

ANNUAL OPERATING BUDGET

City of Washington

Georgia

Fiscal Year 2027 Proposed Expenditure Budget

Expenditures, all funds · Line-item detail by department

DRAFT

Not adopted · Subject to change by the Mayor and City Council

DRAFT — NOT ADOPTED

This is the proposed Fiscal Year 2027 budget for the City of Washington, Georgia. It has not been approved by the Mayor and City Council. Amounts shown are proposals and may change through the public review and adoption process. The budget becomes final only when adopted by the City Council.

This document presents the City’s proposed expenditures for Fiscal Year 2027 across all funds — the General Fund, the City’s utility enterprise funds (Electric, Water & Sewer, and Solid Waste), and its special revenue and capital funds. It begins with a summary of proposed spending, followed by an expenditure summary and the complete line-item detail by department.

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How to Read This Budget

- **FY 2027 Proposed** is the amount recommended for the coming fiscal year. These are draft figures.
- **Expenditure comparisons** show FY 2025 actual spending and the FY 2026 adopted budget (appropriation). Where a line shows no prior-year amount, the account is new for FY 2027 or those costs were previously recorded in another account.
- Account numbers follow the format *Fund–Department–Object*. The first three digits identify the fund (for example, 100 = General Fund, 510 = Electric Fund).
- Line items with no amount in any year shown are omitted for readability. Amounts are rounded to the nearest dollar; totals are calculated from unrounded amounts. A dash (—) indicates zero.

Budget at a Glance

FY 2027 PROPOSED · DRAFT

TOTAL EXPENDITURES \$66.10M \$66,098,816 all funds	GENERAL FUND \$8.93M \$8,925,578 · 13.5% of total	UTILITY FUNDS \$56.81M Electric, Water & Sewer, Solid Waste
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Where the Money Goes — Expenditures by Fund

Electric Fund		\$51,038,248	77.2%
General Fund		\$8,925,578	13.5%
Water & Sewer Fund		\$5,045,901	7.6%
Solid Waste Fund		\$724,142	1.1%
E-911 Fund		\$205,050	0.3%
TSPLOST Fund		\$159,898	0.2%

What the Money Buys — Expenditures by Category

Supplies & Purchased Power		\$50,581,663	76.5%
Personal Services & Benefits		\$7,767,666	11.8%
Purchased & Contracted Services		\$4,723,132	7.1%
Capital Outlay		\$1,810,252	2.7%
Debt Service		\$702,479	1.1%
Other Costs & Community Contributions		\$513,625	0.8%

Key Points

- The Electric Fund accounts for 77% of proposed spending. The largest single line is wholesale power purchased from MEAG Power (\$48,557,559), which is recovered through electric sales.
- General Fund departments (public safety, public works, parks, community services, and administration) total \$8,925,578 in proposed expenditures.

Expenditure Summary

ALL FUNDS

Expenditures by Fund and Department

FUND / DEPARTMENT	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED	% OF TOTAL
General Government	1,631,969	1,859,396	1,986,202	3.0%
Legislative	124,526	132,301	136,301	0.2%
Financial Administration	263,968	293,690	294,352	0.4%
Municipal Court	114,380	118,507	120,140	0.2%
Fire	1,556,632	1,655,242	1,703,742	2.6%
Animal Control	90,000	100,000	100,000	0.2%
Public Works	2,356,744	1,752,178	1,772,178	2.7%
Street Lighting	133,500	135,000	135,000	0.2%
Maintenance Shop	454,804	353,535	353,535	0.5%
Community Services	1,000,700	1,075,725	1,075,725	1.6%
Edward Pope Community Center	115,500	118,144	118,144	0.2%
Booker Park Pool	192,499	108,679	81,827	0.1%
Park Areas	139,500	142,956	140,500	0.2%
Historic Properties	197,338	196,063	163,664	0.2%
Libraries	58,878	68,000	68,000	0.1%
Community Development & Housing	114,134	162,050	156,441	0.2%
Planning and Zoning	212,066	225,955	232,553	0.4%
Economic Development	60,527	71,181	76,375	0.1%
Main Street	103,834	111,540	117,325	0.2%
Debt Service	91,296	93,574	93,574	0.1%
Total General Fund	9,012,796	8,773,716	8,925,578	13.5%
E-911 Fund — E-911	205,050	205,050	205,050	0.3%
TSPLOST Fund — TSPLOST	159,898	159,898	159,898	0.2%
Stormwater Collection and Disposal	50,000	360,058	360,244	0.5%
Sewage Collection/Disposal	561,582	594,034	507,134	0.8%
Sewage Treatment	1,189,250	1,264,180	1,158,759	1.8%
Sewer Other Expenses	608,905	608,905	608,905	0.9%
Water Treatment-Aonia	1,013,314	1,076,832	950,226	1.4%
Water Treatment-Skull Shoals	613,729	711,094	650,959	1.0%
Water Distribution	758,435	1,098,724	809,674	1.2%
Total Water & Sewer Fund	4,795,215	5,713,828	5,045,901	7.6%
Electric Fund — Electric	45,375,165	42,617,615	51,038,248	77.2%
Solid Waste Fund — Solid Waste Collection	928,066	738,242	724,142	1.1%
Total Expenditures	\$60,476,189	\$58,208,347	\$66,098,816	100.0%

Expenditures by Category

CATEGORY	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED	% OF TOTAL
Personal Services & Benefits	6,646,679	7,766,866	7,767,666	11.8%
Purchased & Contracted Services	4,847,092	5,272,587	4,723,132	7.1%
Supplies & Purchased Power	45,027,556	42,370,083	50,581,663	76.5%
Capital Outlay	2,840,283	1,580,252	1,810,252	2.7%
Other Costs & Community Contributions	414,378	516,081	513,625	0.8%
Debt Service	700,201	702,479	702,479	1.1%
Total Expenditures	\$60,476,189	\$58,208,347	\$66,098,816	100.0%

"Supplies & Purchased Power" includes wholesale electric power purchased from MEAG Power for resale to Electric Fund customers.

Expenditure Detail by Department

LINE ITEMS

General Government GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-10000-51-1001	VACATION BUY BACK	7,500	7,500	7,500
100-10000-51-1002	LONGEVITY PAY	3,000	3,000	3,000
100-10000-51-1100	REGULAR EMPLOYEES	450,000	562,500	582,458
100-10000-51-2100	GROUP INSURANCE	104,456	125,347	135,457
100-10000-51-2200	SOCIAL SEC (FICA) CNTRIB	27,854	33,425	33,425
100-10000-51-2400	RETIREMENT CONTRIBUTIONS	8,000	9,600	11,600
100-10000-51-2401	GMEBS-RETIREMENT TRUST	200,000	240,000	250,000
100-10000-51-2600	UNEMPLOYMENT EXPENSE	3,000	3,600	3,600
100-10000-51-2700	WORKER'S COMPENSATION	2,022	2,675	2,675
100-10000-52-1200	PROFESSIONAL	340,800	340,800	100,801
100-10000-52-1201	CITY ATTORNEY / LEGAL FEES	—	—	112,245
100-10000-52-1203	AUDITOR	—	—	40,000
100-10000-52-1204	PAYROLL FEES	—	—	2,500
100-10000-52-1205	GIRMA	—	—	153,992
100-10000-52-1300	TECHNICAL SOFTWARE SUPRT	92,050	110,460	110,460
100-10000-52-1399	WEBSITE SERVICES	6,025	8,545	8,545
100-10000-52-2130	CUSTODIAL	32,500	32,500	32,500
100-10000-52-2200	REPAIRS & MAINTENANCE	33,554	34,000	34,000
100-10000-52-2210	EQUIP MAINT CONTRACTS	15,000	18,000	18,000
100-10000-52-2225	CLAIMS & DAMAGES	5,000	6,000	6,000
100-10000-52-3100	INS, OTHER THAN EMP BEN	20,000	24,000	24,000
100-10000-52-3200	COMMUNICATIONS	14,000	16,800	16,800
100-10000-52-3205	POSTAGE	21,540	24,000	24,000
100-10000-52-3300	ADVERTISING	2,500	3,000	3,000
100-10000-52-3305	PUBLIC RELATIONS	15,400	30,252	30,252
100-10000-52-3500	TRAVEL	50,000	50,000	50,000
100-10000-52-3600	DUES & FEES	25,000	30,000	25,000
100-10000-52-3602	BANK CHARGES	1,000	1,000	1,000
100-10000-52-3603	PENALTIES & INTEREST	300	500	500
100-10000-52-3604	CREDIT CARD FEES	2,000	2,000	2,000
100-10000-52-3605	WILKES COUNTY PROPERTY TAX COLLECTION FEE	—	30,000	15,000
100-10000-52-3700	EDUCATION & TRAINING	22,000	26,400	26,400

