



FY2026 Adopted Budget

CITY OF GARDEN CITY GEORGIA



CITY OF GARDEN CITY
INCORPORATED 1939

INTRODUCTION	0
Mayor and City Council.....	1
Appointed Officials and Department Directors	2
Our Vision.....	3
Our City At-A-Glance	4
Organizational Chart by Function	5
The Fiscal Year 2026 Annual Budget Message	6
Guide to Understanding the Budget.....	7
City's Annual Budget Process	9
FY2026 Annual Budget Calendar of Events	10
Budget Control Guidelines	11
PERSONNEL SUMMARY	13
Full-time Employee Positions Summary.....	14
Personnel Highlights.....	15
City Functions by Department & Divisions.....	16
Citywide Employee Positions by Fund	17
FUND SUMMARIES	21
Budgeting by Fund	22
Basis of Accounting	23
Governmental Funds	24
All Fund Types.....	34
GENERAL GOVERNMENT	35
Legislative.....	37
Executive	39
Information Technology / Information Systems (IT/IS).....	41
Finance	43
Human Resources.....	45
Municipal Court	47
PUBLIC SAFETY	49
Police Department	51
Emergency Management.....	54
Fire Department.....	55
PARKS & RECREATION	57
Senior Citizens Center.....	61
HOUSING & DEVELOPMENT	63

Planning, Zoning, & Building	65
PUBLIC WORKS.....	67
Streets & Right-of-Ways	69
Stormwater Management	71
Sanitation	73
WATER & SEWER OPERATIONS.....	74
Wastewater Treatment & Collection.....	76
Water Treatment	78
Water/Sewer Distribution, Billing & Repair	80
Water/Sewer Fund Debt Service & Capital Outlay Projects	82



FY2026 Adopted Budget

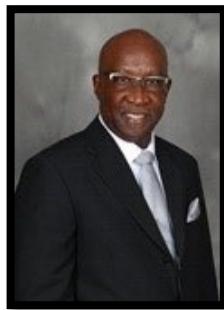
INTRODUCTION



CITY OF GARDEN CITY
INCORPORATED 1939

Mayor and City Council

Garden City's government consists of seven members. The Mayor and Mayor Pro-tem are elected at large on a non-partisan basis, while districts elect the other five Councilmembers. The terms are staggered, with positions ending for three members at one time and four members the next. City Council elections are part of the general election held in odd-numbered years.



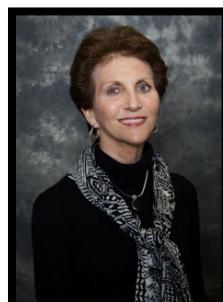
Bruce Campbell
Mayor



Gwyn Hall
Council At Large



Marcia Daniel
District 001



Debbie Ruiz
District 002



Natalyn Morris
District 003



Richard Lassiter, Jr.
District 004



Kimberly Tice
District 005



Appointed Officials and Department Directors

City Manager

Rhonda Ferrell-Bowles

City Attorney

James Gerard

Information Technology Systems Administrator

Ben Brengman

Finance Director

Katie Draeger

Human Resources Director

Yolanda Irizarry

Police Chief

Gilbert Ballard

Public Works Director

Virgil Moore

Parks & Recreation Director

Cliff Ducey

Assistant Planning, Zoning & Building Director

Carlos Nevarez

Wastewater Manager

Dagny Pariani

Interim Direction of Water and Sewer

Marth Vallada

Fire Chief

Mick Dick



Our Vision

"A growing, prosperous community with a diverse population, offering a balanced range of residential settings and a thriving business community set on continually improving the community's quality of life."

We are committed to achieving this vision through the following:

- Balanced growth guided by planning and management
- A vital infrastructure that anticipates the need for growth
- Excellent public safety services
- Wide-ranging recreational and green space resources
- Environmental stewardship to create a balance between built and natural systems

Our vision addresses the community's desire to maintain a community-oriented feel with commercial, employment, and economic development opportunities.



Volunteer Park



Our City At-A-Glance

<u>General Data</u>	
Date of Incorporation	1939
Population (2020 Census)	10,289
Form of Government	Council-Manager
Next Election	November 2026
Registered Voters	Approx. 5,000
Area of City (square miles)	15
Population (per square mile)	685.9
<u>Demographics</u>	
Median Age	35.7
Median Household Income	\$41,735
Per Capita Income (in the past 12 months)	\$23,891
Median Housing Value	\$160,700
Average Household Size	2.36
<u>Environment & Utilities</u>	
Miles of Water Mains	41.9
Daily Avg. Water Consumption	1.0 million gal
Max Daily Water Capacity	1.3 million gal
Miles of Sanitary Sewers	48
Max Daily Treatment Capacity	2.0 million gal
Miles of Streets	45
Ditch Maintenance	5.43 miles
<u>Public Safety</u>	
Number of Police Stations	1
Number of Fire Stations	2
I.S.O. Fire Classification	3
<u>Parks & Recreation</u>	
Community Centers	2
Parks	4
Baseball/Softball Fields	5



Organizational Chart by Function





The Fiscal Year 2026 Annual Budget Message

We are pleased to present the Adopted Fiscal Year 2026 Budget for the City of Garden City, Georgia. The budget sets the financial course for the City and defines the priorities of services provided to the community. It is the culmination of months of efforts by City Staff and the City Council to balance available resources and provide high-quality services to Garden City.

The City's 2026 fiscal year covers January 1, 2026, through December 31, 2026. The total Adopted Budget for the fiscal year 2026 is \$53,466,088. This is the total expense for all fund types (i.e., General Fund, Enterprise Funds, SPLOST Fund, and Special Revenue Funds). This represents an increase of 10.0% from the 2025 budget. The increase is mainly attributed to investing in the City's infrastructure and new recreational facilities.

In developing the Fiscal Year Budget for 2026, City Staff and the City Council remained sensitive to the uncertainty of these times as we face economic challenges. These challenges will require flexibility as we enter a new fiscal year with continuing uncertainties due to the economy. However, the City of Garden City is well-positioned to weather these unusual times thanks to a legacy of careful planning, organizational efficiency, and conservative fiscal decisions, which have shaped our community throughout the years.

The City's Fiscal Year 2026 Budget includes 142 full-time employee positions to meet the daily needs of our citizens and visitors. The operating expense increases built into the fiscal year 2026 budget are required to maintain operations and service delivery to the community. The Fiscal Year 2026 Budget includes a capital investment plan of approximately \$22,730,165.

In closing, our progress as a community is only possible through great teamwork and collaboration, both from within our organization and throughout the greater community. The City will continue to progress and govern responsibly by focusing on financial stability as we address the challenges and opportunities presented for local governments in the fiscal year 2026.



Guide to Understanding the Budget

Budget Objective

The City of Garden City's budget is produced in conformance with guidelines developed for use by local governments and is intended to ensure proficiency in four primary categories as follows:

- The budget serves as a policy document for elected officials and administration to convey how the organization will operate and what process will be used to adopt the annual budget.
- The budget serves as an operations guide to the departments that receive funding through the budget. That includes identifying the resources (dollars and staffing) to be provided and the objective to be met.
- The budget serves as a financial plan, divulging all sources of funding. The budget shows data for multiple years for comparison.
- The budget serves as a communications device to convey essential information to the diverse groups who use budget information – elected officials, the public, the news media, bond rating agencies, and investors. This purpose is served through various devices: charts and tables, summaries, assumptions, trends, etc.

Budget Strategy – Key Budget Principles

➤ Adopted a Sustainable Budget

- Make our budgetary process transparent, simple, and accessible to everyone.
- Protect and strengthen core services, as well as identify strategic investments.
- Build and maintain reserves so we can continue services when times are bad.
- Continue to manage our debt level responsibly.
- Use recurring revenues for recurring costs or one-time expenses.
- Ensure all resources are used responsibly and effectively.
- Think long-term.

Guide to Reading the Budget

(continued)

The City of Garden City's Budget document is designed to facilitate an understanding of the City's financial plan to provide municipal services during the fiscal year. The Budget indicates how departments and funds are organized to provide services to the citizens of Garden City and visitors to the community. Approved fiscal year funding information and appropriations are summarized in the Fund Summaries, Personnel Summaries, and Function / Departmental Summaries. The Budget document is divided into nine (9) sections as follows.

(1) *Introduction:* This section contains general information, budget control guidelines, and the budget process.

(2) *Personnel Summary:* This section includes personnel highlights and a Citywide staffing level summary of budgeted full-time equivalent (FTE) positions.

(3) *Fund Summaries:* This section includes an overview of the fund structure, primary sources of revenues across all funds, and associated operating and capital expenditures.

