	**$ 650,702**	**$ 650,700**	**$ (2)**	**0.00%**

Regional TSPLOST Expenditures

Regional TSPLOST Expenditures	2025 Budget	2026 Budget	Difference	%
Professional Services	$ 607,293	$ 650,700	$ 43,407	7.15%
Lease Purchase	$ 43,409		$ (43,409)	
Total	**$ 650,702**	**$ 650,700**	**$ (2)**	**0.00%**

SPLOST 2014 Revenues

SPLOST Fund 2014	2025 Budget	2026 Budget	Difference	%
Secial Purpose Sales Tax Revenue	$ -		$ -	
Interest Earned	$ 9,000		$ (9,000)	
Fund Balance	$ 1,001,000	$ 100,000	$ (901,000)	
Total	**$ 1,010,000**	**$ 100,000**	**$ (910,000)**	**0.00%**

SPLOST 2014 Expenditures

SPLOST Fund 2014 Expenditures	2025 Budget	2026 Budget	Difference	%
Engineering Roads and Streets		$ 80,000		
Public Facility Im, Demo & Prop Acq	$ 950,000		$ (950,000)	
City Parks Improvements	$ 60,000	$ 20,000	$ (40,000)	
Total	**$ 1,010,000**	**$ 100,000**	**$(1,010,000)**	**0.00%**

SPLOST 2023 Revenues

SPLOST Fund 2023	2025 Budget	2026 Budget	Difference	%
Secial Purpose Sales Tax Revenue	$ 4,030,000	$ 4,080,000	$ 50,000	
Total	**$ 4,030,000**	**$ 4,080,000**	**$ 50,000**	**0.00%**

SPLOST 2023 Expenditures

SPLOST Fund 2023 Expenditures	2025 Budget	2026 Budget	Difference	%
Bridges and Streets	$ 4,030,000	$ 3,780,000		
Water/Sewer Rehab		$ 300,000		
Total	**$ 1,010,000**	**$ 4,080,000**	**$(1,010,000)**	**0.00%**

Special Revenue Fund 235
Transportation Special Purpose Local Option Sales Tax 2018 (TSPLOST) Revenue

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
235-33-7100	Special Purpose Sales Tax	3,279,040	18,832	4,985,700	4,346	4,000
235-36-1000	Interest Earned	16,091	16,307	14,300	11,355	14,300
235-38-9000	Miscellaneous Revenue	-1,000	711,359			
235-39-1210	Fund Balance	0				3,481,700
235-39-9000	Reserved					
TOTAL TSPLOST 2018 REVENUE		**3,294,131**	**746,498**	**5,000,000**	**15,701**	**3,500,000**

Transportation Special Purpose Local Option Sales Tax 2018 (TSPLOST) Expenditures

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
235-55-9-037-14-1200	Professional Services	2,511,591	1,613,302	5,000,000	641,064	3,500,000
235-55-9-037-17-3300	Advertising	0				
TOTAL TSPLOST 2018 EXPENDITURES		**2,511,591**	**1,613,302**	**5,000,000**	**641,064**	**3,500,000**

Special Revenue Fund 236
Regional Transportation Special Purpose Local Option Sales Tax 2019 (TSPLOST) Revenue

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
236-33-7100	Special Purpose Sales Tax	317,345	389,013	350,000	323,319	350,000
236-36-1000	Interest Earned	370	830	702	938	700
236-38-9000	Miscellaneous Revenue	0				
236-39-1210	Fund Balance			300,000	0	300,000
TOTAL TSPLOST 2018 REVENUE		**317,715**	**389,843**	**650,702**	**324,257**	**650,700**

Regional Transportation Special Purpose Local Option Sales Tax 2018 (TSPLOST)

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
236-55-9-038-14-1200	Professional Sevices	0		607,293	0	650,700
236-52-4-038-14-3100	Lease Purchase	43,409	14,470	43,409	0	
TOTAL TSPLOST 2018 EXPENDITURES		**43,409**	**14,470**	**650,702**	**0**	**650,700**