General Government GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-10000-52-3900	OTHER CONTRACTED SERVICE-PEST CONTROL	400	480	480
100-10000-52-3909	EMPLOYEE DRUG TESTING	500	600	600
100-10000-52-3985	ELECTION EXPENSE	45,000	—	50,000
100-10000-53-1100	GENERAL SUPPLIES & MAT	35,235	35,000	20,000
100-10000-53-1101	GENERAL OFFICE SUPPLIES	15,000	15,000	15,000
100-10000-53-1105	SUPPLIES-COMPUTER	1,500	1,500	2,500
100-10000-53-1230	ENERGY-ELECTRICITY	16,254	17,067	17,067
100-10000-53-1270	ENERGY-GASOLINE/DIESEL	300	345	345
100-10000-53-1600	SMALL EQUIPMENT	5,000	5,000	5,000
100-10000-53-1700	UNIFORM EXPENSE	5,700	5,800	5,800
100-10000-54-2405	SOFTWARE	1,079	1,100	1,100
100-10000-57-1012	FIFA-PROP.TAX EXPENSE	1,500	1,600	1,600
Total General Government		\$1,631,969	\$1,859,396	\$1,986,202

Legislative GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-11000-51-1100	REGULAR EMPLOYEES	32,800	34,850	34,850
100-11000-51-2200	SOCIAL SEC (FICA) CNTRIB	2,293	2,752	2,752
100-11000-51-2400	RETIREMENT CONTRIBUTIONS	983	1,179	1,179
100-11000-52-1200	PROFESSIONAL	35,000	35,000	35,000
100-11000-52-3100	INS, OTHER THAN EMP BEN	3,500	3,500	3,500
100-11000-52-3200	COMMUNICATIONS	350	420	420
100-11000-52-3500	TRAVEL	20,000	24,000	28,000
100-11000-52-3600	DUES & FEES	3,000	3,000	3,000
100-11000-52-3700	EDUCATION & TRAINING	24,500	25,500	25,500
100-11000-53-1700	UNIFORM EXPENSE	2,100	2,100	2,100
Total Legislative		\$124,526	\$132,301	\$136,301

Financial Administration **GENERAL FUND**

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-15000-51-1001	VACATION BUY BACK	2,500	2,500	3,568
100-15000-51-1002	LONGEVITY PAY	300	2,000	2,000
100-15000-51-1100	REGULAR EMPLOYEES	162,841	179,125	179,125
100-15000-51-2100	GROUP INSURANCE	36,541	42,022	51,854
100-15000-51-2200	SOCIAL SEC (FICA) CNTRIB	11,028	12,682	12,682
100-15000-51-2400	RETIREMENT CONTRIBUTIONS	11,540	13,271	13,271
100-15000-51-2700	WORKER'S COMPENSATION	—	626	626
100-15000-52-3100	INS, OTHER THAN EMP BEN	2,500	2,500	2,500
100-15000-52-3200	COMMUNICATION	600	600	600
100-15000-52-3500	TRAVEL	12,321	11,695	6,845
100-15000-52-3700	EDUCATION & TRAINING	4,550	5,000	2,500
100-15000-52-3900	OTHER CONTRACTED SERVICE-PEST CONTROL	286	300	300
100-15000-52-3909	EMPLOYEE DRUG TESTING	200	250	250
100-15000-53-1100	GENERAL SUPPLIES & MAT	2,614	3,000	2,000
100-15000-53-1101	GENERAL OFFICE SUPPLIES	5,478	5,542	3,654
100-15000-53-1105	SUPPLIES-COMPUTER	2,685	3,125	3,125
100-15000-53-1230	ENERGY-ELECTRICITY	5,985	7,452	7,452
100-15000-53-1600	SMALL EQUIPMENT	1,000	1,000	1,000
100-15000-53-1700	UNIFORM EXPENSE	1,000	1,000	1,000
Total Financial Administration		\$263,968	\$293,690	\$294,352

Municipal Court GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-26500-51-1001	VACATION BUY BACK	361	412	412
100-26500-51-1002	LONGEVITY PAY	361	412	412
100-26500-51-1100	REGULAR EMPLOYEES	28,500	31,221	35,854
100-26500-51-2100	GROUP INSURANCE	11,000	11,000	11,000
100-26500-51-2200	SOCIAL SEC (FICA) CNTRIB	1,800	1,800	1,800
100-26500-51-2400	RETIREMENT CONTRIBUTIONS	1,500	1,500	1,500
100-26500-51-2700	WORKER'S COMPENSATION	3,500	3,500	3,500
100-26500-52-1200	PROFESSIONAL	32,000	33,000	30,000
100-26500-52-1309	COURT SOFTWARE	4,500	4,600	4,600
100-26500-52-3100	INSURANCE OTHER THAN EMP BENEFIT	500	500	500
100-26500-52-3300	ADVERTISING	300	300	300
100-26500-52-3500	TRAVEL	1,500	1,500	1,500
100-26500-52-3600	DUES & FEES	400	400	400
100-26500-52-3700	EDUCATION & TRAINING	500	500	500
100-26500-52-3909	EMPLOYEE DRUG TESTING	88	122	122
100-26500-52-3980	PRISONER MEDICAL/DENTAL	90	115	115
100-26500-52-3988	COUNTY-DRUG TREAT/EDUCAT	1,300	1,300	1,300
100-26500-52-3989	INDIGENT DEFENSE FEES	4,620	4,625	4,625
100-26500-52-3990	POAB PCE OFFCR ANNUITY &	4,620	4,625	4,625
100-26500-52-3991	POPT PCE OFFCR TRAINING	4,620	4,625	4,625
100-26500-52-3992	LAW LIBRARY FEE	1,460	1,560	1,560
100-26500-52-3994	JAIL SURCHARGE	4,620	4,625	4,625
100-26500-52-3995	VICTIM ASSISTANCE	2,290	2,290	2,290
100-26500-52-3996	GA CRIME VICTIMS ASSIST	150	175	175
100-26500-52-3997	DRIVER'S ED SURCHARGE	1,200	1,200	1,200
100-26500-52-3998	BSI TRUST FUND	600	600	600
100-26500-52-3999	CRIME LAB FEES	200	200	200
100-26500-53-1100	GENERAL SUPPLIES & MAT	1,800	1,800	1,800
Total Municipal Court		\$114,380	\$118,507	\$120,140

Fire GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-35000-51-1001	VACATION BUY BACK	17,000	17,000	17,000
100-35000-51-1002	LONGEVITY PAY	10,000	10,000	10,000
100-35000-51-1004	FIRST RESPONDER SUPPLEMENTAL GRANT-ARP	—	—	2,500

