CITY OF COMMERCE
ANNUAL BUDGET

FOR THE FISCAL YEAR

July 1, 2025 – June 30, 2026

City of Commerce, 110 State Street. Commerce, Georgia 30529

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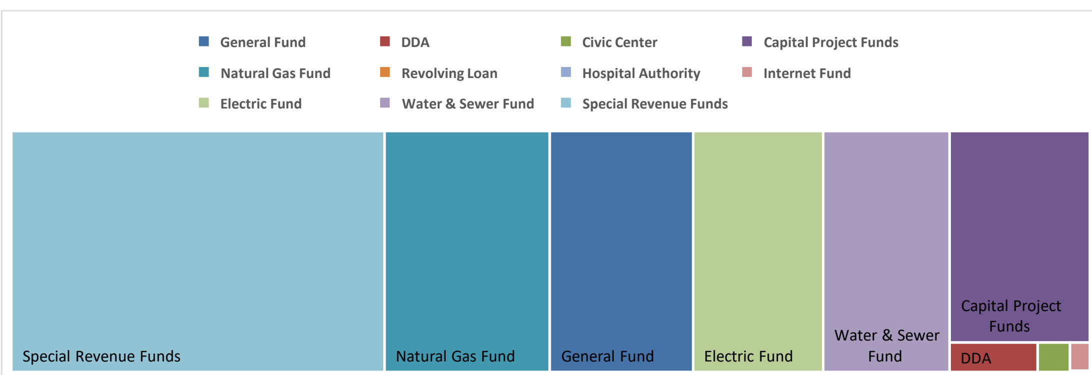
CITY OF COMMERCE
SUMMARY OF ALL FUNDS
2025-2026 ANNUAL BUDGET

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUES:				
General Fund	$ 11,067,441	$ 10,625,950	$ 11,034,262	$ 12,479,385
Downtown Development	28,401	4,654	63,600	614,366
Civic Center	2,691	17,185	92,230	269,950
Water & Sewer Fund	12,219,032	7,327,621	7,679,482	10,619,211
Electric Fund	9,168,665	7,507,507	8,048,565	11,930,323
Natural Gas Fund	9,968,573	9,220,358	10,222,128	13,904,727
Hospital Authority	-	-	10,000	10,000
Revolving Loan	99	51	50	-
Fiber Fund	238,539	192,251	255,030	210,790
Special Revenue Funds	4,616,527	1,779,424	32,049,518	34,181,621
Capital Project Funds	13,186,972	8,718,678	12,106,950	3,288,883
TOTAL NEW REVENUE	$ 60,496,941	$ 45,393,678	$ 81,561,815	$ 87,509,257
OTHER SOURCES				
Transfers-In				
General Fund	$ -	$ -	$ 350,000	$ 350,000
Downtown Development	226,409	230,531	276,637	373,081
Civic Center	67,985	87,065	130,598	95,078
Internet Fund	-		-	-
Reserves:				-
General Fund	-		-	321,069
Downtown Development	-		-	-
Civic Center	-	-	-	-
Water & Sewer Fund	-	-	1,275,000	1,000,000
Electric Fund	-	-	643,267	-
Natural Gas	-	1,600,000	1,600,000	1,265,000
Revolving Loan	-	-	-	-
Fiber Fund	-	-	23,687	-
Special Revenue	489,743	852,726	913,125	63,136
Capital Projects*	5,090,013	13,957,772	6,476,289	7,980,823
TOTAL AVAILABLE RESOURCES	$ 66,371,091	$ 62,121,772	$ 93,250,418	$ 98,957,444



* Amounts represent funds available from prior years collections. For a detailed list of planned projects, please see the Capital Project Funds detail.

CITY OF COMMERCE
SUMMARY OF ALL FUNDS
2025-2026 ANNUAL BUDGET

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
EXPENDITURES / EXPENSES:				
GENERAL FUND:				
Mayor & Council	$ 229,318	$ 186,255	# $ 294,048	# $ 307,798
Municipal Court	351	86,214	# 122,765	# 209,051
Police	2,704,958	2,236,177	# 3,092,317	# 3,221,644
Fire	332,430	411,076	# 673,890	# 1,000,268
Public Works	2,174,251	1,842,128	# 2,337,300	# 2,384,576
Garage	284,700	479,443	# 536,851	# 719,202
Recreation	592,964	496,145	# 805,153	# 899,378
Library	321,201	273,696	# 464,188	# 496,446
Code Enforcement	255	50,446	# 96,435	# 122,701
Planning & Development	595,786	234,428	# 512,427	# 598,842
Transfer Out - DDA	226,409	161,372	# 276,637	# 373,081
Transfer Out - Civic Center	67,985	76,182	# 130,598	# 95,078
Transfer Out - General Fund	-	-	# -	# -
Administrative	599,081	417,903	# 670,978	# 832,468
Finance	684,517	517,166	# 969,937	# 938,709
Information Technology	360,568	167,501	# 400,739	# 466,212
Geographical Information System	-	-	# -	# 160,122
Human Resources	-	-	# -	# 324,877
Contingency	-	-	-	-
TOTAL GENERAL FUND	$ 9,174,772	$ 7,636,132	$ 11,384,262	$ 13,150,454
DOWNTOWN DEVELOPMENT	$ 229,497	$ 173,858	$ 340,237	$ 987,447
CIVIC CENTER	$ 69,408	$ 51,032	$ 222,828	$ 365,028
SPECIAL REVENUE	$ 4,253,544	$ 2,569,014	$ 32,962,643	$ 34,244,757
CAPITAL PROJECTS	5,628,201	11,617,830	18,583,239	11,269,707
TOTAL SPECIAL & CAPITAL	$ 9,881,745	$ 14,186,844	$ 51,545,882	$ 45,514,464
UTILITY FUNDS:				
WATER & SEWER				
W/S Distribution	$ 3,139,170	$ 2,885,665	$ 4,390,980	$ 4,849,873
Wastewater Plant	1,480,818	1,979,708	2,162,321	3,437,449
Diana Foods Wastewater Treatment	-	-	-	-
Water Plant	1,412,382	1,527,452	2,401,181	3,331,889
TOTAL WATER & SEWER	$ 6,032,371	$ 6,392,824	$ 8,954,482	$ 11,619,211
ELECTRIC	9,199,650	7,006,999	8,691,832	11,930,323
NATURAL GAS	7,248,753	9,566,961	11,822,128	15,169,727
HOSPITAL AUTHORITY	-	-	10,000	10,000
REVOLVING LOAN	-	124,709	50	-
FIBER FUND	173,666	146,628	278,717	210,790
TOTAL UTILITY FUNDS	$ 22,654,440	$ 23,238,121	$ 29,757,209	$ 38,940,051
EXPENDITURES / EXPENSES GRAND TOTAL	$ 42,009,863	$ 45,285,987	$ 93,250,417	$ 98,957,444

CITY OF COMMERCE
SUMMARY OF ALL FUNDS
2025-2026 ANNUAL BUDGET

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
OTHER USES				
Transfers-Out				
Water & Sewer Fund	$ -	$ -	$ -	$ -
Electric Fund	-	-	-	-
Natural Gas	-	-	-	-
Fiber Fund	2,702	-	-	-
Reserves				
Unassigned:				
General Fund	1,892,668	2,989,818	-	-
Restricted:				
Special Revenue	852,726	63,136	-	-
Capital Projects	12,648,784	11,058,621	-	-
Revolving Loan	99	(124,658)	-	-
Unrestricted				
DDA	25,313	61,327	-	-
Civic Center	1,268	53,218	-	-
Water & Sewer	6,186,661	934,797	-	-
Electric	(30,985)	500,508	-	-
Natural Gas	2,719,820	1,253,396	-	-
Hospital Authority	-	-	-	-
Internet Services	62,171	45,623	-	-
TOTAL ACCOUNTED FOR	$ 66,371,091	$ 62,121,772	$ 93,250,417	$ 98,957,444

RECAPITULATION

TOTAL RESOURCES				
OTHER SOURCES AVAILABLE	(5,874,150)	(16,728,095)	(11,688,603)	(11,448,187)
NET BUDGET	**$ 60,496,941**	**$ 45,393,678**	**$ 81,561,815**	**$ 87,509,257**

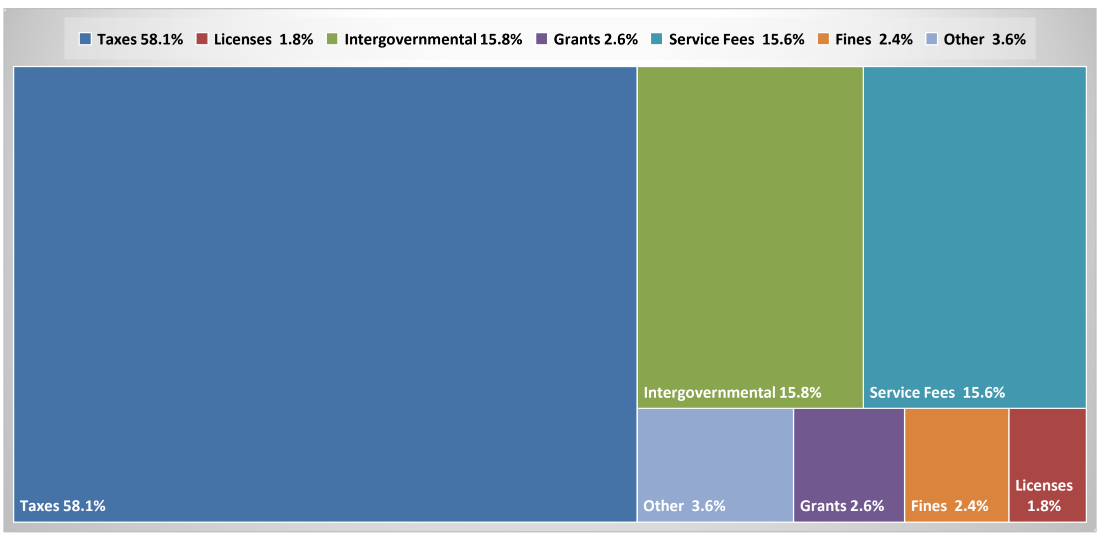
CITY OF COMMERCE, GEORGIA

GENERAL FUND

2025-2026 ANNUAL BUDGET

CITY OF COMMERCE, GEORGIA
SUMMARY OF BUDGET - GENERAL FUND
2025-2026

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
GENERAL PROPERTY TAXES	$ 2,999,737	$ 3,205,553	$ 2,814,429	$ 3,339,606
OTHER TAXES & FEES	4,233,915	3,782,457	4,084,975	4,304,161
LICENSES & PERMITS	222,918	224,919	213,089	236,540
INTERGOVERNMENTAL	1,067,509	1,295,793	1,901,213	2,080,635
SERVICE FEES	1,054,336	911,638	1,186,945	1,318,047
UTILITY FEES	262,083	221,494	172,000	233,000
LIBRARY FEES	8,136	7,003	5,250	6,550
CULTURE & RECREATION FEES	119,405	76,645	83,750	110,750
SPECIAL FUNDS & GRANTS	235,999	175,220	247,000	339,764
FINES & FORFEITURES	265,004	328,190	268,231	318,952
PLANNING & DEVELOPMENT FEES	412,018	154,320	350,000	383,000
OTHER FINANCING SOURCES	186,381	242,718	57,380	479,449
TOTAL GENERAL FUND REVENUE	$ 11,067,441	$ 10,625,950	$ 11,384,262	$ 13,150,454
GENERAL FUND EXPENDITURES	(9,174,772)	(7,636,132)	(11,384,262)	(13,150,454)
REVENUE OVER EXPENDITURES	$ 1,892,668	$ 2,989,818	$ -	$ -



CITY OF COMMERCE, GEORGIA
DETAIL OF REVENUES - GENERAL FUND
2025-2026

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
GENERAL PROPERTY TAXES						
31 .	1100	AD VAL PROPERTY TAX - CY	$ 1,778,225	$ 1,966,540	$ 1,951,716	$ 2,119,489
31 .	1200	AD VAL PROPERTY TAX - PY	27,930	14,609	15,000	20,000
31 .	1310	AD VAL PROPERTY TAX - MOTOR VEHICLE	4,937	3,946	10,000	10,000
31 .	1316	AD VAL PROPERTY TAX - AAVT	-	8,744	-	3,000
31 .	1320	PERSONAL PROP - MOBILE HOME	5,158	4,391	500	3,000
31 .	1340	PERSONAL PROP - INTANGIBLE	1,036	-	1,000	1,000
31 .	1350	PERSONAL PROP - RAILROAD EQUIPMENT	-	1,183	-	1,150
31 .	9100	PENALTY & INTEREST	3,269	2,558	500	1,000
33 .	3000	PAYMENT IN-LIEU OF TAX	1,179,181	1,203,581	835,713	1,180,967
			$ 2,999,737	$ 3,205,553	$ 2,814,429	$ 3,339,606
OTHER TAXES & FEES						
31 .	1600	OTHER-INTANGIBLE	$ 12,325	$ 11,491	$ 15,000	$ 15,000
31 .	1710	GEORGIA POWER FRANCHISE	548,640	487,267	545,000	545,000
31 .	1711	JACKSON EMC FRANCHISE	108,470	107,540	85,000	105,000
31 .	1750	WINDSTREAM CABLE FRANCHISE	-	-	-	-
31 .	1760	WINDSTREAM TELEPHONE FRANCHISE	24,599	16,822	24,000	25,000
31 .	3201	SALES TAX RETAINED	4,544	4,153	4,000	5,000
31 .	3901	TAVT TAX	419,056	342,014	325,000	355,000
31 .	4100	HOTEL - MOTEL EXCISE TAX	15	51	-	-
31 .	4200	BEER & WINE EXCISE TAX	256,709	226,733	250,000	265,000
31 .	4201	DISTILLED BEV EXCISE TAX	7,500	7,500	-	7,500
31 .	6200	INSURANCE PREMIUM TAX	657,282	708,785	650,000	764,211
33 .	7100	L.O.S.T. - LOCAL OPTION SALES TAX	2,194,774	1,870,100	2,186,975	2,217,450
			$ 4,233,915	$ 3,782,457	$ 4,084,975	$ 4,304,161
LICENSES & PERMITS						
31 .	6100	BUSINESS OCCUPATION-OTHER	$ 79,160	$ 74,376	$ 77,500	$ 79,500
31 .	6102	BUSINESS OCCUPATION-INSURANCE	14,100	13,050	14,500	14,500
31 .	6103	GAME PERMIT	40	40	40	40
31 .	6300	FINANCIAL INSTITUTION FEE	88,063	97,724	76,049	97,000
31 .	9121	PENALTY - OCCUPATIONAL TAX	640	955	500	1,000
32 .	1110	ALCOHOLIC BEVERAGE-BEER	17,966	16,200	18,000	18,000
32 .	1120	ALCOHOLIC BEVERAGE-WINE	12,800	11,600	15,000	15,000
32 .	1130	ALCOHOLIC BEVERAGE-PERMIT	150	975	1,500	1,500
32 .	1140	ALCOHOLIC BEVERAGE-DISTILLED	10,000	10,000	10,000	10,000
			$ 222,918	$ 224,919	$ 213,089	$ 236,540
INTERGOVERNMENTAL						
34 .	1701	INDIRECT COST - W&S	$ 431,232	$ 545,515	$ 654,618	$ 909,547
34 .	1702	INDIRECT COST - ELECTRIC	288,840	340,426	408,511	385,003
34 .	1703	INDIRECT COST - GAS	288,840	340,426	408,511	399,445
34 .	1704	INDIRECT COST - FIBER	19,430	37,278	44,733	-
34 .	3301	DOT - ROW MAINTENANCE	29,340	21,399	29,340	29,340
39 .	1100	TRANSFERS IN - NATURAL GAS	-	-	350,000	350,000
39 .	1101	TRANSFERS IN - ELECTRICAL	-	-	-	-
39 .	1102	TRANSFERS IN - WATER & SEWER	-	-		
39 .	1103	RECEIPTS FOR SHOP-ELECTRIC	925	2,625	1,500	2,100
39 .	1104	RECEIPTS FOR SHOP-GAS	2,925	2,025	1,900	2,100
39 .	1105	RECEIPTS FOR SHOP-WATER & SEWER	3,275	6,100	2,100	3,100
39 .	1110	TRANSFERS IN - FIBER	2,702	-	-	-
			$ 1,067,509	$ 1,295,793	$ 1,901,213	$ 2,080,635

CITY OF COMMERCE, GEORGIA
DETAIL OF REVENUES - GENERAL FUND
2025-2026

		ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
SERVICE FEES					
34 . 2200	FIRE DISTRICT FEES	$ 173,584	$ 146,641	$ 336,945	$ 427,047
34 . 4110	REFUSE COLLECTION FEES	880,752	764,997	850,000	891,000
		$ 1,054,336	$ 911,638	$ 1,186,945	$ 1,318,047
UTILITY FEES					
34 . 4000	UTILITY SERVICE FEES	$ 17,815	$ 14,945	$ 15,000	$ 15,000
34 . 4191	CUT ON / CUT OFF FEES	36,570	32,955	15,000	33,000
34 . 4193	OLD ACCOUNTS RECOVERED-PENN CR	7,193	6,387	10,000	10,000
34 . 4195	STREET LIGHTS	4,964	4,536	5,000	5,000
34 . 9300	RETURNED CHECK FEES ($30)	5,474	5,361	2,000	5,000
34 . 9900	LATE PAYMENT FEES	190,066	157,310	125,000	165,000
		$ 262,083	$ 221,494	$ 172,000	$ 233,000
LIBRARY FEES					
34 . 7101	LIBRARY BOOK FINES	$ 1,505	$ 521	$ 250	$ 450
34 . 7102	OTHER LIBRARY FEES	80	26	-	100
34 . 7103	LIBRARY COPY SERVICE	6,552	6,455	5,000	6,000
		$ 8,136	$ 7,003	$ 5,250	$ 6,550
CULTURE & RECREATION FEES					
34 . 7201	POOL FEES / LESSONS	$ 14,158	$ 4,192	$ 5,000	$ 10,000
34 . 7301	ADMISSION FEES	6,655	8,485	9,000	9,000
34 . 7500	PROGRAM FEES	82,547	53,832	60,000	82,000
34 . 7901	OTHER - MISCELLANEOUS REC FEES	-	316	-	-
34 . 7902	SIGN ADVERTISEMENT	9,100	8,200	8,750	8,750
38 . 1001	PROPERTY RENTAL	6,945	1,620	1,000	1,000
		$ 119,405	$ 76,645	$ 83,750	$ 110,750
SPECIAL FUNDS & GRANTS					
33 . 1000	GOHS SAFETY GRANT	$ -	$ -	$ -	$ -
33 . 1003	POLICE VEST GRANT	-	-		7,000
33 . 1005	STATE LAW ENFORCEMENT GRA	-	-		
33 . 1006	GMA GRANT	-	-		
33 . 1100	COPS IN SCHOOL	-	-		
33 . 1102	COMMERCE SCHOOL GRANT	$ 104,716	$ 108,082	$ 95,000	$ 150,000
33 . 1114	FEDERAL OPERATING GRANTS	41,975	20,262	17,500	45,000
33 . 1211	DOJ TECHNOLOGY GRANT	-	-	-	-
33 . 1311	FEDERAL CAPITAL GRANTS	-	-	-	-
33 . 4113	STATE GRANTS - FIRE	-	-	-	-
33 . 4114	STATE GRANTS - PUBLIC WORKS	-	-	-	-
33 . 4115	STATE GRANTS - PROTECTIVE GEAR	-	-	7,500	7,500
33 . 4116	STATE GRANTS - POLICE DEPT	1,672	-	-	-
34 . 7105	GRANT IN AID - JACKSON COUNTY LIBRARY	-	-	24,000	25,000
33 . 4317	CHIP - GA HOUSING & FINANCE GRANT	59,081	19,888	75,000	75,000
37 . 1001	PRIVATE SOURCE GRANTS	23,000	13,132	23,000	17,000
37 . 1007	"SHOP WITH A HERO" DONATIONS	5,555	13,856	5,000	13,264
		$ 235,999	$ 175,220	$ 247,000	$ 339,764

CITY OF COMMERCE, GEORGIA
DETAIL OF REVENUES - GENERAL FUND
2025-2026

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
FINES & FORFEITURES						
35 .	1100	COURT FINES	$ 218,923	$ 290,634	$ 229,481	$ 275,377
35 .	1901	RESTITUTION / REIMBURSEMENT	164	-	-	-
35 .	1953	ACCIDENT REPORTS	99	264	-	100
35 .	1954	BOND FEES	2,352	-	-	-
35 .	1955	OPEN RECORDS	227	220	-	100
35 .	1956	POLICE DEPT-MISCELLANEOUS	1,190	1,446	750	1,250
35 .	1957	TECHNOLOGY FEE	21,125	18,721	20,000	21,125
35 .	1961	COURT ADMIN FEE	20,924	16,905	18,000	21,000
			$ 265,004	$ 328,190	$ 268,231	$ 318,952
PLANNING & DEVELOPMENT FEES						
32 .	2100	BUILDING PERMIT FEES	$ 159,349	$ 55,662	$ 150,000	$ 150,000
32 .	2102	ELECTRICAL PERMIT FEES	100,192	36,556	88,000	91,000
32 .	2103	MECHANICAL / GAS PERMITS	80,040	23,308	77,000	79,000
32 .	2104	PLUMBING PERMITS FEE	47,328	5,714	20,000	27,000
32 .	2106	SOIL EROSION / SEDIMENTATION	2,852	300	5,000	5,000
34 .	1300	PLANNING & DEVELOPMENT FEES	22,258	32,781	10,000	31,000
			$ 412,018	$ 154,320	$ 350,000	$ 383,000
OTHER FINANCING SOURCES						
34 .	9100	SALE OF CEMETERY LOTS	$ 15,000	$ 31,000	$ 12,000	$ 25,000
36 .	1000	INTEREST ON INVESTMENTS	114,902	54,316	-	50,000
38 .	9000	OTHER-MISCELLANEOUS	16,366	7,654	10,000	10,000
38 .	9001	OTHER-REIMBURSEMENTS & ASSESS.	13,283	14,227	1,000	10,000
38 .	9002	INSURANCE REIMBURSEMENTS	14,119	18,859	-	15,000
38 .	9003	PROCEEDS FROM RECYCLING	1,820	3,261	1,000	5,000
38 .	9005	CASHIER VARIANCES	(28)	(11)	-	-
38 .	9006	GEORGIA PUBLIC WEB	9,600	83,383	9,600	9,600
39 .	2100	SALE OF FIXED ASSETS	-	26,879	20,000	30,000
39 .	2200	LEASE/RENTAL INCOME	1,319	3,150	3,780	3,780
39 .	9000	EXTRAORDINARY ITEMS	-	-	-	-
39 .	9999	GENERAL FUND RESERVES	-	-	-	321,069
			$ 186,381	$ 242,718	$ 57,380	$ 479,449
TOTAL GENERAL FUND REVENUES			$ 11,067,441	$ 10,625,950	$ 11,384,262	$ 13,150,454

APPROPRIATION SUMMARY
2025-2026

FUND:	GENERAL
DEPARTMENT:	TOTAL
FUND / DEPT #:	ALL

GENERAL FUND DEPARTMENTS	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
MAYOR AND COUNCIL	$ 229,318	$ 186,255	$ 294,048	$ 307,798
MUNICIPAL COURT	351	86,214	122,765	209,051
POLICE DEPARTMENT	2,704,958	2,236,177	3,092,317	3,221,644
FIRE DEPARTMENT	332,430	411,076	673,890	1,000,268
PUBLIC WORKS DEPARTMENT	2,174,251	1,842,128	2,337,300	2,384,576
GARAGE DEPARTMENT	284,700	479,443	536,851	719,202
RECREATION DEPARTMENT	592,964	496,145	805,153	899,378
LIBRARY	321,201	273,696	464,188	496,446
CODE ENFORCEMENT	255	50,446	96,435	122,701
PLANNING AND DEVELOPMENT	595,786	234,428	512,427	598,842
DDA-TRANSFER OUT	226,409	161,372	276,637	373,081
CIVIC CENTER-TRANSFER OUT	67,985	76,182	130,598	95,078
GENERAL FUND - TRANSFER OUT	-	-	-	-
ADMINISTRATIVE	599,081	417,903	670,978	832,468
FINANCE DEPARTMENT	684,517	517,166	969,937	938,709
I.T. DEPARTMENT	360,568	167,501	400,739	466,212
G.I.S. DEPARTMENT	-	-	-	160,122
HUMAN RESOURCES DEPARTMENT	-	-	-	324,877
CONTINGENCY	-	-	-	-
	$ 9,174,772	$ 7,636,132	$ 11,384,262	$ 13,150,454
	8,880,378	7,378,260	10,977,028	12,682,295

EXPENDITURE CLASSIFICATION				
PERSONNEL SERVICES / BENEFITS	$ 5,383,935	$ 4,406,694	$ 6,812,609	$ 7,566,851
OPERATIONS	3,179,965	2,536,893	3,439,747	4,039,341
CAPITAL OUTLAY TRANSFERS	268,805	434,673	623,604	1,055,784
TRANSFERS OUT	294,394	257,872	407,235	468,159
DEBT SERVICE	47,673	-	101,067	20,318
	$ 9,174,772	$ 7,636,132	$ 11,384,262	$ 13,150,454

APPROPRIATION SUMMARY
2025-2026

FUND:	GENERAL
DEPARTMENT:	MAYOR & COUNCIL
FUND / DEPT #:	100.01310

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 177,698	$ 147,826	$234,700	$ 250,197
OPERATIONS	51,620	38,428	59,348	57,601
	$ 229,318	$ 186,255	$294,048	$ 307,798

FUNCTION:

The Mayor and Council are composed of seven citizens, two of whom are elected at large, and the remaining five are elected within the various city wards. Each term is for four years. The Mayor and Council are responsible for formulating City policies, goals, and objectives to serve community needs, allocate available funds to attain the desired programs of service, and assure efficient and effective management of these programs and policies.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	MAYOR & COUNCIL
FUND / DEPARTMENT	100.01310

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
MAYOR	N/A	1	1	1	$ 4,200
MAYOR PRO TEM	N/A	1	1	1	3,000
COUNCIL MEMBER	N/A	5	5	5	13,500
TOTALS		7	7	7	$ 20,700

HEALTH INSURANCE	224,251
FICA	1,584
PENSION	3,105
SUB-TOTAL	249,640
WORKERS COMP INS.	557
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ 250,197

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:	GENERAL				
DEPARTMENT:	MAYOR & COUNCIL	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:	100.01310	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$ 20,700	$ 17,250	$ 20,700	$ 20,700
51 . 2100	GROUP INSURANCE	154,135	128,050	210,542	224,251
51 . 2200	FICA-EMPLOYER MATCH	1,178	1,054	1,584	1,584
51 . 2400	PENSIONS	1,275	1,096	1,480	3,105
51 . 2700	WORKER'S COMPENSATION	409	376	394	557
		$177,698	$ 147,826	$234,700	$ 250,197
OPERATIONS					
52 . 3100	GENERAL INSURANCE	$ 8,142	$ 4,095	$ 10,848	$ 6,601
52 . 3500	TRAVEL	22,723	16,311	22,000	22,000
52 . 3600	DUES	1,055	440	-	1,000
52 . 3700	TRAINING	5,275	5,435	15,000	15,000
52 . 3900	MISCELLANEOUS	4,231	22	3,500	1,500
52 . 3914	AGENDA SOFTWARE	5,744	5,564	6,000	6,000
52 . 7630	COMMUNITY PROMOTIONS	3,846	6,048	1,500	5,000
53 . 1102	UNIFORMS/C.A	120	-	-	-
53 . 1301	FOOD	484	514	500	500
		$ 51,620	$ 38,428	$ 59,348	$ 57,601
TOTALS		$229,318	$ 186,255	$294,048	$ 307,798
	DOLLAR INCREASE / (DECREASE) OF BUDGET				13,751
	PERCENTAGE INCREASE / DECREASE OF BUDGET				4.68%

APPROPRIATION SUMMARY
2025-2026

FUND:	GENERAL
DEPARTMENT:	MUNICIPAL COURT
FUND / DEPT #:	100

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 149	$ 43,640	$ 55,710	$ 67,716
OPERATIONS	201	42,575	67,055	141,335
CAPITAL OUTLAY / TRANSFER	-	-	-	-
DEBT SERVICE	-	-	-	-
	$ 351	$ 86,214	$122,765	$ 209,051

FUNCTION:

Municipal Court serves and tries ordinance violations, issue criminal warrants, conducts preliminary hearings. It may also have concurrent jurisdiction over shoplifting cases and cases involving possession.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	MUNICIPAL COURT
FUND / DEPARTMENT	100.02650.

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
MUNICIPAL COURT CLERK	106	1	1	1	$ 55,702
POSSIBLE MERIT RAISES					-
OVERTIME					1,000
LABOR-CHARGED TO OTHER FUND					-
TOTALS		1	1	1	$ 56,702

HEALTH INSURANCE	1,000
FICA	4,338
PENSION	4,177
SUB-TOTAL	66,217
WORKERS COMP INS.	1,499
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ 67,716

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:	GENERAL				
DEPARTMENT:	MUNICIPAL COURT	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:	100.02650.	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$ -	$ 38,727	$ 46,454	$ 55,702
51 . 1300	OVERTIME SALARIES	-	1,050	1,000	1,000
51 . 2100	GROUP INSURANCE	-	709	500	1,000
51 . 2200	FICA-EMPLOYER MATCH	-	2,929	3,554	4,338
51 . 2400	PENSIONS	-	-	3,507	4,177
51 . 2700	WORKER'S COMPENSATION	149	224	695	1,499
		$ 149	$ 43,640	$ 55,710	$ 67,716
OPERATIONS					
52 . 1201	ATTORNEY FOR INDIGENT	$ -	$ 6,500.00	$8,000.00	8,000
52 1205	PROFESSIONAL SERVICES	-	-	2,000	5,000
52 . 1208	MUNICIPAL JUDGE	-	17,000	35,000	35,000
52 . 1209	CITY SOLICITOR	-	9,000	12,000	12,000
52 . 1302	FOOD	-	-	-	500
52 . 3100	GENERAL INSURANCE	176	1,091	2,305	1,313
52 . 3200	POSTAGE	-	-	500	750
52 3400	PRINTING	-	360	500	2,000
52 3500	TRAVEL	-	646	2,000	2,000
52 3600	DUES	-	175	500	500
52 3700	TRAINING	25	389	1,000	1,000
52 3900	MISCELLANEOUS	-	314	500	150
52 . 3940	ANNUITY AND BENEFIT FUND	-	-	-	36,000
52 . 3943	COURT SERVICES	-	-	1,000	10,000
53 . 1100	SUPPLIES & MATERIALS	-	31	1,500	1,500
53 1102	UNIFORMS/C.A.	-	-	250	500
53 . 1600	FURNITURE	-	-	-	675
53 . 1601	COMPUTER HARDWARE	-	-	-	3,447
53 . 1602	COMPUTER SOFTWARE	-	7,070	-	21,000
		$ 201	$ 42,575	$ 67,055	$ 141,335
CAPITAL OUTLAY					
54 . 9999	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
TOTALS		$ 351	$ 86,214	$ 122,765	$ 209,051
	DOLLAR INCREASE / (DECREASE) OF BUDGET				86,286
	PERCENTAGE INCREASE / DECREASE OF BUDGET				70.29%

APPROPRIATION SUMMARY
2025-2026

FUND: GENERAL
DEPARTMENT: POLICE
FUND / DEPT #: 100.03290

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 2,146,342	$ 1,786,692	$2,487,222	$ 2,619,225
OPERATIONS	374,817	369,623	444,483	485,419
CAPITAL OUTLAY / TRANSFER	183,798	79,863	79,863	117,000
DEBT SERVICE	-	-	80,749	-
	$ 2,704,958	$ 2,236,177	$3,092,317	$ 3,221,644

FUNCTION:

It is the responsibility of this division of the Police Department to protect the lives and property of the citizens of the City by providing up-to-date professional law enforcement services.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	POLICE
FUND / DEPARTMENT	100.03290

POSITION TITLE	PAY GRADE	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
POLICE CHIEF	118	1	1	1	87,942
LIEUTENANT	112	3	3	3	223,405
SERGEANT - CID	111	1	1	1	58,732
SERGEANT	111	3	3	3	234,927
CORPORAL - CID (1 SRO)	110	1	1	1	61,133
CORPORAL - CID (1 Corporal in CID)	110	1	1	1	61,133
CORPORAL (2 Corporals on patrol)	110	2	2	2	122,265
POLICE OFFICER	109	8	8	8	444,600
POLICE OFFICER - SRO	109	1	1	1	55,575
CODE ENFORCEMENT OFFICER	107	1	1	0	-
MUNICIPAL COURT CLERK	105	1	1	0	-
DEPUTY COURT CLERK	104	1	1	1	44,928
PART TIME					-
POSSIBLE MERIT RAISES					53,783
ON-CALL					-
OVERTIME					76,000
HOLIDAY PAY					15,600
TOTALS		24	24	22	$ 1,540,023

HEALTH INSURANCE	677,304
FICA	119,846
PENSION	210,898
SUB-TOTAL	2,548,071
WORKERS COMP INS.	4,000
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ 2,552,071

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: GENERAL
DEPARTMENT: POLICE
FUND / DEPT #: 100.03290.