(4) *General Government Function:* This section includes the budget summaries for the City's General Government Departments: Legislative, Executive, Information Technology, Finance, Human Resources, and Municipal Court.

(5) *Public Safety Function:* This section includes the budget summaries for the City's Public Safety Departments: Police, Emergency Management, and Fire.

(6) *Parks & Recreation Function:* This section includes the budget summaries for the Parks and Recreation Department and the Senior Citizens Center.

(7) *Housing & Development Function:* This section includes the budget summary for the Planning, Zoning, and Building Department.

(8) *Public Works Function:* This section includes the budget summaries for the divisions of the Public Works Department: Streets and Right-of-ways, Stormwater Management, and Sanitation.

(9) *Water & Sewer Operations Function:* This section includes the budget summaries for the divisions of the Water/Sewer Operations Department: Wastewater Treatment, Water Treatment, and Water/Sewer Distribution, Billing, and Repair.



City's Annual Budget Process

The budget process for the city involves teamwork and cooperation among many groups and individuals, including citizens, the City Council, and city leadership. The City's annual operating and capital budgets are prepared on a calendar year basis. Six distinct stages make up the City's annual budget cycle:

(1) Budget Planning: Goals and priorities are reviewed, and guidance is received from City Council on what priorities to focus on developing the annual budget for the upcoming fiscal year.

(2) Budget Development & Preparation: This stage occurs when Department Heads and key staff members develop and submit their budget requests to the Finance Director. The Finance Director balances the projected revenues and expenses and prepares the recommended budget for review and consideration by the City Manager and City Council. The recommended budget is presented to the City Council in September.

(3) City Council Budget Work Sessions & Public Commentary: The Review and Commentary stage occurs when the Council reviews the recommended budget, seeks input from the public, and adjusts the proposed budget. City Council budget work sessions are held during September and October. The City Manager presents the proposed annual budget for public hearing at a regularly scheduled council meeting in November.

(4) Budget Adoption & Implementation: This stage occurs when the City Council takes action to adopt the annual budget at a regularly scheduled council meeting in November or December. The Implementation stage occurs when services financed by the adopted annual budget are carried out. The budget is on a calendar year, January 1st through December 31st.

(5) Budget Monitoring: The Monitoring stage occurs throughout the year. Staff continually reviews key financial information and performance data. The City Council, City Manager, and Department Head receive monthly detailed budget reports for monitoring revenues and expenses to budget estimates. The City Council, City Manager, and staff regularly re-evaluate City priorities throughout the year to more quickly identify potential financial issues based on performance data.

(6) Evaluation: The Evaluation stage occurs when audits are conducted, and annual financial statements comparing actual revenues and expenses to budget estimates are produced. An independent auditor conducts the City's annual audit process during April and May. The independent auditor presents the City's annual audit to the Mayor and City Council for review and comment during May. The City's annual audit is submitted to the Department of Accounts & Audits in June for review and comment.



FY2026 Annual Budget Calendar of Events

SCHEDULE	ACTIVITY
July 21	<ul style="list-style-type: none">Annual Budget preparation packets were disseminated to the Department Heads.
August 11	<ul style="list-style-type: none">Annual Departmental FY2026 Budget proposals due to the Finance Director.
August 12 – Sept. 12	<ul style="list-style-type: none">Staff's development and preparation of the Recommended Annual Operating & Capital Budget Document.
September 15	<ul style="list-style-type: none">The Recommended Annual Operating & Capital Budget was submitted to the City Council for review.
September 23	<ul style="list-style-type: none">The City Council's annual budget retreat for review and deliberation Sessions<ul style="list-style-type: none">Provides for reviewing and deliberating the recommended operating and capital budgets for the upcoming fiscal year.
October 13	<ul style="list-style-type: none">The City Council's final review and deliberation of recommended operating and capital budgets for the upcoming fiscal year.
October 14 – 31	<ul style="list-style-type: none">Staff's preparation of the proposed FY2025 Budget for public review and public hearing presentation.Publication of proposed FY2025 Budget notice/ad for Public Hearing & Adoption
November 3 City Council Meeting	<ul style="list-style-type: none">Public Hearing - Presentation of the proposed FY2025 Annual Operating & Capital Budget for public comment.
November 17 City Council Meeting	<ul style="list-style-type: none">Adoption – Action by the City Council to adopt the proposed FY2025 Operating & Capital Budget.
January 1, 2026	<ul style="list-style-type: none">FY2026 Adopted Operating & Capital Budget effective 1/1/26.



Budget Control Guidelines

Budget Control Guidelines & Monitoring

Each department head's responsibility is to control expenditures and expend funds only for budgeted items. Costs should not exceed the appropriation authorized by the budget. No increase in the overall budget for any department shall be made without the approval of the Mayor and Council.

Expenditure Control

Operational control of departmental budgets is maintained by a preliminary check of funds availability on an object classification basis. Each department ensures funds are available within the object classification before issuing requisitions and purchase orders. In the event of insufficient funds within a department, additional information must be submitted to justify the purchase, after which a budget amendment will be done. Budgetary control is established at the department level, not by individual line items.

Purchasing

Procurement of goods and services by the City is made following the purchasing policy. The policy describes the accepted methods for source selection, including professional services, construction, and emergency purchases.

All purchases shall be based on an approved budget for which funds have been allocated. The City Manager may authorize emergency purchases. Any purchase made under these conditions for which funds have not been budgeted shall be presented to the Mayor and Council for approval at the next meeting.

The City's purchasing policy intends to provide for the fair and equitable treatment of all persons involved in public purchasing by the City, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

Debt

The City will pay for all capital projects and improvements with pay-as-you-go financing, using current revenues when possible. Long-term debt might be recommended if a project cannot be financed with existing revenues.

Budget Control Guidelines

(Continued)

Capital Improvement

The City annually prepares a Capital Improvements Program (CIP), which provides for the orderly maintenance, replacement, and expansion of capital needs. The CIP will identify long-range capital projects and improvements that will be coordinated with the annual operating budget to utilize available resources. Additionally, the City will seek federal, state, and other funding to assist in financing capital projects and capital improvements.

A capital outlay is defined as an item that costs at least \$10,000 or infrastructure improvements costing at least \$50,000 and that have an "economically useful life" of one year or more.

Investment

The City adheres to treasury management practices permitted by state statutes and adopted investment policies. Recognizing that deposit and investment transactions are subject to various risks, the City seeks to promote the safety of principal, provide adequate liquidity for operational needs, earn market rates of return on investments consistent with liquidity needs and investment quality, and conform to legal requirements. The City subsequently limits its investments to the types of securities provided by state statutes, first considering the probable safety of capital and then the potential income to be derived.

Budget Adjustments/Amendments

From time to time, it becomes necessary to modify the adopted budget. Any change to be made to the budget must be presented to and approved by the Mayor and Council. Different scenarios require amendment of the budget. One type of change (budget adjustment) is when the "bottom line" total for a department or fund does not change the approved budget. The second type of change is a budget amendment that alters the total appropriation for a department or fund. The City Charter permits the Mayor and Council to make changes in the appropriations contained in the current budget.

Circumstances requiring an amendment include but are not limited to:

- Approval of new expenditure
- Transfer from one line item to another within a department
- Appropriation of additional funding if expenditures are projected to exceed budgeted amounts; or
- The re-appropriation of monies from one department to another when deemed necessary.

Budgets and Budgetary Accounting

Annual budgets are adopted for the General Fund, Special Revenue Funds, Special Local Options Sales Tax Fund, and Proprietary Funds. These budgets are adopted consistently with Generally Accepted Accounting Principles (GAAP). Refer to "Fund Summaries" for additional details.

**FY2026
Adopted
Budget**

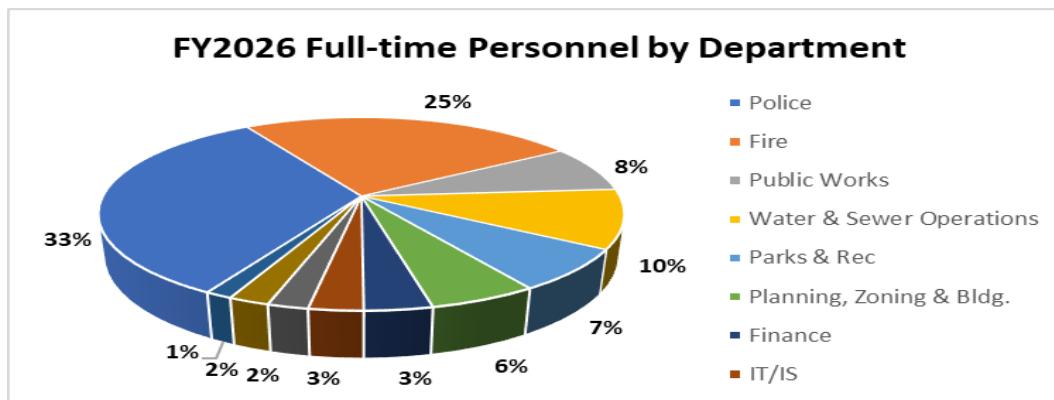
PERSONNEL SUMMARY



Full-time Employee Positions Summary

The City of Garden City is committed to excellence in delivering all programs and services. In the FY2026 budget, 142 full-time employees (FTEs) are recommended to meet the daily needs of our citizens and visitors. These employees preserve our public safety, ensure our water is clean and available upon demand, keep our economic well-being by attracting businesses and supporting commerce, maintain our streets and other infrastructure, protect our homes and businesses, provide our youth and seniors with quality programs, and handle the numerous daily duties necessary in the delivery of services to its citizens.