Fire GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-35000-51-1100	REGULAR EMPLOYEES	831,000	889,854	935,854
100-35000-51-1300	FIREFIGHTER OVERTIME	78,521	77,854	77,854
100-35000-51-1301	OVERTIME DISASTER	10,500	10,500	10,500
100-35000-51-2100	GROUP INSURANCE	221,682	254,934	254,934
100-35000-51-2200	SOCIAL SEC (FICA) CNTRIB	58,251	66,989	66,989
100-35000-51-2400	RETIREMENT CONTRIBUTIONS	10,499	12,074	12,074
100-35000-51-2700	WORKER'S COMPENSATION	20,000	24,000	24,000
100-35000-52-1300	TECHNICAL SOFTWARE SUPRT	5,519	6,623	6,623
100-35000-52-2200	REPAIRS & MAINTENANCE	5,000	6,000	6,000
100-35000-52-2205	VEHICLE REPAIRS & MAINTENANCE	10,000	10,000	10,000
100-35000-52-2210	EQUIP MAINT CONTRACTS	5,000	6,000	6,000
100-35000-52-3100	INS, OTHER THAN EMP BEN	7,260	8,349	8,349
100-35000-52-3200	COMMUNICATIONS	7,000	8,050	8,050
100-35000-52-3205	POSTAGE	50	65	65
100-35000-52-3300	ADVERTISING	1,000	1,000	1,000
100-35000-52-3500	TRAVEL	10,000	10,000	10,000
100-35000-52-3600	DUES & FEES	1,000	1,000	1,000
100-35000-52-3601	GA FIREFIGHTERS PENSION	13,000	13,000	13,000
100-35000-52-3700	EDUCATION & TRAINING	27,000	27,000	27,000
100-35000-52-3900	OTHER CONTRACTED SERVICE-PEST CONTROL	500	400	400
100-35000-52-3909	EMPLOYEE DRUG TESTING	600	400	400
100-35000-52-3910	EMPLOYEE PHYSICAL/EXAM	500	400	400
100-35000-53-1100	GENERAL SUPPLIES & MAT	10,000	10,000	10,000
100-35000-53-1103	SUPPLIES-FIRE SAFETY KID	1,000	1,000	1,000
100-35000-53-1220	ENERGY-NATURAL GAS	2,000	2,000	2,000
100-35000-53-1230	ENERGY-ELECTRICITY	12,000	13,000	13,000
100-35000-53-1240	ENERGY-BOTTLED GAS	250	250	250
100-35000-53-1270	ENERGY-GASOLINE/DIESEL	7,500	7,500	7,500
100-35000-53-1600	SMALL EQUIPMENT	8,000	8,000	8,000
100-35000-53-1610	PROTECTIVE EQUIPMENT	15,000	15,000	15,000
100-35000-53-1700	UNIFORM EXPENSE	7,000	7,000	7,000
100-35000-54-1300	BUILDINGS & IMPROVEMENTS	43,000	50,000	50,000
100-35000-54-2200	VEHICLES	90,000	70,000	70,000
100-35000-54-2300	FURNITURE & FIXTURES	5,000	5,000	5,000
100-35000-54-2500	EQUIPMENT	5,000	5,000	5,000

Fire GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
	Total Fire	\$1,556,632	\$1,655,242	\$1,703,742

Animal Control GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-39100-57-3990	ANIMAL SHELTER	90,000	100,000	100,000
	Total Animal Control	\$90,000	\$100,000	\$100,000

Public Works GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-40000-51-1001	VACATION BUY BACK	8,600	8,600	8,600
100-40000-51-1002	LONGEVITY PAY	4,600	4,600	4,600
100-40000-51-1100	REGULAR EMPLOYEES	715,842	812,254	812,254
100-40000-51-1200	TEMPORARY EMPLOYEES	—	9,000	9,000
100-40000-51-1300	OVERTIME	7,000	6,500	6,500
100-40000-51-2100	GROUP INSURANCE	307,452	308,245	308,245
100-40000-51-2200	SOCIAL SEC (FICA) CNTRIB	55,000	63,250	63,250
100-40000-51-2400	RETIREMENT CONTRIBUTIONS	11,235	34,000	34,000
100-40000-51-2700	WORKER'S COMPENSATION	48,525	31,254	31,254
100-40000-52-2110	DISPOSAL-LANDFILL	72,500	65,000	65,000
100-40000-52-2130	CUSTODIAL-ANNEX	—	3,000	3,000
100-40000-52-2160	STREET REPAIRS	30,000	33,600	33,600
100-40000-52-2165	GROUNDS MAINTENANCE	14,253	15,232	15,232
100-40000-52-2170	BUILDING REPAIRS & MAINTENANCE	30,000	18,542	18,542
100-40000-52-2175	PARKS MAINTENANCE	30,000	20,000	40,000
100-40000-52-2200	REPAIRS & MAINTENANCE	30,000	20,000	20,000
100-40000-52-2205	VEHICLE MTC	32,000	32,000	32,000
100-40000-52-2206	EQUIPMENT MAINT.	—	3,000	3,000
100-40000-52-2210	EQUIP MAINT CONTRACTS	2,000	3,000	3,000
100-40000-52-2225	CLAIMS & DAMAGES	7,250	3,000	3,000
100-40000-52-2320	RENTAL OF EQUIP & VEHICLE	2,000	3,000	3,000
100-40000-52-3100	INS, OTHER THAN EMP BEN	8,500	8,500	8,500
100-40000-52-3200	COMMUNICATIONS	4,750	3,500	3,500
100-40000-52-3300	ADVERTISING	500	500	500
100-40000-52-3500	TRAVEL	1,000	1,500	1,500

Public Works **GENERAL FUND**

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-40000-52-3600	DUES & FEES	2,000	1,500	1,500
100-40000-52-3700	EDUCATION & TRAINING	4,000	2,500	2,500
100-40000-52-3845	OUTAGE DISPATCH	5,810	5,000	5,000
100-40000-52-3900	OTHER CONTRACTED SERVICES-PEST CONTROL	600	500	500
100-40000-52-3909	EMPLOYEE DRUG TESTING	2,000	2,000	2,000
100-40000-53-1100	GENERAL SUPPLIES & MAT	35,000	35,000	35,000
100-40000-53-1210	ENERGY-WATER/SEWERAGE	4,000	4,000	4,000
100-40000-53-1230	ENERGY-ELECTRICITY	7,500	12,451	12,451
100-40000-53-1240	ENERGY-BOTTLED GAS	100	150	150
100-40000-53-1270	ENERGY-GASOLINE/DIESEL	52,510	40,000	40,000
100-40000-53-1600	SMALL EQUIPMENT	10,000	10,000	10,000
100-40000-53-1610	PROTECTIVE EQUIPMENT	500	1,000	1,000
100-40000-53-1700	UNIFORM EXPENSE	20,855	20,000	20,000
100-40000-54-1205	LMIG STREET IMPROVEMENTS 2025	296,862	—	—
100-40000-54-1300	BUILDINGS & IMPROVEMENTS	—	20,000	20,000
100-40000-54-2200	VEHICLES	150,000	52,000	52,000
100-40000-54-2500	EQUIPMENT	342,000	35,000	35,000
Total Public Works		\$2,356,744	\$1,752,178	\$1,772,178

Street Lighting **GENERAL FUND**

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-42600-53-1230	ENERGY-ELECTRICITY	133,500	135,000	135,000
Total Street Lighting		\$133,500	\$135,000	\$135,000