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS						
51 .	1100	REGULAR SALARIES	$1,212,925	$ 1,025,928	$1,425,023	$ 1,421,609
51 .	1200	PART-TIME SALARIES	3,990	26,647	39,000	69,000
51 .	1300	OVERTIME SALARIES	131,673	145,618	76,000	76,000
51 .	2100	GROUP INSURANCE	558,653	383,286	693,590	677,304
51 .	2200	FICA-EMPLOYER MATCH	100,811	90,166	117,812	119,846
51 .	2400	PENSIONS	78,872	67,783	109,356	210,898
51 .	2700	WORKER'S COMPENSATION	59,418	46,318	26,442	40,568
51 .	2905	FIRST RESPONDER PTSD BENEFIT	-	945	-	4,000
			$2,146,342	$ 1,786,692	$2,487,222	$ 2,619,225
OPERATIONS						
52 .	1201	ATTORNEY FOR INDIGENT	$ 7,800	$ -	$ -	$ -
52 .	1205	PROFESSIONAL SERVICES	2,709	6,089	3,000	30,000
52	1207	COMMUNITY SAFETY CHECK	-	375	-	-
52 .	1208	MUNICIPAL JUDGE	18,000	-	-	-
52 .	1209	CITY SOLICITOR	12,000	-	-	-
52 .	2100	BUILDING-CUSTODIAL	6,024	4,930	7,000	6,000
52 .	2200	BUILDING-MAINTENANCE	10,336	7,664	15,000	15,000
52 .	2202	RADIO MAINTENANCE	-	-	2,500	-
52 .	2203	PROPERTY CLEAN UP	-	-	10,000	-
52 .	2206	EQUIPMENT MAINTENANCE	67,961	75,768	75,000	75,000
52 .	2322	EQUIPMENT LEASES	3,678	3,740	6,000	5,000
52 .	3100	GENERAL INSURANCE	42,858	82,222	34,983	54,905
52	3101	LIABILITY CLAIMS	5,500	6,667	5,000	10,000
52	3200	POSTAGE	435	155	1,500	750
52 .	3201	TELEPHONE	15,028	10,668	15,000	15,000
52 .	3300	ADS & SURVEYS	44	-	1,000	1,000
52 .	3400	PRINTING	659	213	3,500	2,000
52 .	3500	TRAVEL	16,282	12,070	20,000	20,000
52 .	3600	DUES	3,266	1,331	3,000	3,000
52 .	3700	TRAINING	8,134	11,992	12,000	16,000
52 .	3900	MISCELLANEOUS	8,654	358	4,000	-
52 .	3904	INMATE HOUSING	(11,396)	(9,895)	-	-
52 .	3930	AMMUNITION	3,155	8,215	10,000	12,000
52 .	3932	POLICE EQUIPMENT	4,190	4,135	11,500	15,000
52 .	3933	FORENSICS	1,678	881	2,000	3,000
52 .	3938	SCHOOL RESOURCE OFF-EQUIP	2,328	-	2,000	2,000
52 .	3940	ANNUITY AND BENEFIT FUND	20,092	20,943	40,000	10,500
52 .	3943	COURT SERVICES	-	-	-	-
52 .	3944	WRECKER SERVICES	800	-	1,500	1,500
52 .	3945	ANIMAL HOUSING	-	-	1,000	-
52 .	7630	SHOP WITH A HERO	3,829	1,195	5,000	13,264
52 .	7631	COMMUNITY PROMOTIONS	177	4,315	5,000	10,000
53 .	1100	SUPPLIES & MATERIALS	12,161	12,744	15,000	12,000
53 .	1101	GAS, OIL, & GREASE	75,601	58,188	90,000	90,000
53 .	1102	UNIFORMS / C.A.	14,919	18,446	18,000	25,000
53 .	1103	ANIMAL CONTROL EXPENSES	-	-	-	-
53 .	1202	UTILITIES	11,852	10,525	15,000	12,500
53 .	1301	FOOD	251	845	500	2,500
53 .	1601	COMPUTER HARDWARE	-	372	-	-
53 .	1602	COMPUTER SOFTWARE	-	1,019	-	15,000
53 .	1603	MISC. EQUIPMENT	4,721	12,184	3,500	3,500
53 .	1704	K-9 UNIT	1,094	1,268	6,000	4,000
			$ 374,817	$ 369,623	$ 444,483	$ 485,419

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:	GENERAL				
DEPARTMENT:	POLICE	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:	100.03290.	06/30/24	03/31/25	2024-2025	2025-2026
CAPITAL OUTLAY					
54 . 0000	CAPITAL OUTLAY	$ 12,049	$ -	$ -	$ -
61 . 2005	TRANSFER OUT - CAPITAL PROJECTS	171,749	79,863	79,863	117,000
		$ 183,798	$ 79,863	$ 79,863	$ 117,000
58 . 0000	DEBT SERVICE	$ -	$ -	$ 80,749	$ -
		$ -	$ -	$ 80,749	$ -
TOTALS		$2,704,958	$ 2,236,177	$3,092,317	$ 3,221,644
	DOLLAR INCREASE / (DECREASE) OF BUDGET				129,327
	PERCENTAGE INCREASE / DECREASE OF BUDGET				4.18%

APPROPRIATION SUMMARY
2025-2026

FUND:	GENERAL
DEPARTMENT:	FIRE
FUND / DEPT #:	100.03510.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 148,874	$ 290,468	$460,524	$ 495,622
OPERATIONS	135,882	100,289	193,048	323,328
CAPITAL OUTLAY / TRANSFER	-	-	-	161,000
DEBT SERVICE	47,673	20,318	20,318	20,318
	$ 332,430	$ 411,076	$673,890	$ 1,000,268

FUNCTION:

The mission of the Commerce Fire Department is to provide the highest level of fire protection by means of prevention, suppression, and education to our community. The function of the Commerce Fire Department includes providing manpower and equipment to suppress fires, fire prevention, and educational services.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	FIRE
FUND / DEPARTMENT	100.03510

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
FIRE CHIEF		1	1	1	$ -
ASSISTANT FIRE CHIEF	116	1	1	1	78,749
CAPTAIN (VOLUNTEER)		3	3	3	-
LIEUTENANT (VOLUNTEER)		2	2	3	-
FIREFIGHTER (VOLUNTEER)		28	28	27	-
VOLUNTEER FIREFIGHTER FEES	N/A				$ 75,000
PART TIME FIREFIGHTERS	N/A				248,243
POSSIBLE MERIT RAISES					-
PROBATION STEP BONUSES					-
OVERTIME					-
HOLIDAY PAY					-
TOTALS		35	35	35	$ 401,992

HEALTH INSURANCE	28,598
FICA	30,752
PENSION	11,812
SUB-TOTAL	473,154
GA FIREFIGHTERS' CANCER BENEFIT PROG	12,000
WORKERS COMP INS.	10,468
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ 495,622

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: GENERAL
DEPARTMENT: FIRE
FUND / DEPT #: 100.03510.

		ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$ -	$ 47,012	$ 72,800	$ 78,749
51 . 1200	PART-TIME SALARIES	89,711	148,454	236,117	248,243
51 . 1300	OVERTIME SALARIES	-	-	-	-
51 . 2100	GROUP INSURANCE	(33)	23,954	-	28,598
51 . 2200	FICA-EMPLOYER MATCH	10,241	18,854	29,370	30,752
51 . 2400	PENSIONS	6,825	4,350	31,320	11,812
51 . 2700	WORKER'S COMPENSATION	1,963	2,075	7,917	10,468
51 . 2903	GA FIREFIGHTERS' CANCER BENEFIT PROGRAM	3,168	2,896	8,000	8,000
51 . 2905	FIRST RESPONDER PTSD BENEFIT	-	945	-	4,000
52 . 3852	VOLUNTEER FIREFIGHTER FEE	37,000	41,929	75,000	75,000
		$ 148,874	$ 290,468	$ 460,524	$ 495,622
OPERATIONS					
52 . 1205	PROFESSIONAL SERVICES	$ 440	$ 5,432	$ 10,000	$ 13,000
52 . 1206	PROF. SVCS - LADDER TESTING	4,970	-	3,400	5,000
52 . 2100	BUILDING-CUSTODIAL	421	-	500	500
52 . 2200	BUILDING-MAINTENANCE	1,709	18,536	12,500	115,000
52 . 2206	EQUIPMENT MAINTENANCE	25,771	22,139	30,000	30,000
52 . 3100	GENERAL INSURANCE	19,614	4,693	26,268	15,803
52 . 3101	LIABILITY CLAIMS	1,000	5,000	-	-
52 . 3200	POSTAGE	34	86	150	200
52 . 3201	TELEPHONE	608	762	2,430	2,000
52 . 3400	PRINTING	-	-	100	100
52 . 3500	TRAVEL	-	145	2,000	2,000
52 . 3600	DUES	175	1,100	1,200	1,225
52 . 3700	TRAINING	3,315	2,161	5,000	5,000
52 . 3900	MISCELLANEOUS	11,893	10,137	14,000	14,000
53 . 1100	SUPPLIES & MATERIALS	2,817	6,164	8,000	8,000
53 . 1101	GAS, OIL, & GREASE	5,163	8,209	6,000	6,000
53 . 1102	UNIFORMS / C.A.	5,335	4,000	8,000	8,000
53 1202	UTILITIES	6,525	435	12,000	10,000
53 . 1301	FOOD	283	10,403	-	1,000
53 . 1600	SMALL EQUIPMENT	-	436	-	18,000
53 . 1601	COMPUTER HARDWARE	-	-	-	8,500
53 . 1602	COMPUTER SOFTWARE	-	-	-	10,000
53 . 1603	MISC. EQUIPMENT	5,035	451	18,000	-
53 . 1604	PROTECTIVE GEAR EQUIPMENT (PPE)	38,775	-	31,500	40,000
53 . 1606	FURNITURE	2,000	-	2,000	10,000
		$ 135,882	$ 100,289	$ 193,048	$ 323,328
CAPITAL OUTLAY					
54 . 0000	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
61 . 2005	TRANSFER OUT - CAPITAL PROJECTS	-	-	-	161,000
		$ -	$ -	$ -	$ 161,000
DEBT SERVICE					
58 . 0000	DEBT SERVICE	$ 47,673	$ 20,318	$ 20,318	$ 20,318
		$ 47,673	$ 20,318	$ 20,318	$ 20,318
TOTALS		$ 332,430	$ 411,076	$ 673,890	$1,000,268.22
	DOLLAR INCREASE / (DECREASE) OF BUDGET				326,378
	PERCENTAGE INCREASE / DECREASE OF BUDGET				48.43%

APPROPRIATION SUMMARY
2025-2026

FUND: GENERAL
DEPARTMENT: PUBLIC WORKS
FUND / DEPT #: 100.04100.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 719,189	$ 505,147	$ 825,323	$ 716,498
OPERATIONS	1,405,062	1,220,981	1,395,977	1,481,078
CAPITAL OUTLAY / TRANSFER	50,000	116,000	116,000	187,000
DEBT SERVICE	-	-	-	-
	$ 2,174,251	$ 1,842,128	$ 2,337,300	$ 2,384,576

FUNCTION:

It is the responsibility of this department to maintain the streets, sanitation, buildings, grounds, and storm water drainage of the City.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	PUBLIC WORKS
FUND / DEPARTMENT	100.04100

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
PUBLIC WORKS SUPERINTENDENT	115	1	1	1	$ 73,549
FIELD FOREMAN	110	2	1	1	55,557
HEAVY EQUIPMENT OPERATOR	105	2	2	2	91,312
METER READER	103	2	2	0	-
PW MAINTENANCE TECH	103	3	4	4	157,747
POSSIBLE MERIT RAISES					-
HOLIDAY PAY					3,000
OVERTIME					12,500
LABOR-CHARGED FROM OTHER FUND					-
TOTALS		10	10	8	$ 393,665
HEALTH INSURANCE					224,266
FICA					30,115
PENSION					56,725
SUB-TOTAL					704,771
WORKERS COMP INS.					11,727
WELLNESS PROFILE					-
TOTAL PERSONNEL SERVICES					$ 716,498

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: GENERAL
DEPARTMENT: PUBLIC WORKS
FUND / DEPT #: 100.04100.

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS						
51	1100	REGULAR SALARIES	$ 429,328	$ 326,070	$ 459,696	$ 381,165
51	1200	PART-TIME SALARIES	-	-	-	-
51	1300	OVERTIME SALARIES	26,526	22,894	6,000	12,500
51	2100	GROUP INSURANCE	185,284	98,587	279,446	224,266
51	2200	FICA-EMPLOYER MATCH	33,910	26,071	35,626	30,115
51	2400	PENSIONS	28,192	24,228	34,481	56,725
51	2700	WORKER'S COMPENSATION	15,949	7,296	10,074	11,727
			$ 719,189	$ 505,147	$ 825,323	$ 716,498
OPERATIONS						
51	3850	CONTRACT LABOR	$ 102,518	$ 86,391	$ 96,000	$ 96,180
52	1203	PROFESSIONAL SERVICES-ENGINEER	6,100	-	100,000	50,000
52	1205	PROFESSIONAL SERVICES	29,817	61,981	25,000	25,000
52	2100	BUILDING-CUSTODIAL	1,205	396	1,800	2,000
52	2200	BUILDING-MAINTENANCE	8,917	590	13,000	15,000
52	2205	CEMETERY MAINTENANCE	-	-	-	10,000
52	2206	EQUIPMENT MAINTENANCE	67,653	55,979	75,000	80,000
52	2217	SIDEWALK/STREET MAINTENANCE	-	49,508	-	75,000
52	2322	EQUIPMENT LEASES	335	3,541	400	600
52	3100	GENERAL INSURANCE	25,510	17,916	33,427	42,698
52	3101	LIABILITY CLAIMS	9,488	1,000	-	-
52	3200	POSTAGE	16		100	100
52	3201	TELEPHONE	1,655	2,290	3,500	3,500
52	3300	ADS & SURVEYS	169		250	500
52	3400	PRINTING	-	275	500	500
52	3500	TRAVEL	1,010	832	4,000	6,000
52	3600	DUES	945	45	1,000	1,000
52	3700	TRAINING	6,295	6,232	5,000	7,000
52	3851	JACKSON COUNTY CORR INST	56,429	50,000	60,000	60,000
52	3900	MISCELLANEOUS	688	19,604	3,000	1,000
52	3907	LANDFILL EXPENSES	18,006	8,730	16,000	16,000
52	3908	YARD WASTE GRINDING	65,625	-	60,000	60,000
52	3909	SOLID WASTE COLL. CONTRACT	704,788	599,719	650,000	650,000
53	1100	SUPPLIES & MATERIALS	98,059	63,634	70,000	70,000
53	1101	GAS, OIL, & GREASE	41,870	39,008	50,000	50,000
53	1102	UNIFORMS / C.A.	9,474	5,082	6,500	7,500
53	1105	SAFETY SUPPLIES	-	2,245	-	2,000
53	1107	DRAINAGE MAINTENANCE	1,676	2,250	10,000	10,000
53	1108	DOWNTOWN REVITALIZATION	18,176	3,132	10,000	10,000
53	1110	CONCRETE	46,274	73,411	10,000	30,000
53	1111	ASPHALT	30,020	10,574	40,000	30,000
53	1113	FUEL INVENTORY VARIANCE	403	5,955	2,500	-
53	1202	UTILITIES	27,092	25,842	32,000	30,000
53	1301	FOOD	1,235	2,262	2,000	2,500
53	1581	CLEAN-UP WEEK	8,550	10,692	-	12,000
53	1600	SMALL EQUIPMENT	-	-	-	5,000
53	1601	COMPUTER HARDWARE	-	252	-	5,000
53	1602	COMPUTER SOFTWARE	-	-	-	-
53	1603	MISC. EQUIPMENT	9,422	9,327	5,000	-
53	1705	REFLECTIVE SIGNS	5,644	2,288	10,000	10,000
53	2322	EQUIPMENT RENTALS	-	-	-	5,000
			$ 1,405,062	$ 1,220,981	$ 1,395,977	$ 1,481,078
CAPITAL OUTLAY						
61	2005	TRANSFER OUT - CAPITAL PROJECTS	$ 50,000	$ 116,000	$ 116,000	$ 187,000
			$ 50,000	$ 116,000	$ 116,000	$ 187,000
DEBT SERVICE						
58	0000	DEBT SERVICE	$ -	$ -	$ -	$ -

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

		ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
FUND:	GENERAL				
DEPARTMENT:	PUBLIC WORKS				
FUND / DEPT #:	100.04100.				
		$ -	$ -	$ -	$ -
TOTALS		$ 2,174,251	$ 1,842,128	$ 2,337,300	$ 2,384,576
	DOLLAR INCREASE / (DECREASE) OF BUDGET				47,276
	PERCENTAGE INCREASE / DECREASE OF BUDGET				2.02%

APPROPRIATION SUMMARY
2025-2026

FUND:	GENERAL
DEPARTMENT:	GARAGE
FUND / DEPT #:	100.04800.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 180,104	$ 166,986	$215,135	$ 243,517
OPERATIONS	81,605	73,647	72,723	122,685
CAPITAL OUTLAY / TRANSFER	22,990	238,810	248,993	353,000
DEBT SERVICE	-	-	-	-
	$ 284,700	$ 479,443	$536,851	$ 719,202

FUNCTION:

It is the responsibility of this department to maintain the various vehicles and equipment of the City in good working condition.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	GARAGE
FUND / DEPARTMENT	100.04800

		NUMBER OF POSITIONS			
POSITION TITLE	PAY CLASS	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
FLEET MAINTENANCE SUPERVISOR	113	1	1	1	$ 71,656
MECHANIC	106	1	1	1	49,712
POSSIBLE MERIT RAISES					-
PROBATION STEP BONUSES					-
OVERTIME					1,000
TOTALS		2	2	2	$ 122,368
HEALTH INSURANCE					90,317
FICA					9,361
PENSION					18,205
SUB-TOTAL					240,251
WORKERS COMP INS.					3,266
WELLNESS PROFILE					-
TOTAL PERSONNEL SERVICES					$ 243,517

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:	GENERAL				
DEPARTMENT:	GARAGE	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:	100.04800.	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$ 97,567	$ 98,936	$ 110,489	$ 121,368
51 . 1300	OVERTIME SALARIES	13,056	461	1,000	1,000
51 . 2100	GROUP INSURANCE	53,950	54,107	84,960	90,317
51 . 2200	FICA-EMPLOYER MATCH	8,266	7,372	8,529	9,361
51 . 2400	PENSIONS	5,807	4,991	8,342	18,205
51 . 2700	WORKER'S COMPENSATION	1,459	1,119	1,815	3,266
		$ 180,104	$ 166,986	$ 215,135	$ 243,517
OPERATIONS					
52 . 1205	PROFESSIONAL SERVICES	$ -	$ 1,148	$ -	$ 2,750
52 . 2200	BUILDING-MAINTENANCE	9,173	8,483	8,000	30,000
52 . 2202	RADIO MAINTENANCE	-	-	200	-
52 . 2206	EQUIPMENT MAINTENANCE	22,928	10,332	10,000	15,000
52 . 3100	GENERAL INSURANCE	5,031	4,601	6,023	5,456
52 . 3201	TELEPHONE	960	1,025	1,000	1,479
52 . 3700	TRAINING	3,053	232	2,000	2,000
52 . 3900	MISCELLANEOUS	965	805	1,000	500
53 1100	SUPPLIES & MATERIALS	13,259	9,120	8,500	9,500
53 . 1101	GAS, OIL, & GREASE	66	503	500	10,000
53 . 1102	UNIFORMS / C.A.	5,027	3,391	4,500	5,000
53 . 1112	TOOLS	-	-	-	22,000
53 . 1113	FUEL INVENTORY VARIANCE	-	-	-	2,500
53 . 1202	UTILITIES	6,278	6,240	5,000	5,000
53 . 1301	FOOD	-	9	-	
53 . 1601	COMPUTER HARDWARE	-	1,327	-	2,500
53 . 1602	COMPUTER SOFTWARE	1,699	1,685	-	-
53 . 1603	MISC. EQUIPMENT	11,522	23,867	22,000	-
53 . 1606	FURNITURE	-	-	-	6,000
53 . 1700	SHOP INVENTORY VARIANCE	(1,156)	(1,023)	2,000	1,000
53 . 1701	TIRE DISPOSAL	2,801	1,905	2,000	2,000
		$ 81,605	$ 73,647	$ 72,723	$ 122,685
CAPITAL OUTLAY					
61 . 2005	TRANSFER OUT - CAPITAL PROJECTS	$ 22,990	$ 238,810	$ 248,993	$ 353,000
		$ 22,990	$ 238,810	$ 248,993	$ 353,000
TOTALS		$ 284,700	$ 479,443	$ 536,851	$ 719,202
	DOLLAR INCREASE / (DECREASE) OF BUDGET				182,351
	PERCENTAGE INCREASE / DECREASE OF BUDGET				33.97%

APPROPRIATION SUMMARY
2025-2026

FUND: GENERAL
DEPARTMENT: PARKS & RECREATION
FUND / DEPT #: 100.06122.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$319,022	$ 279,637	$473,307	$ 509,771
OPERATIONS	273,942	216,508	265,786	286,823
CAPITAL OUTLAY / TRANSFER	-	-	66,060	102,784
DEBT SERVICE	-	-	-	-
	$592,964	$ 496,145	$805,153	$ 899,378

FUNCTION:

It is the responsibility of this department to provide both active and passive recreational services to the citizens of the City as well as the surrounding regions.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	PARKS & RECREATION
FUND / DEPARTMENT	100.06122

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
PARKS & RECREATION DIRECTOR	115	1	1	1	$ 82,826
ASSISTANT PARKS & RECREATION DIRECTOR	109	1	1	1	53,706
ATHLETIC / AQUATICS COORDINATOR	105	1	1	1	44,138
PART TIME HELP	-	7	6	6	18,800
PW MAINTENANCE WORKER	103	1	1	1	45,135
ADMINISTRATIVE ASSISTANT	103	1	1	1	34,320
POSSIBLE MERIT RAISES					-
PROBATION STEP BONUSES					-
OVERTIME					2,000
TOTALS		12	11	11	$ 280,925
HEALTH INSURANCE					165,571
FICA					21,491
PENSION					39,019
SUB-TOTAL					507,006
WORKERS COMP INS.					2,765
WELLNESS PROFILE					-
TOTAL PERSONNEL SERVICES					$ 509,771

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:	GENERAL				
DEPARTMENT:	PARKS & RECREATION	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:	100.06122.	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$ 170,634	$ 159,431	$ 223,954	$ 260,125
51 . 1200	PART-TIME SALARIES	41,480	32,452	50,000	18,800
51 . 1300	OVERTIME SALARIES	128	56	2,000	2,000
51 . 2100	GROUP INSURANCE	77,032	63,064	154,656	165,571
51 . 2200	FICA-EMPLOYER MATCH	16,095	14,481	19,672	21,491
51 . 2400	PENSIONS	9,835	7,606	17,845	39,019
51 . 2700	WORKER'S COMPENSATION	3,817	2,547	5,180	2,765
		$ 319,022	$ 279,637	$ 473,307	$ 509,771
OPERATIONS					
52 . 1100	RECREATIONAL SUPPLIES	$ 58,394	$ 70,331	$ 55,000	$ 60,000
52 . 1106	POOL SUPPLIES	4,978	3,304	7,000	7,000
52 . 1205	PROFESSIONAL SERVICES	3,632	2,188	10,000	15,000
52 . 2100	BUILDING-CUSTODIAL	3,576	891	3,500	3,500
52 . 2200	BUILDING-MAINTENANCE	26,821	1,517	5,000	5,000
52 . 2203	FACILITIES MAINTENANCE	26,753	18,589	22,000	22,000
52 . 2206	EQUIPMENT MAINTENANCE	7,613	7,024	8,000	8,000
52 . 2320	CREDIT CARD HANDLING CHGS	6,004	4,861	3,500	3,500
52 . 2322	EQUIPMENT LEASES	915	685	2,400	15,000
52 . 3100	GENERAL INSURANCE	13,283	4,204	17,186	9,798
52 . 3102	ATHLETIC INSURANCE	-	-	500	-
52 3200	POSTAGE	1	3	300	300
52 . 3201	TELEPHONE	351	348	700	525
52 . 3300	ADS & SURVEYS	-	-	200	200
52 . 3400	PRINTING	2,030	-	1,500	1,500
52 . 3500	TRAVEL	2,041	3,581	3,000	5,000
52 . 3600	DUES	820	1,134	1,000	1,000
52 . 3602	TEAM FEES	9,568	4,775	4,500	10,000
52 . 3700	TRAINING	65	-	2,000	2,000
52 . 3851	CONTRACTUAL SERVICES-BGC	20,000	20,000	20,000	20,000
52 . 3900	MISCELLANEOUS	40	209	500	500
52 . 3922	OFFICIALS	15,460	11,988	20,000	23,000
52 . 3923	INSTRUCTIONAL SERVICES	10,100	6,100	12,000	12,000
52 . 3924	SIGN ADVERTISEMENT	960	-	2,000	2,000
53 . 1100	SUPPLIES & MATERIALS	3,420	2,513	3,500	3,500
53 . 1101	GAS, OIL, & GREASE	2,659	700	1,500	1,500
53 . 1102	UNIFORMS / C.A.	498	49	800	800
53 . 1109	CONCESSIONS	1,861	186	1,700	1,700
53 . 1202	UTILITIES	52,086	43,388	50,000	50,000
53 . 1301	FOOD	14	-	-	-
53 . 1601	COMPUTER HARDWARE	-	-	-	-
53 . 1602	COMPUTER SOFTWARE	-	2,500	-	2,500
53 . 1603	MISC. EQUIPMENT	-	5,441	6,500	-
		$ 273,942	$ 216,508	$ 265,786	$ 286,823
CAPITAL OUTLAY					
61 . 2005	TRANSFER OUT - CAPITAL PROJECTS	$ -	$ -	$ 66,060	$ 102,784
		$ -	$ -	$ 66,060	$ 102,784
TOTALS		$ 592,964	$ 496,145	$ 805,153	$ 899,378
	DOLLAR INCREASE / (DECREASE) OF BUDGET				94,225
	PERCENTAGE INCREASE / DECREASE OF BUDGET				11.70%

APPROPRIATION SUMMARY
2025-2026

FUND:	GENERAL
DEPARTMENT:	LIBRARY
FUND / DEPT #:	100.06510.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 236,684	$ 202,860	$372,834	$ 393,891
OPERATIONS	84,518	70,836	91,354	102,555
CAPITAL OUTLAY / TRANSFER	-	-	-	-
DEBT SERVICE	-	-	-	-
	$ 321,201	$ 273,696	$464,188	$ 496,446

FUNCTION:

It is the responsibility of this department to provide library services and programs to the citizens of the City as well as the surrounding regions.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	LIBRARY
FUND / DEPARTMENT	100.06510

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
DIRECTOR OF LIBRARY SERVICES	117	1	1	1	$ 84,219
CHILDREN'S PROGRAM SPECIALIST	105	1	1	1	45,198
LIBRARY SERVICES SPECIALIST	103	1	1	1	39,250
LIBRARY ASSISTANTS	-	8	8	8	75,000
POSSIBLE MERIT RAISES					-
PROBATION STEP BONUSES					-
OVERTIME					500
TOTALS		11	11	11	$ 244,167

HEALTH INSURANCE	103,838
FICA	18,679
PENSION	25,300
SUB-TOTAL	391,984
WORKERS COMP INS.	1,907
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ 393,891

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: GENERAL
DEPARTMENT: LIBRARY
FUND / DEPT #: 100.06510.

		ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$ 109,396	$ 95,865	$ 154,565	$ 168,667
51 . 1200	PART-TIME SALARIES	62,937	50,614	75,000	75,000
51 . 1300	OVERTIME SALARIES	41	182		500
51 . 2100	GROUP INSURANCE	44,288	39,571	112,954	103,838
51 . 2200	FICA-EMPLOYER MATCH	13,048	11,107	17,562	18,679
51 . 2400	PENSIONS	6,151	4,757	11,670	25,300
51 . 2600	UNEMPLOYMENT	-	-	-	-
51 . 2700	WORKER'S COMPENSATION	823	765	1,083	1,907
		$ 236,684	$ 202,860	$ 372,834	$ 393,891
52 . 1205	PROFESSIONAL SERVICES	$ 1,683	$ 2,134	$ 2,200	$ 2,200
52 . 1206	PROFESSIONAL SVCS-PROGRAMS	80	-	1,500	1,500
52 . 2100	BUILDING-CUSTODIAL	8,953	13,405	9,017	9,017
52 . 2140	GROUNDS-MAINTENANCE	2,800	4,132	3,600	7,500
52 . 2200	BUILDING-MAINTENANCE	24,461	9,052	12,500	19,700
52 . 2203	FACILITIES MAINTENANCE	1,527	14,244	12,000	8,000
52 . 2206	EQUIPMENT MAINTENANCE	1,143	-	1,000	500
52 . 2322	EQUIPMENT LEASES	3,430	1,920	3,500	3,500
52 . 3100	GENERAL INSURANCE	3,202	2,571	3,595	3,693
52 . 3200	POSTAGE	58	3	100	100
52 . 3201	TELEPHONE	351	348	522	525
52 . 3300	ADS & SURVEYS	-	-	100	100
52 . 3400	PRINTING	142	195	200	300
52 . 3500	TRAVEL	3,085	391	2,000	3,000
52 . 3600	DUES	1,161	783	900	500
52 3700	TRAINING	527	371	2,500	2,000
52 . 3900	MISCELLANEOUS	52	-	120	120
52 . 7630	COMMUNITY PROMOTIONS	75	857	-	1,000
53 . 1100	SUPPLIES & MATERIALS	5,135	3,358	6,000	6,000
53 . 1102	UNIFORMS/C.A.	198	378	2,500	2,500
53 . 1202	UTILITIES	17,299	14,342	20,000	20,000
53 . 1301	FOOD	285		500	500
53 . 1401	LIBRARY BOOKS	7,966	1,912	7,000	8,000
53 . 1582	SUMMER READING PROGRAM	906	5		1,000
53 . 1601	COMPUTER HARDWARE	-	-	-	1,300
53 . 1602	COMPUTER SOFTWARE	-	-	-	-
53 . 1603	MISC. EQUIPMENT	-	435	-	-
		$ 84,518	$ 70,836	$ 91,354	$ 102,555
CAPITAL OUTLAY					
54 . 0000	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
61 . 2005	TRANSFER OUT - CAPITAL PROJECTS	-	-	-	-
		$ -	$ -	$ -	$ -
TOTALS		$ 321,201	$ 273,696	$ 464,188	$ 496,446
	DOLLAR INCREASE / (DECREASE) OF BUDGET				32,258
	PERCENTAGE INCREASE / DECREASE OF BUDGET				6.95%

APPROPRIATION SUMMARY
2025-2026

FUND: GENERAL
DEPARTMENT: CODE ENFORCEMENT
FUND / DEPT #: 100.07420.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 117	$ 50,412	$ 91,685	$ 111,068
OPERATIONS	138	33	4,750	11,633
CAPITAL OUTLAY / TRANSFER	-	-	-	-
DEBT SERVICE	-	-	-	-
	$ 255	$ 50,446	$ 96,435	$ 122,701

FUNCTION:

Code enforcement is responsible for enforcing the city's ordinances and regulations.
Our goal is to first educate citizens, businesses and property owners on code requirements.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	CODE ENFORCEMENT
FUND / DEPARTMENT	100.07420.

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
CODE ENFORCEMENT OFFICER	108	1	1	1	$ 51,438
POSSIBLE MERIT RAISES					-
OVERTIME					1,000
LABOR-CHARGED TO OTHER FUND					-
TOTALS		1	1	1	$ 52,438

HEALTH INSURANCE	45,158
FICA	4,372
PENSION	7,716
SUB-TOTAL	109,684
WORKERS COMP INS.	1,384
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ 111,068

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:	GENERAL				
DEPARTMENT:	CODE ENFORCEMENT	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:	100.07420.	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$ -	$ 25,731	$ 42,278	$ 51,438
51 . 1300	OVERTIME SALARIES	-	1,054	-	1,000
51 . 2100	GROUP INSURANCE	-	21,215	42,480	45,158
51 . 2200	FICA-EMPLOYER MATCH	-	1,991	3,311	4,372
51 . 2400	PENSIONS	-	-	3,116	7,716
51 . 2700	WORKER'S COMPENSATION	117	422	500	1,384
		$ 117	$ 50,412	$ 91,685	$ 111,068
OPERATIONS					
52 . 3100	GENERAL INSURANCE	$ 137.77	$ 23.84	$ 250.00	2,983
52 . 3200	POSTAGE	-	10	-	150
52 3201	TELEPHONE	-	-	500	500
52 . 3500	TRAVEL	-	-	500	1,000
52 . 3600	DUES	-	-	500	500
52 . 3700	TRAINING	-	-	1,500	1,500
53 . 1100	SUPPLIES & MATERIALS	-	-	750	750
53 . 1101	GAS, OIL & GREASE	-	-	250	250
53 . 1102	UNIFORMS/C.A.	-	-	500	1,000
53 . 1600	SMALL EQUIPMENT	-	-	-	3,000
		$ 138	$ 33	$ 4,750	$ 11,633
CAPITAL OUTLAY					
54 . 0000	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
TOTALS		$ 255	$ 50,446	$ 96,435	$ 122,701
	DOLLAR INCREASE / (DECREASE) OF BUDGET				26,266
	PERCENTAGE INCREASE / DECREASE OF BUDGET				27.24%

APPROPRIATION SUMMARY
2025-2026

FUND: GENERAL
DEPARTMENT: PLANNING & DEV.
FUND / DEPT #: 100.07450.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 328,342	$ 198,991	$335,400	$ 411,126
OPERATIONS	267,444	35,437	177,027	187,716
CAPITAL OUTLAY / TRANSFER	-	-	-	-
DEBT SERVICE	-	-	-	-
	$ 595,786	$ 234,428	$512,427	$ 598,842

FUNCTION:

It is the responsibility of this department to perform inspections and enforcement of construction, soil erosion and sedimentation control, zoning issues, and to issue and collect permit fees.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	PLANNING & DEV.
FUND / DEPARTMENT	100.07450

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
PLANNING AND ZONING ADMINISTRATOR	114	1	1	1	$ 68,557
BUILDING INSPECTOR	107	1	1	1	62,000
PLANNING, BUILDING, & ZONING SUPERINTENDENT	115	0	1	1	85,384
POSSIBLE MERIT RAISES					-
OVERTIME					5,000
LABOR-CHARGED TO OTHER FUND					23,176
TOTALS		2	3	3	$ 244,117
HEALTH INSURANCE					105,365
FICA					18,725
PENSION					37,216
SUB-TOTAL					405,423
WORKERS COMP INS.					5,703
WELLNESS PROFILE					-
TOTAL PERSONNEL SERVICES					$ 411,126

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

		ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND:	GENERAL				
DEPARTMENT:	PLANNING & DEV.				
FUND / DEPT #:	100.07450.	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$161,643	$ 120,156	$180,667	$ 215,941
51 . 1300	OVERTIME SALARIES	50,993	796	5,000	5,000
51 . 2100	GROUP INSURANCE	73,002	48,976	99,130	105,365
51 . 2200	FICA-EMPLOYER MATCH	16,119	9,066	14,203	18,725
51 . 2400	PENSIONS	9,530	6,550	13,640	37,216
51 . 2700	WORKER'S COMPENSATION	1,233	702	912	5,703
51 . 9000	LABOR CHARGED OTHER FUND	15,822	12,744	21,848	23,176
		$328,342	$ 198,991	$335,400	$ 411,126
OPERATIONS					
52 . 1205	PROFESSIONAL SERVICES	$171,271	$ 12,186	$ 40,000	$ 40,000
52 . 2100	BUILDING-CUSTODIAL	1,205	317	1,000	1,000
52 . 2200	BUILDING-MAINTENANCE	4,941	53	1,000	1,000
52 . 2206	EQUIPMENT MAINTENANCE	2,478	503	2,000	2,000
52 . 2208	CHIP GRANT EXPENSE	61,331	5,730	75,000	75,000
52 . 2322	EQUIPMENT LEASES	336	151	1,000	500
52 . 3100	GENERAL INSURANCE	2,889	3,034	3,027	6,216
3101	LIABILITY CLAIMS	1,000	-	-	-
52 . 3200	POSTAGE	69	43	1,000	500
52 3201	TELEPHONE	1,662	1,166	1,500	2,000
52 . 3300	ADS & SURVEYS	1,872	3,675	4,000	5,000
52 . 3400	PRINTING	360	-	2,500	2,500
52 . 3500	TRAVEL	1,714	1,158	10,000	10,000
52 . 3600	DUES	1,035	-	3,500	3,500
52 . 3700	TRAINING	2,547	2,387	15,000	15,000
52 . 3900	MISCELLANEOUS	-	-	1,000	1,000
52 . 7630	COMMUNITY PROMOTIONS	794	485	3,000	3,000
53 . 1100	SUPPLIES & MATERIALS	4,823	1,403	4,000	4,000
53 . 1101	GAS, OIL, & GREASE	5,019	2,737	6,000	6,000
53 . 1102	UNIFORMS / C.A.	1,628	38	1,500	1,500
53 . 1202	UTILITIES	471	300	1,000	1,000
53 1301	FOOD	-	70	-	-
53 1601	COMPUTER HARDWARE	-	-	-	2,000
53 1602	COMPUTER SOFTWARE	-	-	-	5,000
53 . 1603	MISC. EQUIPMENT	-	-	-	-
		$267,444	$ 35,437	$177,027	$ 187,716
CAPITAL OUTLAY					
54 . 0000	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
TOTALS		$595,786	$ 234,428	$512,427	$ 598,842
	DOLLAR INCREASE / (DECREASE) OF BUDGET				86,415
	PERCENTAGE INCREASE / DECREASE OF BUDGET				16.86%

APPROPRIATION SUMMARY
2025-2026

FUND: GENERAL
DEPARTMENT: DDA
FUND / DEPT #: 100.07550.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
OTHER COSTS	$ 226,409	$ 161,372	$276,637	$ 373,081
	$ 226,409	$ 161,372	$276,637	$ 373,081

FUNCTION:

It is the responsibility of this division of the budget to fund the transfers from General Fund to the DDA fo operations during the year. The DDA has its own fund and its detailed revenues and expenditures are budgeted and recorded in that fund.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:	GENERAL				
DEPARTMENT:	DDA	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:	100.07550.	06/30/24	03/31/25	2024-2025	2025-2026
OTHER COSTS					
61 . 2005	TRANSFERS OUT - DDA	$226,409	$ 161,372	$276,637	$ 373,081
		$226,409	$ 161,372	$276,637	$ 373,081
TOTALS		$226,409	$ 161,372	$276,637	$ 373,081
	DOLLAR INCREASE / (DECREASE) OF BUDGET				96,444
	PERCENTAGE INCREASE / DECREASE OF BUDGET				34.86%

APPROPRIATION SUMMARY
2025-2026

FUND: GENERAL
DEPARTMENT: CIVIC CENTER
FUND / DEPT #: 100.07565.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
OTHER COSTS	$ 67,985	$ 76,182	$ 130,598	$ 95,078
	$ 67,985	$ 76,182	$ 130,598	$ 95,078

FUNCTION:

It is the responsibility of this division of the budget to fund the transfers from General Fund to the Civic Center for operations during the year. The Civic Center has its own fund and its detailed revenues and expenditures are budgeted and recorded in that fund.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:	GENERAL				
DEPARTMENT:	CIVIC CENTER	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:	100.07565.	06/30/24	03/31/25	2024-2025	2025-2026
OTHER COSTS					
61 . 2005	TRANSFERS OU'	$ 67,985	$ 76,182	$ 130,598	$ 95,078
		$ 67,985	$ 76,182	$ 130,598	$ 95,078
TOTALS		$ 67,985	$ 76,182	$ 130,598	$ 95,078
	DOLLAR INCREASE / (DECREASE) OF BUDGET				(35,519)
	PERCENTAGE INCREASE / DECREASE OF BUDGET				-27.20%

APPROPRIATION SUMMARY
2025-2026

FUND:	GENERAL
DEPARTMENT:	MULTIPLE
FUND / DEPT #:	100

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
OTHER COSTS	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -

FUNCTION:

It is the responsibility of this division of the budget to fund the transfers from General Fund to the Civic Center for operations during the year. The Civic Center has its own fund and its detailed revenues and expenditures are budgeted and recorded in that fund.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: GENERAL
DEPARTMENT: MULTIPLE
FUND / DEPT #: 100

		ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
OTHER COSTS					
61 . 1004	TRANSFERS OUT - W&S	$ -	$ -	$ -	$ -
61 . 1005	TRANSFERS OUT - GAS	-	-	-	-
61 . 1006	TRANSFERS OUT - ELECTRIC	-	-	-	-
		$ -	$ -	$ -	$ -
TOTALS		$ -	$ -	$ -	$ -

DOLLAR INCREASE / (DECREASE) OF BUDGET	-
PERCENTAGE INCREASE / DECREASE OF BUDGET	#DIV/0!

APPROPRIATION SUMMARY
2025-2026

FUND:	GENERAL
DEPARTMENT:	ADMINISTRATION
FUND / DEPT #:	100.15121.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 427,443	$ 325,050	$ 518,388	$ 575,986
OPERATIONS	167,992	92,854	152,590	156,482
CAPITAL OUTLAY / TRANSFER	3,645	-	-	100,000
DEBT SERVICE	-	-	-	-
	$ 599,081	$ 417,903	$ 670,978	$ 832,468

FUNCTION:

It is the responsibility of this department to manage the daily operations of the general government and utility services for the City.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	ADMINISTRATION
FUND / DEPARTMENT	100.15121

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
CITY MANAGER	120	1	1	1	$ 143,333
DEPUTY CITY MANAGER/CITY CLERK	119	1	1	1	105,643
DEPUTY CITY MANAGER	119	1	1	1	99,570
POSSIBLE MERIT RAISES					-
EMPLOYEE PROGRAMS					10,000
OVERTIME					-
TIME SALE					-
TOTALS		3	3	3	$ 358,546

HEALTH INSURANCE	120,398
FICA	26,664
PENSION	59,448
SUB-TOTAL	565,056
WORKERS COMP INS.	10,930
AUTOMOBILE ALLOWANCE	-
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ 575,986

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

			ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND:		GENERAL				
DEPARTMENT:		ADMINISTRATION				
FUND / DEPT #:		100.15121.	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS						
51 .	1100	REGULAR SALARIES	$299,562	$ 230,178	$ 329,984	$ 348,546
51 .	2100	GROUP INSURANCE	62,856	56,413	113,299	120,398
51 .	2200	FICA-EMPLOYER MATCH	23,020	17,214	25,244	26,664
51 .	2400	PENSIONS	23,781	16,345	31,112	59,448
51 .	2700	WORKER'S COMPENSATION	1,614	1,638	1,549	10,930
51 .	2901	EMPLOYEE PROGRAMS	12,410	3,262	10,000	10,000
51 .	2902	AUTOMOBILE ALLOWANCE	4,200	-	7,200	-
			$427,443	$ 325,050	$ 518,388	$ 575,986
OPERATIONS						
52 .	1200	CITY ATTORNEY	$ 34,520	$ 15,713	$ 27,000	$ 29,000
52 .	1204	IND. / ECON. DEVELOPMENT	7,500	-	15,000	15,000
52 .	1205	PROFESSIONAL SERVICES	20,008	18,253	17,500	17,500
52 .	1211	CITY CODE REVISIONS	1,732	737	2,150	2,150
52 .	2100	BUILDING-CUSTODIAL	3,023	634	3,250	3,250
52 .	2200	BUILDING-MAINTENANCE	2,201	580	3,000	3,000
52 .	2206	EQUIPMENT MAINTENANCE	6,454	1,511	2,500	2,500
52 .	2322	EQUIPMENT LEASES	1,956	2,228	4,000	3,000
52 .	3100	GENERAL INSURANCE	4,598	3,291	5,140	5,282
52 .	3101	LIABILITY CLAIMS	3,273	-	-	-
52	3200	POSTAGE	858	549	1,000	1,000
52 .	3201	TELEPHONE	1,590	1,455	1,550	1,550
52 .	3300	ADS & SURVEYS	4,415	722	5,000	5,000
52 .	3400	PRINTING	246	425	250	250
52 .	3500	TRAVEL	10,020	11,578	12,000	12,000
52 .	3600	DUES	21,038	16,198	20,000	20,000
52 .	3700	TRAINING	12,867	4,617	15,000	15,000
52 .	3850	ELECTION EXPENSE	4,850	175	-	-
52 .	3900	MISCELLANEOUS	7,032	36	4,000	3,000
52 .	7630	COMMUNITY PROMOTIONS	2,880	3,367	6,000	6,000
53 .	1100	SUPPLIES & MATERIALS	4,697	3,167	2,500	2,500
53 .	1101	GAS, OIL & GREASE	1,121	252	1,000	1,000
53 .	1102	UNIFORMS / C.A.	2,686	478	750	1,000
53 .	1202	UTILITIES	4,489	2,872	4,000	4,000
53 .	1301	FOOD	847	3,056	-	3,500
53 .	1601	COMPUTER HARDWARE	-	620	-	-
53 .	1602	COMPUTER SOFTWARE	-	-	-	-
53 .	1603	MISCELLANEOUS EQUIPMENT	3,090	342	-	-
			$167,992	$ 92,854	$ 152,590	$ 156,482
CAPITAL OUTLAY						
54 .	0000	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -
DEBT SERVICE						
58 .	0000	DEBT SERVICE	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -
OTHER COSTS						
61 .	2005	TRANSFERS OUT - ADMINISTRATION	$ 3,645	$ -	$ -	$ 100,000
			$ 3,645	$ -	$ -	$ 100,000
TOTALS			$599,081	$ 417,903	$ 670,978	$ 832,468
		DOLLAR INCREASE / (DECREASE) OF BUDGET				161,490
		PERCENTAGE INCREASE / DECREASE OF BUDGET				24.07%

APPROPRIATION SUMMARY
2025-2026

FUND:	GENERAL
DEPARTMENT:	FINANCE
FUND / DEPT #:	100.15125.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 523,154	$ 351,895	$ 640,521	$ 663,593
OPERATIONS	161,362	165,271	329,416	275,116
CAPITAL OUTLAY / TRANSFER	-	-	-	-
DEBT SERVICE	-	-	-	-
	$ 684,517	$ 517,166	$ 969,937	$ 938,709

FUNCTION:

The Finance Department oversees the management of public funds to ensure responsible budgeting, financial stability, and efficient allocation of resources. At a high level, it handles revenue collection, budget planning, financial reporting, and compliance with regulations. The department ensures transparency in fiscal operations while supporting the city's financial health and long-term sustainability.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:	GENERAL				
DEPARTMENT:	FINANCE	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:	100.15125.	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$329,938	$ 226,550	$ 369,636	$ 384,617
51 . 1300	OVERTIME SALARIES	2,624	2,270	3,000	7,500
51 . 2100	GROUP INSURANCE	138,807	89,221	196,675	240,811
51 . 2200	FICA-EMPLOYER MATCH	25,027	17,208	28,507	29,423
51 . 2400	PENSIONS	19,257	13,236	27,153	57,693
51 . 2501	TUITION REIMBURSEMENT	-	-	-	10,000
51 . 2700	WORKER'S COMPENSATION	1,606	1,611	5,550	10,308
51 . 5000	WELLNESS PROFILE	5,895	1,799	10,000	-
51 . 9000	LABOR CHARGED-OTHER FUND	-	-	-	(76,759)
		$523,154	$ 351,895	$ 640,521	$ 663,593
OPERATIONS					
52 . 1000	BANK FEES	$ -	$ -	$ 30	$ -
52 . 1202	PROFESSIONAL SERVICES-AUDITOR	14,794	16,080	17,500	17,500
52 . 1205	PROFESSIONAL SERVICES	1,218	8,126	1,500	7,680
52 . 1212	PROFESSIONAL SERVICES-COMP STUDY	-	7,710	-	-
52 . 2100	BUILDING-CUSTODIAL	3,157	950	3,250	3,250
52 . 2200	BUILDING-MAINTENANCE	1,547	177	1,000	1,000
52 . 2202	RADIO MAINTENANCE	-	-	120	120
52 . 2206	EQUIPMENT MAINTENANCE	6,431	2,266	2,000	2,000
52 . 2319	TAX BILL CHARGE FROM CO	4,261	4,300	4,300	5,000
52 . 2320	CREDIT CARD HANDLING CHGS	(1,711)	-	-	-
52 2322	EQUIPMENT LEASES	2,271	2,020	5,500	5,500
52 . 3100	GENERAL INSURANCE	14,258	4,029	18,416	18,416
52 . 3101	LIABILITY CLAIMS	6,037	12,626	15,000	15,000
52 . 3200	POSTAGE	3,889	2,535	3,500	3,900
52 . 3201	TELEPHONE	31,461	15,849	35,000	35,000
52 . 3204	WEBSITE	(25)	-	-	-
52 . 3300	ADS & SURVEYS	2,664	1,355	1,500	1,500
52 . 3400	PRINTING	75	-	-	-
52 . 3500	TRAVEL	2,080	741	5,000	5,000
52 . 3600	DUES	1,339	1,526	1,500	1,500
52 . 3700	TRAINING	3,897	1,556	6,500	6,500
52 . 3900	MISCELLANEOUS	609	(190)	750	500
52 . 3905	SAFETY GRANT EXPENSE	1,441	14,248	14,000	-
52 . 3926	COLLECTION BUREAU	469	54	1,000	1,000
53 . 1100	SUPPLIES & MATERIALS	7,949	3,770	6,000	7,000
53 . 1101	GAS, OIL & GREASE	-	-	-	750
53 . 1102	UNIFORMS / C.A.	1,493	761	2,450	3,500
53 . 1115	SUPPLIES INVENTORY	1,250	2,852	500	1,500
53 . 1202	UTILITIES	6,733	4,308	6,100	10,000
53 . 1204	UTILITY BILLING EXPENSE (TBS)	28,369	17,350	27,000	35,000
53 . 1301	FOOD	-	209	-	500
53 . 1601	COMPUTER HARDWARE		1,844		1,500
53 . 1602	COMPUTER SOFTWARE		29,744	140,000	75,000
53 . 1603	MISC. EQUIPMENT	456	36		
57 . 4000	BAD DEBT	14,952	8,439	10,000	10,000
57 . 9001	CONTINGENCIES	-	-	-	-
		$161,362	$ 165,271	$ 329,416	$ 275,116
CAPITAL OUTLAY					
54 . 0000	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
INTERFUND / INTERDEPARTMENTAL CHARGE					
55 . 1000	INDIRECT COST TRANSFER	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -
TOTALS		$684,517	$ 517,166	$ 969,937	$ 938,709

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

		ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND:	GENERAL				
DEPARTMENT:	FINANCE				
FUND / DEPT #:	100.15125.	06/30/24	03/31/25	2024-2025	2025-2026

DOLLAR INCREASE / (DECREASE) OF BUDGET	(31,228)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-3.22%

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	FINANCE
FUND / DEPARTMENT	100.15125

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
HUMAN RESOURCES DIRECTOR	117	1	1	0	$ -
FINANCE SPECIALIST - AP & PURCHASING	107	1	1	1	51,694
ACCOUNTING TECHNICIAN	106	2	2	2	99,000
FINANCE DIRECTOR	118	1	1	1	93,704
UTILITY BILLING SUPERVISOR	110	1	1	1	60,219
METER READER	103	0	2	2	80,000
POSSIBLE MERIT RAISES					-
OVERTIME					7,500
LABOR-CHARGED TO OTHER FUND					(76,759)
TOTALS		6	8	7	$ 315,358

HEALTH INSURANCE	240,811
FICA	29,423
PENSION	57,693
SUB-TOTAL	643,285
WORKERS COMP INS.	10,308
WELLNESS PROFILE	10,000
TOTAL PERSONNEL SERVICES	$ 663,593

APPROPRIATION SUMMARY
2025-2026

FUND: GENERAL
DEPARTMENT: INFORMATION TECHNOLOGY
FUND / DEPT #: 100.15351

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 176,815	$ 57,090	$101,860	$ 150,432
OPERATIONS	175,381	110,411	186,191	315,780
CAPITAL OUTLAY	8,372	-	112,688	-
DEBT SERVICE	-	-	-	-
	$ 360,568	$ 167,501	$400,739	$ 466,212

FUNCTION:

The Information Technology Depratment provides centralized information technology to the City of Commerce governmental buildings and offices.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	INFORMATION TECHNOLOGY
FUND / DEPARTMENT	100.15351

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
INFORMATION TECHNOLOGY DIRECTOR	117	0	1	1	$ 83,990
AMI / GIS ANALYST	114	1	0	0	$ -
POSSIBLE MERIT RAISES					-
PROBATION STEP BONUSES					-
OVERTIME					-
TOTALS		1	1	1	$ 83,990

HEALTH INSURANCE	45,158
FICA	6,425
PENSION	12,599
SUB-TOTAL	148,172
WORKERS COMP INS.	2,260
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ 150,432

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: GENERAL
DEPARTMENT: INFORMATION TECHNOLOGY
FUND / DEPT #: 100.15351

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS						
51	1100	REGULAR SALARIES	$ 122,891	$ 47,771	$ 75,807	$ 83,990
51	2100	GROUP INSURANCE	36,408	2,374	14,170	45,158
51	2200	FICA-EMPLOYER MATCH	9,193	3,587	5,799	6,425
51	2400	PENSIONS	7,836	2,835	5,723	12,599
51	2700	WORKER'S COMP - INSURANCE	488	523	361	2,260
			$ 176,815	$ 57,090	$ 101,860	$ 150,432
OPERATIONS						
52	1205	PROFESSIONAL SERVICES	$ 13,811	$ 39,358	$ 11,500	$ 50,000
52	2100	BUILDING - CUSTODIAL	-	-	-	2,000
52	2200	BUILDING - MAINTENANCE	-	-	-	1,000
52	3100	GENERAL INSURANCE	1,279	1,494	1,198	3,680
52	3101	LIABILITY CLAIMS	-	459	-	-
52	3200	POSTAGE	9	128	-	250
52	3201	TELEPHONE	8,301	2,389	3,700	2,000
52	3203	INTERNET	386	-	868	-
52	3204	WEBSITE	2,798	687	3,000	3,000
52	3500	TRAVEL	823	1,043	1,000	2,000
52	3700	TRAINING	2,511	1,603	3,000	3,000
52	3900	MISCELLANEOUS	402	220	2,000	2,000
53	1100	SUPPLIES & MATERIALS	2,065	753	4,000	2,500
52	1101	GAS, OIL & GREASE	1,058	-	1,000	2,750
53	1102	UNIFORMS/C.A.	246	-	175	500
53	1301	FOOD	16	-	-	-
53	1601	COMPUTER HARDWARE	42,256	7,730	35,000	50,000
53	1602	COMPUTER SOFTWARE	203	830	20,000	50,000
53	1603	MISC EQUIPMENT	2,156		2,000	2,000
53	1608	COMP SUBSCRIPTIONS- M & C				-
53	1609	COMP SUBSCRIPTIONS- POLICE	17,844	3,422	15,000	20,000
53	1610	COMP SUBSCRIPTIONS- FIRE	6,051	917	8,500	8,000
53	1611	COMP SUBSCRIPTIONS- PUBLIC WORKS	2,988	2,988	3,500	3,500
53	1612	COMP SUBSCRIPTIONS- W&S	2,500	-	-	-
53	1613	COMP SUBSCRIPTIONS- GARAGE	1,642	-	-	-
53	1614	COMP SUBSCRIPTIONS- RECREATION	-	2,500	2,500	2,600
53	1615	COMP SUBSCRIPTIONS- LIBRARY	-	249	750	500
53	1616	COMP SUBSCRIPTIONS- PLAN & DEVELOP	178	127	1,000	500
53	1619	COMP SUBSCRIPTIONS- ADMIN	2,156	2,017	-	-
53	1620	COMP SUBSCRIPTIONS- FINANCE	19,328	11,707	21,500	42,000
53	1621	COMP SUBSCRIPTIONS- IT	44,375	29,790	45,000	62,000
			$ 175,381	$ 110,411	$ 186,191	$ 315,780
CAPITAL OUTLAY						
54	0000	CAPITAL OUTLAY	$ 8,372	$ -	$ -	$ -
61	2005	TRANSFER OUT - CAPITAL PROJECTS	-	-	112,688	-
			$ 8,372	$ -	$ 112,688	$ -
TOTALS			$ 360,568	$ 167,501	$ 400,739	$ 466,212
		DOLLAR INCREASE / (DECREASE) OF BUDGET				65,473
		PERCENTAGE INCREASE / DECREASE OF BUDGET				16.34%

APPROPRIATION SUMMARY
2025-2026

FUND: GENERAL
DEPARTMENT: G.I.S. DEPARTMENT
FUND / DEPT #: 100.15355

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ -	$ -	$ -	$ 93,960
OPERATIONS	-	-	-	31,162
CAPITAL OUTLAY	-	-	-	35,000
DEBT SERVICE	-	-	-	-
	$ -	$ -	$ -	$ 160,122

FUNCTION:

The GIS Department serves as the city's hub for geographic data, mapping, and spatial analysis. It ensures city leaders, planners, and agencies have accurate, real-time geographic information to optimize resources and improve community development.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	G.I.S.
FUND / DEPARTMENT	100.15355

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
INFORMATION TECHNOLOGY DIRECTOR	117	1	0	0	$ -
GIS TECHNICIAN	114	0	0	0	$ -
POSSIBLE MERIT RAISES					-
PROBATION STEP BONUSES					-
OVERTIME					-
TOTALS		1	1	1	$ -

HEALTH INSURANCE	28,598
FICA	4,207
PENSION	4,675
SUB-TOTAL	37,480
WORKERS COMP INS.	1,480
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ 38,960

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: GENERAL
DEPARTMENT: G.I.S.
FUND / DEPT #: 100.15355

		ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$ -	$ -	$ -	$ 55,000
51 . 2100	GROUP INSURANCE	-	-	-	28,598
51 . 2200	FICA-EMPLOYER MATCH	-	-	-	4,207
51 . 2400	PENSIONS	-	-	-	4,675
51 . 2700	WORKER'S COMP - INSURANCE	-	-	-	1,480
		$ -	$ -	$ -	$ 93,960
OPERATIONS					
52 . 1205	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 3,000
52 . 3100	GENERAL INSURANCE	-	-	-	2,412
52 . 3200	POSTAGE	-	-	-	-
52 . 3201	TELEPHONE	-	-	-	2,000
52 . 3203	INTERNET	-	-	-	-
52 . 3204	WEBSITE	-	-	-	-
52 . 3500	TRAVEL	-	-	-	2,000
52 . 3600	DUES	-	-	-	1,000
52 . 3700	TRAINING	-	-	-	3,000
52 . 3900	MISCELLANEOUS	-	-	-	2,000
53 . 1100	SUPPLIES & MATERIALS	-	-	-	2,500
52 . 1101	GAS, OIL & GREASE	-	-	-	1,750
53 . 1102	UNIFORMS/C.A.	-	-	-	500
53 . 1301	FOOD	-	-	-	-
53 . 1601	COMPUTER HARDWARE	-	-	-	5,000
53 . 1602	COMPUTER SOFTWARE	-	-	-	6,000
		$ -	$ -	$ -	$ 31,162
CAPITAL OUTLAY					
54 . 0000	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
61 . 2005	TRANSFER OUT - CAPITAL PROJECTS	-	-	-	35,000
		$ -	$ -	$ -	$ 35,000
TOTALS		$ -	$ -	$ -	$ 160,122
	DOLLAR INCREASE / (DECREASE) OF BUDGET				160,122
	PERCENTAGE INCREASE / DECREASE OF BUDGET				#DIV/0!