FULL-TIME (FTE) POSITIONS	2023 Actual	2024 Actual	2025 Amended	2026 Adopted
General Government				
Executive	3	3	3	3
Information Technology	3	3	4	4
Finance	4	4	5	5
Human Resources	1	2	2	2
Municipal Court	3	3	3	3
General Government FTE Positions	14	15	17	17
Culture & Recreation				
Parks & Recreation (Includes Senior Center)	9	10	10	10
Culture & Recreation FTE Positions	9	10	10	10
Housing & Development				
Planning, Zoning & Building	6	7	6	8
Housing & Development FTE Positions	6	7	6	8
Public Safety				
Police Protection	39	43	47	47
Fire Protection	28	29	35	35
Public Safety FTE Positions	67	72	82	82
Public Works				
Public Works (Includes Stormwater)	11	12	12	11
Public Works FTE Positions	11	12	12	11
Water Operations				
Wastewater Treatment	0	3	5	4
Water & Sewer Distribution & Repair	7	7	7	10
Utilities FTE Positions	7	10	12	14
Total FTE Positions	114	126	139	142



Personnel Highlights

Over half of the employees of the City provide direct service to the citizens of Garden City. The chart above shows that the Police Department makes up 33% of the workforce. Fire Department employees are the next most significant portion of the City's workforce, with 25%. Public safety represents 58% of the City's workforce.

Six (6) new positions are recommended for the fiscal year 2026. The positions in the General Fund are (1) building inspector, (1) code enforcement officer, and (1) planning technician positions. Three (3) new water operation technician positions are in the Water/Sewer Fund.

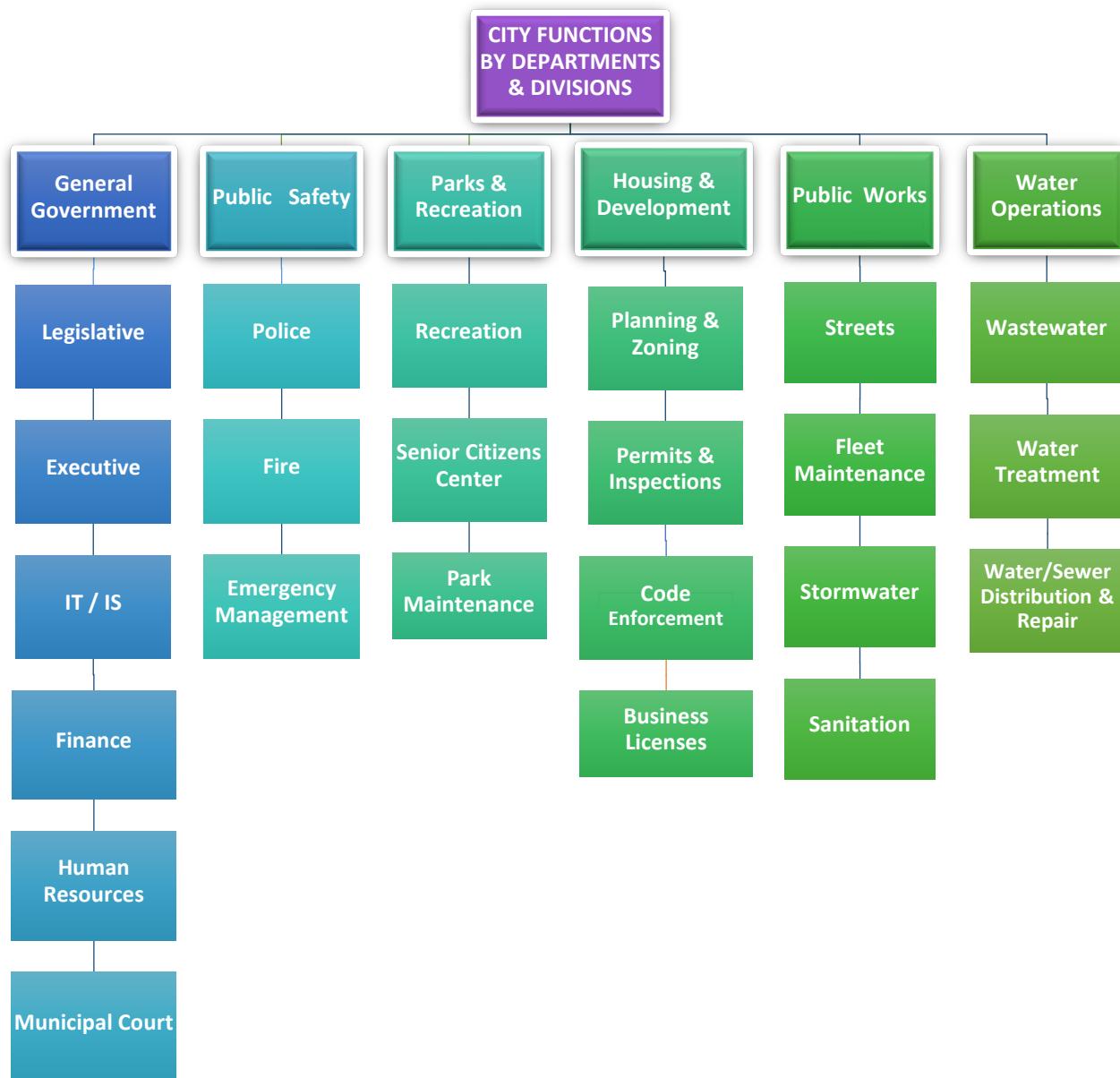
The FY2026 budget for Personnel Services funds the salary and fringe benefits package offered to all employees. The City of Garden City provides a total benefits package that includes the following:

- ✓ Salaries
- ✓ Paid Time Off
- ✓ Holiday Pay
- ✓ Group Term Life Insurance
- ✓ Group Health & Dental Insurance
- ✓ Long Term Disability
- ✓ Workers' Compensation Insurance
- ✓ Defined Benefit Retirement Plan
- ✓ Defined Contribution Plan
- ✓ Medical Flexible Spending Account

The most valuable resources of any municipality are its employees, as they play a crucial role in the accomplishment of the aims and objectives of the City. Therefore, the focus of the Human Resources Department is to deal with the workforce and all the decisions related to it that have an impact on productivity. The main area of focus is employee compensation and benefits management, which is of primary importance to the City's ability to attract and retain the best available workforce.

City Functions by Department & Divisions

The City groups the various services provided by its employees into six functional areas: General Government, Public Safety, Parks and Recreation, Housing and Development, Public Works, and Water Operations. Each area includes departments and divisions to provide supervisory support in developing and delivering related programs and services.



Citywide Employee Positions by Fund

The following tables include the City's full-time and part-time employee positions by fund and department.