Maintenance Shop GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-49000-51-1001	VACATION BUY BACK	1,785	1,785	1,785
100-49000-51-1002	LONGEVITY PAY	787	787	787
100-49000-51-1100	REGULAR EMPLOYEES	110,000	135,551	135,551
100-49000-51-1301	OVERTIME DISASTER	5,500	5,500	5,500
100-49000-51-2100	GROUP INSURANCE	37,200	32,450	32,450
100-49000-51-2200	SOCIAL SEC (FICA) CNTRIB	7,500	7,500	7,500
100-49000-51-2400	RETIREMENT CONTRIBUTIONS	3,500	3,500	3,500
100-49000-51-2700	WORKERS' COMPENSATION	2,500	2,500	2,500
100-49000-52-1101	STORM DISASTER	7,500	7,000	7,000
100-49000-52-2200	REPAIRS & MAINTENANCE - -BUILDING	5,000	5,000	5,000
100-49000-52-2205	VEHICLE MAINTENANCE	20,000	20,000	20,000
100-49000-52-2210	EQUIPMENT MAINT CONTRACTS	2,000	2,000	2,000
100-49000-52-3100	INSURANCE-OTHER THAN EMP BEN	2,000	2,000	2,000
100-49000-52-3200	COMMUNICATIONS	2,300	2,356	2,356
100-49000-52-3600	DUES & FEES	7,200	5,200	5,200
100-49000-52-3700	EDUCATION & TRAINING	1,000	1,000	1,000
100-49000-52-3900	OTHER CONTRACTED SERVICES-PEST CONTROL	500	500	500
100-49000-52-3909	EMPLOYEE DRUG TESTING	100	100	100
100-49000-53-1100	GENERAL SUPPLIES AND MATERIALS	19,188	22,415	22,415
100-49000-53-1230	ENERGY-ELECTRICITY	4,000	4,000	4,000
100-49000-53-1240	ENERGY-BOTTLED GAS	200	200	200
100-49000-53-1270	ENERGY-GASOLINE/DIESEL	4,000	4,525	4,525
100-49000-53-1600	SMALL EQUIPMENT	8,000	8,452	8,452
100-49000-53-1610	PROTECTIVE EQUIPMENT	500	500	500
100-49000-53-1700	UNIFORM EXPENSE	3,200	3,302	3,302
100-49000-54-2200	VEHICLES	185,000	50,000	50,000
100-49000-54-2500	EQUIPMENT	14,344	25,412	25,412
Total Maintenance Shop		\$454,804	\$353,535	\$353,535

Community Services GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-55000-52-3985	CRIME TIP LINE	700	700	700
100-55000-52-3986	PUBLIC SAFETY	900,000	900,000	900,000
100-55000-57-1040	SENIOR CENTER	62,500	62,525	62,525
100-55000-57-1060	EMA-WILKES COUNTY	7,500	7,500	7,500
100-55000-57-1201	URA	—	75,000	75,000
100-55000-57-3000	YOUTH PROGRAMS/ACTIVITIES	30,000	30,000	30,000
Total Community Services		\$1,000,700	\$1,075,725	\$1,075,725

Edward Pope Community Center GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-55310-51-1100	REGULAR EMPLOYEES	20,000	20,000	20,000
100-55310-51-2200	SOCIAL SEC (FICA) CNTRIB	1,400	1,454	1,454
100-55310-52-1200	PROFESSIONAL	500	500	500
100-55310-52-2100	CLEANING	2,000	2,000	2,000
100-55310-52-2130	CUSTODIAL	8,000	8,000	8,000
100-55310-52-2200	REPAIRS & MAINTENANCE	26,100	27,114	27,114
100-55310-52-2210	EQUIP MAINT CONTRACTS	4,500	5,525	5,525
100-55310-52-3200	COMMUNICATIONS	20,000	19,852	19,852
100-55310-52-3300	ADVERTISING	2,000	2,000	2,000
100-55310-52-3900	OTHER CONTRACTED SERVICE-PEST CONTROL	1,000	1,000	1,000
100-55310-53-1100	GENERAL SUPPLIES & MAT	8,000	8,214	8,214
100-55310-53-1150	POPE CTR.RENTAL EXPENSES	200	200	200
100-55310-53-1230	ENERGY-ELECTRICITY	18,000	18,452	18,452
100-55310-53-1270	ENERGY-GAS/DIESEL	500	500	500
100-55310-53-1600	SMALL EQUIPMENT	3,000	3,000	3,000
100-55310-53-1700	UNIFORMS	300	333	333
Total Edward Pope Community Center		\$115,500	\$118,144	\$118,144

Booker Park Pool **GENERAL FUND**

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-62145-51-1200	TEMPORARY EMPLOYEES	29,600	44,584	44,584
100-62145-51-2200	SOCIAL SEC (FICA) CNTRIB	2,295	2,456	2,456
100-62145-51-2700	WORKER'S COMPENSATION	5,750	6,758	6,758
100-62145-52-2200	REPAIRS & MAINTENANCE	2,000	2,000	3,000
100-62145-52-2206	EQUIPMENT MAINT	900	900	—
100-62145-52-3300	ADVERTISING	500	500	500
100-62145-52-3700	EDUCATION & TRAINING	176	177	177
100-62145-53-1100	GENERAL SUPPLIES & MAT	5,000	5,000	5,000
100-62145-53-1230	ENERGY-ELECTRICITY	8,477	8,452	8,352
100-62145-53-1600	SMALL EQUIPMENT	1,000	1,000	1,000
100-62145-53-2500	EQUIPMENT	136,801	36,852	10,000
Total Booker Park Pool		\$192,499	\$108,679	\$81,827

Park Areas **GENERAL FUND**

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-62200-53-1230	ENERGY-ELECTRICITY	4,500	4,500	4,500
100-62200-57-1001	PARKS & RECREATION	125,000	125,000	125,000
100-62200-57-2502	CONTINGENCIES	10,000	12,456	10,000
100-62200-57-3090	TREE CITY	—	1,000	1,000
Total Park Areas		\$139,500	\$142,956	\$140,500

Historic Properties GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-62201-51-1001	VACATION BUY BACK	1,100	1,100	500
100-62201-51-1002	LONGEVITY PAY	1,000	1,000	500
100-62201-51-1100	REGULAR EMPLOYEES	72,325	80,125	60,854
100-62201-51-2100	GROUP INSURANCE	18,600	18,750	18,750
100-62201-51-2200	SOCIAL SEC (FICA) CNTRIB	4,375	5,385	5,385
100-62201-51-2700	WORKER'S COMPENSATION	5,500	3,500	3,500
100-62201-52-1101	HISTORIC PROPERTIES	—	3,000	3,000
100-62201-52-2130	CUSTODIAL	1,500	1,500	1,500
100-62201-52-2200	BUILDINGS-REPAIRS & MAINTENANCE	29,000	16,000	10,000
100-62201-52-2201	CEMETERY-REPAIRS & MAINTENANCE	5,000	5,000	5,000
100-62201-52-2210	EQUIPMENT MAINTENANCE CONTRACTS	4,500	4,500	2,500
100-62201-52-3100	INS, OTHER THAN EMP BEN	1,000	1,000	1,000
100-62201-52-3200	COMMUNICATIONS	4,200	4,200	4,200
100-62201-52-3300	ADVERTISING	2,000	2,000	1,000
100-62201-52-3500	TRAVEL	1,000	1,000	1,000
100-62201-52-3600	DUES & FEES	—	400	200
100-62201-52-3700	EDUCATION & TRAINING	1,000	1,000	1,000
100-62201-52-3900	CONTRACTED SERVICES-PEST CONTROL	2,000	2,000	2,000
100-62201-52-3909	EMPLOYEE DRUG TESTING	88	88	60
100-62201-53-1100	GENERAL SUPPLIES & MATERIALS	1,000	1,000	1,000
100-62201-53-1103	SUPPLIES-MUSEUM STORE	500	500	500
100-62201-53-1115	PROGRAMS/ACTIVITIES	10,000	11,125	11,125
100-62201-53-1210	ENERGY-WATER	3,000	3,000	3,000
100-62201-53-1230	ENERGY-ELECTRICITY	18,500	18,585	18,585
100-62201-53-1240	ENERGY-BOTTLED GAS	150	150	150
100-62201-53-1600	SMALL EQUIPMENT	5,000	5,000	2,500
100-62201-53-1700	UNIFORMS	600	600	300
100-62201-54-1205	CEMETERY SIGNAGE/SITE IMPROVEMENTS	4,400	4,555	4,555
Total Historic Properties		\$197,338	\$196,063	\$163,664

Libraries GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-65000-57-2010	MARY WILLIS LIBRARY CONT	58,878	68,000	68,000
Total Libraries		\$58,878	\$68,000	\$68,000