APPROPRIATION SUMMARY
2025-2026

FUND: GENERAL
DEPARTMENT: HUMAN RESOURCES
FUND / DEPT #: 100.15401

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ -	$ -	$ -	$ 264,249
OPERATIONS	-	-	-	60,628
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	-	-	-	-
	$ -	$ -	$ -	$ 324,877

FUNCTION:

The Human Resources (HR) Department is responsible for managing the workforce that keeps municipal operations running smoothly. It ensures the city attracts, develops, and retains qualified employees while fostering a positive and compliant work environment.HR oversees hiring, employee relations, benefits, training, and workplace policies, ensuring city staff are equipped to serve the community effectively.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	GENERAL
DEPARTMENT	HUMAN RESOURCES
FUND / DEPARTMENT	100.15355

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
HUMAN RESOURCES DIRECTOR	117	0	1	1	$ 92,830
HR GENERALIST	106	0	1	1	$ 46,863
POSSIBLE MERIT RAISES					-
PROBATION STEP BONUSES					-
OVERTIME					-
TOTALS		1	1	1	$ 139,693

HEALTH INSURANCE	73,757
FICA	10,686
PENSION	20,954
SUB-TOTAL	245,090
WORKERS COMP INS.	3,759
WELLNESS PROFILE	15,400
TOTAL PERSONNEL SERVICES	$ 264,249

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:	GENERAL				
DEPARTMENT:	HUMAN RESOURCE	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:	100.15401	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$ -	$ -	$ -	$ 139,693
51 . 2100	GROUP INSURANCE	-	-	-	73,757
51 . 2200	FICA-EMPLOYER MATCH	-	-	-	10,686
51 . 2400	PENSIONS	-	-	-	20,954
51 . 2700	WORKER'S COMP - INSURANCE	-	-	-	3,759
51 . 2901	EMPLOYEE PROGRAMS	-	-	-	400
51 . 5000	WELLNESS PROFILE	-	-	-	15,000
		$ -	$ -	$ -	$ 264,249
OPERATIONS					
52 . 1205	PROFESSIONAL SVCS	$ -	$ -	$ -	$ 8,000
52 . 2322	EQUIPMENT LEASES	-	-	-	-
52 . 3100	GENERAL INSURANCE	-	-	-	3,563
52 . 3200	POSTAGE	-	-	-	1,000
52 . 3201	TELEPHONE	-	-	-	65
52 . 3500	TRAVEL	-	-	-	5,000
52 . 3600	DUES	-	-	-	1,700
52 3700	TRAINING	-	-	-	6,000
52 . 3900	MISCELLANEOUS	-	-	-	500
52 . 3905	SAFETY GRANT EXPENSE	-	-	-	14,000
53 . 1100	SUPPLIES & MATERIALS	-	-	-	5,000
53 . 1102	UNIFORMS/C.A.	-	-	-	900
53 . 1104	PRINTING & SUPPLIES	-	-	-	1,000
53 . 1105	SAFETY SUPPLIES	-	-	-	1,500
53 . 1202	UTILITIES	-	-	-	1,000
53 . 1301	FOOD	-	-	-	2,400
53 . 1600	SMALL EQUIPMENT / FURNITURE	-	-	-	1,000
53 . 1601	COMPUTER HARDWARE	-	-	-	3,000
53 . 1602	COMPUTER SOFTWARE	-	-	-	5,000
		$ -	$ -	$ -	$ 60,628
CAPITAL OUTLAY					
54 . 0000	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
61 . 2005	TRANSFER OUT - CAPITAL PROJECTS	-	-	-	-
		$ -	$ -	$ -	$ -
TOTALS		$ -	$ -	$ -	$ 324,877
	DOLLAR INCREASE / (DECREASE) OF BUDGET				324,877
	PERCENTAGE INCREASE / DECREASE OF BUDGET				#DIV/0!

CITY OF COMMERCE, GEORGIA

DOWNTOWN DEVELOPMENT

2025-2026 ANNUAL BUDGET

CITY OF COMMERCE, GEORGIA
SUMMARY OF BUDGET - DDA
2025-2026

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
DDA REVENUE	$ 254,810	$ 235,185	$ 340,237	$ 987,447
DDA EXPENDITURES	$ (229,497)	$ (173,858)	$ (340,237)	$ (987,447)
REVENUE OVER EXPENDITURES	$ 25,313	$ 61,327	$ -	$ -

CITY OF COMMERCE, GEORGIA
DETAIL OF REVENUES - DDA
2025-2026

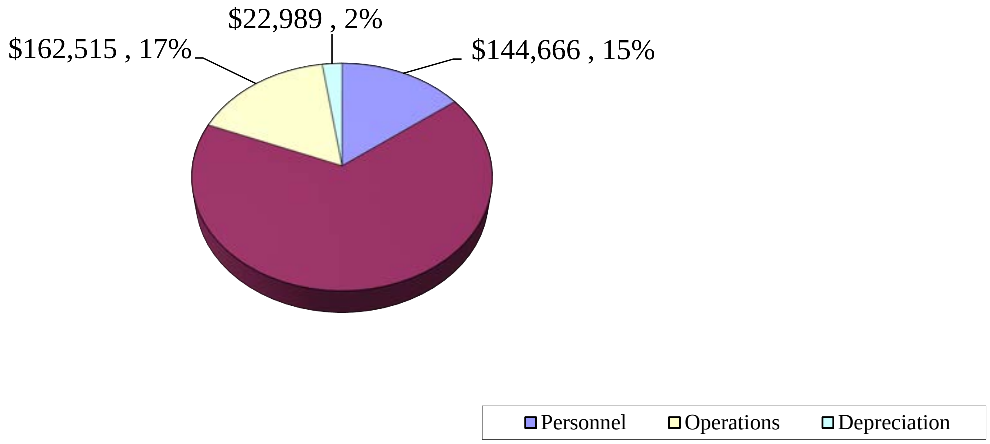
			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
DDA REVENUE						
33 .	1000	USDA GRANT	$ -	$ -	$ -	$ -
33 .	1112	DNR HISTORIC PRESERVATION	-	-	5,000	-
33 .	1151	GRASSROOTS ARTS GRANT	-	-	25,000	$ -
36 .	1000	INTEREST ON INVESTMENTS	55	46	-	-
37 .	1001	FAÇADE GRANT DONATIONS	421	-	2,000	2,000
37 .	1003	DOWNTOWN BEAUTIFICATION	2,885	1,160	3,100	3,300
37 .	1004	CENTRAL DIST. DONATIONS	-	-	-	-
38 .	1000	CULTURAL CENTER RENTALS	20,675	400	22,000	7,000
38 .	2000	PINE ST BUSINESS CENTER RENTALS	-	-	-	-
38 .	9000	MISCELLANEOUS	465	-	-	-
38 .	9020	VENDOR APPLICATIONS	1,830	2,948	1,500	3,000
38 .	9030	ATLANTA OPERA				
38 .	9040	BANDS, BREWS & BBQ	1,750	50	3,000	3,000
39 .	1000	TRANSFERS IN - GENERAL FUND	226,409	230,531	276,637	373,081
39 .	1001	CONTRIBUTED CAP. - SPLOST	-	-	-	587,873
39 .	1100	COMMUNITY PROMO EVENTS	320	50	2,000	-
39 .	2000	REAL ESTATE SALE PROCEEDS	-	-	-	4,800
39 .	3200	PROCEEDS - RIGHT TO USE ASSET	-	-	-	3,393
39 .	9999	RESERVES	-	-	-	-
			$ 254,810	$ 235,185	$ 340,237	$ 987,447
DDA EXPENDITURES						
		TOTAL DDA EXPENDITURES	$ (229,497)	$ (173,858)	$ (340,237)	$ (987,447)
REVENUE OVER EXPENSES FOR THE DDA FUND			$ 25,313	$ 61,327	$ -	$ -

APPROPRIATION SUMMARY
2025-2026

FUND:	DDA
DEPARTMENT:	TOTAL
FUND / DEPT #:	ALL

DDA FUND DEPARTMENT	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
DOWNTOWN DEVELOPMENT	$ 229,497	$ 173,858	$ 340,237	$ 987,447
	$ 229,497	$ 173,858	$ 340,237	$ 987,447

EXPENDITURE CLASSIFICATION				
PERSONNEL SERVICES / BENEFITS	$ 111,085	$ 77,220	$ 136,536	$ 144,666
OPERATIONS	95,591	69,682	111,406	162,515
CAPITAL OUTLAY	-	23,580	66,000	653,873
DEPRECIATION / AMORTIZATION	22,820	-	23,000	23,000
	$ 229,497	$ 173,858	$ 340,237	$ 987,447



APPROPRIATION SUMMARY
2025-2026

FUND: DDA
DEPARTMENT: DDA
FUND / DEPT #: 110.00000.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 111,085	$ 77,220	$ 136,536	$ 144,666
OPERATIONS	95,591	69,682	111,406	162,515
CAPITAL OUTLAY	-	23,580	66,000	653,873
DEPRECIATION / AMORTIZATION	22,820	-	23,000	23,000
DEBT SERVICE	-	3,376	3,295	3,393
	$ 229,497	$ 173,858	$ 340,237	$ 987,447

FUNCTION:

It is the responsibility of this authority to be the liaison between the merchants and property owners in the downtown development authority district and the City overall.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	DDA
DEPARTMENT	DDA
FUND / DEPARTMENT	110.00000

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
DDA MAINSTREEET DIRECTOR	115	1	1	1	$ 82,826
PART TIME					-
ALLOWANCE FOR GAP					1,000
OVERTIME					-
TOTALS		1	1	1	$ 83,826

HEALTH INSURANCE	45,158
FICA	6,413
PENSION	7,040
SUB-TOTAL	142,437
WORKERS COMP INS.	2,229
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$144,666

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: DDA
DEPARTMENT: DDA
FUND / DEPT #: 110.00000.

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS						
51 .	1100	REGULAR SALARIES	$ 58,432	$ 49,750	$ 69,250	$ 83,826
51 .	1200	PART-TIME SALARIES	10,870	4,177	13,000	-
51 .	1300	OVERTIME SALARIES	-	-	-	-
51 .	2100	GROUP INSURANCE	32,574	16,729	42,480	45,158
51 .	2200	FICA-EMPLOYER MATCH	5,087	4,031	6,292	6,413
51 .	2400	PENSIONS	3,541	2,019	5,153	7,040
51 .	2700	WORKER'S COMPENSATION	581	514	361	2,229
			$ 111,085	$ 77,220	$ 136,536	$ 144,666
OPERATIONS						
52 .	1202	PROFESSIONAL SERVICES-AUDITOR	$ 769	$ 956	$ 1,012	$ 1,012
52 .	1205	PROFESSIONAL SERVICES	2,478	889	5,000	40,000
52 .	2100	BUILDING - CUSTODIAL	245	-	200	750
52 .	2200	REPAIRS & MAINTENANCE	1,239	430	700	2,000
52 .	2205	STREETSCAPE MAINTENANCE	2,489	1,434	6,500	7,500
52 .	2206	EQUIPMENT MAINTENANCE	10	-	-	600
52 .	2210	CULTURAL CENTER MAINTENANCE	3,930	537	2,500	2,500
52 .	2215	CULTURAL CENTER SECURITY	344	172	516	516
52 .	2220	PINE STREET MAINTENANCE	-	1,492	-	-
52 .	2322	EQUIPMENT LEASES	705	201	2,000	-
52 .	3100	GENERAL INSURANCE	1,285	1,732	1,198	5,487
52 .	3200	POSTAGE	7	271	100	200
52 .	3201	TELEPHONE / COMMUNICATIONS	-	-	480	1,800
52 .	3300	ADVERTISEMENT	11,418	8,252	10,000	10,000
52 .	3400	PROMOTIONAL PRINTING	57	119	2,000	2,000
52 .	3500	TRAVEL	4,161	2,365	3,500	3,500
52 .	3600	DUES & PUBLICATIONS	4,267	3,805	3,500	4,000
52 .	3700	TRAINING & EDUCATION	4,534	1,155	6,000	6,000
52 .	3900	MISCELLANEOUS	(548)	104	300	300
52 .	7630	COMMUNITY PROMOTIONS	400	4,146	2,000	3,700
52 .	7631	BANQUET	1,140	365	1,000	1,000
52 .	7632	DOWNTOWN BEAUTIFICATION	11,920	1,895	15,000	15,000
52 .	7680	FAÇADE GRANT PROGRAM	-	-	2,000	2,000
53 .	1100	OFFICE SUPPLIES	2,544	1,261	1,000	1,200
53 .	1102	CLOTHING ALLOWANCE	-	-	-	200
53 .	1201	CULTURAL CENTER UTILITIES	8,368	8,289	7,000	7,000
53 .	1202	UTILITIES	1,464	1,553	1,600	1,600
53 .	1203	PINE STREET UTILITIES	-	-	-	-
53 .	1584	SHOP SMALL SATURDAY	-	-	100	100
53 .	1585	CINEMAS ON CHERRY	-	-	-	800
53 .	1586	BOOFEST	319	-	300	200
53 .	1587	TIGERS ON THE TOWN	240	260	400	400
53 .	1588	SPRING BEAUTIFICATION	-	-	2,000	3,000
53 .	1590	BBQFESTIVAL	5,888	5,551	5,000	5,500
53 .	1592	CRUSIN COMMERCE EVENT	998	2,267	4,000	4,000
53 .	1593	EASTER EVENT	1,914	2,204	-	2,200
53 .	1594	CONCERTS ON CHERRY	372	300	3,000	3,000
53 .	1595	FARM TO TABLE DINNER	-	-	2,500	2,500
53 .	1596	FARMER'S MARKET	-	-	-	250
53 .	1597	COMMERCE BY CANDLELIGHT	-	-	-	200

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

			ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND:		DDA				
DEPARTMENT:		DDA	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:		110.00000.	06/30/24	03/31/25	2024-2025	2025-2026
53 .	1598	HOMETOWN HOLIDAY	2,830	1,161	2,000	2,000
53 .	1599	MUSIC & FIREWORKS	15,255	11,200	15,000	16,000
53 .	1601	COMPUTER SOFTWARE	-	-	-	500
53 .	1603	MISC. EQUIPMENT	860	4,699	1,000	1,000
53 .	1607	DECORATIONS	3,689	615	1,000	1,000
56 .	1000	DEPRECIATION	22,820	-	23,000	23,000
			$ 118,412	$ 69,682	$ 134,406	$ 185,515
CAPITAL OUTLAY						
54 .	1416	CAPITAL OUTLAY	$ -	$ 23,580	$ 66,000	$ 653,873
			$ -	$ 23,580	$ 66,000	$ 653,873
DEBT SERVICE						
58 .	0000	DEBT SERVICE	$ 8,284	$ 3,376	$ 3,295	$ 3,393
			$ 8,284	$ 3,376	$ 3,295	$ 3,393
TOTALS			$ 237,781	$ 173,858	$ 340,237	$ 987,447
		DOLLAR INCREASE / (DECREASE) OF BUDGET				647,210
		PERCENTAGE INCREASE / DECREASE OF BUDGET				190.22%

CITY OF COMMERCE, GEORGIA

CIVIC CENTER

2025-2026 ANNUAL BUDGET

CITY OF COMMERCE, GEORGIA
SUMMARY OF BUDGET - CIVIC CENTER
2025-2026

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
CIVIC CENTER REVENUE	$ 70,676	$ 104,250	$ 222,828	$ 365,028
CIVIC CENTER EXPENDITURES	$ (69,408)	$ (51,032)	$ (222,828)	$ (365,028)
REVENUE OVER EXPENDITURES	$ 1,268	$ 53,218	$ -	$ -

CITY OF COMMERCE, GEORGIA
DETAIL OF REVENUES - CIVIC CENTER
2025-2026

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
CIVIC CENTER REVENUE						
34 .	7201	HARMONY GROVE ROOM RENTAL	$ -	$ 16,825	$ 28,000	$ 50,000
34 .	7202	COMMERCE ROOM RENTALS	-	-	20,000	32,000
34 .	7203	PEACH ROOM RENTALS	-	-	14,000	-
34 .	7204	COLD SASSY ROOM RENTALS	-	-	15,000	-
34 .	7205	EXECUTIVE ROOM RENTALS	-	-	1,000	-
34 .	7206	NEW YEAR'S EVE PARTY	-	-	-	5,000
34 .	7210	EVENT SECURITY FEE	-	-	7,200	7,200
34 .	7211	LINEN FEES	-	-	5,000	11,000
34 .	7251	KITCHEN FEES	-	-	-	8,750
34 .	7501	ART FESTIVAL	-	-	-	7,000
34 .	9300	RETURNED CHECK FEES	-	-	-	-
34 .	9901	INTEREST ON INVESTMENTS				
36 .	1000	PROPERTY RENTAL				
38 .	1001	HARMONY GROVE "A" RENTAL	-	-	-	18,000
38 .	9000	HARMONY GROVE "B" RENTAL	-	-	-	18,000
39 .	1001	WRANGLER ROOM RENTAL	-	360	-	25,000
39 .	1301	WRANGLER ROOM "A" RENTAL	-	-	-	9,000
		WRANGLER ROOM "B" RENTAL	-	-	-	9,000
		COURTYARD RENTAL	-	-	-	4,000
		PACKAGE - HARMONY GROVE HALL	-	-	-	39,000
		PACKAGE - GRAND PACKAGE	-	-	-	27,000
		MISCELLANEOUS	2,691	-	2,030	-
		CONTRIBUTED CAPITAL	-	-	-	-
		TRANSFERS-IN GENERAL FUND	67,985	87,065	130,598	95,078
39 .	9999	RESERVES	-	-	-	-
			$ 70,676	$ 104,250	$ 222,828	$ 365,028
			$ 2,691	$ 17,185	$ 92,230	$ 269,950

CIVIC CENTER EXPENDITURES

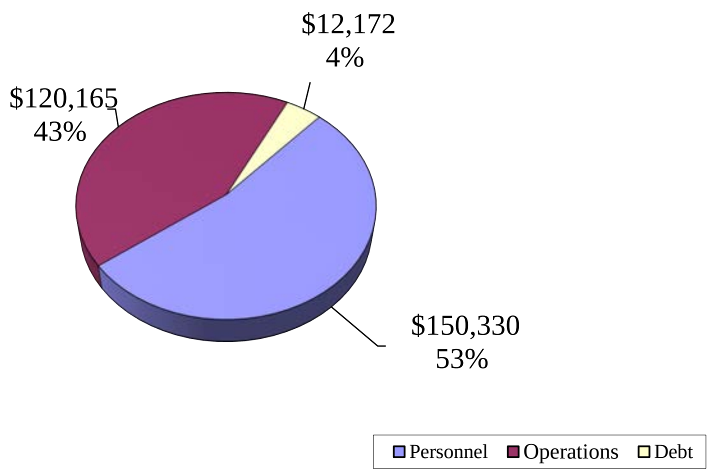
	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
TOTAL CIVIC CENTER EXPENDITURES	$ (69,408)	$ (51,032)	$ (222,828)	$ (365,028)
REVENUE OVER EXPENSES FOR THE CIVIC CENTER FUND	$ 1,268	$ 53,218	$ -	$ -

APPROPRIATION SUMMARY
2025-2026

FUND:	CIVIC CENTER
DEPARTMENT:	TOTAL
FUND / DEPT #:	ALL

CIVIC CENTER & TOURISM FUND	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
CIVIC CENTER	$ 69,408	$ 51,032	$ 222,828	$ 365,028
	$ 69,408	$ 51,032	$ 222,828	$ 365,028

EXPENDITURE CLASSIFICATION				
PERSONNEL SERVICES / BENEFITS	$ 241	$ 21,455	$ 108,995	$ 150,330
OPERATIONS	22,319	17,246	54,140	120,165
CAPITAL OUTLAY	-	-	-	35,000
DEPRECIATION / AMORTIZATION	45,961	-	47,361	47,361
DEBT SERVICE	887	12,332	12,332	12,172
	$ 69,408	$ 51,032	$ 222,828	$ 365,028



APPROPRIATION SUMMARY
2025-2026

FUND: CIVIC CENTER
DEPARTMENT: CIVIC CENTER
FUND / DEPT #: 115.00000.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 241	$ 21,455	$ 108,995	$ 150,330
OPERATIONS	22,319	17,246	54,140	120,165
CAPITAL OUTLAY	-	-	-	35,000
DEPRECIATION / AMORTIZATION	45,961	-	47,361	47,361
DEBT SERVICE	887	12,332	12,332	12,172
	$ 69,408	$ 51,032	$ 222,828	$ 365,028

FUNCTION:

It is the responsibility of this authority to manage the Civic Center event facility and promote tourism.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY2026

FUND	CIVIC CENTER
DEPARTMENT	CIVIC CENTER
FUND / DEPARTMENT	115.00000

		NUMBER OF POSITIONS			
POSITION TITLE	PAY CLASS	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
TOURISM & FACILITIES COORDINATOR	106	1	1	1	$ 47,736
PART-TIME HELP	-	0	0	1	$ 40,000
POSSIBLE MERIT RAISES					5,000
					-
TOTALS		3	3	3	$ 92,736
HEALTH INSURANCE					45,158
FICA					7,094
PENSION					4,058
SUB-TOTAL					149,046
WORKERS COMP INS.					1,284
GENERAL INSURANCE					-
TOTAL PERSONNEL SERVICES					$ 150,330

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:		CIVIC CENTER				
DEPARTMENT:		CIVIC CENTER	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:		115.00000.	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS						
51 .	1100	REGULAR SALARIES	$ -	$ -	$ 43,287	$ 52,736
51 .	1200	PART-TIME SALARIES	-	15,173	15,000	40,000
51 .	1300	OVERTIME SALARIES	-	497	-	-
51 .	2100	GROUP INSURANCE	(1)	2,955	42,480	45,158
51 .	2200	FICA-EMPLOYER MATCH	-	1,176	4,459	7,094
51 .	2400	PENSIONS	-	1,282	3,268	4,058
51 .	2600	UNEMPLOYMENT	-	-	140	-
51 .	2700	WORKER'S COMPENSATION	241	372	361	1,284
			$ 241	$ 21,455	$ 108,995	$ 150,330
OPERATIONS						
52 .	1202	PROFESSIONAL SERVICES-AUDITOR		$ 836	$ 1,012	$ 1,012
52 .	1205	PROFESSIONAL SERVICES	1,146	2,586	3,000	$ 3,000
52	1214	EVENT SECURITY	-	-	5,000	$ 7,000
52 .	2100	BUILDING CUSTODIAL	-	-	4,000	$ 4,000
52 .	2200	BUILDING MAINTENANCE	250	-	2,000	$ 26,000
52 .	2206	EQUIPMENT MAINTENANCE	362	-	2,000	$ 2,500
52 .	2322	EQUIPMENT LEASES	3,354	30	4,800	$ 2,000
52 .	3100	GENERAL INSURANCE	1,055	1,027	1,198	$ 1,198
52 .	3200	POSTAGE	-	-	50	$ 200
52 .	3201	TELEPHONE	1,179	383	480	$ 1,155
52 .	3300	ADS & SURVEYS	235	444	9,000	$ 9,000
52 .	3400	PRINTING	-	330	2,500	$ 2,500
52 .	3500	TRAVEL	252	-	1,000	$ 1,000
52 .	3600	DUES & PUBLICATIONS	-	944	1,000	$ 1,500
52 .	3700	TRAINING	-	20	1,500	$ 1,500
52 .	3900	MISCELLANEOUS	33	-	500	$ 500
52 .	3901	LINNEN SERVICE	304	96	5,000	$ 11,000
52 .	3911	EVENT CATERING	-	-	2,000	$ 2,000
52 .	3921	EVENT ENTERTAINMENT	-	-	500	$ 1,500
52 .	3931	EVENT SUPPLIES	-	-	-	$ 1,000
52 .	7630	COMMUNITY PROMOTIONS	-	700	1,000	$ 1,000
53 .	1100	SUPPLIES & MATERIALS	170	5,440	1,000	$ 9,000
53 .	1102	UNIFORMS	-	-	-	$ 1,000
53 .	1202	UTILITIES	9,635	4,409	5,000	$ 23,000
53 .	1591	FOLK TO FINE ARTS FESTIVAL	-	-	-	$ 5,000
53 .	1601	COMPUTER HARDWARE	-	-	-	$ -
53 .	1602	COMPUTER SOFTWARE	-	-	-	$ 1,300
53 .	1603	MISC. EQUIPMENT	3,500	-	-	$ -
53 .	1618	COMP SUBSCRIPTIONS- CIVIC CENTER	-	-	600	$ 300
53 .	2320	STAGE RENTAL	845	-	-	$ -
56 .	1000	DEPRECIATION	45,961	-	47,361	$ 47,361
			$ 68,280	$ 17,246	$ 101,501	$ 167,526
CAPITAL OUTLAY						
54 .	0000	CAPITAL OUTLAY	$ -	$ -	$ -	$ 35,000
			$ -	$ -	$ -	$ 35,000
DEBT SERVICE						
58 .	1001	DEBT SERVICE- ROOF PRINCIPLE	$ -	$ 11,632	$ 11,632	$ 11,809
58 .	2001	DEBT SERVICE- ROOF INTEREST	887	700	700	363
			$ 887	$ 12,332	$ 12,332	$ 12,172
TOTALS			$ 69,408	$ 51,032	$ 222,828	$ 365,028
		DOLLAR INCREASE / (DECREASE) OF BUDGET				142,201
		PERCENTAGE INCREASE / DECREASE OF BUDGET				63.82%

CITY OF COMMERCE, GEORGIA

SPECIAL REVENUE FUNDS

2025-2026 ANNUAL BUDGET

SPECIAL REVENUE FUNDS

2025-2026 ANNUAL BUDGET

SUMMARY

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:				
CONFISCATED ASSETS FUND	$ 288,428	$ 16,361	$ 10,030	$ 10,030
FIRE DISTRICT FEES	361,343	378,633	283,652	350,000
ARPA FUND	3,966,756	1,384,429	31,755,836	33,821,591
TOTAL SPECIAL REVENUE	$ 4,616,527	$ 1,779,424	$ 32,049,518	$ 34,181,621
AVAILABLE PRIOR YEARS' EQUITY	489,743	852,726	913,125	63,136
TOTAL FUNDS AVAILABLE	$ 5,106,270	$ 2,632,150	$ 32,962,643	$ 34,244,757
EXPENDITURES:				
CONFISCATED ASSETS FUND	$ 123,533	$ 180,234	$ 395,254	$ 196,356
FIRE DISTRICT FEES	173,584	531,641	811,553	679,831
ARPA FUND	3,956,428	1,857,139	31,755,836	33,368,570
TOTAL SPECIAL EXPENDITURES	$ 4,253,544	$ 2,569,014	$ 32,962,643	$ 34,244,757
TOTAL AVAILABLE BALANCE -- END OF YEAR	$ 852,726	$ 63,136	$ -	$ -

CONFISCATED ASSETS FUND
FUND #210
REVENUE & EXPENDITURES
2025-2026 ANNUAL BUDGET

		ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
PRIOR YEARS EQUITY		$ 185,302	$ 350,198	$ 385,224	$ 186,326
35.1170	FEDERAL CONFISCATIONS	$ 288,287	$ 16,247	$ 10,000	$ 10,000
35.1175	STATE CONFISCATIONS	-	-	-	-
36.1000	FED. CONF. INTEREST	142	115	30	30
39.9999	RESERVES	-	-	-	-
	TOTAL REVENUE	$ 288,428	$ 16,361	$ 10,030	$ 10,030
TOTAL AVAILABLE EQUITY		$ 473,730	$ 366,559	$ 395,254	$ 196,356
EXPENDITURES STATE (02350):					
52.1100	OTHER POLICE MISC.	$ -	$ -	$ -	$ -
52.1200	COURT FEES 10% ON SEIZURES	-	-	-	-
52.3550	COMPUTER SUPPORT	-	-	-	-
52.3700	TRAINING	-	-	-	-
52.3900	MISCELLANEOUS	-	300	-	-
53.1603	MISC. EQUIPMENT	18,458	-	-	-
52.3930	AMMUNITION	-	-	-	-
	TOTAL OPERATIONS- STATE	$ 18,458	$ 300	$ -	$ -
EXPENDITURES FEDERAL (02750):					
52.3500	TRAVEL	$ 345	$ -	$ 10,000	$ 10,000
52.3550	COMPUTER SUPPORT	-	-	-	-
52.3700	TRAINING	1,756	-	5,000	5,000
52.3900	MISCELLANEOUS	-	-	-	-
53.1603	MISC. EQUIPMENT	-	3,112	91,596	-
53.1102	UNIFORMS / C.A.	-	-	-	-
	TOTAL OPERATIONS- FEDERAL	$ 2,101	$ 3,112	$ 106,596	$ 15,000
	TOTAL OPERATIONS	$ 20,559	$ 3,412	$ 106,596	$ 15,000
CAPITAL STATE					
54.2202	PATROL CAR	$ -	$ -	$ -	$ -
54.2250	TRUCK	-	-	-	-
54.2101	RADIO EQUIPMENT	-	-	-	-
58.1006	CAPITAL LEASE PRINCIPAL	-	-	-	-
59.9999	UNSPECIFIED CAPITAL	-	-	-	-
	TOTAL CAPITAL- STATE	$ -	$ -	$ -	$ -
CAPITAL FEDERAL					
54.1300	BUILDING IMPROVEMENTS	$ -	$ 35,118	$ 25,000	$ -
54.2202	PATROL CAR	-	141,704	74,000	-
54.2101	RADIO EQUIPMENT	80,749	-	80,749	-
54.2502	POLICE EQUIPMENT	-	-	-	-
59.9999	UNSPECIFIED CAPITAL	22,225	-	108,909	181,356
	TOTAL CAPITAL- FEDERAL	$ 102,974	$ 176,821	$ 288,658	$ 181,356
`	TOTAL CAPITAL	$ 102,974	$ 176,821	$ 288,658	$ 181,356
	TOTAL EXPENDITURES	$ 123,533	$ 180,234	$ 395,254	$ 196,356
TOTAL AVAILABLE EQUITY-END OF YEAR		$ 350,198	$ 186,326	$ -	$ -

FIRE DISTRICT FEES
FUND #215
REVENUE & EXPENDITURES
2025-2026 ANNUAL BUDGET

		ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
PRIOR YEARS EQUITY		$ 295,080	$ 482,839	$ 527,901	$ 329,831
34.2200	FIRE DISTRICT FEES	$ 361,000	$ 378,264	$ 283,652	$ 350,000
36.1000	INTEREST	343	369	-	-
39.9999	RESERVES	-	-	-	-
	TOTAL REVENUE	$ 361,343	$ 378,633	$ 283,652	$ 350,000
TOTAL AVAILABLE EQUITY		$ 656,423	$ 861,472	$ 811,553	$ 679,831
EXPENDITURES:					
53.1603	MISC. EQUIPMENT	$ -	$ -	$ -	$ -
54.1351	FIRE STATION	-	385,000	400,000	-
54.2202	ENGINE	-	-	-	-
54.2209	REPLACEMENT PUMPER	-	-	-	-
59.9999	UNSPECIFIED CAPITAL / PENDING	-	-	74,608	252,784
61.1000	DEBT SERVICE & 1/2 OPERATING	173,584	146,641	336,945	427,047
	TOTAL EXPENDITURES	$ 173,584	$ 531,641	$ 811,553	$ 679,831
TOTAL AVAILABLE EQUITY-END OF YEAR		$ 482,839	$ 329,831	$ -	$ -