General Fund Positions

<u>Executive</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
City Manager	1	1	1	1	Exempt
Clerk of Council	1	1	1	1	Exempt
Executive Assistant	1	1	1	1	Exempt
Total Full-time Staffing	3	3	3	3	
<u>Information Technology</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
IT Director / Special Projects	0	0	1	1	Exempt
IT/IS Services Administrator	1	1	0	0	Non-Exempt
IT Technician Senior	1	1	1	1	Non-Exempt
IT Technician	0	0	1	1	Non-Exempt
Receptionist Front Desk	1	1	1	1	Non-Exempt
Total Full-time Staffing	3	3	4	4	
Facility Maintenance Coordinator PT	0	0	1	1	Non-Exempt
Total Part-time Staffing	0	0	1	1	
<u>Finance</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Director of Finance	0	1	1	1	Exempt
Assistant Finance Director	1	0	0	0	Non-Exempt
Financial Specialist	1	1	1	1	Non-Exempt
Utility Services Specialist Senior	1	1	1	1	Non-Exempt
Utility Services Specialist	1	1	1	1	Non-Exempt
Business License Tax Specialist	0	0	1	1	Non-Exempt
Total Full-time Staffing	4	4	5	5	
<u>Human Resources</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Director of Human Resources	1	1	1	1	Exempt
HR Generalist	0	1	1	1	Non-Exempt
Total Full-time Staffing	1	2	2	2	
HR PR Coordinator	1	1	1	1	Non-Exempt
Total Part-time Staffing	1	1	1	1	
<u>Municipal Court</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Senior Clerk of Court	1	1	1	1	Non-Exempt
Clerk of Municipal Court	1	1	1	1	Non-Exempt
Deputy Municipal Court Clerk	1	1	1	1	Non-Exempt
Total Full-time Staffing	3	3	3	3	

General Fund Positions (Continued)

<u>Police</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
<i>Sworn Positions</i>					
Chief of Police	1	1	1	1	Exempt
Major	0	1	1	1	Exempt
Captain	4	4	3	3	Exempt
Lieutenant	2	3	4	4	Non-Exempt
Sergeant	5	4	6	7	Non-Exempt
Corporal	6	6	5	9	Non-Exempt
Criminal Investigator	4	4	3	2	Non-Exempt
Officer	14	16	20	16	Non-Exempt
<i>Civilian Positions</i>					
Executive Assistant/Accreditation	1	1	1	1	Exempt
Records Clerk	1	2	2	2	Non-Exempt
GCIC/NCIC TAC	1	1	1	1	Non-Exempt
Total Full-time Staffing	39	43	47	47	
Evidence Custodian	1	1	1	1	Non-Exempt
Total Part-time Staffing	1	1	1	1	
 Public Works (Includes Stormwater)					
<u>Public Works (Includes Stormwater)</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Public Works & Utilities Dept. Administrator	0	1	1	0	Exempt
Director of Public Works	1	1	1	1	Exempt
Executive Assistant	1	1	1	1	Exempt
Public Works Supervisor	1	1	1	1	Non-Exempt
Public Works Crew Leader	3	3	3	3	Non-Exempt
Public Works Technician	2	2	3	3	Non-Exempt
Heavy Equip. Operator	3	3	2	2	Non-Exempt
Total Full-time Staffing	11	12	12	11	
 Senior Citizens Center					
<u>Senior Citizens Center</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Senior Center Manager	1	1	1	1	Exempt
Total Full-time Staffing	1	1	1	1	
SR Center Assistant Manager PT	1	1	1	1	Non-Exempt
Total Part-time Staffing	1	1	1	1	
 Parks & Recreation					
<u>Parks & Recreation</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Director of Parks and Recreation	1	1	1	1	Exempt
Recreation Program Coordinator	1	2	2	2	Non-Exempt
Recreation Activity Leader	1	1	1	1	Non-Exempt
Parks & Recreation Technician Senior	1	1	1	1	Non-Exempt
Parks & Recreation Technician	3	3	3	3	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Total Full-time Staffing	8	9	9	9	
Parks & Rec Supplement Worker	0	0	0	5	Non-Exempt
Parks & Rec Summer Camp Counselor	4	4	4	18	Non-Exempt
Total Part-time Staffing	4	4	4	23	

General Fund Positions (Continued)

Planning, Zoning & Building	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Director of Planning & Economic Development	0	1	1	1	Exempt
Chief Building Inspector	1	1	1	1	Exempt
Building Inspector	0	0	0	1	Non-Exempt
Code Enforcement Officer Senior	1	1	1	1	Non-Exempt
Code Enforcement Officer	1	1	1	1	Non-Exempt
Zoning Administrator	1	1	1	1	Non-Exempt
Permitting & Inspections Coordinator	0	0	0	1	Non-Exempt
Planning Technician	0	0	0	1	Non-Exempt
Administrative Assistant	1	1	1	0	Non-Exempt
Business License Tax Specialist / Code	1	1	0	0	Non-Exempt
Total Full-time Staffing	6	7	6	8	
Permitting & Inspections Coordinator	1	1	0	0	Non-Exempt
Total Part-time Staffing	1	1	0	0	
Total General Fund Positions					
Full-time Staffing	79	87	92	93	
Part-time Staffing	8	8	8	27	

Fire Protection Fund Positions

Fire	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Fire Chief	1	1	1	1	Exempt
Deputy Fire Chief	1	1	1	1	Exempt
Fire Marshal	1	1	1	1	Exempt
Deputy Fire Marshal	1	1	1	1	Non-Exempt
Executive Assistant	1	1	1	1	Exempt
Battalion Chief	0	0	3	3	Non-Exempt
Fire Captain	3	3	3	3	Non-Exempt
Fire Lieutenant	6	6	6	6	Non-Exempt
Firefighter, Engineer	3	4	9	9	Non-Exempt
Firefighter	11	11	9	9	Non-Exempt
Total Full-time Staffing	28	29	35	35	
Firefighter	4	4	0	0	Non-Exempt
Total Part-time Staffing	4	4	0	0	
Total Fire Protection Fund Positions					
Full-time Staffing	28	29	35	35	
Part-time Staffing	4	4	0	0	

Water & Sewer Fund Positions

<u>Water/Sewer Billing, Distribution & Repair</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Water/Sewer Operations Manager	1	1	1	1	Exempt
Water/Sewer Supervisor	1	1	1	1	Non-Exempt
Meter Reader	1	1	1	1	Non-Exempt
Water/Sewer Repair Technician Senior	2	2	2	2	Non-Exempt
Water/Sewer Repair Technician	2	2	2	5	Non-Exempt
Total Full-time Staffing	7	7	7	10	
<u>WASTEWATER TREATMENT</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Wastewater Manager	0	1	1	1	Exempt
Water Operator Class III	0	1	1	1	Non-Exempt
Water Operator Class II	0	0	1	1	Non-Exempt
Wastewater / Water Treatment Tech.	0	1	1	0	Non-Exempt
Wastewater Operator Technician Trainee	0	0	1	1	Non-Exempt
Total Full-time Staffing	0	3	5	4	
Water Operator Class III PT	0	0	0	1	Non-Exempt
Total Part-time Staffing	0	0	0	1	
Total Water & Sewer Fund Positions					
Full-time Staffing	7	10	12	14	
Part-time Staffing	0	0	0	1	

Total Citywide Positions

<u>Citywide (All Funds)</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted
Full-time Staffing	114	126	139	142
Part-time Staffing	12	12	8	28

FY2026 Adopted Budget

FUND SUMMARIES



- **Governmental Funds**
 - General Fund
 - Capital Projects Funds
 - SPLOST
 - ARPA
 - Construction
 - Special Revenue Funds
 - Confiscated Assets
 - Hotel/Motel Tax
- **Proprietary Funds**
 - Fire Protection
 - Stormwater
 - Sanitation
 - Water & Sewer
- **Annual Budget All Fund Types**

Budgeting by Fund

The accounts of the City are organized based on funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the City's assets, liabilities, fund balance, revenues, and expenditures. The City utilizes three major governmental fund types and four proprietary fund types.

GOVERNMENTAL FUNDS

The City utilizes three major governmental fund types: General Fund, SPLOST Fund, and Special Revenue Funds.

GENERAL FUND

The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. By definition, the City has only one General Fund.

CAPITAL PROJECTS FUND (SPLOST Fund)

This fund is used to budget and account for the acquisition of construction of all capital equipment or facilities. The City uses one Capital Projects Fund for its Special Purpose Local Option Sales Tax (SPLOST fund).

SPECIAL REVENUE FUNDS

These funds account for proceeds of specific revenue sources that are legally restricted to expenditures committed for a specific purpose.

PROPRIETARY FUNDS

Proprietary Funds are used to account for the City's ongoing activities which are similar to those often found in the private sector. Funds that focus on the determination of operating income, changes in net assets (of cost recovery), financial position, and cash flows.

Fire Protection Fund

Stormwater Fund

Sanitation Fund

Water/Sewer Fund



Basis of Accounting

The basis of accounting is when revenues and expenditures or expenses are recorded in the accounts and reported in the financial statements.

Budget Basis

The Governmental Fund types (i.e., the General Fund, Special Revenue Funds, and Capital Projects Fund) are budgeted on a modified accrual basis. This means that revenues are recognized as soon as they are measurable and available. "Measurable" means the transaction amount can be determined, and "available" means collectible within the current period or soon enough after that to pay liabilities of the current period.

The Proprietary Fund types (i.e., Sanitation Fund, Stormwater Fund, Water/Sewer Fund, and Fire Protection Fund) are budgeted on a full accrual basis. The total accrual basis of accounting recognizes transactions and events when they occur, regardless of the time of the related cash flow.