Community Development & Housing GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-73150-51-1001	VACATION BUY BACK	1,284	1,284	1,284
100-73150-51-1002	LONGEVITY PAY	50	50	100
100-73150-51-1100	REGULAR EMPLOYEES	52,500	73,560	76,568
100-73150-51-2100	GROUP INSURANCE	13,820	36,521	27,854
100-73150-51-2200	SOCIAL SEC (FICA) CNTRIB	5,364	5,365	5,365
100-73150-51-2400	RETIREMENT CONTRIBUTIONS	2,000	2,000	2,000
100-73150-51-2700	WORKER'S COMPENSATION	1,465	1,465	1,465
100-73150-52-1200	PROFESSIONAL SERVICES	2,000	2,000	2,000
100-73150-52-2210	EQUIP MAINT CONTRACTS	100	100	100
100-73150-52-3100	INS, OTHER THAN EMP BEN	700	700	700
100-73150-52-3500	TRAVEL	2,500	2,655	2,655
100-73150-52-3600	DUES & FEES	500	500	500
100-73150-52-3700	EDUCATION & TRAINING	3,000	3,000	3,000
100-73150-52-3909	EMPLOYEE DRUG TESTING	50	50	50
100-73150-53-1100	GENERAL SUPPLIES & MAT	2,500	2,500	2,500
100-73150-53-1700	UNIFORM EXPENSE	300	300	300
100-73150-57-3025	COMMUNITY DEV PROGRAM	26,000	30,000	30,000
Total Community Development & Housing		\$114,134	\$162,050	\$156,441

Planning and Zoning GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-74000-51-1001	VACATION BUY BACK	2,181	2,181	2,181
100-74000-51-1002	LONGEVITY PAY	1,275	1,285	1,285
100-74000-51-1100	REGULAR EMPLOYEES	107,985	119,258	124,856
100-74000-51-2100	GROUP INSURANCE	35,716	37,502	37,502
100-74000-51-2200	SOCIAL SEC (FICA) CNTRIB	9,107	9,562	9,562
100-74000-51-2400	RETIREMENT CONTRIBUTIONS	3,500	3,675	3,675
100-74000-51-2700	WORKER'S COMPENSATION	3,600	3,780	3,780
100-74000-52-2200	REPAIRS & MAINTENANCE	500	500	500
100-74000-52-2205	VEHICLE MTC	1,000	1,000	1,000
100-74000-52-2210	EQUIP MAINT CONTRACTS	775	775	775
100-74000-52-3100	INS, OTHER THAN EMP BEN	1,277	1,287	1,287
100-74000-52-3200	COMMUNICATIONS	2,000	2,000	2,000
100-74000-52-3300	ADVERTISING	1,500	1,500	1,500
100-74000-52-3500	TRAVEL	2,000	2,000	2,000
100-74000-52-3600	DUES & FEES	5,700	5,700	5,700
100-74000-52-3680	NUISANCE ENFORCEMENT	20,000	20,000	20,000
100-74000-52-3700	EDUCATION & TRAINING	2,500	2,500	2,500
100-74000-52-3909	EMPLOYEE DRUG TESTING	50	50	50
100-74000-53-1100	GENERAL SUPPLIES & MAT	3,300	3,300	4,300
100-74000-53-1270	ENERGY-GASOLINE/DIESEL	2,000	2,000	2,000
100-74000-53-1600	SMALL EQUIPMENT	2,500	2,500	2,500
100-74000-53-1700	UNIFORM EXPENSE	600	600	600
100-74000-57-3099	HISTORIC PRESERVATION	3,000	3,000	3,000
Total Planning and Zoning		\$212,066	\$225,955	\$232,553

Economic Development GENERAL FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-75000-51-1001	VACATION BUY BACK	580	580	—
100-75000-51-1002	LONGEVITY PAY	79	79	100
100-75000-51-1100	REGULAR EMPLOYEES	32,500	35,650	37,856
100-75000-51-2100	GROUP INSURANCE	8,207	8,507	5,586
100-75000-51-2200	SOCIAL SEC (FICA) CNTRIB	2,354	2,452	2,452
100-75000-51-2400	RETIREMENT CONTRIBUTIONS	4,461	4,564	3,531
100-75000-52-1200	PROFESSIONAL SERVICES	1,000	1,000	1,000
100-75000-52-3300	PUBLIC RELATIONS	3,000	10,000	17,500
100-75000-52-3500	TRAVEL	1,647	1,650	1,650
100-75000-52-3700	EDUCATION & TRAINING	1,700	1,700	1,700
100-75000-53-1100	GENERAL SUPPLIES & MAT	2,000	2,000	2,000
100-75000-53-1115	DOWNTOWN ACTIVITIES	3,000	3,000	3,000
Total Economic Development		\$60,527	\$71,181	\$76,375

Main Street **GENERAL FUND**

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-75510-51-1001	VACATION BUY BACK	580	580	—
100-75510-51-1002	LONGEVITY PAY	79	79	100
100-75510-51-1100	REGULAR EMPLOYEES	42,242	47,525	48,859
100-75510-51-2100	GROUP INSURANCE	8,207	9,849	4,858
100-75510-51-2200	SOCIAL SEC (FICA) CNTRIB	3,197	3,356	3,356
100-75510-51-2400	RETIREMENT CONTRIBUTIONS	2,000	2,250	2,250
100-75510-51-2700	WORKER'S COMPENSATION	1,125	1,250	1,250
100-75510-52-1200	PROFESSIONAL	1,000	1,000	1,000
100-75510-52-1399	WEBSITE SERVICES	150	250	250
100-75510-52-3100	INS, OTHER THAN EMP BEN	565	565	565
100-75510-52-3200	COMMUNICATIONS	1,720	1,720	1,720
100-75510-52-3300	ADVERTISING	7,500	7,500	17,500
100-75510-52-3500	TRAVEL	2,700	2,245	2,245
100-75510-52-3600	DUES & FEES	1,260	1,360	1,360
100-75510-52-3700	EDUCATION & TRAINING	3,000	3,000	3,000
100-75510-52-3720	DDA-EXPENDITURES	1,000	1,000	1,000
100-75510-52-3909	EMPLOYEE DRUG TESTING	60	60	60
100-75510-53-1100	GENERAL SUPPLIES & MAT	2,500	2,500	2,500
100-75510-53-1115	DOWNTOWN ACTIVITIES	4,450	3,500	3,500
100-75510-53-1210	ENERGY-WATER	200	200	200
100-75510-53-1230	ENERGY-ELECTRICITY	20,000	21,452	21,452
100-75510-53-1700	UNIFORM EXPENSE	300	300	300
Total Main Street		\$103,834	\$111,540	\$117,325

Debt Service **GENERAL FUND**

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
100-80000-58-1303	PRINCIPAL-FIRE BLDG	66,476	67,754	67,754
100-80000-58-2203	INTEREST-FIRE BLDG	24,820	25,820	25,820
Total Debt Service		\$91,296	\$93,574	\$93,574
Total General Fund		\$9,012,796	\$8,773,716	\$8,925,578

E-911 E-911 FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
215-38000-52-3910	911 CONTRACTED SERVICES	205,050	205,050	205,050
Total E-911		\$205,050	\$205,050	\$205,050

TSPLOST TSPLOST FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
235-00000-54-1200	STREET IMPROVEMENTS	159,898	159,898	159,898
Total TSPLOST		\$159,898	\$159,898	\$159,898