Special Revenue Fund 433
Special Purpose Local Option Sales Tax 2014 (SPLOST) Revenue

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
433-33-7100	Special Purpose Sales Tax	28,321				
433-36-1000	Interest Earned	13,098	27,766	9,000	13,931	
433-38-9000	Reimbursement		100			
433-39-1210	Fund Balance			1,001,000	0	100,000
TOTAL SPLOST 2014 REVENUE		**41,420**	**27,866**	**1,010,000**	**13,931**	**100,000**

Special Purpose Local Option Sales Tax 2014 Expenditures

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
433-55-9-033-17-1000	Engineering Roads and Streets	0	25,342		262,688	80,000
433-55-9-033-17-1100	Misc Bank Statement Fees				25	
433-55-9-033-17-1500	Heavy Equipment	191,696				
433-55-9-033-17-4000	Public Facility Imp, Demo & Pro	47,308	601,024	950,000	222,144	
433-55-9-033-17-7500	City Parks Improvements	18,724	9,439	60,000	17,827	20,000
TOTAL SPLOST 2014 EXPENDITURES		**257,728**	**635,805**	**1,010,000**	**502,684**	**100,000**

Special Revenue Fund 436
Special Purpose Local Option Sales Tax 2023 (SPLOST) Revenue

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
436-33-7100	Special Purpose Sales Tax			4,030,000	3,283,671	4,080,000
TOTAL SPLOST 2023 REVENUE		**0**	**0**	**4,030,000**	**3,283,671**	**4,080,000**

Special Purpose Local Option Sales Tax 2023 Expenditures

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.2025	2026 CM Approved Budget 4% COLA
436-55-9-039-17-1000	Bridges and Streets			4,030,000	1,511,820	3,780,000
436-55-9-039-17-5000	Water/Sewer Rehab					300,000
TOTAL SPLOST 2023 EXPENDITURES		**0**	**0**	**4,030,000**	**1,511,820**	**4,080,000**

230 Fund - ARPA

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
230-36-1000	ARAP Interest Income	28,398		12,000	26,889	
230-38-9000	ARAP Income	368,479	49,331			
230-13-4100	Fund Balance	-		1,888,000		75,000
TOTAL ARPA REVENUE		**396,876**	**49,331**	**1,900,000**	**26,889**	**75,000**

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
230-51-9-036-00-1100	Covid Pay	46,334	71,361	4,000	0	
230-51-9-036-00-2200	Covid Social Security	0				
230-52-3-036-48-2200	Repairs/Maint.		267,419		51,579	
230-51-9-036-17-2100	Health Screenings	10,205				
230-54-4-036-53-1430	Stormwater Projects	26,713				
230-54-9-036-17-1400	Construction	113,000			7,566	
230-54-9-036-17-1410	Construction-Neighborhood Grant				29,950	
230-54-9-036-17-2320	Lease Payments	3,618	1,700			
230-54-9-036-17-2400	Capital Software	14,420	140,012	290,000	239,116	
230-54-9-036-17-2500	Equipment	131,235	394,431	1,606,000	416,450	75,000
230-54-9-036-17-3700	Business Training	1,500				
230-54-9-036-17-7500	City Parks Improvements	18,454	430			
230-62-9-036-17-9000	Grants	0				
230-62-9-036-17-9500	Storm Supplies				3,600	
TOTAL ARPA EXPENDITURES		**365,479**	**875,352**	**1,900,000**	**748,261**	**75,000**

Internal Service Fund 609
Fleet Vehicle Fund
Revenues

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
609-34-9200	All Funds Contributions	200,000	200,000	228,000	190,000	228,000
609-39-3800	Fund Balance					
609-38-9000	Miscellaneous Revenue	8,161	20,312	25,000	0	20,000
TOTAL FLEET VEHICLE REVENUE		**208,161**	**220,312**	**253,000**	**190,000**	**248,000**