The modified accrual basis differs from the accrual basis in the following ways:

- Purchases of capital assets are considered expenditures.
- Redemption of long-term debt is considered an expenditure when due.
- Revenues are recorded only when they become both measurable and available to finance expenditures of the current period.
- Inventories and prepaid items are reported as expenditures when purchased.
- Interest on long-term debt is recorded as an expenditure when due.
- Accumulated unpaid vacation, sick pay, and other employee benefits are considered expenditures when paid.
- Depreciation is recorded on an accrual basis.

These variances are necessary to comply with state regulations requiring an appropriation for all activity. Within the Annual Comprehensive Financial Report (ACFR), the budget is reconciled to Generally Accepted Accounting Principles (GAAP).

Governmental Funds

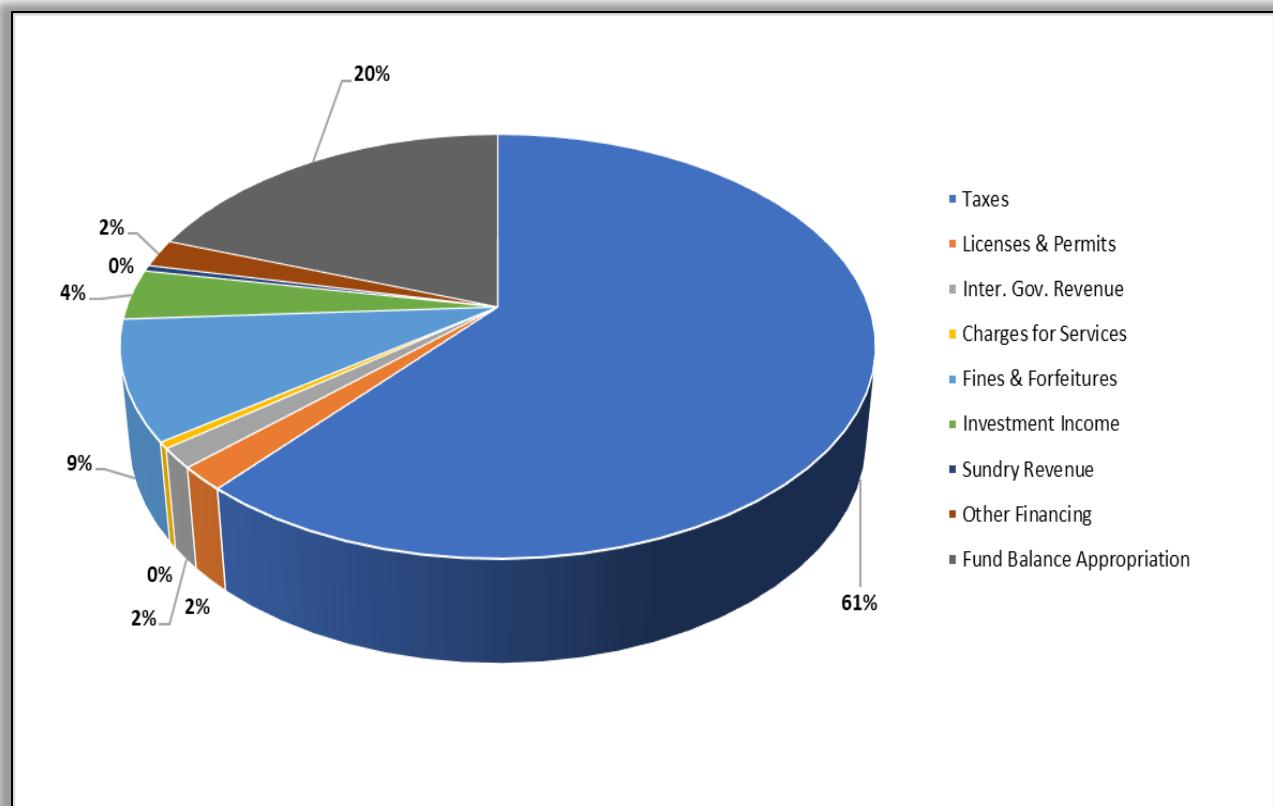
General Fund

The City's largest governmental fund is the General Fund, which provides funding for the delivery of the following services: **General Government Services** (*Legislative, Executive, Information Technology, Finance, Human Resources & Municipal Court*), **Public Safety Services** (*Police, & Emergency Management*), **Public Works Services** (*Transportation Infrastructure & Maintenance*), **Recreation Services** (*Parks, Recreation Programs, & Senior Citizen Center*) and **Housing & Development Services** (*Planning, Zoning, & Building*).

General Fund Budget Overview

The General Fund FY2026 budget is balanced based on the projected revenue collections of \$14,630,050 and appropriation of the prior year's fund balance of \$3,538,000. This is an increase of \$1,647,930 or 10.0% compared to the FY2025 budget.