Stormwater Collection and Disposal WATER & SEWER FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
505-43200-51-1001	VACATION BUY BACK	—	2,185	2,185
505-43200-51-1002	LONGEVITY PAY	—	977	977
505-43200-51-1100	REGULAR EMPLOYEES	—	118,854	122,840
505-43200-51-1300	OVERTIME	—	6,300	2,500
505-43200-51-2100	GROUP INSURANCE	—	60,000	60,000
505-43200-51-2200	SOCIAL SEC (FICA) CNTRIB	—	6,854	6,854
505-43200-51-2400	RETIREMENT CONTRIBUTIONS	—	1,775	1,775
505-43200-51-2700	WORKER'S COMPENSATION	—	2,698	2,698
505-43200-52-2200	REPAIRS & MAINTENANCE	30,000	30,000	30,000
505-43200-52-2205	VEHICLE MAINTENANCE	2,000	3,000	3,000
505-43200-52-2210	MAINT CONTRACTS	—	700	700
505-43200-52-3100	INSURANCE OTHER-PROPERTY/LIABILITY	—	1,215	1,215
505-43200-53-1100	GENERAL SUPPLIES & MAT	15,000	17,000	17,000
505-43200-53-1600	SMALL EQUIPMENT	3,000	7,000	7,000
505-43200-53-1700	UNIFORM EXPENSE	—	9,000	9,000
505-43200-54-1200	SITE IMPROVEMENT	—	5,000	5,000
505-43200-54-1300	BUILDING & IMPROVEMENT	—	2,500	2,500
505-43200-54-2200	VEHICLES	—	50,000	50,000
505-43200-54-2500	EQUIPMENT	—	35,000	35,000
Total Stormwater Collection and Disposal		\$50,000	\$360,058	\$360,244

Sewage Collection/Disposal WATER & SEWER FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
505-43300-51-1001	VACATION BUY BACK	2,085	2,541	2,541
505-43300-51-1002	LONGEVITY PAY	978	1,145	546
505-43300-51-1100	REGULAR EMPLOYEES	106,230	127,475	127,475
505-43300-51-1300	OVERTIME	6,300	7,560	6,568
505-43300-51-2100	GROUP INSURANCE	62,500	67,500	60,000
505-43300-51-2200	SOCIAL SEC (FICA) CNTRIB	6,740	7,751	7,751
505-43300-51-2400	RETIREMENT CONTRIBUTIONS	1,773	2,216	2,216
505-43300-51-2700	WORKER'S COMPENSATION	2,596	2,726	2,726
505-43300-52-1100	OFFICIAL/ADMINISTRATIVE	94,777	102,359	100,000
505-43300-52-2200	REPAIRS & MAINTENANCE	3,000	3,150	100,000
505-43300-52-2205	VEHICLE MAINT	50,000	150,000	11,000
505-43300-52-2206	EQUIPMENT MAINTENANCE	15,000	15,000	9,000
505-43300-52-3100	INS, OTHER THAN EMP BEN	10,000	10,000	1,111
505-43300-52-3200	COMMUNICATIONS	1,104	1,111	750
505-43300-52-3300	ADVERTISING	750	750	250
505-43300-52-3500	TRAVEL	250	250	3,000
505-43300-52-3600	DUES & FEES	2,000	3,000	1,000
505-43300-52-3700	EDUCATION & TRAINING	500	1,000	2,000
505-43300-52-3845	OUTAGE DISPATCH	1,000	2,000	1,500
505-43300-52-3855	CUTTING ROW	2,500	2,500	2,500
505-43300-52-3900	OTHER CONTRACTED SERVICES-PEST CONTROL	3,000	7,000	200
505-43300-52-3909	EMPLOYEE DRUG TESTING	—	500	500
505-43300-53-1100	GENERAL SUPPLIES & MAT	30,000	25,000	25,000
505-43300-53-1101	GENERAL OFFICE SUPPLIES	7,000	5,000	2,500
505-43300-53-1230	ENERGY-ELECTRICITY	3,000	3,000	3,000
505-43300-53-1270	ENERGY-GASOLINE/DIESEL	20,000	20,000	18,000
505-43300-53-1600	SMALL EQUIPMENT	7,000	7,000	7,000
505-43300-53-1700	OTHER SUPPLIES-UNIFORMS	9,000	9,000	7,500
505-43300-54-1200	SITE IMPROVEMENT	5,000	5,000	—
505-43300-54-1300	BUILDING & IMPROVEMENT	2,500	2,500	1,500
505-43300-54-2200	VEHICLES	70,000	—	—
505-43300-54-2500	EQUIPMENT	35,000	—	—
Total Sewage Collection/Disposal		\$561,582	\$594,034	\$507,134

Sewage Treatment WATER & SEWER FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
505-43350-51-1001	VACATION BUY BACK	3,287	4,500	4,500
505-43350-51-1002	LONGEVITY PAY	4,450	5,000	5,000
505-43350-51-1100	REGULAR EMPLOYEES	207,533	223,548	215,854
505-43350-51-1300	OVERTIME	36,383	39,294	31,582
505-43350-51-2100	GROUP INSURANCE	74,525	78,251	78,251
505-43350-51-2200	SOCIAL SEC (FICA) CNTRIB	14,500	16,675	16,675
505-43350-51-2400	RETIREMENT CONTRIBUTIONS	13,000	14,950	14,950
505-43350-51-2700	WORKER'S COMPENSATION	7,200	7,560	7,560
505-43350-52-1205	LAB ANALYSIS EXP	35,215	35,215	30,000
505-43350-52-1230	ENGINEERING FEES	25,000	25,000	20,000
505-43350-52-1300	TECH SOFTWARE SUPPORT	2,000	2,000	2,000
505-43350-52-2110	DISPOSAL	15,000	15,000	15,000
505-43350-52-2200	REPAIRS & MAINTENANCE	85,000	100,000	75,000
505-43350-52-2205	VEHICLE MAINT	3,200	3,200	5,000
505-43350-52-2210	MAINT CONTRACTS	1,100	1,500	1,500
505-43350-52-3100	INS, OTHER THAN EMP BEN	3,000	6,000	6,000
505-43350-52-3200	COMMUNICATIONS	6,000	6,000	5,000
505-43350-52-3205	POSTAGE	250	250	250
505-43350-52-3500	TRAVEL	2,000	2,000	2,000
505-43350-52-3600	DUES & FEES	500	500	2,000
505-43350-52-3700	EDUCATION & TRAINING	2,107	2,100	5,000
505-43350-52-3900	PEST CONTROL CONTRACT	350	350	350
505-43350-52-3909	EMPLOYEE DRUG TESTING	250	250	250
505-43350-53-1100	GENERAL SUPPLIES & MAT	1,500	1,500	1,500
505-43350-53-1105	COMPUTER SUPPLIES	3,000	3,000	3,000
505-43350-53-1110	OPERATING SUPPLIES	2,200	2,250	2,250
505-43350-53-1120	SUPPLIES-CHEMICALS	57,000	65,000	57,000
505-43350-53-1230	ENERGY-ELECTRICITY	265,000	265,000	235,000
505-43350-53-1240	ENERGY-BOTTLED GAS	500	505	505
505-43350-53-1270	ENERGY-GASOLINE/DIESEL	8,000	8,500	7,500
505-43350-53-1600	SMALL EQUIPMENT	2,800	2,828	2,828
505-43350-53-1610	PROTECTIVE EQUIP/SUPPLIE	2,800	2,828	2,828
505-43350-53-1700	OTHER SUPPLIES-UNIFORMS	2,600	2,626	2,626
505-43350-54-2500	EQUIPMENT	302,000	321,000	300,000
Total Sewage Treatment		\$1,189,250	\$1,264,180	\$1,158,759

Sewer Other Expenses WATER & SEWER FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
505-43395-58-1316	GEFA 09 PRINCIPAL PAYMTS	450,465	450,465	450,465
505-43395-58-1324	ENGINEERING & ADM DWLSL2023048	73,000	73,000	73,000
505-43395-58-1326	DEVICE & EQUIPMENT - DWLSL2023048	8,000	8,000	8,000
505-43395-58-1327	COMMUNICATION & OUTREACH - DWLSL2023048	9,580	9,580	9,580
505-43395-58-1328	LSL REPLACEMENT PLAN - DWLSL2023048	6,000	6,000	6,000
505-43395-58-1329	SAMPLING & FILTERS - DWLSL2023048	19,160	19,160	19,160
505-43395-58-1330	CONTINGENCY - DWLSL2023048 -	42,700	42,700	42,700
Total Sewer Other Expenses		\$608,905	\$608,905	\$608,905