Fleet Vehicle Fund Expenditures

Account #	Description	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
609-52-4-970-28-1200	Professional Services	0		0		
609-52-4-970-28-2320	Lease Purchase	246,543	359,411	253,000	265,544	248,000
	Operating Expenses	**246,543**	**359,411**	**253,000**	**265,544**	**248,000**
TOTAL FLEET VEHICLE EXPENDITURES		**246,543**	**359,411**	**253,000**	**265,544**	**248,000**

Jail/Vendor Fund

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2026 CM Approved Budget 4% COLA
	Jail Fund Revenue			5,000	5,000
TOTAL JAIL/VENDOR REVENUE				**5,000**	**5,000**

Account Number	Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 CM Approved Budget 4% COLA
	Public Safety			5,000	5,000
TOTAL JAIL/VENDOR EXPENDITURES				**5,000**	**5,000**

Forfeited Property

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2026 CM Approved Budget 4% COLA
	Forfeited Property Fees	-		24,000	24,000
TOTAL FORFEITED PROP REVENUE		**-**		**24,000**	**24,000**

Account Number	Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 CM Approved Budget 4% COLA
	Public Safety	-		24,000	24,000
TOTAL FORFEITED PROP EXPENDITURES		**-**		**24,000**	**24,000**

290 Fund - ATM

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
290-38-1000	User Fee Income					
290-38-1500	Cash in Bank Interest	75	385	300	376	300
290-38-2000	Reimburse of Funds	7,900	5,360	7,200	0	7,200
TOTAL ATM REVENUE		**7,975**	**5,745**	**7,500**	**376**	**7,500**

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
290-52-1-511-10-1200	Professional Services	11,145	5,791	7,500	349	7,500
TOTAL ATM EXPENDITURES		**11,145**	**5,791**	**7,500**	**349**	**7,500**

270 Fund - FEMA Grant

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
270-38-9000	Miscellaneous Revenue			200,000	-	75,000
270-38-9100	Firefighting Gear					
270-38-9200	FY2021 Firefighters Grant					
270-38-9300	FEMA Grant DVD Library					
270-38-9400	FEMA Grant Extractor Washing Machines					
TOTAL FEMA GRANT REVENUE		**-**	**-**	**200,000**	**-**	**75,000**

Expenditures	Account Number	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
270-53-9-032-80-1100	General Operating			200,000	-	75,000
270-54-9-032-80-2500	Firefighting Gear Grant					
270-54-9-032-80-2510	GFY2021 Firefighter Thermal Img					
270-54-9-032-80-2520	FEMA Grant DVD Library					
270-54-9-032-80-2530	Extractor Washing Machines					
TOTAL FEMA GRANT EXPENDITURES		**0**	**0**	**200,000**	**-**	**75,000**

262 Fund - Okefenokee Classic

Account #	Revenue Source	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
262-38-9000	Donations			0	0	0
262-38-9010	Ticket Sales			0	0	0
262-38-9020	Interest			0	0	0
262-38-9030	Consession			0	0	0
TOTAL OKEFENOKEE CLASSIC REVENUE		**0**	**0**	**0**	**0**	**0**

Account Number	Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 Actual as of 04.30.25	2026 CM Approved Budget 4% COLA
262-52-9-032-80-1200	Professional Services			0	0	0
TOTAL OKEFENOKEE CLASSIC EXPENDITURES		**0**	**0**	**0**	**0**	**0**

Conclusion

The FY2026 Budget reflects the City of Waycross's continued commitment to fiscal responsibility, strategic growth, and service excellence. Guided by data-driven decision making and aligned with our long-term goals, this budget supports essential services, strengthens infrastructure, and invests in quality of life improvements for all residents.

With the stewardship of our elected officials and the dedication of over 200 city employees across 7 departments, we remain focused on building a resilient, efficient, and inclusive city. We thank our community for their continued trust and engagement as we move Waycross forward.