Where the Money Comes From - FY2026 Total General Fund Revenues \$18,168,050



Governmental Funds

General Fund

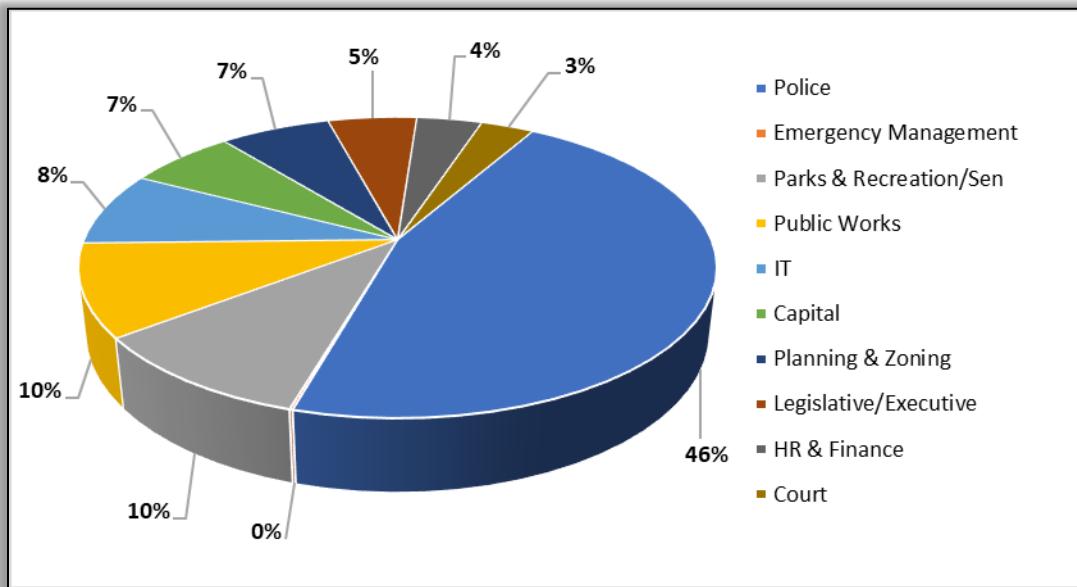
General Fund Detailed Revenue Summary

GENERAL FUND SUMMARY Description	2023	2024	2025	2026
	Actual	Actual	Adopted	Adopted
Property Tax	2,083,953	2,090,442	1,980,000	3,000,000
Ad Valorem Taxes	20,468	18,616	22,285	22,000
TAVT Taxes	494,765	529,091	500,000	450,000
Real Estate Transfer Intangible	79,241	27,391	50,000	32,000
Franchise Taxes	858,566	932,451	902,000	986,000
Local Option Sales & Use Taxes	4,646,618	4,625,420	4,000,000	4,500,000
Alcoholic Beverage Taxes	165,940	158,337	166,000	161,000
Energy Excise Tax	120,456	105,896	100,000	100,000
Business, Occupation, & Finance Institution Taxes	959,163	1,060,351	958,050	970,000
Insurance Premium Taxes	915,915	982,414	800,000	900,000
Total Taxes	10,345,085	10,530,409	9,478,335	11,121,000
Bus. Lics. Alcoholic Beverages	58,405	62,650	50,500	50,500
Non-Business License & Permits	47,260	40,251	30,000	35,000
Regulatory Fees - Bldg. Structures	206,718	256,663	180,000	100,000
Entertainment Regulatory Fees	-	-	-	-
Other Regulatory Fees	937,938	522,032	385,000	139,000
Total Licenses & Permits	1,250,321	881,596	645,500	324,500
Federal Gov. Grant (FEMA)	5,813	-	-	-
State Grants	11,291	328,846	100,000	175,000
Local Government Grants	140,177	141,143	100,000	100,000
Total Intergovernmental	157,281	469,989	200,000	275,000
Police Miscellaneous	25,198	15,435	15,000	11,000
Garden City Gym & Parks	12,324	5,924	4,500	4,500
Senior Center Revenue	23,503	25,459	18,000	20,000
Summer Camp Revenue	28,060	37,325	40,000	40,000
Program Fees	11,484	6,675	8,000	5,000
Nuisance Abatement	68,546	24,216	25,000	5,000
Total Charges For Services	169,115	115,034	110,500	85,500
Fines & Forfeitures	1,625,435	1,714,178	1,600,000	1,600,000
Speed Camera Violations	35,565	44,685	50,000	50,000
Total Fines & Forfeitures	1,661,000	1,758,863	1,650,000	1,650,000
Investment Income	796,936	975,594	600,000	700,000
Total Investment Income	796,936	975,594	600,000	700,000
Rents & Royalties	115,274	73,313	107,800	72,000
Reimbursement for Damaged Property	14,274	35,394	10,000	10,000
Miscellaneous	40,857	8,784	10,000	2,000
Total Other Sundry Revenue	170,405	117,491	127,800	84,000
Transfers in - Hotel/Motel Fund	236,927	269,406	245,000	240,050
Transfer in - Water/Sewer Fund	150,000	150,000	150,000	150,000
Transfer in - Stormwater Fund	-	45,000	-	-
Property Sale	-	1,903,950	-	-
Capital Lease Proceeds	-	145,459	-	-
Appropriation of Prior Year's Fund Balance	-	-	3,312,985	3,538,000
Total Other Financing Sources	386,927	2,513,815	3,707,985	3,928,050
Total Revenues	14,937,070	17,362,791	16,520,120	18,168,050

Governmental Funds

General Fund

Where the Money Goes – FY2026 Total General Fund Expenditures \$18,168,050



General Fund Expenditures by Department / Function

GENERAL FUND SUMMARY	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Description				
Legislative	97,321	134,940	173,200	172,500
Executive	536,526	1,142,142	609,500	658,100
Information Technology	956,981	933,804	1,218,300	1,232,700
Finance	156,592	211,064	214,200	295,700
Human Resources	181,001	243,359	353,300	315,000
Municipal Court	338,237	400,737	494,950	496,950
Police	4,785,481	5,663,964	6,457,500	7,120,500
Emergency Management	12,257	12,444	35,000	21,500
Public Works	918,371	802,413	1,307,025	1,538,025
Senior Center	248,327	261,629	292,600	290,600
Parks & Recreation	950,562	1,011,335	1,168,445	1,270,500
Planning & Zoning	640,674	648,702	853,200	1,031,500
Operating Expenditures	9,822,330	11,466,533	13,177,220	14,443,575
Capital Outlay Expenditures	147,548	453,870	1,080,700	1,004,375
Transfer Out to Fire Protection Fund	2,136,423	2,261,795	2,262,200	2,720,100
Total Expenditures	12,106,301	14,182,198	16,520,120	18,168,050

Governmental Funds

Capital Projects Funds

The City uses Capital Project Funds to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by Proprietary Funds or the General Fund). The financial resources of capital project funds come from several different sources, including general obligation bonds, state and federal government grants, and Special Purpose Local Option Sales Tax (SPLOST) funds.

SPLOST Fund Budget Summary (Special Purpose Local Option Sales Tax)

The FY2026 SPLOST Fund budget is balanced based on the projected revenue collection of \$6,972,500. This funding provides for street improvements, upgrades, and replacement of public safety vehicles and equipment, and debt service obligations for city hall, public safety vehicles, and recreation complex.

SPLOST FUND		2023	2024	2025	2026
	Description	Actual	Actual	Adopted	Adopted
SPLOST Revenue		3,055,263	2,345,029	2,705,630	3,300,000
Interest Earnings		-	-	-	180,000
State Aid (LMIG)		104,015	270,362	123,472	140,000
Property Sale (Gym/Stadium) \$3,000,000		3,000,000	-	3,000,000	3,000,000
Prior Year's Fund Balance		-	-	-	352,500
Total Revenues		6,159,278	2,615,391	5,829,102	6,972,500
Town Center Development		-	-	-	800,000
Recreation New Gymnasium		78,750	-	3,000,000	3,150,000
Public Works Street Paving & ROW Improvements		293,268	23,177	450,000	400,000
Fire Station #1 Replacement		-	-	-	400,000
Fire Department Vehicles & Equipment:					
GCFD Vehicle Equipment		-	182,856	100,000	-
GCFD Other Equipment:		47,469	-	65,000	47,000
Police Department Vehicles & Equipment:					
GCPD Vehicle Equipment		341,608	-	270,000	178,800
GCPD Other Equipment		-	41,809	-	-
Debt Service:					
Recreation Bond - Principal (New Gym)		-	190,000	280,000	290,000
Recreation Bond - Interest (New Gym)		-	863,372	773,407	760,000
City Hall Loan Principal (FY20 - FY27)		625,000	630,000	635,000	645,000
City Hall Loan Interest		33,840	27,573	20,844	14,000
GCPD Vehicles - Capital Lease		41,366	-	-	54,000
GCPD Vehicles Interest - Capital Lease		1,972	-	-	30,000
Pumper Lease Principal		-	-	184,851	134,000
Pumper Lease Interest		-	-	-	47,000
Fire Vehicle Lease - Principal		-	-	-	16,800
Fire Vehicle Lease - Interest		-	-	-	5,900
Total Expenditures		1,511,463	1,958,787	5,829,102	6,972,500

Governmental Funds

Capital Projects Funds

ARPA Fund Budget Summary (American Rescue Plan Act)

The FY2026 ARPA Fund budget is balanced based on the remaining interest from the City's portion of the recovery funds over two disbursements. This funding provided for the replacement of six (6) police vehicles, replacement Tough Book laptops in all the police department's vehicles, and a new fire department pumper truck and ladder truck.

ARPA FUND	2023		2024		2025		2026	
	Description	Actual	Actual	Adopted	Adopted			
ARPA Fiscal Recovery Funds	3,256,275	1,344,816		-				
Interest Revenues	34,539	30,632		20,000				
Prior Year's Fund Balance	-	-		-			20,000	
Total Revenues	3,290,814	1,375,448		20,000			20,000	
Police Department Vehicles & Equipment:								
Police Vehicle Tough Books	-	526,235		-			-	
Fire Department Vehicles & Equipment:								
Fire Trucks + Equipment	-	849,212		20,000			20,000	
Total Expenditures	-	1,375,447		20,000			20,000	

Construction Fund Budget Summary (Series 2023 Revenue Bonds – New Gym)

The FY2026 Construction Fund budget is balanced based on the issuance of the Chatham County Building and Facilities Authority Revenue Bonds, Series 2023, in the aggregate amount of \$17,050,891, to provide financing to pay the costs of constructing and equipping a new community gymnasium and recreation complex.

CONSTRUCTION FUND	2023		2024		2025		2026	
	Description	Actual	Actual	Adopted	Adopted			
Interest Revenues	170,737	817,207		600,000			600,000	
Long-term Debt Issued	16,970,000	-		-			-	
Offering Premium on Bonds	80,891	-		-			-	
Prior Year's Fund Balance	-	136,021	16,821,430		13,325,535			
Total Revenues	17,221,628	953,228	17,421,430		13,925,535			
Recreation Building & Improvements	43,050	953,228	17,421,430		13,925,535			
Debt Issuance Cost	357,147	-		-			-	
Total Expenditures	400,197	953,228	17,421,430		13,925,535			

Governmental Funds

Special Revenue Funds

Special Revenue funds account for revenue sources legally restricted to expenditures for a specific purpose. The City has three special revenue funds: Confiscated Assets Fund, Hotel/Motel Tax Fund, & Tourism Fund.

Confiscated Assets Fund Budget Summary

The Confiscated Assets Fund FY2026 budget is balanced based on the projected revenue collections of \$9,000 and appropriations from the prior year's fund balance of \$5,000. The Confiscated Assets Fund accounts for funds received from participation in drug-related cases. The Garden City Police Department uses the money to purchase necessary equipment and supplies; they cannot be used for wages and benefits.

<u>CONFISCATED ASSETS FUND</u>	2023	2024	2025	2026
Description	Actual	Actual	Adopted	Adopted
Cash Confiscation	8,339	2,972	-	9,000
Prior Year's Fund Balance	-	1,000	12,500	5,000
Total Revenues	8,339	3,972	12,500	14,000
Small Equipment	-	-	10,000	12,000
Canine Supplies	3,134	3,577	2,500	2,000
Total Expenditures	3,134	3,577	12,500	14,000

Hotel/Motel Tax Fund Budget Summary

The Hotel/Motel Tax Fund FY2026 budget is balanced based on the projected revenue collections of \$480,100. The Hotel/Motel Tax Fund accounts for funds received from a 6% hotel/motel tax placed on hotels and motels in the area. Monies are distributed as mandated in the city ordinance to promote tourism in the City.