Water Treatment-Aonia WATER & SEWER FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
505-44305-51-1001	VACATION BUY BACK	—	1,254	1,776
505-44305-51-1002	LONGEVITY PAY	—	1,545	1,545
505-44305-51-1100	REGULAR EMPLOYEES	187,714	213,545	215,000
505-44305-51-1300	OVERTIME	6,000	12,000	12,000
505-44305-51-2100	GROUP INSURANCE	55,800	66,960	66,960
505-44305-51-2200	SOCIAL SEC (FICA) CNTRIB	9,000	10,800	10,800
505-44305-51-2400	RETIREMENT CONTRIBUTIONS	7,500	9,000	9,000
505-44305-51-2700	WORKERS COMPENSATION	6,500	7,800	7,800
505-44305-52-1205	LAB ANALYSIS EXP	20,000	20,200	11,857
505-44305-52-1230	ENGINEERING FEES	15,000	15,000	20,000
505-44305-52-1300	TECH SOFTWARE SUPPORT	2,500	2,000	2,000
505-44305-52-1310	WATER WITHDRAWAL CONTRCT	400	404	404
505-44305-52-2110	DISPOSAL	20,000	20,200	15,000
505-44305-52-2200	REPAIRS & MAINTENANCE	75,000	100,000	65,000
505-44305-52-2205	VEHICLE MAINT	2,500	2,525	2,525
505-44305-52-2210	MAINT CONTRACTS	1,000	2,000	2,000
505-44305-52-3100	INS, OTHER THAN EMP BEN	—	1,600	1,600
505-44305-52-3200	COMMUNICATIONS	4,000	4,040	2,500
505-44305-52-3500	TRAVEL	2,000	2,020	2,020
505-44305-52-3600	DUES & FEES	500	1,200	1,200
505-44305-52-3700	EDUCATION & TRAINING	2,000	2,500	5,000
505-44305-52-3900	OTHER CONTRACTED SERVICES-PEST CONTROL	350	354	354
505-44305-52-3909	EMPLOYEE DRUG TESTING	250	252	252
505-44305-53-1100	GENERAL SUPPLIES & MAT	1,500	1,515	1,515
505-44305-53-1110	OPERATING SUPPLIES	2,500	2,525	2,525
505-44305-53-1120	SUPPLIES-CHEMICALS	85,000	130,000	130,000
505-44305-53-1230	ENERGY-ELECTRICITY	120,000	121,200	121,200
505-44305-53-1270	ENERGY-GASOLINE/DIESEL	3,000	3,030	3,030
505-44305-53-1600	SMALL EQUIPMENT	2,000	2,020	2,020
505-44305-53-1610	PROTECTIVE EQUIP/SUPPLIE	1,500	1,515	1,515
505-44305-53-1700	OTHER SUPPLIES-UNIFORMS	2,800	2,828	2,828
505-44305-54-2500	EQUIPMENT	377,000	315,000	229,000
Total Water Treatment - Aonia		\$1,013,314	\$1,076,832	\$950,226

Water Treatment-Skull Shoals WATER & SEWER FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
505-44310-51-1001	VACATION BUY BACK	2,291	2,314	2,314
505-44310-51-1002	LONGEVITY PAY	1,441	1,455	—
505-44310-51-1100	REGULAR EMPLOYEES	189,500	212,540	212,540
505-44310-51-1300	OVERTIME	4,000	4,800	4,800
505-44310-51-2100	GROUP INSURANCE	55,800	66,960	66,960
505-44310-51-2200	SOCIAL SEC (FICA) CNTRIB	7,398	8,877	8,877
505-44310-51-2400	RETIREMENT CONTRIBUTIONS	7,500	9,000	6,000
505-44310-51-2700	WORKERS COMPENSATION	6,500	7,800	7,800
505-44310-52-1205	LAB ANALYSIS EXP	20,000	22,500	20,000
505-44310-52-1230	ENGINEERING FEES	15,000	15,150	15,150
505-44310-52-1310	WATER WITHDRAWAL CONTRCT	250	252	252
505-44310-52-2200	REPAIRS & MAINTENANCE	75,000	110,000	90,000
505-44310-52-2205	VEHICLE MAINT	3,000	3,030	3,030
505-44310-52-2210	MAINT CONTRACTS	1,000	2,000	2,000
505-44310-52-3100	INS, OTHER THAN EMP BEN	1,500	1,515	1,515
505-44310-52-3200	COMMUNICATIONS	2,500	2,525	2,525
505-44310-52-3500	TRAVEL	1,500	1,515	1,515
505-44310-52-3600	DUES & FEES	500	505	505
505-44310-52-3700	EDUCATION & TRAINING	1,800	1,818	1,818
505-44310-52-3900	OTHER CONTRACTED SERVICES-PEST CONTROL	300	303	303
505-44310-52-3909	EMPLOYEE DRUG TESTING	150	152	152
505-44310-53-1100	GENERAL SUPPLIES & MAT	1,500	1,515	1,515
505-44310-53-1110	OPERATING SUPPLIES	1,500	1,515	1,515
505-44310-53-1120	SUPPLIES-CHEMICALS	60,000	90,000	80,000
505-44310-53-1230	ENERGY-ELECTRICITY	65,000	65,650	48,000
505-44310-53-1270	ENERGY-GASOLINE/DIESEL	3,000	3,030	4,500
505-44310-53-1600	SMALL EQUIPMENT	3,000	3,030	3,030
505-44310-53-1610	PROTECTIVE EQUIP/SUPPLIE	1,500	1,515	1,515
505-44310-53-1700	OTHER SUPPLIES-UNIFORMS	2,800	2,828	2,828
505-44310-54-2500	EQUIPMENT	78,500	67,000	60,000
Total Water Treatment - Skull Shoals		\$613,729	\$711,094	\$650,959

Water Distribution WATER & SEWER FUND

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
505-44400-51-1001	VACATION BUY BACK	2,143	2,164	2,164
505-44400-51-1002	LONGEVITY PAY	1,000	1,010	1,010
505-44400-51-1100	REGULAR EMPLOYEES	145,066	164,541	164,541
505-44400-51-1300	OVERTIME	8,252	9,902	9,902
505-44400-51-2100	GROUP INSURANCE	46,125	53,251	53,251
505-44400-51-2200	SOCIAL SEC (FICA) CNTRIB	12,687	14,224	14,224
505-44400-51-2400	RETIREMENT CONTRIBUTIONS	4,000	4,040	4,040
505-44400-51-2700	WORKER'S COMPENSATION	4,864	4,913	4,913
505-44400-52-1100	OFFICIAL/ADMINISTRATIVE	72,412	373,000	100,000
505-44400-52-1230	ENGINEERING FEES	2,000	2,020	2,020
505-44400-52-1320	UTILITY SERVICE CONTRCT	60,000	66,000	60,000
505-44400-52-2200	REPAIRS & MAINTENANCE	65,000	65,650	60,000
505-44400-52-2205	VEHICLE MAINT	15,000	15,150	15,150
505-44400-52-2206	EQUIPMENT MAINT	10,000	10,100	10,100
505-44400-52-2210	MAINT CONTRACTS	1,500	1,515	1,515
505-44400-52-2225	CLAIMS & DAMAGES	2,300	2,323	2,323
505-44400-52-3100	INS, OTHER THAN EMP BEN	5,400	5,454	5,454
505-44400-52-3200	COMMUNICATIONS	750	758	758
505-44400-52-3500	TRAVEL	5,000	5,050	5,000
505-44400-52-3600	DUES & FEES	750	758	758
505-44400-52-3700	EDUCATION & TRAINING	2,000	2,020	2,020
505-44400-52-3855	CUTTING ROW	3,500	3,535	3,535
505-44400-52-3900	OTHER CONTRACTED SERVICES-PEST CONTROL	100	101	101
505-44400-52-3909	EMPLOYEE DRUG TESTING	341	344	344
505-44400-53-1100	GENERAL SUPPLIES & MAT	133,545	125,654	125,654
505-44400-53-1101	GENERAL OFFICE SUPPLIES	5,000	5,050	5,050
505-44400-53-1230	ENERGY-ELECTRICITY	3,000	3,030	3,030
505-44400-53-1270	ENERGY-GASOLINE/DIESEL	20,000	20,200	15,850
505-44400-53-1600	SMALL EQUIPMENT	12,000	12,120	12,120
505-44400-53-1700	OTHER SUPPLIES-UNIFORMS	8,000	8,080	8,080
505-44400-54-1200	SITE IMPROVEMENTS	4,200	4,242	4,242
505-44400-54-1300	BUILDING & IMPROVEMENT	2,500	2,525	2,525
505-44400-54-2200	VEHICLES	60,000	110,000	110,000
505-44400-54-2500	EQUIPMENT	40,000	—	—
Total Water Distribution		\$758,435	\$1,098,724	\$809,674