ARPA FUND
FUND #230
REVENUE & EXPENDITURES
2025-2026 ANNUAL BUDGET

		ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
PRIOR YEARS EQUITY		$ 9,361	$ 19,689	$ -	$ (453,021)
33.2100	AMERICAN RESCUE PLAN ACT (ARPA)	$ 781,639	$ 367,848.70	$ 1,358,766	$ 1,192,201
33.2200	SLFRF W&S INFRASTRUCTURE	3,040,982	952,573	30,397,070	32,629,390
33.2300	SLFRF PUBLIC SAFETY	19,600	52,500	-	-
36.1000	INTEREST ON INVESTMENTS	10,328	11,507	-	-
39.1000	OTHER FINANCING SOURCES	17,525	-	-	-
39.3200	PROCEEDS FROM RIGHT TO USE ASSET	96,682	-	-	-
	TOTAL REVENUE	$ 3,966,756	$ 1,384,429	$ 31,755,836	$ 33,821,591
TOTAL AVAILABLE EQUITY		$ 3,976,117	$ 1,404,118	$ 31,755,836	$ 33,368,570
EXPENDITURES:					
54.2211	PS - CAMERA SYSTEM	$ 77,082	$ 52,500	$ -	$ -
58.1201	PS - RIGHT TO USE	19,600	-	-	19,600
58.1890	PS - SBITA - PRINCIPAL	16,651	-	-	16,651
58.2890	PS - SBITA - INTEREST	2,949	-	-	2,949
54.1222	WWTP - DAVIS BROS UPGRADE	-	375,389	400,389	-
54.1234	WWTP - GROVE CREEK	3,058,507	1,287,698	30,397,070	32,137,169
54.1212	WATER PLANT PROJECT	781,639	141,552	958,377	1,192,201
	TOTAL EXPENDITURES	$ 3,956,428	$ 1,857,139	$ 31,755,836	$ 33,368,570
TOTAL AVAILABLE EQUITY-END OF YEAR		$ 19,689	$ (453,021)	$ -	$ -

CITY OF COMMERCE, GEORGIA

CAPITAL PROJECT FUNDS

2025 - 2026 ANNUAL BUDGET

CAPITAL PROJECT FUNDS
2025-2026

SUMMARY

	ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:				
SPECIAL PURPOSE LOCAL OPTION SALES TAX #5	$ 16	$ 4	$ -	$ -
SPECIAL PURPOSE LOCAL OPTION SALES TAX #6	275,589	125,912	-	-
SPECIAL PURPOSE LOCAL OPTION SALES TAX #7	654,495	1,657,329	1,781,895	1,781,895
GOVERNMENTAL CAPITAL PROJECTS FUND	244,739	590,922	481,986	653,415
PUBLIC FACILITIES REVENUE BOND	12,012,134	6,344,511	9,843,069	853,573
TOTAL CAPITAL PROJECT FUNDS REVENUE	$ 13,186,972	$ 8,718,678	$ 12,106,950	$ 3,288,883
AVAILABLE PRIOR YEARS' EQUITY	5,090,013	13,957,772	6,476,289	7,980,823
TOTAL FUNDS AVAILABLE	$ 18,276,985	$ 22,676,451	$ 18,583,239	$ 11,269,707
EXPENDITURES:				
SPECIAL PURPOSE LOCAL OPTION SALES TAX #5	$ -	$ 8,521	$ 8,515	$ -
SPECIAL PURPOSE LOCAL OPTION SALES TAX #6	473,464	983,786	4,430,736	3,579,175
SPECIAL PURPOSE LOCAL OPTION SALES TAX #7	-	-	3,255,177	5,404,397
GOVERNMENTAL CAPITAL PROJECTS FUND	354,825	148,275	1,045,742	1,432,562
PUBLIC FACILITIES REVENUE BOND	4,799,911	10,477,248	9,843,069	853,573
TOTAL CAPITAL PROJECT FUNDS EXPENDITURES	$ 5,628,201	$ 11,617,830	$ 18,583,239	$ 11,269,707
TOTAL AVAILABLE BALANCE -- END OF YEAR	$ 12,648,784	$ 11,058,621	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #5
FUND #322
TOTAL REVENUE & EXPENDITURES

	ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:				
AMOUNTS AVAILABLE FROM PRIOR YEARS	$ 8,501	$ 8,517	$ 8,515	$ -
DOT - LMIG	$ -	$ -	$ -	$ -
INVESTMENT INTEREST	16	4	-	-
TOTAL REVENUE	$ 16	$ 4	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE	$ 8,517	$ 8,521	$ 8,515	$ -
EXPENDITURES:				
WATER & SEWER SYSTEM IMPROVEMENTS	$ -	$ 30	$ 27	$ -
ROADS AND BRIDGES	-	-	-	-
RECREATIONAL IMPROVEMENTS	-	8,491	8,488	-
TOTAL EXPENDITURES	$ -	$ 8,521	$ 8,515	$ -
CARRY-FORWARD FOR FUTURE YEARS	$ 8,517	$ -	$ -	$ -
REPAYMENT OF DEBT	-	-	-	-
ADJUSTED END OF YEAR BALANCE	$ 8,517	$ -	$ -	$ -

BREAKDOWN OF CARRY-FORWARD				
WATER & SEWER SYSTEM IMPROVEMENTS	5,828	-	-	-
ROADS AND BRIDGES	(5,800)	-	-	-
RECREATIONAL IMPROVEMENTS	8,489	-	-	-

GENERAL PROJECTS:	
WATER & SEWER	$ -
ROADS & BRIDGES	-
RECREATION	-
GRAND TOTAL	$ -

[1] -- General projects is a number used to balance the expenditure side of the budget. Should revenues be on pace with the budget, the "general projects" will actually become reserves to be spent in a future year.

SPECIAL PURPOSE LOCAL OPTION SALES TAX #5
REVENUE & EXPENDITURES

FUND:	SPLOST #5
DEPARTMENT:	WATER & SEWER
FUND / DEPT #:	322.4410

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ 5,820	$ 28	$ 27	$ -
36.1000	WATER & SEWER INTEREST	$ 8	$ 2	$ -	$ -
	TOTAL REVENUE	$ 8	$ 2	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ 5,828	$ 30	$ 27	$ -
EXPENDITURES:					
WATER & SEWER SYSTEM IMPROVEMENTS					
54.1408	LEAK DETECTION	$ -	$ -	$ -	$ -
54.1437	PUMP PROJECTS	-	-	-	-
54.2004	RD LOCATOR	-	-	-	-
54.2112	BELT PRESS	-	-	-	-
54.2119	LIFT STATIONS	-	-	-	-
54.2155	4" PUMP	-	-	-	-
54.2711	BACKFLOW - WATER PLANT	-	-	-	-
54.2714	CHLORINE ANALYZER - WATER PLANT	-	-	-	-
54.2715	TURBIDIMETER - WATER PLANT	-	-	-	-
54.2717	CAMERA	-	-	-	-
54.2718	FLUORIDE	-	-	-	-
54.9999	GENERAL PROJECTS	-	30	27	-
	TOTAL EXPENDITURES	$ -	$ 30	$ 27	$ -
CARRY-FORWARD FOR FUTURE YEARS		$ 5,828	$ -	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #5
REVENUE & EXPENDITURES

FUND: SPLOST #5
DEPARTMENT: ROADS & BRIDGES
FUND / DEPT #: 322.4100

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ (5,800)	$ -	$ -	$ -
33.4211	DOT - LMIG	$ -	$ -	$ -	$ -
36.1000	ROADS & BRIDGES INTEREST	-	-	-	-
	TOTAL REVENUE	$ -	$ -	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ (5,800)	$ -	$ -	$ -
EXPENDITURES:					
ROADS AND BRIDGES					
54.1401	STREET RESURFACING	$ -	$ -	$ -	$ -
54.1433	TE PRO SIDEWALK EXTEN	-	-	-	-
54.1434	CEMETARY PROJECT	-	-	-	-
54.2102	BACKHOE	-	-	-	-
54.2201	TRUCK	-	-	-	-
54.2208	BRUSH TRUCK	-	-	-	-
54.9999	GENERAL PROJECTS	-	-	-	-
	TOTAL EXPENDITURES	$ -	$ -	$ -	$ -
CARRY-FORWARD FOR FUTURE YEARS		$ (5,800)	$ -	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #5
REVENUE & EXPENDITURES

FUND:	SPLOST #5
DEPARTMENT:	PARKS & RECREATION
FUND / DEPT #:	322.6122

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ 8,481	$ 8,489	$ 8,488	$ -
36.1000	RECREATIONAL INTEREST	$ 8	$ 2.29	$ -	$ -
		$ 8	$ 2	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ 8,489	$ 8,491	$ 8,488	$ -
EXPENDITURES:					
RECREATIONAL IMPROVEMENTS					
54.1204	MULTI-PURPOSE FIELDS	$ -	$ 8,491	$ 8,488	$ -
54.1233	DOG PARK AT WILLOUGHBY	-	-	-	-
54.2300	UTILITY TRAILER	-	-	-	-
54.1210	BATHROOM RENOVATIONS	-	-	-	-
54.2512	SWIMMING POOL RENOVATIONS	-	-	-	-
54.2514	BOYS & GIRLS CLUB PARK	-	-	-	-
54.2531	BALLFIELD LIGHTS	-	-	-	-
54.2700	BUILDING RENOVATION- VETERANS	-	-	-	-
54.9999	GENERAL PROJECTS	-	-	-	-
	TOTAL EXPENDITURES	$ -	$ 8,491	$ 8,488	$ -
CARRY-FORWARD FOR FUTURE YEARS		$ 8,489	$ -	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #6
FUND #323
TOTAL REVENUE & EXPENDITURES

	ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:				
AMOUNTS AVAILABLE FROM PRIOR YEARS	$ 4,634,925	$ 4,437,049	$ 4,430,736	$ 3,579,175
SPECIAL PURPOSE LOCAL OPTION SALES TAX	$ -	$ -	$ -	$ -
DOT - LMIG	275,589	125,912	-	-
TOTAL REVENUE	$ 275,589	$ 125,912	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE	$ 4,910,514	$ 4,562,961	$ 4,430,736	$ 3,579,175
EXPENDITURES:				
WATER & SEWER SYSTEM IMPROVEMENTS	$ 189,236	$ 60,963	$ 1,182,482	$ 992,380
ROADS AND BRIDGES	-	-	958,343	1,236,727
RECREATIONAL IMPROVEMENTS	1,350	889,565	1,293,370	403,355
PUBLIC SAFETY	227,440	-	358,841	358,841
TOURISM/CULTURE IMPROVEMENTS	55,438	33,258	637,700	587,872
TOTAL EXPENDITURES	$ 473,464	$ 983,786	$ 4,430,736	$ 3,579,175
CARRY-FORWARD FOR FUTURE YEARS	$ 4,437,049	$ 3,579,175	$ -	$ -
REPAYMENT OF DEBT	-	-	-	-
ADJUSTED END OF YEAR BALANCE	$ 4,437,049	$ 3,579,175	$ -	$ -

BREAKDOWN OF CARRY-FORWARD				
WATER & SEWER SYSTEM IMPROVEMENTS	1,053,343	992,380	-	-
ROADS AND BRIDGES	1,110,816	1,236,727	-	-
RECREATIONAL IMPROVEMENTS	1,292,920	403,355	-	-
PUBLIC SAFETY	358,841	358,841	-	-
TOURISM/CULTURAL IMPROVEMENTS	621,130	587,872	-	-

GENERAL PROJECTS[1]:	
WATER & SEWER	$ 150,000
ROADS & BRIDGES	228,384
RECREATION	-
PUBLIC SAFETY	-
TOURISM/CUTLURAL	587,872
GRAND TOTAL	$ 378,384

[1] -- General projects is a number used to balance the expenditure side of the budget. Should revenues be on pace with the budget, the "general projects" will actually become reserves to be spent in a future year.

SPECIAL PURPOSE LOCAL OPTION SALES TAX #6
REVENUE & EXPENDITURES

FUND:	SPLOST #6
DEPARTMENT:	PUBLIC SAFETY
FUND / DEPT #:	323.3510

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ 586,281	$ 358,841	$ 358,841	$ 358,841
31.3204	12% PUBLIC SAFETY SPLOST	$ -	$ -	$ -	$ -
36.1000	PUBLIC SAFETY INTEREST	-	-	-	-
	TOTAL REVENUE	$ -	$ -	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ 586,281	$ 358,841	$ 358,841	$ 358,841
EXPENDITURES:					
PUBLIC SAFETY					
54.1351	FIRE STATION BUILDOUT	$ -	$ -	$ -	$ 358,841
54.2101	RADIO EQUIPMENT	227,440	-	-	-
54.2107	COMMAND VEHICLE	-	-	-	-
54.2208	REPLACEMENT BRUSHER TRUCK	-	-	-	-
54.2209	UTILITY TRUCK	-	-	-	-
54.2819	REPLACEMENT PUMPER TRUCK	-	-	-	-
54.9999	GENERAL PROJECTS	-	-	358,841	-
	TOTAL EXPENDITURES	$ 227,440	$ -	$ 358,841	$ 358,841
CARRY-FORWARD FOR FUTURE YEARS		$ 358,841	$ 358,841	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #6
REVENUE & EXPENDITURES

FUND:	SPLOST #6
DEPARTMENT:	ROADS & BRIDGES
FUND / DEPT #:	323.4100

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ 835,227	$ 1,110,816	$ 958,343	$ 1,236,727
31.3201	22% ROADS & BRIDGES SPLOST	$ -	$ -	$ -	$ -
33.4211	DOT - LMIG	275,589	125,912	-	-
36.1000	ROADS & BRIDGES INTEREST	-	-	-	-
	TOTAL REVENUE	$ 275,589	$ 125,912	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ 1,110,816	$ 1,236,727	$ 958,343	$ 1,236,727
EXPENDITURES:					
54.1401	STREET RESURFACING	$ -	$ -	$ 958,343	$ 958,343
54.2111	MISCELLANEOUS EQUIPMENT	-	-	-	-
54.2211	TRACK LOADER	-	-	-	-
54.2215	TRUCK	-	-	-	-
54.2516	MOWERS	-	-	-	-
54.25	STORMWATER	-	-	-	50,000
54.9999	GENERAL PROJECTS	-	-	-	228,384
	TOTAL EXPENDITURES	$ -	$ -	$ 958,343	$ 1,236,727
CARRY-FORWARD FOR FUTURE YEARS		$ 1,110,816	$ 1,236,727	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #6
REVENUE & EXPENDITURES

FUND:	SPLOST #6
DEPARTMENT:	WATER & SEWER
FUND / DEPT #:	323.4410

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ 1,242,579	$ 1,053,343	$ 1,182,482	$ 992,380
31.3200	33% WATER & SEWER SPLOST	$ -	$ -	$ -	$ -
36.1000	WATER & SEWER INTEREST	-	-	-	-
	TOTAL REVENUE	$ -	$ -	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ 1,242,579	$ 1,053,343	$ 1,182,482	$ 992,380
EXPENDITURES:					
WATER & SEWER SYSTEM IMPROVEMENTS					
54.1263	FIRE HYDRANTS	$ -	$ -	$ -	$ -
54.1236	CLARIFIER REPAIR	-	60,213	145,000	-
54.1269	LIME CONTAINMENT	-	-	-	-
54.1212	WASTE WATER PLANT	189,236	750	600,000	-
54.1271	RAW WATER PUMP	-	-	-	-
54.1300	BUILDING IMPROVEMENTS	-	-	-	-
54.1305	RESERVOIR MANAGEMENT	-	-	-	-
54.1413	WATER LINE EXTENSION	-	-	250,000	100,000
54.1436	VALVE INSERT MACHINE	-	-	-	-
54.1439	SWITCH GEAR	-	-	-	-
54.1442	MANHOLE REPLACEMENT PROJECT	-	-	-	-
54.2006	VALVES	-	-	-	-
54.2118	SCADA SYSTEM	-	-	-	200,000
54.2215	DUMP TRUCKS	-	-	150,644	150,000
54.2800	WATER PLANT FILTER	-	-	-	392,380
54.2805	DIGESTER	-	-	-	-
54.2835	UTILITY SERVICE TRUCK	-	-	-	-
54.9999	GENERAL PROJECTS	-	-	36,838	150,000
	TOTAL EXPENDITURES	$ 189,236	$ 60,963	$ 1,182,482	$ 992,380
CARRY-FORWARD FOR FUTURE YEARS		$ 1,053,343	$ 992,380	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #6
REVENUE & EXPENDITURES

FUND:	SPLOST #6
DEPARTMENT:	PARKS & RECREATION
FUND / DEPT #:	323.6122

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ 1,294,270	$ 1,292,920	$ 1,293,370	$ 403,355
31.3202	16% RECREATIONAL SPLOST	$ -	$ -	$ -	$ -
36.1000	RECREATIONAL INTEREST	-	-	-	-
	TOTAL REVENUE	$ -	$ -	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ 1,294,270	$ 1,292,920	$ 1,293,370	$ 403,355
EXPENDITURES:					
RECREATIONAL IMPROVEMENTS					
54.1204	VETERAN'S MEMORIAL PARK	$ -	$ 669,715	$ 893,370	$ -
54.1206	TENNIS COURT RENOVATIONS- VETERANS PARK	-	204,850	200,000	-
54.2220	TRACTOR	-	-	-	-
54.2250	TRUCK	-	-	-	-
54.2514	BOYS & GIRLS CLUB PARK	1,350	15,000	200,000	315,000
54.2522	BACKSTOP NETTING-GORDON FIELD	-	-	-	-
54.2523	BUILDING RENOVATIONS - NEW ROOF	-	-	-	-
54.2525	BLEACHERS	-	-	-	-
54.2527	PLAYGROUND EQUIPMENT (RIDLING)	-	-	-	88,355
54.9999	GENERAL PROJECTS	-	-	-	-
	TOTAL EXPENDITURES	$ 1,350	$ 889,565	$ 1,293,370	$ 403,355
CARRY-FORWARD FOR FUTURE YEARS		$ 1,292,920	$ 403,355	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #6
REVENUE & EXPENDITURES

FUND:	SPLOST #6
DEPARTMENT:	TOURISM/CULTURAL
FUND / DEPT #:	323.7565

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ 676,568	$ 621,130	$ 637,700	$ 587,872
31.3205	18% TOURISM/CULTURAL SPLOST	$ -	$ -	$ -	$ -
36.1000	TOURISM/CULTURAL INTEREST	-	-	-	-
	TOTAL REVENUE	$ -	$ -	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ 676,568	$ 621,130	$ 637,700	$ 587,872
EXPENDITURES:					
TOURISM/CULTURAL IMPROVEMENTS					
54.1300	CIVIC CENTER ADMIN COMPLEX	$ 55,438	$ 33,258	$ -	$ -
54.2537	ELEVATOR	-	-	-	-
54.2711	BACKFLOW SYSTEM	-	-	-	-
54.9999	GENERAL PROJECTS	-	-	637,700	587,872
	TOTAL EXPENDITURES	$ 55,438	$ 33,258	$ 637,700	$ 587,872
CARRY-FORWARD FOR FUTURE YEARS		$ 621,130	$ 587,872	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #7
FUND #324
TOTAL REVENUE & EXPENDITURES

	ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:				
AMOUNTS AVAILABLE FROM PRIOR YEARS	$ -	$ 1,963,483	$ 1,473,282	$ 3,622,502
SPECIAL PURPOSE LOCAL OPTION SALES TAX	$ 654,495	$ 1,657,329	$ 1,781,895	$ 1,781,895
DOT - LMIG	-	-	-	-
INVESTMENT INTEREST	-	-	-	-
TOTAL REVENUE	$ 654,495	$ 1,657,329	$ 1,781,895	$ 1,781,895
TOTAL AVAILABLE FOR EXPENDITURE	$ 654,495	$ 3,620,812	$ 3,255,177	$ 5,404,397
EXPENDITURES:				
WATER & SEWER SYSTEM IMPROVEMENTS	$ -	$ -	$ 1,085,059	$ 1,801,842
ROADS AND BRIDGES	-	-	1,085,059	1,801,277
RECREATIONAL IMPROVEMENTS	-	-	1,085,059	1,801,277
TOTAL EXPENDITURES	$ -	$ -	$ 3,255,177	$ 5,404,397
	-			
		-	-	
CARRY-FORWARD FOR FUTURE YEARS	$ -	$ 3,620,812	$ -	$ -
REPAYMENT OF DEBT	-	-	-	-
ADJUSTED END OF YEAR BALANCE	$ -	$ 3,620,812	$ -	$ -

BREAKDOWN OF CARRY-FORWARD				
WATER & SEWER SYSTEM IMPROVEMENTS	654,495	1,207,877	-	-
ROADS AND BRIDGES	654,494	1,207,312	-	-
RECREATIONAL IMPROVEMENTS	654,494	1,207,312	-	-

GENERAL PROJECTS:	
WATER & SEWER	$ 1,801,842
ROADS & BRIDGES	1,801,277
RECREATION	1,801,277
GRAND TOTAL	$ 5,404,397
	0

[1] -- General projects is a number used to balance the expenditure side of the budget. Should revenues be on pace with the budget, the "general projects" will actually become reserves to be spent in a future year.

SPECIAL PURPOSE LOCAL OPTION SALES TAX #7
FUND #324

FUND:	SPLOST #7
DEPARTMENT:	WATER & SEWER
FUND / DEPT #:	324.4410

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ -	$ 654,495	$ 491,094	$ 1,207,877
31.3200	33.3% WATER & SEWER SPLOST	$ 654,300	$ 552,819	$ 593,965	$ 593,965
36.1000	WATER & SEWER INTEREST	$ 195	$ 563	$ -	$ -
	TOTAL REVENUE	$ 654,495	$ 553,382	$ 593,965	$ 593,965
TOTAL AVAILABLE FOR EXPENDITURE		$ 654,495	$ 1,207,877	$ 1,085,059	$ 1,801,842
EXPENDITURES:					
WATER & SEWER SYSTEM IMPROVEMENTS					
54.9999	GENERAL PROJECTS	-	-	1,085,059	1,801,842
	TOTAL EXPENDITURES	$ -	$ -	$ 1,085,059	$ 1,801,842
CARRY-FORWARD FOR FUTURE YEARS		$ 654,495	$ 1,207,877	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #7
FUND #324

FUND:	SPLOST #7
DEPARTMENT:	ROADS & BRIDGES
FUND / DEPT #:	324.4100

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ -	$ 654,494	$ 491,094	$ 1,207,312
31.3201	33.3% ROADS & BRIDGES SPLOST	$ 654,299	$ 552,255	$ 593,965	$ 593,965
33.4211	DOT - LMIG	-	-	-	-
36.1000	ROADS & BRIDGES INTEREST	195	563	-	-
	TOTAL REVENUE	$ 654,494	$ 552,818	$ 593,965	$ 593,965
TOTAL AVAILABLE FOR EXPENDITURE		$ 654,494	$ 1,207,312	$ 1,085,059	$ 1,801,277
EXPENDITURES:					
ROADS AND BRIDGES					
54.1401	STREET RESURFACING	$ -	$ -	$ -	$ -
54.9999	GENERAL PROJECTS	-	-	1,085,059	1,801,277
	TOTAL EXPENDITURES	$ -	$ -	$ 1,085,059	$ 1,801,277
					$ -
CARRY-FORWARD FOR FUTURE YEARS		$ 654,494	$ 1,207,312	$ -	$ -

SPECIAL PURPOSE LOCAL OPTION SALES TAX #7
FUND #324

FUND: SPLOST #7
DEPARTMENT: PARKS RECREATION & COMMUNITY IMPROVEMENT
FUND / DEPT #: 324.6122

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ -	$ 654,494	$ 491,094	$ 1,207,312
31.3202	33.3% RECREATIONAL SPLOST	$ 654,299	$ 552,255	$ 593,965	$ 593,965
36.1000	RECREATIONAL INTEREST	$ 195	$ 563	$ -	$ -
		$ 654,494	$ 552,818	$ 593,965	$ 593,965
TOTAL AVAILABLE FOR EXPENDITURE		$ 654,494	$ 1,207,312	$ 1,085,059	$ 1,801,277
EXPENDITURES:					
RECREATIONAL IMPROVEMENTS					
54.9999	GENERAL PROJECTS	-	-	1,085,059	1,801,277
	TOTAL EXPENDITURES	$ -	$ -	$ 1,085,059	$ 1,801,277
CARRY-FORWARD FOR FUTURE YEARS		$ 654,494	$ 1,207,312	$ -	$ -

GOVERNMENTAL CAPITAL PROJECTS FUND
FUND #351
TOTAL REVENUE & EXPENDITURES

	ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:				
AMOUNTS AVAILABLE FROM PRIOR YEARS	$ 446,587	$ 336,501	$ 563,756	$ 779,147
TRANSFERS IN-GENERAL FUND	$ 244,739	$ 564,986	$ 481,986	$ 653,415
RESERVES	-	25,936	-	-
	$ 244,739	$ 590,922	$ 481,986	$ 653,415
TOTAL AVAILABLE FOR EXPENDITURE	$ 691,326	$ 927,423	$ 1,045,742	$ 1,432,562
EXPENDITURES:				
POLICE CAPITAL	$ 238,798	$ 95,036	$ 140,250	$ 127,000
FIRE CAPITAL	-	9,920	199,547	189,627
PUBLIC WORKS CAPITAL	63,803	8,201	419,822	372,156
GARAGE CAPITAL	28,742	19,369	231,610	528,779
REC CAPTIAL	23,483	15,750	39,513	99,999
I.T. CAPITAL	-	-	15,000	15,000
CIVIC CENTER	-	-	-	-
ADMINISTRATION	-	-	-	100,000
TOTAL EXPENDITURES	$ 354,825	$ 148,275	$ 1,045,742	$ 1,432,562
CARRY-FORWARD FOR FUTURE YEARS	$ 336,501	$ 779,148	$ -	$ -
REPAYMENT	-	-	-	-
ADJUSTED END OF YEAR BALANCE	$ 336,501	$ 779,148	$ -	$ -

BREAKDOWN OF CARRY-FORWARD				
POLICE CAPITAL	$ (763)	$ 10,000	$ -	$ -
FIRE CAPITAL	199,547	189,627	-	-
PUBLIC WORKS CAPITAL	264,356	372,156	-	-
GARAGE CAPITAL	(17,093)	195,148	-	-
REC CAPTIAL	(26,547)	(2,784)	-	-
I.T. CAPITAL	-	15,000	-	-
CIVIC CENTER	(83,000)	-	-	-
ADMINISTRATION	-	-	-	-

GOVERNMENTAL CAPITAL PROJECTS FUND
REVENUE & EXPENDITURES

FUND: GOVERNMENTAL CAPITAL
DEPARTMENT: POLICE DEPARTMENT
FUND / DEPT #: 351.03290

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ 66,286	$ (762.75)	$ 60,387	$ 10,000
36.1000	INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ -
39.1201	TRANSFERS IN-GENERAL FUND	171,749	79,863	79,863	117,000
39.3200	PROCEEDS FROM RIGHT TO USE ASSET	-	-	-	-
39.9999	RESERVES	-	25,936	-	-
	TOTAL REVENUE	$ 171,749	$ 105,799	$ 79,863	$ 117,000
TOTAL AVAILABLE FOR EXPENDITURE		$ 238,035	$ 105,036	$ 140,250	$ 127,000
EXPENDITURES:					
POLICE DEPARTMENT					
54.2101	RADIO EQUIPMENT	$ 21,281	$ -	$ -	$ -
54.2201	VEHICLES	72,786	-	-	-
54.2202	PATROL CAR	-	25,556	88,000	120,000
54.2203	POLICE EQUIPMENT	-	18,794	30,000	-
54.2205	VESTS	-	-	7,000	7,000
54.2210	K-9 UNIT	63,981	-	15,250	-
54.2211	CAMERA SYSTEM	-	-	-	-
54.2536	HVAC EQUIPMENT & INSTALL	-	5,280	-	-
54.9999	UNSPECIFIED PROJECTS	-	-	-	-
58.1300	PRINCIPLE - RIGHT TO USE ASSET	63,962	38,595	-	-
58.2100	INTEREST - RIGHT TO USE ASSET	16,788	6,811	-	-
	TOTAL EXPENDITURES	$ 238,798	$ 95,036	$ 140,250	$ 127,000
CARRY-FORWARD FOR FUTURE YEARS		$ (763)	$ 10,000	$ -	$ -

GOVERNMENTAL CAPITAL PROJECTS FUND
REVENUE & EXPENDITURES

FUND: GOVERNMENTAL CAPITAL
DEPARTMENT: FIRE DEPARTMENT
FUND / DEPT #: 351.03510

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ 199,547	$ 199,547	$ 199,547	$ 189,627
39.1201	TRANSFERS IN-GENERAL FUND	$ -	$ -	$ -	$ -
39.9999	RESERVES	-	-	-	-
	TOTAL REVENUE	$ -	$ -	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ 199,547	$ 199,547	$ 199,547	$ 189,627
EXPENDITURES:					
FIRE DEPARTMENT					
54.1100	LAND AQUISTION	$ -	$ -	$ -	$ -
54.1351	FIRE STATION	-	-	-	100,000
54.2101	RADIOS / RADIO EQUIPMENT	-	-	-	-
54.2208	REPLACEMENT BRUSHER TRUCK	-	-	-	-
54.2209	REPLACEMENT PUMPER TANKER	-	-	-	-
54.2513	SECURITY & DOOR ACCESS	-	-	-	18,000
54.2851	RESCUE EQUIPMENT	-	9,920	10,000	-
54.9999	GENERAL PROJECTS	-	-	189,547	71,627
	TOTAL EXPENDITURES	$ -	$ 9,920	$ 199,547	$ 189,627
CARRY-FORWARD FOR FUTURE YEARS		$ 199,547	$ 189,627	$ -	$ -

GOVERNMENTAL CAPITAL PROJECTS FUND
REVENUE & EXPENDITURES

FUND: GOVERNMENTAL CAPITAL
DEPARTMENT: PUBLIC WORKS DEPARTMENT
FUND / DEPT #: 351.04100

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ 278,159	$ 264,356	$ 303,822	$ 372,156
39.1201	TRANSFERS IN-GENERAL FUND	$ 50,000	$ 116,000	$ 116,000	$ -
39.9999	RESERVES	-	-	-	-
	TOTAL REVENUE	$ 50,000	$ 116,000	$ 116,000	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ 328,159	$ 380,356	$ 419,822	$ 372,156
EXPENDITURES:					
PUBLIC WORKS					
54.1231	STATE STREET PARKING	$ -	$ -	$ -	$ -
54.1219	DRAINAGE IMPROVEMENTS	-	-	-	35,000
54.2101	RADIOS/RADIO EQUIPMENT	39,466	-	-	-
54.2103	SIDEARM TRACTOR	-	-	-	10,000
54.2120	HOT BOX ASPHALT TRAILER	-	-	-	-
54.2111	MISC EQUIPMENT	-	-	-	-
54.2138	STREET SWEEPER	-	-	-	-
54.2201	VEHICLE PURCHASE	-	-	-	20,000
54.2220	TRACTOR	-	-	-	15,000
54.2221	DUMP TRUCK	-	-	-	20,000
54.2250	TRUCK PURCHASE	-	-	85,000	-
54.2415	FUEL INVENTORY SOFTWARE	-	-	-	-
54.2503	MOWING EQUIPMENT	24,337	-	16,000	6,000
54.2504	EXCAVATOR		-	-	15,000
54.2507	VAC SYSTEM GRASS BAGGER	-	-	-	-
54.2600	GIS MAPPING	-	-	-	35,000
54.2223	EQUIPMENT TRAILER		8,201	15,000	5,000
54.9999	GENERAL PROJECTS		-	303,822	211,156
61.2005	TRANSFER OUT	-	-	-	-
	TOTAL EXPENDITURES	$ 63,803	$ 8,201	$ 419,822	$ 372,156
CARRY-FORWARD FOR FUTURE YEARS		$ 264,356	$ 372,156	$ -	$ -