<u>HOTEL/MOTEL TAX FUND</u>	2023	2024	2025	2026
Description	Actual	Actual	Adopted	Adopted
Hotel/Motel Taxes	473,684	538,770	486,667	480,000
Hotel/Motel Penalties & Interest	170	70	50	100
Interest Revenues	-	-	-	-
Total Revenues	473,854	538,840	486,717	480,100
Payments to Other Agencies (Sav. Trade Ctr.)	78,991	89,820	78,400	80,033
Payments to Visit Savannah	157,936	179,595	163,317	160,017
Transfers Out to General Fund	236,927	269,406	245,000	240,050
Total Expenditures	473,854	538,821	486,717	480,100

Proprietary Funds

Fire Protection Fund

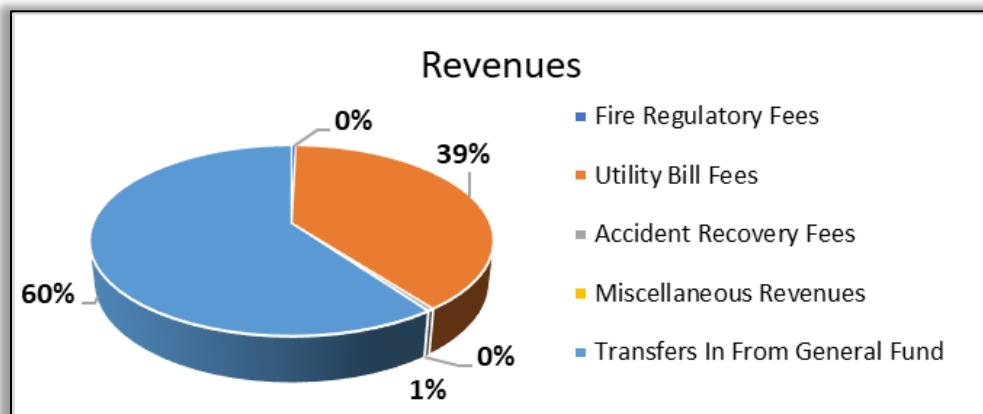
Proprietary funds account for the City's ongoing activities, similar to those often in the private sector. The measurement focus (flow of economic resources) is based on the determination of net income. The City has four Enterprise Funds that fall under the category of Proprietary fund types: Fire Protection Fund, Stormwater Fund, Sanitation Fund, and Water/Sewer Fund.

Fire Protection Fund Budget Summary

The Fire Protection Fund accounts for the monies collected from the City's fire protection fees. The fee was implemented for the necessary resources to maintain and further improve the City's Insurance Services Office (I.S.O.) rating and fund the Fire Department's ongoing operations.

The FY2026 Fire Protection Fund budget is balanced based on projected revenue collections of \$1,819,000 and a transfer from the general fund of \$2,720,100. This represents an increase of \$409,900 or 9.9% over the FY2025 budget.

FIRE PROTECTION FUND Description	2023	2024	2025	2026
	Actual	Actual	Adopted	Adopted
Total Federal & State Government Grants	261,322	256,243	-	-
Fire Regulatory Fees	94,469	71,340	100,000	18,000
Total Fire Protection Fees	1,387,710	1,471,635	1,460,000	1,460,000
Total Accident Recovery Fees	1,904	16,498	15,000	20,000
Total Fire Line Fees	278,518	327,663	290,000	320,000
Total Capital Contribution from Governmental Funds	45,062	975,973	-	-
Total Contributions from Private Sources	18,500	-	-	-
Total Miscellaneous Revenues	40,755	32,607	2,000	1,000
Total Sales of Fixed Assets	2,250	8,000	-	-
Total Transfers In From General Fund	2,136,423	2,261,795	2,262,200	2,720,100
Total Revenues	4,266,913	5,421,754	4,129,200	4,539,100
Total Personnel Services & Benefits	3,448,850	2,833,562	3,549,000	3,967,000
Total Purchased & Contracted Services	433,718	372,211	309,700	304,700
Total Supplies & Expenditures	189,026	202,946	235,500	232,400
Total Miscellaneous	86,756	218,147	35,000	35,000
Total Capital Expenditures	261,322	798,461	-	-
Total Expenditures	4,419,672	4,425,327	4,129,200	4,539,100



Proprietary Funds

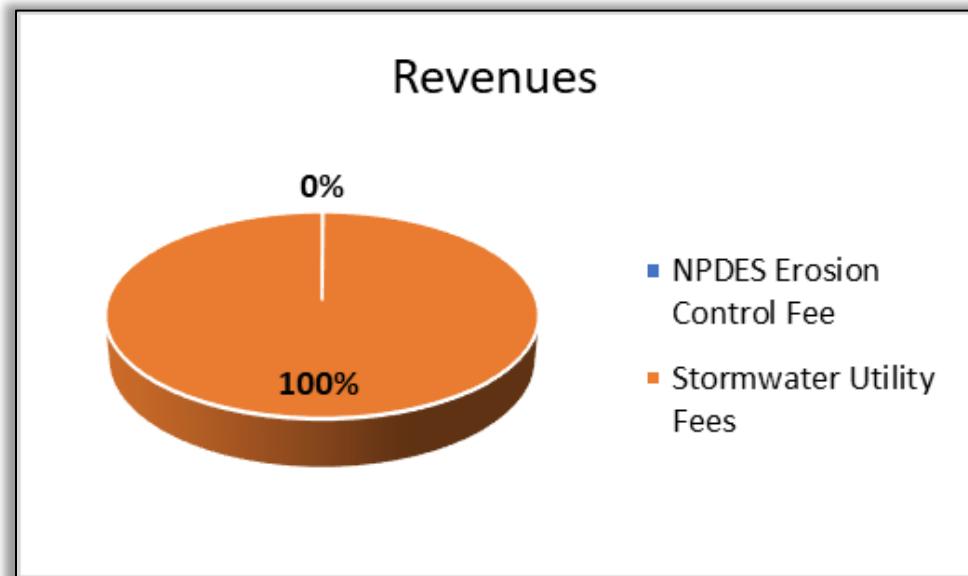
Stormwater Fund

Stormwater Fund Budget Summary

The Stormwater Fund accounts for the City's stormwater management program. According to the City's program, the City must undertake various activities, including regulatory compliance and the cleaning and maintenance of ditches and other stormwater conveyance systems to increase or improve conveyance capacity.

The FY2026 Stormwater Fund budget is balanced based on the projected revenue collections of \$1,147,185. This represents an increase of \$21,085 or 1.9% over the FY2025 budget. The current stormwater fee/rate is \$4.75 per REU per month. Additional information regarding the function of the Stormwater Fund is available in the Public Works Function Section.

STORMWATER MANAGEMENT FUND	2023	2024	2025	2026
Description	Actual	Actual	Adopted	Adopted
NPDES Erosion Control Fee	1,290	2,358	1,100	1,185
Total Stormwater Utility Fees	1,107,835	1,140,253	1,125,000	1,146,000
Total Transfers In From General Fund	76,073	-	-	-
Total Revenues	1,185,198	1,142,611	1,126,100	1,147,185
Total Personnel Services & Benefits	678,161	493,526	684,494	509,000
Total Purchased & Contracted Services	365,284	170,479	403,482	600,050
Total Supplies & Expenditures	833	1,895	2,000	2,000
Total Miscellaneous	133,863	182,721	36,124	36,135
Total Expenditures	1,178,141	848,621	1,126,100	1,147,185



Proprietary Funds

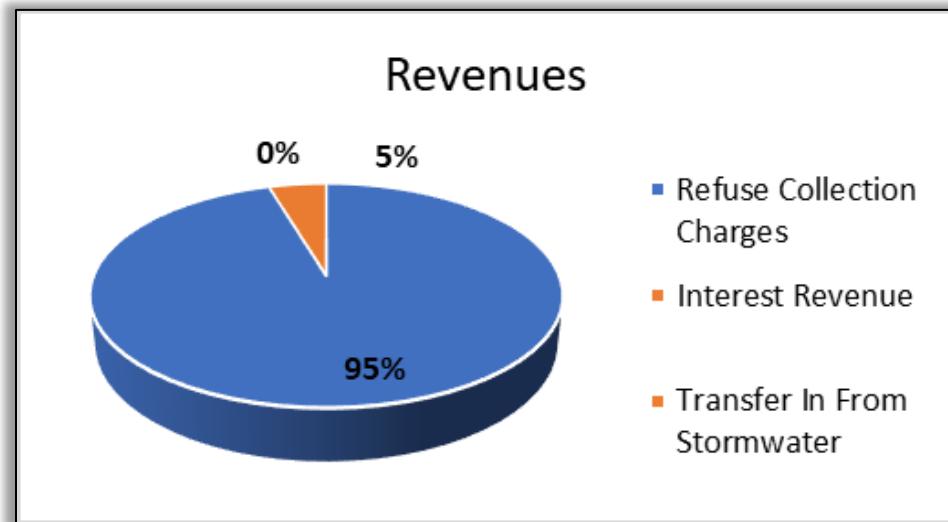
Sanitation Fund

Sanitation Fund Budget Summary

The Sanitation Fund accounts for collecting and disposing of residential refuse, recycling, dry trash, and bulk items.