Total Water & Sewer Fund	\$4,795,215	\$5,713,828	\$5,045,901
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Electric **ELECTRIC FUND**

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
510-46000-51-1001	VACATION BUY BACK	12,000	12,120	8,000
510-46000-51-1002	LONGEVITY PAY	4,200	4,242	2,500
510-46000-51-1100	REGULAR EMPLOYEES	523,500	608,541	608,541
510-46000-51-1300	OVERTIME	40,000	48,000	32,854
510-46000-51-2100	GROUP INSURANCE	148,000	177,600	147,000
510-46000-51-2200	SOCIAL SEC (FICA) CNTRIB	32,155	38,586	38,586
510-46000-51-2400	RETIREMENT CONTRIBUTIONS	11,000	13,200	13,200
510-46000-51-2700	WORKER'S COMPENSATION	12,900	15,480	15,480
510-46000-52-1101	OFFICIAL/ADMINISTRATIVE	435,000	284,500	135,000
510-46000-52-1200	PROFESSIONAL	5,000	5,050	5,050
510-46000-52-1230	ENGINEERING FEES	2,000	2,020	2,020
510-46000-52-1240	SAFETY & OSHA	2,500	2,525	2,525
510-46000-52-1310	MEAG TELCOM	2,880	2,909	2,909
510-46000-52-1315	ECG DISTRIBUTION SERVICE	200,000	215,000	215,000
510-46000-52-1395	METER TESTING	6,000	6,000	6,000
510-46000-52-2140	BRUSH/WEED CONTROL	5,000	5,000	5,000
510-46000-52-2200	REPAIRS & MAINTENANCE	50,000	40,000	30,000
510-46000-52-2205	VEHICLE MAINT	50,000	40,000	30,000
510-46000-52-2210	MAINT CONTRACTS	8,000	8,000	8,000
510-46000-52-2215	POLE INSPECTION	12,000	12,000	12,000
510-46000-52-2225	CLAIMS & DAMAGES	5,000	5,000	5,000
510-46000-52-3100	INS, OTHER THAN EMP BEN	36,500	36,865	36,865
510-46000-52-3200	COMMUNICATIONS	5,000	5,050	5,050
510-46000-52-3300	ADVERTISING	800	808	800
510-46000-52-3500	TRAVEL	3,500	3,535	3,535
510-46000-52-3600	DUES & FEES	1,300	1,313	1,313
510-46000-52-3602	BANK CHARGES	150	152	152
510-46000-52-3603	COLLECTION FEES	1,300	1,313	1,313
510-46000-52-3700	EDUCATION & TRAINING	10,000	10,100	10,100
510-46000-52-3845	OUTAGE DISPATCH	7,000	7,070	7,070
510-46000-52-3850	CONTRACT LABOR	100,000	111,000	100,000
510-46000-52-3855	CUTTING ROW	5,000	5,050	5,050
510-46000-52-3856	TREE TRIMMING	100,000	125,000	95,000
510-46000-52-3900	OTHER CONTRACTED SERVICES-PEST CONTROL	900	909	909

Electric **ELECTRIC FUND**

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
510-46000-52-3909	EMPLOYEE DRUG TESTING	200	202	202
510-46000-53-1100	GENERAL SUPPLIES & MAT	2,000	2,020	2,020
510-46000-53-1230	ENERGY-ELECTRICITY	10,000	10,100	10,100
510-46000-53-1231	PURCHASES, MEAG	42,863,880	40,221,900	48,554,650
510-46000-53-1270	ENERGY-GASOLINE/DIESEL	25,000	25,250	25,250
510-46000-53-1600	SMALL EQUIPMENT	6,500	6,565	6,565
510-46000-53-1700	UNIFORM EXPENSE	12,500	12,625	12,625
510-46000-53-1710	SUPPLIES-TRANSFORMERS	100,000	101,000	101,000
510-46000-53-1711	SUPPLIES-POLES	25,000	25,250	25,250
510-46000-53-1712	SUPPLIES-WIRE	25,000	25,250	25,250
510-46000-53-1713	SUPPLIES-OTHER	149,500	150,995	150,995
510-46000-54-1205	SERVICE EXTENSIONS	50,000	50,500	50,500
510-46000-54-2200	VEHICLES	165,000	30,000	380,000
510-46000-54-2300	FURNITURE & FIXTURES	2,000	2,020	2,020
510-46000-54-2500	EQUIPMENT	100,000	100,000	100,000
Total Electric		\$45,375,165	\$42,617,615	\$51,038,248

Solid Waste Collection **SOLID WASTE FUND**

ACCOUNT	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 PROPOSED
540-45200-51-1001	VACATION BUY BACK	3,432	3,466	3,466
540-45200-51-1002	LONGEVITY PAY	1,425	1,439	1,439
540-45200-51-1100	REGULAR EMPLOYEES	203,458	233,545	233,545
540-45200-51-1300	OVERTIME	4,501	5,250	5,250
540-45200-51-2100	GROUP INSURANCE	89,425	107,310	107,310
540-45200-51-2200	SOCIAL SEC (FICA) CNTRIB	16,152	19,382	19,382
540-45200-51-2400	RETIREMENT CONTRIBUTIONS	4,400	5,280	5,280
540-45200-51-2700	WORKER'S COMPENSATION	13,411	16,093	16,093
540-45200-52-1101	OFFICIAL/ADMINISTRATIVE-DISASTER	10,500	12,600	8,500
540-45200-52-1200	PROFESSIONAL SERVICES	—	10,000	—
540-45200-52-2110	DISPOSAL-LANDFILL	157,548	159,123	159,123
540-45200-52-2200	REPAIRS & MAINTENANCE	35,000	35,350	35,350
540-45200-52-2205	VEHICLE MTC	35,000	35,350	35,350
540-45200-52-2210	EQUIP MAINT CONTRACTS	2,650	2,676	2,676
540-45200-52-2225	CLAIMS & DAMAGES	2,154	2,176	2,176
540-45200-52-3100	INS, OTHER THAN EMP BEN	3,400	3,434	3,434
540-45200-52-3600	DUES & FEES	300	303	303
540-45200-52-3900	OTHER CONTRACTED SERVICES-PEST CONTROL	200	202	202
540-45200-52-3909	EMPLOYEE DRUG TESTING	110	111	111
540-45200-53-1100	GENERAL SUPPLIES	5,000	5,050	5,050
540-45200-53-1150	SAFETY EQUIPMENT	1,500	1,515	1,515
540-45200-53-1230	ENERGY-ELECTRICITY	2,000	2,020	2,020
540-45200-53-1270	ENERGY-GASOLINE/DIESEL	45,000	45,000	45,000
540-45200-53-1600	SMALL EQUIPMENT	35,000	25,000	25,000
540-45200-53-1700	OTHER SUPPLIES-UNIFORMS	6,500	6,565	6,565
540-45200-54-2500	EQUIPMENT	250,000	—	—
Total Solid Waste Collection		\$928,066	\$738,242	\$724,142
Total Expenditures — All Funds		\$60,476,189	\$58,208,347	\$66,098,816

End of document. This proposed budget is a draft and has not been adopted by the City Council.