GOVERNMENTAL CAPITAL PROJECTS FUND
REVENUE & EXPENDITURES

FUND: GOVERNMENTAL CAPITAL
DEPARTMENT: GARAGE DEPARTMENT
FUND / DEPT #: 351.04800

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ (11,341)	$ (17,093)	$ -	$ 195,148
39.1201	TRANSFERS IN-GENERAL FUND	$ 22,990	$ 231,610	$ 231,610	$ 333,631
39.9999	RESERVES	-	-	-	-
	TOTAL REVENUE	$ 22,990	$ 231,610	$ 231,610	$ 333,631
TOTAL AVAILABLE FOR EXPENDITURE		$ 11,649	$ 214,517	$ 231,610	$ 528,779
EXPENDITURES:					
GARAGE					
54.1104	FUEL PUMPS	$ 18,794	$ -	$ -	$ 15,000
54.1213	PARKING LOT PAVE	-	4,800	173,420	250,000
54.1301	TIRE MACHINE	-	-	11,000	-
54.1300	BUILDING EXPANSION	9,948	-	12,200	-
54.1426	HVY TRUC SCANTOOL SOFTWAR	-	6,500	10,000	-
54.2201	VEHICLE	-	-	-	103,000
54.2131	MISCELLANEOUS EQUIPMENT	-	-	-	-
54.2150	AIR COMPRESSOR	-	8,069	8,000	-
54.2300	TRAILER	-	-	-	-
54.9999	GENERAL PROJECTS	-	-	16,990	160,779
	TOTAL EXPENDITURES	$ 28,742	$ 19,369	$ 231,610	$ 528,779
CARRY-FORWARD FOR FUTURE YEARS		$ (17,093)	$ 195,148	$ -	$ -

GOVERNMENTAL CAPITAL PROJECTS FUND
REVENUE & EXPENDITURES

FUND: GOVERNMENTAL CAPITAL
DEPARTMENT: REC DEPARTMENT
FUND / DEPT #: 351.06122

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ (3,064)	$ (26,547)	$ -	$ (2,784)
39.1201	TRANSFERS IN-GENERAL FUND	$ -	$ 39,513	$ 39,513	$ 102,784
39.9999	RESERVES	-	-	-	-
	TOTAL REVENUE	$ -	$ 39,513	$ 39,513	$ 102,784
TOTAL AVAILABLE FOR EXPENDITURE		$ (3,064)	$ 12,966	$ 39,513	$ 100,000
EXPENDITURES:					
RECREATION					
54.1232	FOX TRAILS PARK	$ -	$ -	$ -	$ -
54.1233	DOG PARK AT WILLOUGHBY	23,483	-	-	-
54.2201	VEHICLE	-	15,750	15,750	-
54.2300	TRAILER	-	-	-	-
54.2527	PLAYGROUND EQUIPMENT	-	-	-	100,000
54.9999	GENERAL PROJECTS	-	-	23,763	-
	TOTAL EXPENDITURES	$ 23,483	$ 15,750	$ 39,513	$ 100,000
CARRY-FORWARD FOR FUTURE YEARS		$ (26,547)	$ (2,784)	$ -	$ -

GOVERNMENTAL CAPITAL PROJECTS FUND
REVENUE & EXPENDITURES

FUND: GOVERNMENTAL CAPITAL
DEPARTMENT: I.T. DEPARTMENT
FUND / DEPT #: 351.15351

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ -	$ -	$ -	$ 15,000
39.1201	TRANSFERS IN-GENERAL FUND	$ -	$ 15,000	$ 15,000	$ -
39.9999	RESERVES	-	-	-	-
	TOTAL REVENUE	$ -	$ 15,000	$ 15,000	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ -	$ 15,000	$ 15,000	$ 15,000
EXPENDITURES:					
INFORMATION TECHNOLOGY					
54.2201	VEHICLE	$ -	$ -	$ -	$ -
54.2224	NETWORK SOFTWARE / INFRASTRUCTURE	-	-	-	15,000
54.2225	SERVER HARDWARE	-	-	-	-
54.2513	SECURITY SYSTEM	-	-	15,000	-
54.9999	GENERAL PROJECTS	-	-	-	-
	TOTAL EXPENDITURES	$ -	$ -	$ 15,000	$ 15,000
CARRY-FORWARD FOR FUTURE YEARS		$ -	$ 15,000	$ -	$ -

GOVERNMENTAL CAPITAL PROJECTS FUND
REVENUE & EXPENDITURES

FUND:	GOVERNMENTAL CAPITAL
DEPARTMENT:	CIVIC CENTER
FUND / DEPT #:	351.07565

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ (83,000)	$ (83,000)	$ -	$ -
39.1201	TRANSFERS IN-GENERAL FUND	$ -	$ 83,000	$ -	$ -
39.9999	RESERVES	-	-	-	-
	TOTAL REVENUE	$ -	$ 83,000	$ -	$ -
TOTAL AVAILABLE FOR EXPENDITURE		$ (83,000)	$ -	$ -	$ -
EXPENDITURES:					
INFORMATION TECHNOLOGY					
54.1312	CIVIC CENTER COMPLEX	$ -	$ -	$ -	$ -
54.9999	GENERAL PROJECTS	-	-	-	-
	TOTAL EXPENDITURES	$ -	$ -	$ -	$ -
CARRY-FORWARD FOR FUTURE YEARS		$ (83,000)	$ -	$ -	$ -

GOVERNMENTAL CAPITAL PROJECTS FUND
REVENUE & EXPENDITURES

FUND: GOVERNMENTAL CAPITAL
DEPARTMENT: CIVIC CENTER
FUND / DEPT #: 351.15251

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ -	$ -	$ -	$ -
39.1201	TRANSFERS IN-GENERAL FUND	$ -	$ -	$ -	$ 100,000
39.9999	RESERVES	-	-	-	-
	TOTAL REVENUE	$ -	$ -	$ -	$ 100,000
TOTAL AVAILABLE FOR EXPENDITURE		$ -	$ -	$ -	$ 100,000
EXPENDITURES:					
INFORMATION TECHNOLOGY					
54.1205	GATEWAY SIGNAGE	$ -	$ -	$ -	$ 100,000
54.9999	GENERAL PROJECTS	-	-	-	-
	TOTAL EXPENDITURES	$ -	$ -	$ -	$ 100,000
CARRY-FORWARD FOR FUTURE YEARS		$ -	$ -	$ -	$ -

REVENUE BONDS PFA FUND
FUND #365
TOTAL REVENUE & EXPENDITURES

	ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:				
AMOUNTS AVAILABLE FROM PRIOR YEARS	$ -	$ 7,212,222	$ -	$ -
TOTAL NEW REVENUE	$ 12,012,134	$ 6,344,511	$ 9,843,069	$ 853,573
TOTAL AVAILABLE FOR EXPENDITURE	$ 12,012,134	$ 13,556,734	$ 9,843,069	$ 853,573
EXPENDITURES:				
TOTAL EXPENDITURES	$ 4,799,911	$ 10,477,248	$ 9,843,069	$ 853,573
CARRY-FORWARD FOR FUTURE YEARS	$ 7,212,222	$ 3,079,486	$ -	$ -
REPAYMENT	-	-	-	-
ADJUSTED END OF YEAR BALANCE	$ 7,212,222	$ 3,079,486	$ -	$ -

REVENUE BONDS PFA FUND
REVENUE & EXPENDITURES

FUND: GOVERNMENTAL CAPITAL
DEPARTMENT: CIVIC CENTER
FUND / DEPT #: 365.15121

		ACTUAL 06/30/24	CURRENT 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:					
AMOUNTS AVAILABLE FROM PRIOR YEARS		$ -	$ 7,212,222	$ -	$ -
36.1000	INTEREST ON INVESTMENTS	$ 8,488	$ 4,875	$ -	$ -
39.1201	TRANSFERS IN-GENERAL FUND	3,645	1,175,801	848,000	853,573
39.3500	PROCEEDS FROM CAPITAL LEASE	12,000,000	-	-	-
39.9999	PROJECT FUNDS RESERVES	-	5,163,836	8,995,069	-
	TOTAL REVENUE	$ 12,012,134	$ 6,344,511	$ 9,843,069	$ 853,573
TOTAL AVAILABLE FOR EXPENDITURE		$ 12,012,134	$ 13,556,734	$ 9,843,069	$ 853,573
EXPENDITURES:					
INFORMATION TECHNOLOGY					
54.1312	ADMINISTRATIVE COMPLEX	$ 4,312,125	$ 9,623,674	$ 8,994,496	$ -
58.1101	DEBT SERVICE - PRINCIPLE	244,353	498,490	493,783	514,112
58.2101	DEBT SERVICE - INTEREST	243,433	355,084	354,790	339,461
	TOTAL EXPENDITURES	$ 4,799,911	$ 10,477,248	$ 9,843,069	$ 853,573
CARRY-FORWARD FOR FUTURE YEARS		$ 7,212,222	$ 3,079,486	$ -	$ -

CITY OF COMMERCE, GEORGIA
DETAIL OF REVENUES - WATER & SEWER FUND
2025-2026

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
WATER & SEWER DISTRIBUTION 4330						
33 .	4354	GEFA LOAN DWLSL2022207	$ -	$ 29,568	$ -	$ 30,000
34 .	4211	WATER SERVICES	778,006	498,411	300,000	375,000
34 .	4221	SEWER SERVICES	356,948	399,236	300,000	375,000
34 .	4222	REIMBURSEMENTS & ASSESSMENTS	105	3,000	1,000	1,000
36 .	1000	INTEREST ON INVESTMENTS	157,294	77,175	3,000	31,191
38 .	9000	MISCELLANEOUS	50,483	2,803	500	500
38 .	9999	RESERVES	-	-	1,000,000	1,000,000
39 .	1000	CONTRIBUTED CAPITAL - SPLOST	-	-	262,000	250,000
39 .	1003	CONTRIBUTED CAPITAL - ARPA	-	-	-	-
39 .	2101	SALE OF ASSETS & GAIN/LOSS	-	-	2,500	10,000
			$ 1,342,836	$ 1,010,193	$ 1,869,000	$ 2,072,691
WASTE WATER TREATMENT PLANT 4335						
34 .	4220	SEWER FEES	$ 2,985,724	$ 2,773,916	$ 2,718,688	$ 2,893,796
34 .	4222	REIMBURSE & ASSESSMENTS	-	-	-	-
36 .	1000	INTEREST ON INVESTMENTS	-	-	-	-
38 .	9010	GREASE TRAP MONITORING	775	2,775	-	-
38 .	9999	RESERVES	-	-	275,000	-
39 .	1001	TRANSFERS IN - GENERAL FUND	-	-	-	-
39 .	1000	CONTRIBUTED CAPITAL - SPLOST	189,236	-	145,000	150,000
39 .	1003	CONTRIBUTED CAPITAL - SLFRF	3,058,507	-	-	1,743,838
39 .	2101	SALE OF ASSETS & GAIN/LOSS	500	-	-	-
			$ 6,234,742	$ 2,776,691	$ 3,138,688	$ 4,787,634
WATER PLANT 4410						
34 .	4210	SALE OF WATER	$ 3,859,815	$ 3,534,738	$ 3,946,794	$ 4,166,506
34 .	4211	WATER SERVICES	-	5,999	-	-
39 .	1000	CONTRIBUTED CAPITAL - SPLOST	-	-	-	592,380
39 .	1003	CONTRIBUTED CAPITAL - ARPA	781,639	-	-	-
			$ 4,641,454	$ 3,540,737	$ 3,946,794	$ 4,758,886
TOTAL WATER & SEWER REVENUE			$ 12,219,032	$ 7,327,621	$ 8,954,482	$ 11,619,211

EXPENSES:

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
WATER & SEWER DISTRIBUTION 4330	$ 3,139,170	$ 2,885,665	$ 4,390,980	$ 4,849,873
WASTE WATER TREATMENT PLANT 4335	1,480,818	1,979,708	2,162,321	3,437,449
DIANA FOODS WASTEWATER TREATMENT PLANT 4336	-	-	-	-
WATER PLANT 4410	1,412,382	1,527,452	2,401,181	3,331,889
TOTAL WATER & SEWER FUND EXPENSES	$ 6,032,371	$ 6,392,824	$ 8,954,482	$ 11,619,211
REVENUE OVER EXPENSES FOR THE WATER & SEWER FUNI	$ 6,186,661	$ 934,797	$ -	$ -

CITY OF COMMERCE, GEORGIA

WATER & SEWER FUND

2025-2026 ANNUAL BUDGET

CITY OF COMMERCE, GEORGIA
SUMMARY OF BUDGET - WATER & SEWER FUND
2025-2026

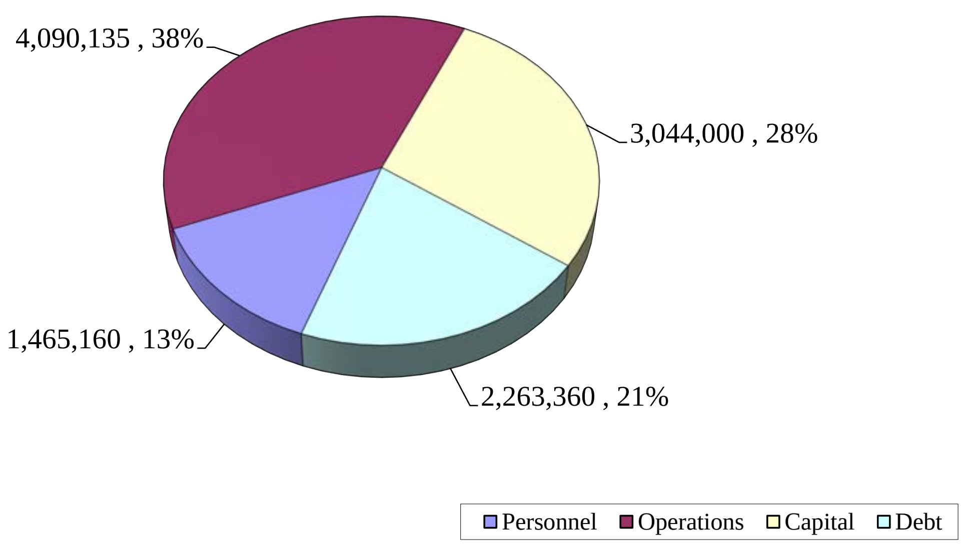
	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
WATER & SEWER DISTRIBUTION 4330	$ 1,342,836	$ 1,010,193	$ 1,869,000	$ 2,072,691
WASTE WATER TREATMENT PLANT 4335	6,234,742	2,776,691	3,138,688	4,787,634
DIANA FOODS WASTEWATER TREATMENT PLANT 4336	-	-	-	-
WATER PLANT 4410	4,641,454	3,540,737	3,946,794	4,758,886
TOTAL WATER & SEWER FUND REVENUE	$ 12,219,032	$ 7,327,621	$ 8,954,482	$ 11,619,211
WATER & SEWER DISTRIBUTION 4330	(3,139,170)	(2,885,665)	(4,390,980)	(4,849,873)
WASTE WATER TREATMENT PLANT 4335	(1,480,818)	(1,979,708)	(2,162,321)	(3,437,449)
DIANA FOODS WASTEWATER TREATMENT PLANT 4336	-	-	-	-
WATER PLANT 4410	(1,412,382)	(1,527,452)	(2,401,181)	(3,331,889)
REVENUE OVER / (UNDER) EXPENSES	$ 6,186,661	$ 934,797	$ -	$ -

APPROPRIATION SUMMARY
2025-2026

FUND:	WATER & SEWER
DEPARTMENT:	TOTAL
FUND / DEPT #:	ALL

WATER & SEWER FUND DEPARTMENTS	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
WATER AND SEWER DISTRIBUTION 4330	$ 3,139,170	$ 2,885,665	$ 4,390,980	$ 4,849,873
WASTEWATER DEPARTMENT 4335	1,480,818	1,979,708	2,162,321	3,437,449
DIANA FOODS WASTEWATER TREATMENT PLANT 4336	-	-	-	-
WATER DEPARTMENT 4410	1,412,382	1,527,452	2,401,181	3,331,889
	$ 6,032,371	$ 6,392,824	$ 8,954,482	$ 11,619,211

EXPENDITURE CLASSIFICATION				
PERSONNEL SERVICES / BENEFITS	$ 1,067,400	$ 919,581	$ 1,282,509	$ 1,465,160
OPERATIONS	2,865,695	2,606,300	3,927,654	4,090,135
CAPITAL OUTLAY	-	971,539	1,860,430	3,044,000
DEPRECIATION / AMORTIZATION	1,516,824	-	-	-
DEBT SERVICE	183,618	1,409,027	1,300,237	2,263,360
	$ 6,032,371	$ 6,392,824	$ 8,954,482	$ 11,619,211



APPROPRIATION SUMMARY
2025-2026

FUND: WATER & SEWER
DEPARTMENT: DISTRIBUTION
FUND / DEPT #: 505.04330.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 568,598	$ 470,864	$ 722,216	$ 838,361
OPERATIONS	709,528	598,692	1,165,437	1,363,898
CAPITAL OUTLAY	-	794,538	1,371,430	1,470,000
INTERFUND / INTERDEPARTMENTAL CHARGE	258,286	340,299	408,359	457,296
DEPRECIATION / AMORTIZATION	1,497,616	-	-	-
DEBT SERVICE	105,143	681,271	723,537	720,318
	$ 3,139,170	$ 2,885,665	$ 4,390,980	$ 4,849,873

FUNCTION:

It is the responsibility of this department to install and maintain the drinking water distribution system and the sewer collection system for the City and surrounding areas of Jackson, Banks, and Madison counties. This includes the storage tanks, pipes, fire hydrants, and meters. In addition all extensions of both systems for residential and commercial developments are reviewed and approved for compliance with Water/Sewer standards as approved by the Georgia EPD.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	WATER & SEWER
DEPARTMENT	DISTRIBUTION
FUND / DEPARTMENT	505.4330

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
WATER & SEWER SUPERINTENDENT	115	1	1	1	$ 74,445
UTILITY SUPERVISOR	108	2	1	2	92,395
UTILITY TECHNICIAN	106	3	0	1	45,427
UTILITY LOCATOR	105	0	1	1	45,219
PIPE FITTER I	102	1	2	2	74,735
PIPE FITTER II	103	1	1	1	$ 45,216
POSSIBLE MERIT RAISES					-
LABOR-CHARGE OTHER FUND					47,725
HOLIDAY					5,000
OVERTIME					25,000
TOTALS		8	6	8	$ 455,162
HEALTH INSURANCE					281,477
FICA					34,950
PENSION					56,616
SUB-TOTAL					828,205
WORKERS COMP INS.					10,156
WELLNESS PROFILE					-
TOTAL PERSONNEL SERVICES					$ 838,361

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:		WATER & SEWER				
DEPARTMENT:		DISTRIBUTION	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:		505.04330.	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS						
51 .	1100	REGULAR SALARIES	$ 240,446	$ 232,384	$ 324,616	$ 382,437
51 .	1300	OVERTIME SALARIES	69,359	39,985	40,000	25,000
51 .	2100	GROUP INSURANCE	140,094	128,662	267,163	281,477
51 .	2200	FICA-EMPLOYER MATCH	23,195	20,323	27,893	34,950
51 .	2400	PENSIONS	62,427	16,897	25,696	56,616
51 .	2700	WORKER'S COMPENSATION	17,255	14,408	15,000	10,156
51 .	9000	LABOR CHARGED OTHER FUND	15,822	18,207	21,848	47,725
			$ 568,598	$ 470,864	$ 722,216	$ 838,361
OPERATIONS						
52 .	1202	PROFESSIONAL SERVICES-AUDITOR	$ 5,148	$ 6,147	$ 5,950	$ 6,000
52 .	1203	PROFESSIONAL SERVICES-ENGINEER	5,926	31,820	217,365	200,000
52 .	1205	PROFESSIONAL SERVICES	33,138	56,969	55,000	30,000
52 .	2100	BUILDING-CUSTODIAL	1,205	396	1,202	1,300
52 .	2200	BUILDING-MAINTENANCE	5,025	63	1,500	4,500
52 .	2202	RADIO MAINTENANCE	-	-	700	700
52 .	2206	EQUIPMENT MAINTENANCE	56,389	77,748	71,500	60,000
52 .	2207	METER TESTING / MAINTENANCE	-	300	15,000	15,000
52 .	2209	EASEMENT MAINTENANCE	38,775	-	60,000	60,000
52 .	2212	WATER LINE MAINTENANCE	5,000	-	-	-
52 .	2213	SEWER LINE MAINTENANCE	6,075	35,347	67,500	80,000
52 .	2322	EQUIPMENT LEASE	335	404	500	500
52 .	3100	GENERAL INSURANCE	27,590	30,509	32,050	31,798
52 .	3101	LIABILITY CLAIMS	2,500	2,095	3,000	2,500
52 .	3200	POSTAGE	1		100	100
52 .	3201	TELEPHONE	1,792	2,839	3,000	3,000
52 .	3300	ADS & SURVEYS		674		500
52 .	3400	PRINTING	-	-	-	-
52 .	3500	TRAVEL	5,235	1,815	6,000	6,000
52 .	3600	DUES	3,854	2,744	3,500	3,500
52 .	3700	TRAINING	7,521	5,532	12,500	15,000
52 .	3900	MISCELLANEOUS	1,202	1,042	-	-
52 .	3916	CHEMICALS PURCHASED	13,698	22,671	22,992	30,000
52 .	3919	WATER TANK MAINTENANCE	186,311	6,700	250,000	400,000
52 .	3920	LIFT STATION MAINTENANCE	73,006	49,204	98,027	100,000
53 .	1100	SUPPLIES & MATERIALS	107,772	98,274	90,451	150,000
53 .	1101	GAS, OIL, & GREASE	19,093	17,124	18,000	18,000
53 .	1102	UNIFORMS / C.A.	5,441	6,288	7,000	8,000
53 .	1112	TOOLS	14,892	14,390	12,000	20,000
53 .	1202	UTILITIES	74,796	105,777	85,000	85,000
53 .	1301	FOOD	667	1,322	2,000	2,500
53 .	1601	COMPUTER HARDWARE	-	2,884	2,600	5,000
53 .	1602	COMPUTER SOFTWARE	-	15,087	16,000	20,000
53 .	1603	MISC. EQUIPMENT	6,065	1,594	2,500	2,500
53 .	2322	EQUIPMENT RENTAL	1,076	933	2,500	2,500
			$ 709,528	$ 598,692	$ 1,165,437	$ 1,363,898
CAPITAL OUTLAY						
54 .	0000	CAPITAL OUTLAY	$ -	$ 794,538	$ 1,371,430	$ 1,470,000
			$ -	$ 794,538	$ 1,371,430	$ 1,470,000
INTERFUND / INTERDEPARTMENTAL CHARGE						
55 .	1000	INDIRECT COST TRANSFER	$ 258,286	$ 340,299	$ 408,359	$ 457,296

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
FUND:		WATER & SEWER				
DEPARTMENT:		DISTRIBUTION				
FUND / DEPT #:		505.04330.				
			$ 258,286	$ 340,299	$ 408,359	$ 457,296
DEPRECIATION / AMORTIZATION						
52 .	3901	AMORTIZATION	$ 64,169	$ -	$ -	$ -
56 .	1000	DEPRECIATION	1,433,447	-	-	-
			$ 1,497,616	$ -	$ -	$ -
OTHER COSTS						
61 .	1000	TRANSFERS OUT - GENERAL FUND	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -
DEBT SERVICE						
58 .	0000	DEBT SERVICE	$ 105,143	# $ 681,271	$ 723,537	$ 720,318
			$ 105,143	$ 681,271	$ 723,537	$ 720,318
TOTALS			$ 3,139,170	$ 2,885,665	$ 4,390,980	$ 4,849,873
		DOLLAR INCREASE / (DECREASE) OF BUDGET				458,893
		PERCENTAGE INCREASE / DECREASE OF BUDGET				10.45%

APPROPRIATION SUMMARY
2025-2026

FUND: WATER & SEWER
DEPARTMENT: WWTP
FUND / DEPT #: 505.04335.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 498,803	$ 448,717	$ 560,293	$ 626,799
OPERATIONS	765,851	767,270	965,197	1,192,543
CAPITAL OUTLAY	-	43,910	47,000	90,000
INTERFUND / INTERDEPARTMENTAL CHARGE	140,547	146,078	175,293	299,260
DEPRECIATION / AMORTIZATION	19,208	-	-	-
DEBT SERVICE	56,409	573,733	414,538	1,228,847
	$ 1,480,818	$ 1,979,708	$ 2,162,321	$ 3,437,449

FUNCTION:

It is the responsibility of this department to effectively treat all wastewater from the collection system to ensure that mandated water quality measurements are obtained. This includes the operation of three facilities at Northside Plant, Davis Brothers Pond, and Holiday Inn Pond. In addition to the operation of the plants, this department is responsible for monitoring and testing stream water quality throughout the service area. A grease trap monitoring and enforcement plan is also done in this department. All plant operations must comply with NPDES Permit requirements as issued by the Georgia EPD.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	WATER & SEWER
DEPARTMENT	WASTEWATER
FUND / DEPARTMENT	505.04335

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
WWTP SUPERINTENDENT	115	1	1	1	$ 86,549
WWTP OPERATOR 1	109	0	1	1	52,707
WWTP OPERATOR 3	106	2	2	2	101,046
WASTE WATER LAB ANALYST	106	1	1	1	44,387
WWTP MAINTENANCE WORKER 1	105	1	1	1	43,472
POSSIBLE MERIT RAISES					5,000
LABOR-CHARGE OTHER FUND					-
HOLIDAY					4,500
OVERTIME					4,000
TOTALS		5	6	6	$ 341,661

HEALTH INSURANCE	194,170
FICA	26,673
PENSION	49,224
SUB-TOTAL	611,728
WORKERS COMP INS.	10,570
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ 622,298

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: WATER & SEWER
DEPARTMENT: WWTP
FUND / DEPT #: 505.04335.

ACCOUNT	DESCRIPTION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS					
51 . 1100	REGULAR SALARIES	$ 295,161	$ 259,781	$ 321,713	$ 335,162
51 . 1200	PART-TIME SALARIES	$ -	$ -	$ -	$ 7,000
51 . 1300	OVERTIME SALARIES	4,268	2,594	2,750	4,000
51 . 2100	GROUP INSURANCE	155,911	148,475	182,030	194,170
51 . 2200	FICA-EMPLOYER MATCH	21,886	19,374	24,821	26,673
51 . 2400	PENSIONS	17,461	15,006	23,723	49,224
51 . 2700	WORKER'S COMPENSATION	4,117	3,487	5,256	10,570
		$ 498,803	$ 448,717	$ 560,293	$ 626,799
OPERATIONS					
52 . 1202	PROFESSIONAL SERV-AUDIT	$ 10,948	$ 13,070	$ 6,835	$ 7,519
52 . 1203	PROFESSIONAL SERV - ENG			92,365	200,000
52 . 1205	PROFESSIONAL SERVICES	8,257	43	10,000	20,000
52 . 1206	WATERSHED PROTECTION PLAN	2,400	12,925	12,000	28,000
52 . 1207	GENERATOR	11,129	9,500	15,000	20,000
52 . 1210	GREASE TRAP MONITORING	1,300	850	2,259	5,000
52 . 2100	BUILDING - CUSTODIAL		316	300	500
52 . 2200	BUILDING MAINTENANCE	3,575	17,629	18,500	10,000
52 . 2206	EQUIPMENT MAINTENANCE	62,920	93,597	110,000	75,000
52 . 2207	METER TESTING & MAINTENANCE	3,252	3,455	4,000	20,000
52 . 3100	GENERAL INSURANCE	15,365	17,490	17,438	16,524
52 . 3200	POSTAGE	2,770	1,274	3,000	3,000
52 . 3201	TELEPHONE	846	849	500	3,000
52 . 3200	ADS & SURVEYS	437	-	-	5,000
52 . 3500	TRAVEL	2,191	1,547	3,500	1,500
52 . 3600	DUES	1,528	300	1,000	6,000
52 . 3700	TRAINING	4,472	1,104	6,000	500
52 . 3900	MISCELLANEOUS	314	-	500	160,000
52 . 3907	LANDFILL EXPENSES	157,427	134,759	135,000	180,000
52 . 3916	CHEMICALS PURCHASED	142,123	115,800	160,000	19,000
52 . 3918	TESTING	15,813	13,219	19,000	35,000
52 . 3925	OXIDATION POND EXPENSES	16,866	27,801	35,000	35,000
53 . 1100	SUPPLIES & MATERIALS	16,576	9,561	14,000	18,000
53 . 1101	GAS, OIL AND GREASE	10,802	11,491	17,000	25,000
53 . 1102	UNIFORMS	2,605	1,811	3,000	3,500
53 . 1111	LAB SUPPLIES	22,712	17,916	24,000	25,000
53 . 1202	UTILITIES	217,594	199,152	170,000	220,000
53 . 1301	FOOD	50	374	-	2,000
53 . 1601	COMPUTER HARDWARE	-	2,235	-	2,500
53 . 1602	COMPUTER SOFTWARE	-	13,350	13,000	13,000
53 . 1603	MISC. EQUIPMENT	18,263	33,885	62,500	20,500
53 . 1612	COMPUTER SUBSCRIPTIONS	7,298	6,170	9,500	12,500
57 . 4000	BAD DEBT	6,018	5,800		-
		$ 765,851	$ 767,270	$ 965,197	$ 1,192,543
CAPITAL OUTLAY					
54 . 0000	CAPITAL OUTLAY	$ -	$ 43,910	$ 47,000	$ 90,000
		$ -	$ 43,910	$ 47,000	$ 90,000
INTERFUND / INTERDEPARTMENTAL CHARGE					
55 . 1000	INDIRECT COST TRANSFER	$ 123,022	$ 146,078	$ 175,293	$ 299,260
		$ 123,022	$ 146,078	$ 175,293	$ 299,260

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: WATER & SEWER
DEPARTMENT: WWTP
FUND / DEPT #: 505.04335.

		ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
DEPRECIATION / AMORTIZATION					
52 . 3901	AMORTIZATION	$ -	$ -	$ -	$ -
56 . 1000	DEPRECIATION	19,208	-	-	-
		$ 19,208	$ -	$ -	$ -
OTHER COSTS					
61 . 1000	TRANSFERS OUT - GENERAL FUND	$ 17,525	$ -	$ -	$ -
		$ 17,525	$ -	$ -	$ -
DEBT SERVICE					
58 . 0000	DEBT SERVICE	$ 56,409	$ 573,733	$ 414,538	$ 1,228,847
		$ 56,409	$ 573,733	$ 414,538	$ 1,228,847
TOTALS		$ 1,480,818	$ 1,979,708	$ 2,162,321	$ 3,437,449
	DOLLAR INCREASE / (DECREASE) OF BUDGET				1,275,128
	PERCENTAGE INCREASE / DECREASE OF BUDGET				58.97%

APPROPRIATION SUMMARY
2025-2026

FUND:	WATER & SEWER
DEPARTMENT:	WATER PLANT
FUND / DEPT #:	505.04410.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ -	$ -	$ -	$ -
OPERATIONS	1,390,316	1,240,338	1,797,019	1,533,694
DEBT SERVICE	22,066	154,023	162,162	314,195
	$ 1,412,382	$ 1,527,452	$ 2,401,181	$ 3,331,889

FUNCTION:

It is the responsibility of this department to provide a safe and reliable drinking water to the 3,500 connections in the service area. This involves the constant monitoring and analysis of the treatment process, maintaining all aspects of plant operation including chemical feeds and pumps, and collecting samples in the distribution system to ensure water quality. All plant operations must comply with EPD and EPA parameters and permits.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
FY 2026

FUND	WATER & SEWER
DEPARTMENT	WATER PLANT
FUND / DEPARTMENT	505.4410

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
WTP SUPERINTENDENT		-	-	-	$ -
CHIEF WTP OPERATOR		-	-	-	-
WTP OPERATOR I		-	-	-	-
WTP OPERATOR II		-	-	-	-
WTP OPERATOR III		-	-	-	-
POSSIBLE MERIT RAISES					-
PROBATION STEP RAISES					-
LABOR-CHARGE OTHER FUND					-
HOLIDAY					-
OVERTIME					-
TOTALS		-	-	-	$ -

HEALTH INSURANCE	-
FICA	-
PENSION	-
SUB-TOTAL	-
WORKERS COMP INS.	-
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ -

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:		WATER & SEWER				
DEPARTMENT:		WATER PLANT	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:		505.04410.	06/30/24	03/31/25	2024-2025	2025-2026
PERSONNEL SERVICES / BENEFITS						
51 .	1100	REGULAR SALARIES	$ -	$ -	$ -	$ -
51 .	1300	OVERTIME SALARIES	-	-	-	-
51 .	2100	GROUP INSURANCE	-	-	-	-
51 .	2200	FICA-EMPLOYER MATCH	-	-	-	-
51 .	2400	PENSIONS	-	-	-	-
51 .	2600	UNEMPLOYMENT	-	-	-	-
51 .	2700	WORKER'S COMPENSATION	-	-	-	-
51 .	5000	WELLNESS PROFILE	-	-	-	-
51 .	9000	LABOR CHARGED OTHER FUND	-	-	-	-
			$ -	$ -	$ -	$ -
OPERATIONS						
52 .	1202	PROFESSIONAL SERV-AUDIT	$ 4,379	$ 5,228	$ 5,951	$ 5,951
52 .	1205	PROFESSIONAL SERVICES	886,440	865,960	1,039,152	750,000
52 .	2200	BUILDING - MAINTENANCE	-	-	5,000	5,000
52 .	2206	EQUIPMENT MAINTENANCE	1,532	24,616	10,000	15,000
52 .	2210	POND SLUDGE REMOVAL	28,000	34,950	35,000	35,000
52 .	3100	GENERAL INSURANCE	15,390	15,705	17,723	18,243
52 .	3200	POSTAGE	-	-	200	-
52 .	3300	ADS & SURVEYS	1,761	1,761	1,500	1,500
52 .	3200	DUES	-	14	-	-
52 .	3700	TRAINING	-	-	-	-
52 .	3916	CHEMICALS PURCHASED	185,159	-	315,000	350,000
52 .	3931	FILTER MAINTENANCE	-	-	15,600	-
53 .	1100	SUPPLIES & MATERIALS	889	-	-	54,000
53 .	1101	GAS, OIL AND GREASE	3,731	2,208	3,177	4,000
53 .	1202	UTILITIES	188,720	146,719	160,000	160,000
53 .	1510	WATER PURCHASES	15,365	79,130	100,000	100,000
53 .	1603	MISC. EQUIPMENT	-	-	2,750	15,000
53 .	1605	LAKE AREATORS MAINTENANCE	-	-	8,000	5,000
55 .	1000	INDIRECT COST	49,924	59,138	70,966	8,000
57 .	4000	BAD DEBT	9,025	4,908	7,000	7,000
			$ 1,390,316	$ 1,240,338	$ 1,797,019	$ 1,533,694
CAPITAL OUTLAY						
54 .	0000	CAPITAL OUTLAY	$ -	$ 133,091	$ 442,000	$ 1,484,000
			$ -	$ 133,091	$ 442,000	$ 1,484,000
DEBT SERVICE						
58 .	0000	DEBT SERVICE	$ 22,066	$ 154,023	$ 162,162	$ 314,195
			$ 22,066	$ 154,023	$ 162,162	$ 314,195
TOTALS			$ 1,412,382	$ 1,527,452	$ 2,401,181	$ 3,331,889
		DOLLAR INCREASE / (DECREASE) OF BUDGET				930,708
		PERCENTAGE INCREASE / DECREASE OF BUDGET				38.76%

CITY OF COMMERCE, GEORGIA
SUMMARY OF BUDGET - ELECTRIC FUND
2025-2026

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
ELECTRIC REVENUE	$ 9,168,665	$ 7,507,507	$ 8,691,832	$ 11,930,323
ELECTRIC EXPENSES	$ (9,199,650)	$ (7,006,999)	$ (8,691,832)	$ (11,930,323)
REVENUE OVER (UNDER) EXPENSES	$ (30,985)	$ 500,508	$ -	$ -

CITY OF COMMERCE, GEORGIA

ELECTRIC FUND

2025-2026 ANNUAL BUDGET

CITY OF COMMERCE, GEORGIA
DETAIL OF REVENUES - ELECTRIC FUND
2025-2026

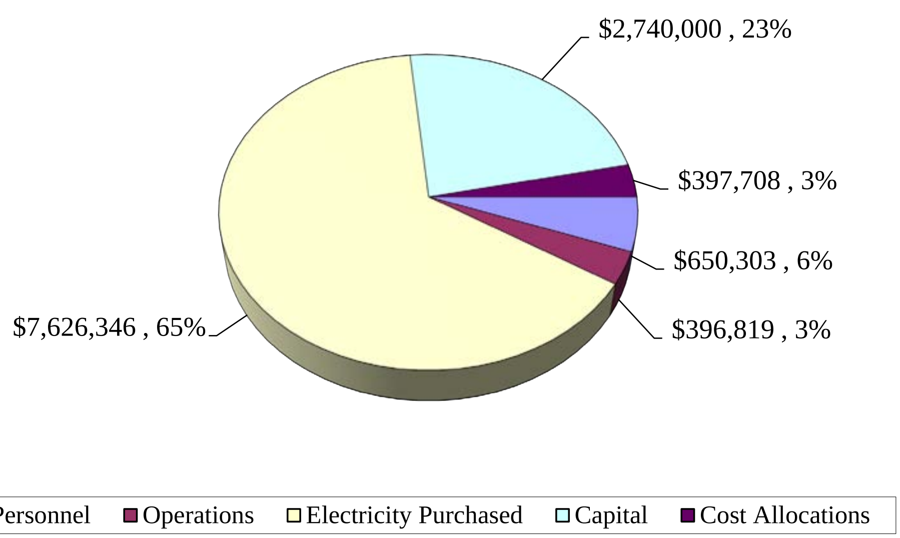
			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
ELECTRIC REVENUES						
34 .	4300	SALE OF ELECTRICITY	$ 8,249,337	$ 7,750,471	$ 8,467,315	$ 9,863,252
34 .	4301	SERVICE FEES	26,720	20,962	31,000	31,000
34 .	4302	CABLE POLE RENTAL FEES	114,039	108,890	105,000	140,000
34 .	4303	REIMBURSEMENTS & ASSESSMT	166	8,837	10,000	10,000
34 .	4304	MEAG REFUNDS	-	-	-	-
34 .	4310	SECURITY LIGHTS	78,484	64,693	75,000	82,800
34 .	5415	E.V. CHARGING STATION	21	164	-	-
36 .	1000	INTEREST ON INVESTMENTS	277	351	250	250
36 .	1001	DIVIDENDS	449,586	334,057	250,000	293,021
36 .	1002	UNREALIZED GAIN/LOSS	224,175	225,902	-	-
36 .	1003	OFF SYSTEM SALES MARGIN	-	-	-	-
36 .	1004	PARTICIPANT CONTRIBUTION	-	-	-	-
36 .	1005	REDEMPTION	-	(1,125,000)	(900,000)	1,500,000
38 .	9000	MISCELLANEOUS	25,860	118,180	10,000	10,000
38 .	9999	RESERVES	-	-	643,267	-
39 .	1001	TRANSFERS-IN GENERAL FUND	-	-	-	-
39 .	3501	CAPITAL LEASES	-	-	-	-
TOTAL ELECTRIC REVENUE			$ 9,168,665	$ 7,507,507	$ 8,691,832	$ 11,930,323
EXPENSES:						
TOTAL ELECTRIC DEPARTMENTAL EXPENSES			$ 9,199,650	$ 7,006,999	$ 8,691,832	$ 11,930,323
REVENUE OVER (UNDER) EXPENSES			$ (30,985)	$ 500,508	$ -	$ -
		GROSS SALES	8,249,337	7,750,471	8,467,315	9,863,252
		COST OF SUPPLY	7,755,576	5,129,777	6,377,612	7,626,346
		MARGIN	493,761	2,620,694	2,089,703	2,236,906
		% MARGIN	5.99%	33.81%	24.68%	22.68%

APPROPRIATION SUMMARY
2025-2026

FUND:	ELECTRIC
DEPARTMENT:	TOTAL
FUND / DEPT #:	ALL

ELECTRIC FUND	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
ELECTRIC	$ 9,199,650	$ 7,006,999	$ 8,691,832	$ 11,930,323
	$ 9,199,650	$ 7,006,999	$ 8,691,832	$ 11,930,323

EXPENDITURE CLASSIFICATION				
PERSONNEL SERVICES / BENEFITS	$ 444,259	$ 380,478	$ 534,160	$ 650,303
OPERATIONS	367,488	406,999	382,349	396,819
ELECTRICITY SUPPLY	7,755,576	5,129,777	6,377,612	7,626,346
CAPITAL OUTLAY	-	817,404	819,200	2,740,000
INTERFUND / INTERDEPARTMENTAL CHARGE	288,840	272,341	408,511	397,708
DEPRECIATION / AMORTIZATION	343,487	-	170,000	119,147
DEBT SERVICE	-	-	-	-
	$ 9,199,650	$ 7,006,999	$ 8,691,832	$ 11,930,323



APPROPRIATION SUMMARY
2025-2026

FUND: ELECTRIC
DEPARTMENT: ELECTRIC
FUND / DEPT #: 510.00000.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 444,259	$ 380,478	$ 534,160	$ 650,303
OPERATIONS	367,488	406,999	382,349	396,819
ELECTRICITY SUPPLY	7,755,576	5,129,777	6,377,612	7,626,346
CAPITAL OUTLAY	-	817,404	819,200	2,740,000
INTERFUND / INTERDEPARTMENTAL CHARGE	288,840	272,341	408,511	397,708
DEPRECIATION / AMORTIZATION	343,487	-	170,000	119,147
DEBT SERVICE	-	-	-	-
	$ 9,199,650	$ 7,006,999	$ 8,691,832	$ 11,930,323

FUNCTION:

It is the responsibility of this department to install, maintain, and inspect all over head and underground power lines. This department also orders and maintains materials for the everyday safe-operation of the electrically distribution system that powers the City.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
2025-2026

FUND	ELECTRIC
DEPARTMENT	ELECTRIC
FUND / DEPARTMENT	510.00000

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS: CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
ELECTRIC UTILITY DIRECTOR	117	1	1	1	$ 88,192
ELECTRIC DISTRIBUTION SUPERVISOR	114	1	1	1	69,958
APPRENTICE LINEMAN I	107	1	1	1	55,431
LINEMAN	110	1	1	1	63,502
GROUND TECHNICIAN	103	1	1	1	48,693
POSSIBLE MERIT RAISES					-
LABOR-CHARGE OTHER FUND					49,484
HOLIDAY					3,100
OVERTIME					10,000
TOTALS		5	5	5	$ 388,360
HEALTH INSURANCE					165,571
FICA					29,710
PENSION					48,866
SUB-TOTAL					632,507
WORKERS COMP INS.					10,295
TUITION REIMBURSEMENT					7,500
TOTAL PERSONNEL SERVICES					$ 650,302

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: ELECTRIC
DEPARTMENT: ELECTRIC
FUND / DEPT #: 510.00000.

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS						
51 .	1100	REGULAR SALARIES	$ 226,556	$ 216,759	$ 286,078	$ 328,877
51 .	1300	OVERTIME SALARIES	7,283	12,459	5,000	10,000
51 .	2100	GROUP INSURANCE	90,686	79,402	155,779	165,571
51 .	2200	FICA-EMPLOYER MATCH	17,867	17,277	22,267	29,710
51 .	2400	PENSIONS	53,123	13,981	21,365	48,866
51 .	2501	TUITION REIMBURSEMENT	13,981	9,751	10,000	7,500
51 .	2700	UNEMPLOYMENT INSURANCE	-	-	-	-
51 .	2700	WORKER'S COMPENSATION	18,941	12,642	11,823	10,295
51 .	9000	LABOR CHARGED OTHER FUND	15,822	18,206	21,848	49,484
			$ 444,259	$ 380,478	$ 534,160	$ 650,303
OPERATIONS						
52 .	1202	PROFESSIONAL SERVICES-AUDITOR	$ 5,918	$ 7,065	$ 6,014	$ 6,014
52 .	1205	PROFESSIONAL SERVICES	9,905	15,137	15,000	20,000
52 .	2100	BUILDING-CUSTODIAL	1,205	396	1,200	1,200
52 .	2200	BUILDING-MAINTENANCE	4,941	63	1,000	1,000
52 .	2202	RADIO MAINTENANCE	-	-	356	-
52 .	2206	EQUIPMENT MAINTENANCE	28,651	24,393	33,000	33,000
52 .	2207	METER TESTING / MAINT.	2,240	2,376	2,700	2,700
52 .	2322	EQUIPMENT LEASES	335	332	300	800
52 .	3100	GENERAL INSURANCE	36,649	49,458	39,229	36,105
52 .	3101	LIABILITY CLAIMS	2,048	7,581	-	-
52 .	3200	POSTAGE	9	-	-	-
52 .	3201	TELEPHONE	820	2,185	1,500	1,750
52 .	3500	TRAVEL	5,333	6,575	4,000	8,000
52 .	3600	DUES	2,051	2,221	2,250	2,250
52 .	3700	TRAINING	6,859	845	8,000	8,000
52 .	3900	MISCELLANEOUS	356	11,177	-	-
52 .	3915	TREE REMOVAL	83,010	67,420	80,000	83,000
53 .	1100	SUPPLIES & MATERIALS	108,954	124,782	120,000	120,000
53 .	1101	GAS, OIL, & GREASE	13,592	12,376	12,000	12,000
53 .	1102	UNIFORMS / C.A.	3,872	4,046	4,000	7,500
53 .	1112	TOOLS	-	-	-	20,000
53 .	1202	UTILITIES	3,875	4,415	6,000	6,000
53 .	1301	FOOD	176	864	-	1,000
53 .	1601	COMPUTER HARDWARE	-	1,321	2,800	-
53 .	1602	COMPUTER SOFTWARE	-	16,050	-	-
53 .	1603	MISC. EQUIPMENT	16,580	22,344	20,000	-
53 .	1701	RUBBER GOODS	2,017	2,878	3,000	5,000
56 .	1000	DEPRECIATION	343,487	-	170,000	119,147
57 .	4000	BAD DEBT	28,095	20,701	20,000	21,500
			$ 710,975	$ 406,999	$ 552,349	$ 515,966

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:		ELECTRIC				
DEPARTMENT:		ELECTRIC	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:		510.00000.	06/30/24	03/31/25	2024-2025	2025-2026
ELECTRICITY SUPPLY						
53 .	1521	MEAG REIMB & ADJUSTMENTS	$ 450,000	$ -	$ (900,000)	$ -
53 .	1522	ECG SETTLEMENT	(4,672)	-	-	-
53 .	1530	ELECTRICITY PURCHASE-MEAG	6,808,028	4,741,185	6,744,366	7,053,968
53 .	1540	ELECTRICITY PURCHASE-SEPA	359,507	266,019	389,302	385,989
53 .	1545	ELECTRIC CITIES (ECG)	142,713	122,573	143,944	186,389
			$ 7,755,576	$ 5,129,777	$ 6,377,612	$ 7,626,346
CAPITAL OUTLAY						
54 .	0000	CAPITAL OUTLAY	$ -	$ 817,404	$ 819,200	$ 2,740,000
			$ -	$ 817,404	$ 819,200	$ 2,740,000
INTERFUND / INTERDEPARTMENTAL CHARGE						
55 .	1000	INDIRECT COST TRANSFER	$ 288,840	$ 272,341	$ 408,511	$ 397,708
61 .	1000	TRANSFER TO GENERAL FUND	-	-	-	-
61 .	1900	TRANSFER TO INTERNET SERVICES	-	-	-	-
			$ 288,840	$ 272,341	$ 408,511	$ 397,708
DEBT SERVICE						
58 .	0000	DEBT SERVICE	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -
TOTALS			$ 9,199,650	$ 7,006,999	$ 8,691,832	$ 11,930,323
		DOLLAR INCREASE / (DECREASE) OF BUDGET				3,238,491
		PERCENTAGE INCREASE / DECREASE OF BUDGET				37.26%

CITY OF COMMERCE, GEORGIA
DETAIL OF REVENUES - GAS FUND
2025-2026

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
GAS REVENUES				
34 . 4400 SALE OF NATURAL GAS	$ 9,293,024	$ 8,679,119	$ 9,756,128	$ 10,873,727
34 . 4401 TAP FEES	24,414	81,603	25,000	50,000
34 . 4402 TRANSCO / MGAG REFUNDS	529,440	369,670	430,000	470,000
34 . 4404 HWY 441 RELOCATION LOAN	-	-	-	2,500,000
36 . 1000 INTEREST OF INVESTMENTS	79,421	39,531	1,000	1,000
38 . 3000 REIMBURSEMENT FOR DAMAGED PROPERTY	-	50,000	-	-
38 . 9000 MISCELLANEOUS	33,674	434	5,000	5,000
38 . 9001 OTHER-REIMBURSE & ASSESS	8,600		5,000	5,000
38 . 9999 RESERVES	-	1,600,000	1,600,000	1,265,000
TOTAL GAS REVENUE	$ 9,968,573	$ 10,820,358	$ 11,822,128	$ 15,169,727

EXPENSES:	9,968,573	9,220,358	10,222,128	13,904,727
TOTAL GAS DEPARTMENTAL EXPENSES	$ 7,248,753	$ 9,566,961	$ 11,822,128	$ 15,169,727
REVENUE OVER (UNDER) EXPENSES	$ 2,719,820	$ 1,253,396	$ -	$ -

CITY OF COMMERCE, GEORGIA

NATURAL GAS FUND

2025-2026 PROPOSED BUDGET

CITY OF COMMERCE, GEORGIA
SUMMARY OF BUDGET - GAS FUND
2025-2026

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
NATURAL GAS REVENUE	$ 9,968,573	$ 10,820,358	$ 11,822,128	$ 15,169,727
NATURAL GAS EXPENSES	$ (7,248,753)	$ (9,566,961)	$ (11,822,128)	$ (15,169,727)
REVENUE OVER (UNDER) EXPENSES	$ 2,719,820	$ 1,253,396	$ -	$ -

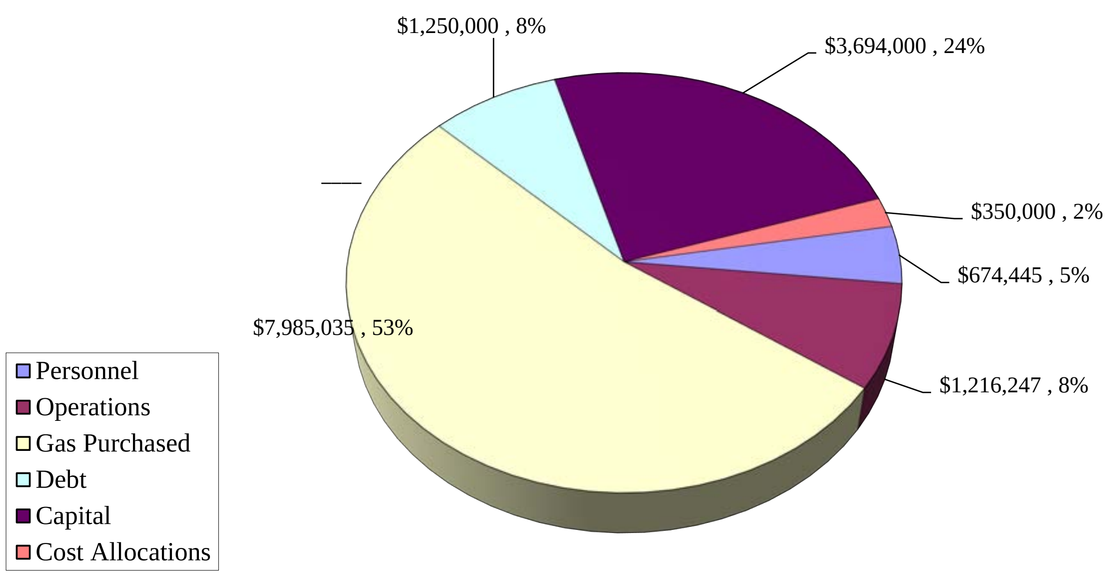
SALE OF NATURAL GAS	$ 9,293,024	$ 8,679,119	$ 9,756,128	$ 10,873,727
MGAG REFUND	529,440	369,670	430,000	470,000
COST OF SUPPLY	(5,695,916)	(5,070,858)	(6,732,091)	(7,985,035)
MARGIN	$ 4,126,548	$ 3,977,931	$ 3,454,037	$ 3,358,692
MARGIN PERCENT OF SALES	44.40%	45.83%	35.40%	30.89%

APPROPRIATION SUMMARY
2025-2026

FUND: NATURAL GAS
DEPARTMENT: TOTAL
FUND / DEPT #: ALL

GAS FUND	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
GAS	$ 7,248,753	$ 9,566,961	$ 11,822,128	$ 15,169,727
	$ 7,248,753	$ 9,566,961	$ 11,822,128	$ 15,169,727

EXPENDITURE CLASSIFICATION				
PERSONNEL SERVICES / BENEFITS	$ 464,990	$ 365,197	$ 588,681	$ 674,445
OPERATIONS	594,073	709,190	872,622	908,163
GAS SUPPLY	5,695,916	5,070,858	6,732,091	7,985,035
CAPITAL OUTLAY	2,179	3,287,806	2,590,098	3,694,000
INTERFUND / INTERDEPARTMENTAL CHARGE	-	-	350,000	350,000
DEPRECIATION / AMORTIZATION	479,402	-	535,000	308,084
DEBT SERVICE	12,194	133,911	153,636	1,250,000
	$ 7,248,753	$ 9,566,961	$ 11,822,128	$ 15,169,727



APPROPRIATION SUMMARY
2025-2026

FUND:	NATURAL GAS
DEPARTMENT:	GAS
FUND / DEPT #:	515.00000.

EXPENDITURE CLASSIFICATION	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS	$ 464,990	$ 365,197	$ 588,681	$ 674,445
OPERATIONS	594,073	709,190	872,622	908,163
GAS SUPPLY	5,695,916	5,070,858	6,732,091	7,985,035
CAPITAL OUTLAY	2,179	3,287,806	2,590,098	3,694,000
INTERFUND / INTERDEPARTMENTAL CHARGE	-	-	350,000	350,000
DEPRECIATION / AMORTIZATION	479,402	-	535,000	308,084
DEBT SERVICE	12,194	133,911	153,636	1,250,000
	$ 7,248,753	$ 9,566,961	$ 11,822,128	$ 15,169,727

FUNCTION:

The Gas Department installs, maintains, and inspects gas mains, services, meters and regulators for the Commerce’s natural gas distribution system. They plan, design and execute system improvements in coordination with new development, DOT projects and system deficiencies. They also maintain an extensive record keeping system and employee training regiment in compliance with Federal Codes CFR 49, parts 191 and 192.

PROGRAMS FOR FISCAL YEAR:

See Capital Outlay.

PERSONNEL SCHEDULE
2025-2026

FUND	NATURAL GAS
DEPARTMENT	GAS
FUND / DEPARTMENT	515.00000

POSITION TITLE	PAY CLASS	NUMBER OF POSITIONS CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
NATURAL GAS SUPERINTENDENT	116	1	1	1	$ 78,874
GAS CREW LEADER	106	1	1	1	47,653
GAS CATHODIC TECHNICIAN	106	1	1	1	45,781
GAS SERVICE TECHNICIAN	103	2	2	2	79,144
ADMINISTRATIVE ASSISTANT	103	1	1	1	40,934
GAS CREW WORKER 1	103	1	1	1	41,246
POSSIBLE MERIT RAISES					9,000
TUITION REIMBURSEMENT					5,000
LABOR-CHARGE OTHER FUND					(44,979)
HOLIDAY					1,600
OVERTIME					30,000
TOTALS		7	7	7	$ 334,253
HEALTH INSURANCE					252,878
FICA					25,188
PENSION					50,045
SUB-TOTAL					662,364
WORKERS COMP INS.					12,081
WELLNESS PROFILE					-
TOTAL PERSONNEL SERVICES					$ 674,445

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND: NATURAL GAS
DEPARTMENT: GAS
FUND / DEPT #: 515.00000.

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS						
51 .	1100	REGULAR SALARIES	$ 265,447	$ 249,771	$ 328,960	$ 344,232
51 .	1300	OVERTIME SALARIES	28,475	15,830	30,000	30,000
51 .	2100	GROUP INSURANCE	143,777	101,702	237,888	252,878
51 .	2200	FICA-EMPLOYER MATCH	21,856	19,786	27,460	25,188
51 .	2400	PENSIONS	37,470	16,196	24,716	50,045
51 .	2501	TUITION REIMBURSEMENT	-	-	-	5,000
51 .	2700	WORKER'S COMPENSATION	15,430	16,530	5,200	12,081
51 .	9000	LABOR CHARGED OTHER FUND	(47,465)	(54,619)	(65,543)	(44,979)
			$ 464,990	$ 365,197	$ 588,681	$ 674,445
OPERATIONS						
52 .	1202	PROFESSIONAL SERVICES-AUDITOR	$ 3,255	$ 3,886	$ 6,014	$ 6,014
52 .	1203	PROFESSIONAL SERVICES-ENGINEER	7,950	10,765	45,000	50,000
52 .	1205	PROFESSIONAL SERVICES	33,913	32,401	35,000	40,000
52 .	2100	BUILDING-CUSTODIAL	1,205	396	1,200	1,200
52 .	2200	BUILDING-MAINTENANCE	4,368	20	-	-
52 .	2202	RADIO MAINTENANCE	-		400	400
52 .	2206	EQUIPMENT MAINTENANCE	30,410	29,457	16,000	25,000
52 .	2207	METER TESTING / MAINT	12,750	16,889	17,000	20,000
52 .	2322	EQUIPMENT LEASE	335	332	300	350
52 .	3100	GENERAL INSURANCE	38,251	52,484	40,997	44,254
52 .	3101	LIABILITY CLAIMS	1,881	8,513	-	-
52 .	3200	POSTAGE	65	292	-	500
52 .	3201	TELEPHONE	2,349	1,477	2,500	2,500
52 .	3300	ADS & SURVEYS	6,800	210	13,000	13,000
52 .	3400	PRINTING	-	-	-	-
52 .	3500	TRAVEL	12,829	15,149	20,000	20,000
52 .	3600	DUES	4,566	4,538	4,500	6,000
52 .	3700	TRAINING	10,357	11,055	20,000	20,000
52 .	3900	MISCELLANEOUS	1,629	839	3,000	3,000
52 .	3911	LEAK SURVEY	750	9,900	8,000	25,000
52 .	3929	ROW MAINTENANCE	4,500	24,000	36,000	36,000
53 .	1100	SUPPLIES & MATERIALS	53,921	64,766	80,000	80,000
53 .	1101	GAS, OIL, & GREASE	28,121	22,207	35,000	35,000
53 .	1102	UNIFORMS / C.A.	3,477	3,525	5,500	5,500
53 .	1202	UTILITIES	7,839	7,708	7,200	7,500
53 .	1301	FOOD	696	1,470	-	-
53 .	1590	WATER HEATER PROGRAM	900	700	3,500	3,500
53 .	1601	COMPUTER HARDWARE	-	163	-	-
53 .	1602	COMPUTER SOFTWARE	-	12,551	-	-
53 .	1603	MISC. EQUIPMENT	8,187	11,831	20,000	20,000
53 .	2731	CATHODIC PROTECTION	13,946	15,771	30,000	30,000
55 .	1000	INDIRECT COST ALLOCATION	288,840	340,426	408,511	399,445
56 .	1000	DEPRECIATION	479,402	-	535,000	308,084
57 .	3000	ASSET TAXES	4,372	4,504	7,000	7,000
57 .	4000	BAD DEBT	5,611	967	7,000	7,000
			$ 1,073,475	$ 709,190	$ 1,407,622	$ 1,216,247
GAS SUPPLY						
53 .	1520	GAS PURCHASES	$ 5,695,916	$ 5,070,858	$ 6,732,091	$ 7,985,035
			$ 5,695,916	$ 5,070,858	$ 6,732,091	$ 7,985,035

BUDGET LINE ITEM ACCOUNT WORKSHEET
2025-2026

FUND:		NATURAL GAS				
DEPARTMENT:		GAS	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:		515.00000.	06/30/24	03/31/25	2024-2025	2025-2026
CAPITAL OUTLAY						
54 .	0000	CAPITAL OUTLAY	$ 2,179	$ 3,287,806	$ 2,590,098	$ 3,694,000
			$ 2,179	$ 3,287,806	$ 2,590,098	$ 3,694,000
INTERFUND / INTERDEPARTMENTAL CHARGE						
61 .	1000	TRANSFER TO GENERAL FUND	$ -	$ -	$ 350,000	$ 350,000
			$ -	$ -	$ 350,000	$ 350,000
DEBT SERVICE						
58 .	0000	DEBT SERVICE	$ 12,194	$ 133,911	$ 153,636	$ 1,250,000
			$ 12,194	$ 133,911	$ 153,636	$ 1,250,000
TOTALS			$ 7,248,753	$ 9,566,961	$ 11,822,128	$ 15,169,727
		DOLLAR INCREASE / (DECREASE) OF BUDGET				3,347,599
		PERCENTAGE INCREASE / DECREASE OF BUDGET				28.32%

CITY OF COMMERCE, GEORGIA

HOSPITAL AUTHORITY

2025-2026 ANNUAL BUDGET

CITY OF COMMERCE, GEORGIA
SUMMARY - HOSPITAL AUTHORITY
2025-2026

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
HOSPITAL AUTHORITY REVENUES:	$ -	$ -	$ 10,000	$ 10,000
TOTAL HOSPITAL AUTHORITY REVENUE	$ -	$ -	$ 10,000	$ 10,000
TOTAL HOSPITAL AUTHORITY EXPENSES	$ -	$ -	$ 10,000	$ 10,000
REVENUE OVER EXPENDITURES	$ -	$ -	$ -	$ -

CITY OF COMMERCE, GEORGIA
BUDGET ACCOUNT WORKSHEET-REVENUES
2025-2026

FUND:		HOSPITAL AUTHORITY				
DEPARTMENT:		HOSPITAL AUTHORITY	ACTUAL	YEAR TO DATE	BUDGET	PROPOSED
FUND / DEPT #:		530.00000.	06/30/24	03/31/25	2024-2025	2025-2026
REVENUE:						
38 .	1000	RENTS AND ROYALTIES	$ -	$ -	$ -	$ -
38 .	9000	OTHER - MISCELLANEOUS	-	-	10,000	10,000
39 .	1201	TRANSFER IN FROM GF	-	-	-	-
			$ -	$ -	$ 10,000	$ 10,000
TOTAL HOSPITAL AUTHORITY FUND REVENUE			-	-	10,000	10,000

EXPENDITURES:						
52 .	1205	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -
52 .	3900	MISCELLANEOUS	-	-	10,000	10,000
53 .	1100	SUPPLIES & MATERIALS	-	-	-	-
53 .	1202	UTILITIES	-	-	-	-
TOTAL HOSPITAL AUTHORITY FUND EXPENSES			$ -	$ -	$ 10,000	$ 10,000
REVENUE OVER EXPENSES FOR HOSPITAL AUTHORITY			$ -	$ -	$ -	$ -

CITY OF COMMERCE, GEORGIA

REVOLVING LOAN FUND

2025-2026 ANNUAL BUDGET

CITY OF COMMERCE, GEORGIA
SUMMARY - REVOLVING LOAN FUND
2025-2026

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVOLVING LOAN REVENUES:	$ 99	$ 51	$ 14	$ -
TOTAL REVOLVING LOAN REVENUE	$ 99	$ 51	$ 14	$ -
TOTAL REVOLVING LOAN EXPENSES	$ -	$ 124,709	$ 14	$ -
REVENUE OVER EXPENDITURES	$ 99	$ (124,658)	$ -	$ -

CITY OF COMMERCE, GEORGIA
BUDGET ACCOUNT WORKSHEET
2025-2026

FUND: REVOLVING LOAN
DEPARTMENT: REVOLVING LOAN
FUND / DEPT #: 550.00000.

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVOLVING LOAN REVENUES:						
36 .	1000	INTEREST REVENUES	$ 99	$ 51	$ 50	$ -
36 .	1001	INTEREST-LOAN REPAYMENT	-	-	-	-
36 .	1003	INTEREST-LOAN REPAYMENT	-	-	-	-
			$ 99	$ 51	$ 50	$ -
TOTAL REVOLVING LOAN FUND REVENUE			$ 99	$ 51	$ 50	$ -
EXPENSES:						
52 .	3900	MISCELLANEOUS EXPENSE		$ 124,709	$ 50	$ -
TOTAL REVOLVING LOAN FUND EXPENSES			$ -	$ 124,709	$ 50	$ -
REVENUE OVER EXPENSES FOR THE R.L.F.			$ 99	$ (124,658)	$ -	$ -

CITY OF COMMERCE, GEORGIA

INTERNET SERVICES FUND

2025-2026 ANNUAL BUDGET

CITY OF COMMERCE, GEORGIA
SUMMARY - INTERNET SERVICES FUND
2025-2026

	ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
INTERNET SERVICES REVENUES:	$ 238,539	$ 192,251	$ 278,717	$ 210,790
TOTAL INTERNET SERVICES REVENUE	$ 238,539	$ 192,251	$ 278,717	$ 210,790
TOTAL INTERNET SERVICES EXPENSES	$ 176,368	$ 146,628	$ 278,717	$ 210,790
REVENUE OVER EXPENDITURES	$ 62,171	$ 45,623	$ -	$ -

PERSONNEL SCHEDULE
FY 2026

FUND	FIBER
DEPARTMENT	FIBER
FUND / DEPARTMENT	570.00000

		NUMBER OF POSITIONS			
POSITION TITLE	PAY CLASS	CURRENT BUDGET	CURRENT ACTUAL	PROPOSED	AMOUNT
AMI / GIS ANALYST	113	1	1	0	$ -
POSSIBLE MERIT RAISES					-
OVERTIME					-
TOTALS		1	1	0	$ -

HEALTH INSURANCE	-
FICA	-
PENSION	-
SUB-TOTAL	-
WORKERS COMP INS.	-
WELLNESS PROFILE	-
TOTAL PERSONNEL SERVICES	$ -

CITY OF COMMERCE, GEORGIA
BUDGET ACCOUNT WORKSHEET
2025-2026

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
REVENUE:						
34 .	4501	INTERNET SERVICES	$ 10,858	$ -	$ -	$ -
34 .	5601	FIBER INSTALLATION	4,900	1,115	5,000	-
34 .	5602	EQUIPMENT CHARGE	250	-	500	-
34 .	5610	10 MBPS NON-DEDICATED	19,600	12,400	22,080	13,440
34 .	5612	50 MBPS NON-DEDICATED	12,000	6,000	14,400	7,200
34 .	5614	20 MBPS NON-DEDICATED	17,850	20,100	23,400	23,400
34 .	5620	10 MBPS DEDICATED	18,000	10,600	16,000	9,600
34 .	5622	50 MBPS DEDICATED	43,200	34,800	43,200	34,800
34 .	5623	100 MBPS DEDICATED	31,600	40,000	45,600	45,600
34 .	5624	20 MBPS DEDICATED	10,400	6,200	12,000	7,200
34 .	5626	30 MBPS DEDICATED	7,200	6,600	7,200	7,200
34	5627	75 MBPS DEDICATED	18,000	15,000	18,000	18,000
34	5628	1 GBPS DEDICATED	27,600	25,300	27,600	27,600
34 .	5635	DARK FIBER	16,785	13,555	19,560	16,260
34 .	5637	IP ADDRESSES	240	220	240	240
36 .	1000	INTEREST ON INVESTMENTS	56	361	250	250
38 .	9999	RESERVES	-	-	23,687	-
TOTAL FIBER FUND REVENUE			$ 238,539	$ 192,251	$ 278,717	$ 210,790

			ACTUAL 06/30/24	YEAR TO DATE 03/31/25	BUDGET 2024-2025	PROPOSED 2025-2026
PERSONNEL SERVICES / BENEFITS						
51 .	1100	REGULAR SALARIES	$ -	$ -	$ 61,589	$ -
51 .	2100	GROUP INSURANCE	-	25,081	42,480	-
51 .	2200	FICA-EMPLOYER MATCH	-	-	4,712	-
51 .	2400	PENSIONS	-	-	4,650	-
51 .	2700	UNEMPLOYMENT INSURANCE	-	-	-	-
51 .	2700	WORKER'S COMPENSATION	331	470	743	-
			$ 331	$ 25,551	$ 114,174	$ -

OPERATIONS EXPENDITURES:

52	.	1202	PROFESSIONAL SVCS-AUDITOR	$ 769	918	$ 1,012	$ -
52	.	1205	PROFESSIONAL SERVICES	7,773	6,810	5,000	25,000
52	.	2206	EQUIPMENT MAINTENANCE	-	-	2,500	3,000
52	.	3100	GENERAL INSURANCE	2,831	2,050	2,798	-
52	.	3201	TELEPHONE	-	1,862	-	-
52	.	3203	INTERNET	68,097	62,236	67,000	69,000
52	.	3500	TRAVEL	-	-	-	7,500
52	.	3600	DUES	588	3,275	2,500	4,000
52	.	3700	TRAINING	-	-	5,000	15,000
52	.	3900	MISCELLANEOUS	378	158	1,000	-
53	.	1100	SUPPLIES & MATERIALS	16,279	278	20,000	20,000
53	.	1601	COMPUTER HARDWARE	5,213	929	3,000	67,290
53	.	1602	COMPUTER SOFTWARE	1,962	1,000	3,000	-
53	.	1622	SUBSCRIPTIONS- INTERNET	8,177	4,285	7,000	-
55	.	1000	INDIRECT COST TRANSFER	19,430	37,278	44,733	-
56	.	1000	DEPRECIATION	41,837	-	-	-
57	.	4000	BAD DEBT EXPENSE	-	-	-	-
61	.	1000	TRANSFER TO GENERAL FUND	2,702	-	-	-
				$ 176,036	$ 121,077	$ 164,543	$ 210,790

CAPITAL OUTLAY

54	.	1409	FIBER PROJECT	-	-	-	-
54	.	2201	VEHICLE	-	-	-	-
				$ -	$ -	$ -	$ -

TOTAL INTERNET SERVICES FUND EXPENSES	$ 176,368	$ 146,628	$ 278,717	$ 210,790
REVENUE OVER EXPENSES FOR INTERNET SERVICE	$ 62,171	$ 45,623	$ -	$ -
DOLLAR INCREASE / (DECREASE) OF BUDGET				(67,927)
PERCENTAGE INCREASE / DECREASE OF BUDGET				-24.37%

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

POLICE DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	5 Year Cost	FINANCING
Patrol Car	351.03290.54.2202	120,000	75,000	75,000	75,000	75,000	**420,000**	G. F. Operations
							-	
Police Equipment	351.03290.54.2203	-	24,000	24,000	24,000	24,000	**96,000**	G. F. Operations
							-	
Vests	351.03290.54.2205	7,000	-	-	-	-	**7,000**	G. F. Operations
							-	
Total G.F. Operations		**$ 127,000**	**$ 99,000**	**$ 99,000**	**$ 99,000**	**$ 99,000**	**$ 523,000**	

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	5 Year Cost	FINANCING
							-	
Unspecified Projects	210.00000.59.9999	89,691	89,691	89,691	89,691	89,691	**448,455**	Confiscated Assets
							-	
Total Confiscated Assets		**89,691**	**89,691**	**89,691**	**89,691**	**89,691**	**448,455**	
							-	
GRAND TOTALS		**$ 216,691**	**$ 188,691**	**$ 188,691**	**$ 188,691**	**$ 188,691**	**971,455**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

FIRE DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Building Improvements--Station Const.	351.03510.54.1300	100,000	-	-	-	-	**100,000**	G. F. Operations
Fire Station	351.03510.54.1351	-	-	-	3,000,000		**3,000,000**	G. F. Operations
Replacement Pumper/Tanker	351.03510.54.2209	-	-	-	1,000,000	-	**1,000,000**	G. F. Operations
Security & Door Access	TBD	18,000	-	-	-	-	**18,000**	G. F. Operations
Replace Bay Heaters St 1	TBD	14,000	-	-	-	-	**14,000**	G. F. Operations
Garage Doors	TBD	29,000	-	-	-	-	**29,000**	G. F. Operations
Chain Saws	351.03510.54.2852	-	-	-	-	-	**-**	G. F. Operations
Aerial	351.03510.54.2226	-	2,000,000	-	-	-	**2,000,000**	Grant Funding
Total G.F. Operations		**$ 161,000**	**$ 2,000,000**	**$ -**	**$ 4,000,000**	**$ -**	**6,161,000**	

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	-	FINANCING
Fire Station Buildout	323.03510.54.1351	358,841	-	-	-	-	358,841	SPLOST #6
Unspecified Projects	323.03510.54.9999	-	-				**-**	SPLOST #6
TOTAL SPLOST		**$ 358,841**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 358,841**	
GRAND TOTALS		**$ 519,841**	**$ 2,000,000**	**$ -**	**$ 4,000,000**	**$ -**	**$ 6,519,841**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

PUBLIC WORKS DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Dump Truck	351.04100.54.2221	20,000	20,000	20,000	20,000	20,000	**100,000**	G. F. Operations
							-	
H. D. Trailer	351.04100.54.2223	5,000	5,000	5,000	5,000	5,000	**25,000**	G. F. Operations
							-	
Vehicle Purchase	351.04100.54.2250	20,000	20,000	20,000	20,000	20,000	**100,000**	G. F. Operations
							-	
Maintenance Equipment-Mowing	351.04100.54.2503	6,000	6,000	6,000	6,000	6,000	**30,000**	G. F. Operations
							-	
Entrance Signs	351.04100.54.2509	-	-	-	-	-	**-**	G. F. Operations
							-	
Utility Tractor	351.04100.54.2511	15,000	15,000	15,000	15,000	15,000	**75,000**	G. F. Operations
							-	
Excavator	351.04100.54.2103	15,000	15,000	15,000	15,000	15,000	**75,000**	G. F. Operations
							-	
Sidearm Tractor	351.04100.54.2514	10,000	10,000	10,000	10,000	10,000	**50,000**	G. F. Operations
							-	
Brine Sprayer	351.04100.	26,000						
							-	
GIS Mapping	351.04100.54.2600	35,000	-	-	-	-	**35,000**	G. F. Operations
							-	
Unspecified Projects	351.04100.54.9999	-	-	-	-	-	**-**	G. F. Operations
							-	
Total G.F. Operations		**$ 152,000**	**$ 91,000**	**$ 91,000**	**$ 91,000**	**$ 91,000**	**$ 490,000**	

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
TE Project (GRANT)	330.00000.54.1000	-	-	-	-	-	**-**	GRANT
Grant Totals		-	-	-	-	-	**-**	SPLOST #4
							-	
Street Improvements - Resurfacing	323.04100.54.1401	958,343	500,000	500,000	500,000	500,000	**2,958,343**	SPLOST #6
							-	
Stormwater	323.04100.54.9999	50,000	-	-	-	-	**50,000**	SPLOST #6
							-	
Unspecified Projects	324.04100.54.9999	228,384	193,965	193,965	193,965	193,965	**1,004,244**	SPLOST #7
							-	
TOTAL SPLOST		**1,236,727**	**693,965**	**693,965**	**693,965**	**693,965**	**4,012,587**	
							-	
GRAND TOTALS		**$ 1,388,727**	**$ 784,965**	**$ 784,965**	**$ 784,965**	**$ 784,965**	**$ 4,502,587**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

GARAGE DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Parking Lot Pave	351.04800.54.1213	250,000	-	-	-	-	**250,000.00**	G. F. Operations
							-	
Building Expansion	351.04800.54.1300	-	50,000	50,000	50,000	50,000	**200,000.00**	G. F. Operations
							-	
Fuel System Management Software	351.04800.54.2131	15,000	-	-	-	-	**15,000.00**	G. F. Operations
							-	
Truck Purchase	351.04800.54.2250	103,000	-	-	-	-	**103,000.00**	G. F. Operations
							-	
Unspecified Projects	351.04800.54.9999	-	-	-	-	-	**-**	G. F. Operations
							-	
TOTALS		**$ 368,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 568,000**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

PARKS & RECREATION DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Playground Equipment	351.06122.54.2527	100,000	-	-	-	-	**100,000**	G. F. Operations
							-	
Unspecified Projects	351.06122.54.9999	-	-	-	-	-	**-**	G. F. Operations
							-	
TOTAL G.F. Operations		**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Boys & Girls Club Park	323.06122.54.2514	315,000	-	-	-	-	**315,000**	SPLOST #6
							-	
Playground Equipment - Ridling Park	323.06122.54.2250	88,355	-	-	-	-	**88,355**	SPLOST #6
							-	
Unspecified Projects	324.06122.54.9999	593,965	593,965	593,965	593,965	593,965	**2,969,825**	SPLOST #7
							-	
TOTAL SPLOST		**997,320**	**593,965**	**593,965**	**593,965**	**593,965**	**3,373,180**	
							-	
GRAND TOTALS		**$ 1,097,320**	**$ 593,965**	**$ 593,965**	**$ 593,965**	**$ 593,965**	**$ 3,473,180**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

LIBRARY DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
							-	
Computer Equipment	351.06510.54.2402	-	-	-	-	-	-	G. F. Operations
							-	
TOTAL G.F. Operations		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
							-	
Library Expansion - Co. Match	350.00000.54.1350	-	-	-	-	-	-	Jackson Co. Match
							-	
Library Expansion - PRLS	350.00000.54.1350	-	-	-	-	-	-	State Grant
Library Expansion - SPLOST	321.06510.61.1001	-	-	-	-	-	-	SPLOST
TOTALS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

PLANNING AND DEVELOPMENT DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
GICH CHIP Rehab Project	351.07450.54.1309	-	-	-	-	-	-	G. F. Operations
Radio Equipment	100.07450.54.2101	-	-	-	-	-	-	G. F. Operations
Furniture	351.07450.54.2300	-	-	-	-	-	-	G. F. Operations
Vehicle Lease Program	100.07450.54.2305	-	-	-	-	-	-	G. F. Operations
Computer Equipment	100.07450.54.2402	-	-	-	-	-	-	G. F. Operations
GIS Mapping	351.07450.54.2600	-	-	-	-	-	-	G. F. Operations
Truck	351.07450.54.2305	-	-	-	-	-	-	G. F. Operations
Comprehensive Plan	351.07450.54.2650	-	-	-	-	-	-	G. F. Operations
TOTALS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

ADMINISTRATIVE DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Gateway Signage	351.15121.54.1205	100,000	-	-	-	-	**100,000**	G. F. Operations
							-	
TOTALS		**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

FINANCE DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Roof Repair	100.15125.54.1205						-	G. F. Operations
							-	
City Hall Remodel	351.15125.54.1211	-	-	-	-	-	-	G. F. Operations
							-	
Security Upgrades	100.15125.54.1212						-	G. F. Operations
							-	
Hand-held Interrogator	100.15125.54.2100	-	-	-	-	-	-	G. F. Operations
							-	
Furniture	100.15125.54.2300						-	G. F. Operations
							-	
Computer Equipment	100.15125.54.2402	-	-	-	-	-	-	G. F. Operations
							-	
Accounting & Management System	100.15125.54.2405	-	-	-	-	-	-	Capital Lease
							-	
Notification Application	351.15125.54.2224	-	-	-	-	-	-	G. F. Operations
							-	
Document Imaging System	100.15125.54.2412	-	-	-	-	-	-	G. F. Operations
							-	
Automated Payroll System	100.15125.54.2413						-	G. F. Operations
							-	
Digital Copier	100.15125.54.2414						-	G. F. Operations
							-	
High Speed Printer	100.15125.54.2500						-	G. F. Operations
							-	
Meter Reading Truck	100.15125.54.2736						-	G. F. Operations
							-	
Website	100.15125.54.3402						-	G. F. Operations
TOTALS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

I.T. DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Roof Repair	100.15125.54.1205						-	G. F. Operations
							-	
Network Software	351.15351.54.2224	-	-	-	-	-	-	G. F. Operations
							-	
Security System	351.15351.54.2513	-	-	-	-	-	-	G. F. Operations
							-	
Security Upgrades	351.15135.54.1212	-	-	-	-	-	-	G. F. Operations
							-	
Hand-held Interrogator	100.15125.54.2100						-	G. F. Operations
							-	
Furniture	100.15125.54.2300						-	G. F. Operations
							-	
Computer Equipment	351.15135.54.2402	-	-	-	-	-	-	G. F. Operations
							-	
Accounting & Management System	100.15125.54.2405						-	Capital Lease
							-	
Techsmart	100.15125.54.2410						-	G. F. Operations
							-	
Document Imaging System	100.15125.54.2412						-	G. F. Operations
							-	
Automated Payroll System	100.15125.54.2413						-	G. F. Operations
							-	
Digital Copier	100.15125.54.2414						-	G. F. Operations
							-	
High Speed Printer	100.15125.54.2500						-	G. F. Operations
							-	
Meter Reading Truck	100.15125.54.2736						-	G. F. Operations
							-	
Unspecified Projects	351.15135.54.9999	-	-	-	-	-	-	G. F. Operations
							-	
TOTALS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

COMMERCE DOWNTOWN DEVELOPMENT AUTHORITY

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Gateway Signage	110.00000.54.1101	10,000	-	-	-	-	**10,000**	DDA Operations
							-	
Building Improvements	110.00000.54.1300	50,000	-	-	-	-	**50,000**	DDA Operations
							-	
Downtown Banners	110.00000.54.1415	3,000	3,000	3,000	3,000	3,000	**15,000**	DDA Operations
							-	
Urban Planting/Removal	110.00000.54.1417	3,000	3,000	3,000	3,000	3,000	**15,000**	G. F. Operations
							-	
Farmer's Market Pavilion	110.00000.54.1418	-	-	-	-	-	**-**	G. F. Operations
							-	
Downtown Signage	110.00000.54.1101	10,000	10,000	10,000	10,000	10,000	**40,000**	G. F. Operations
							-	
TOTALS		**$ 66,000**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 90,000**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

WATER & SEWER DISTRIBUTION DIVISION

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Storage Building	505.04330.54.1303	80,000	-	-	-	-	**80,000**	W/S Fund
Leak Detection Equipment	505.04330.54.1408	30,000	-	-	-	-	**30,000**	W/S Fund
Misc Water Line Extension	505.04330.54.1413	-	-	-	-	-	**-**	W/S Fund
Misc Sewer Line Extension	505.04330.54.1421	100,000	100,000	100,000	100,000	100,000	**500,000**	W/S Fund
Lead Service Line	505.04330.54.1237	30,000	30,000	-	-	-	**60,000**	GEFA
Pickup Truck	505.04330.54.2210	75,000	-	-	-	-	**75,000**	W/S Fund
Dump Truck	505.04330.54.2215	85,000	75,000	-	-	-	**160,000**	W/S Fund
Lift Station (SCADA)	505.04330.54.2118	-	-	-	-	-	**-**	W/S Fund
Fire Hydrants	505.04330.54.1263	50,000	50,000	50,000	50,000	50,000	**250,000**	W/S Fund
SCADA	505.04330.54.2838	20,000	-	-	-	-	**20,000**	W/S Fund
Automatic Reading Meters (AMI)	505.04330.54.2846	1,000,000	1,000,000	500,000	-	-	**2,500,000**	W/S Fund
Hwy 441 Relocation - Water	505.04330.54.2856	-	-	-	-	-	**-**	W/S Fund / GEFA
TOTAL W/S Funding		**$ 1,470,000**	**$ 1,255,000**	**$ 650,000**	**$ 150,000**	**$ 150,000**	**$ 3,675,000**	

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Skid Steer	323.04330.54.14**	150,000	50,000	50,000	50,000	50,000	**350,000**	SPLOST #6
Water Line Extension	323.04330.54.1413	100,000	100,000	100,000	100,000	100,000	**500,000**	SPLOST #6
Unspecified Projects	324.04330.54.9999	1,801,842	197,988	197,988	197,988	197,988	**2,593,795**	SPLOST #7
Total Non W/S Fund		**2,051,842**	**347,988**	**347,988**	**347,988**	**347,988**	**3,443,795**	
TOTAL ALL FUNDS		**$ 3,521,842**	**$ 1,602,988**	**$ 997,988**	**$ 497,988**	**$ 497,988**	**$ 7,118,795**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

SEWER PLANT DIVISION

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Landscape Equipment	505.04335.54.2202	20,000	-	-	-	-	**20,000**	W/S Fund
							-	
Truck	505.04335.54.2210	50,000	-	-	-	-	**50,000**	W/S Fund
							-	
Lab Equipment	505.04335.54.2512	10,000	10,000	10,000	10,000	10,000	**50,000**	W/S Fund
							-	
Security System	505.04335.54.2513	10,000	10,000	10,000	-	-	**30,000**	W/S Fund
							-	
SCADA	505.04335.54.2838	-	-	-	-	-	**-**	W/S Fund
							-	
TOTAL W/S Funding		**90,000**	**20,000**	**20,000**	**10,000**	**10,000**	**150,000**	

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Grove Creek WWTP (SLFRF)	230-04335-54.1234	31,397,989	-	-	-	-	**31,397,989**	SLFRF/GEFA
							-	
Dump Truck	323.04335.54.2215	150,000	75,000	-	-	-	**225,000**	SPLOST #6
							-	
Unspecified Projects	324.04410.54.9999	1,801,842	197,988	197,988	197,988	197,988	**2,593,795**	SPLOST #7
							-	
Total Non W/S Fund		**33,349,831**	**272,988**	**197,988**	**197,988**	**197,988**	**34,216,784**	
							-	
TOTAL ALL FUNDS		**$ 33,439,831**	**$ 292,988**	**$ 217,988**	**$ 207,988**	**$ 207,988**	**$ 34,366,784**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

WATER PLANT DIVISION

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Filter Renovation	505.04410.54.1213	1,000,000	1,500,000	-	-	-	**2,500,000**	W/S Fund
Carbon Feeder	505.04410.54.1260	11,000	-	-	-	-	**11,000**	W/S Fund
Storage Building	505.04410.54.1303	25,000	-	-	-	-	**25,000**	W/S Fund
Groundwater Source Development (Wells)	505.04410.54.1305	375,000	-	-	-	-	**375,000**	W/S Fund
SCADA Upgrade	505.04410.54.2118	-	-	-	-	-	**-**	W/S Fund
Truck	505.04410.54.2210	40,000	-	-	-	-	**40,000**	W/S Fund
Valves	505.04410.54.2729	18,000	-	-	-	-	**18,000**	W/S Fund
Sludge Pond Dredging	505.04410.54.2831	15,000	-	15,000	-	15,000	**45,000**	W/S Fund
TOTAL W/S Funding		**1,484,000**	**1,500,000**	**15,000**	**-**	**15,000**	**3,014,000**	

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Plant Project	230.04410.54.1212	1,192,201	-	-	-	-	**1,192,201**	SPLOST #6
SCADA	323.04410.54.2118	200,000	-	-	-	-	**200,000**	SPLOST #6
Water Plant Filter Upgrades	323.04410.54.2800	392,380	1,000,000	1,000,000	1,000,000	1,000,000	**4,392,380**	SPLOST #6
Unspecified Projects	324.04410.54.9999	1,801,842	197,988	197,988	197,988	197,988	**2,593,795**	SPLOST #7
Total Non W/S Fund		**3,586,423**	**1,197,988**	**1,197,988**	**1,197,988**	**1,197,988**	**8,378,376**	
TOTAL ALL FUNDS		**$ 5,070,423**	**$ 2,697,988**	**$ 1,212,988**	**$ 1,197,988**	**$ 1,212,988**	**$ 11,392,376**	

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
GRAND TOTAL W/S FUND ALL DEPARTMENTS		**3,044,000**	**2,775,000**	**685,000**	**160,000**	**175,000**	**6,839,000**	
GRAND TOTAL NON-W/S FUND ALL DEPARTMENTS		**38,988,096**	**1,818,965**	**1,743,965**	**1,743,965**	**1,743,965**	**46,038,956**	
GRAND TOTAL ALL FUNDS		**$ 42,032,096**	**$ 4,593,965**	**$ 2,428,965**	**$ 1,903,965**	**$ 1,918,965**	**$ 52,877,956**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

ELECTRIC DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Grove Creek WWTP	510.00000.54.1234	1,500,000	-	-	-	-	**1,500,000**	Electric Fund
							-	
Pole Replacement	510.00000.54.1270	35,000	60,000	60,000	60,000	60,000	**275,000**	Electric Fund
							-	
Building Improvements	510.00000.54.1300	90,000	-	-	-	-	**-**	Electric Fund
Transformers & Meters	510.00000.54.2117	75,000	60,000	60,000	60,000	60,000	**315,000**	Electric Fund
							-	
Truck	510.00000.54.2250	70,000	-	-	-	-	**70,000**	Electric Fund
							-	
Reconduct Line	510.00000.54.2762	15,000	10,000	10,000	10,000	10,000	**55,000**	Electric Fund
							-	
Line Reclosures	510.00000.54.2775	-	10,000	10,000	10,000	10,000	**40,000**	Electric Fund
							-	
Line Relocation	510.00000.54.2780	20,000	20,000	20,000	20,000	20,000	**100,000**	Electric Fund
							-	
Material Handler (Bucket Truck)	510.00000.54.2790	300,000	-	-	-	-	**300,000**	Electric Fund
							-	
Automatic Reading Meters (AMI)	510.00000.54.2846	600,000	-	-	-	-	**600,000**	Electric Fund
							-	
TOTALS		**$ 2,705,000**	**$ 160,000**	**$ 160,000**	**$ 160,000**	**$ 160,000**	**$ 3,345,000**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

NATURAL GAS DEPARTMENT

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Valves	515.00000.54.1243	140,000	-	-	-	-	**140,000**	Gas Operating Fund
							-	
Service Vehicle	515.00000.54.2201	-	-	-	-	-	**-**	Gas Operating Fund
							-	
Trailer	515.00000.54.2300	9,000	-	-	-	-	**9,000**	Gas Operating Fund
							-	
GTECH Equipment	515.00000.54.2111	30,000	-	-	-	-	**30,000**	Gas Operating Fund
							-	
Trencher - Plow	515.00000.54.2104	80,000	-	-	-	-	**80,000**	Gas Operating Fund
							-	
GIS Mapping	515.00000.54.2600	-	-	-	-	-	**-**	Gas Operating Fund
							-	
Steel Service Replacements	515.00000.54.2709	15,000	10,000	10,000	10,000	10,000	**55,000**	Gas Operating Fund
							-	
Redundant Line - EAST	515.00000.54.2827	2,500,000	1,045,098	1,045,098			**4,590,196**	Gas Operating Fund
							-	
Meters & Regulators	515.00000.54.2845	90,000	100,000	100,000	100,000	100,000	**490,000**	Gas Operating Fund
							-	
Automatic Reading Meters (AMI)	515.00000.54.2846	600,000	-	-	-	-	**600,000**	Gas Operating Fund
							-	
Main Extensions	515.00000.54.2847	80,000	50,000	50,000	50,000	50,000	**280,000**	Gas Operating Fund
							-	
Main Extensions/New	515.00000.54.2713	-	100,000	100,000	100,000	100,000	**400,000**	Gas Operating Fund
							-	
Bana Road	515.00000.54.2848	50,000	100,000	100,000	100,000	100,000	**450,000**	Gas Operating Fund
							-	
Main Renewals	515.00000.54.2850	100,000	100,000	100,000	100,000	100,000	**500,000**	Gas Operating Fund
							-	
DOT Projects	515.00000.54.2851	-	60,000	60,000	60,000	60,000	**240,000**	Gas Operating Fund
							-	
TOTALS		**$ 3,694,000**	**$ 1,565,098**	**$ 1,565,098**	**$ 520,000**	**$ 520,000**	**$ 7,864,196**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

CIVIC CENTER

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
Cultural Center Renovation	323.07565.54.2712	587,873	-	-	-	-	**587,873**	SPLOST # 6
TOTALS		**$ 587,873**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 587,873**	

FIVE YEAR CAPITAL IMPROVEMENT SUMMARY

FY 2026 - 2030

INTERNET SERVICES

PROJECT / ACTIVITY	Account Number	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	**5 Year Cost**	FINANCING
							-	
Fiber Project	570.00000.54.1409	-	50,000	50,000	50,000	50,000	**200,000**	Fiber Fund
							-	
Vehicle	570.00000.54.2201	-	-	-	-	-	**-**	Fiber Fund
							-	
Network Infrastructure	351.15351.54.2224	15,000	-	-	-	-	**15,000**	G. F. Operations
							-	
TOTALS		**15,000**	**50,000**	**50,000**	**50,000**	**50,000**	**215,000**	
GRAND TOTAL CAPITAL OUTLAY		**$ 52,724,548**	**$ 9,986,684**	**$ 5,821,684**	**$ 8,251,586**	**$ 4,266,586**	**$ 81,025,088**	