The FY2026 Sanitation Fund budget is balanced based on the projected revenue collections of \$647,003. This represents an increase of \$7,003 or 1.1% over the FY2025 budget. The City Council approved an increase in the sanitation fee/rate to \$25.91 monthly in FY2024. No additional increase is scheduled for FY2026. Additional information regarding the function of the Sanitation Fund is available in the Public Works Function Section.

SANITATION FUND Description	2023	2024	2025	2026
	Actual	Actual	Adopted	Adopted
Total Refuse Collection Charges	447,845	619,187	609,997	617,000
Total Interest Revenue	3	4	3	3
Total Transfer In From Stormwater	30,000	30,000	30,000	30,000
Total Transfer In From General Fund	36,546	-	-	-
Appropriation of Prior Year's Net Position	9,440	-	-	-
Total Revenues	523,834	649,191	640,000	647,003
Total Contracts & Agreements	479,717	580,478	606,000	603,003
Total Dry Trash Disposal Expenses	40,121	53,050	30,000	40,000
Total Miscellaneous Expenses	3,689	5,233	4,000	4,000
Total Expenditures	523,527	638,761	640,000	647,003



Proprietary Funds

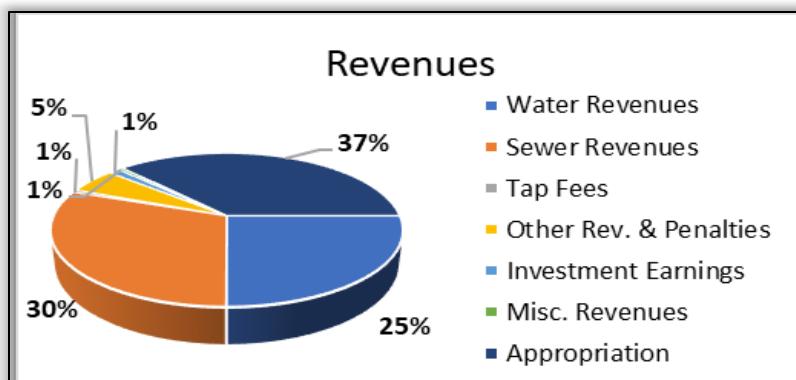
Water & Sewer Fund

Water & Sewer Fund Budget Summary

The Water/Sewer Fund is divided into three divisions, which provide the City with safe, potable drinking water while maintaining an environmentally safe operation. The Water/Sewer Fund encompasses the Wastewater Collection & Treatment; Water Treatment; Water/Sewer Billing, Distribution & Repair; and Water/Sewer Debt Service.

The FY2026 Water/Sewer Fund budget is balanced based on the projected revenue collections of \$4,761,000 and appropriations from the previous year's net position for \$2,791,615. This represents an increase of \$32,564 or 0.4% over the FY2025 budget. Additional information regarding the Water/Sewer Fund function is available in the Water & Sewer Fund Function Section.

<u>WATER & SEWER FUND</u>	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Description				
Total Water Revenues	1,813,092	1,816,217	1,880,000	1,890,000
Total Water Tap Fees	76,815	33,651	25,000	20,000
Total Sewer Revenues	2,803,416	2,619,273	2,288,000	2,300,000
Total Sewer Tap Fees	107,400	49,286	25,000	20,000
Administrative Fees	91,234	91,638	92,000	90,000
Other Revenues & Penalties	382,597	314,462	300,000	310,000
Investment Earnings	100,133	197,057	70,000	90,000
Contributions from Private Sources	119,302	-	-	-
Rents and Royalties	989	951	1,000	1,000
Reimbursement for Damaged Property	1,538	5,905	-	-
Miscellaneous Revenues	40,648	65,660	40,000	40,000
Appropriation of Prior Year's Net Position	-	925,900	2,799,051	2,791,615
Total Revenues	5,537,164	6,120,000	7,520,051	7,552,615
Total Wastewater Treatment Expenses	901,577	1,295,758	1,277,800	1,594,000
Total Water Treatment Expenses	581,439	248,783	382,200	344,000
Total W/S Billing, Distribution, Repair Expenses	2,697,618	2,886,207	2,132,000	2,322,500
Total W/S Debt Service	676,672	510,408	489,231	471,300
Total W/S Fund CIP Expenditures	227,598	1,177,015	3,238,820	2,820,815
Total Expenditures	5,084,904	6,118,171	7,520,051	7,552,615



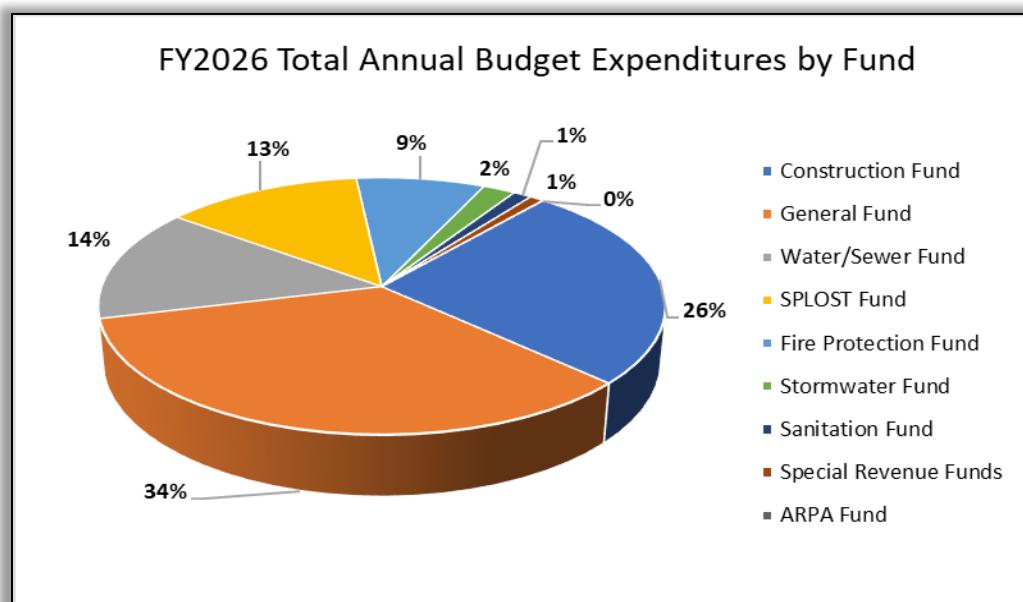
Annual Adopted Budget

All Fund Types

Request Budget (All Fund Types) Summary

The FY2026 Recommended Budget totals \$53,466,088. This represents a decrease of \$239,132 or 0.4% compared to the FY2025 budget. The decrease is mainly attributed to the amount of construction completed on the new Recreation Gymnasium Complex.

<u>All Fund Types</u>	2023 Fund	2024 Actual	2025 Actual	2026 Adopted
General Fund	12,106,301	14,182,198	16,520,120	18,168,050
Capital Projects Funds:				
SPLOST Fund	1,511,463	1,958,787	5,829,102	6,972,500
ARPA Fund (Grant)	0	1,375,447	20,000	20,000
Construction Fund	400,197	953,228	17,421,430	13,925,535
Special Revenue Funds:				
Confiscated Assets Fund	3,134	3,577	12,500	14,000
Hotel/Motel Tax Fund	473,854	538,821	486,717	480,100
Proprietary Funds:				
Fire Protection	4,419,672	4,425,327	4,129,200	4,539,100
Stormwater	1,178,141	848,621	1,126,100	1,147,185
Sanitation	523,527	638,761	640,000	647,003
Water & Sewer	5,084,904	6,118,171	7,520,051	7,552,615
Operating & Capital Expenditures	25,701,193	31,042,938	53,705,220	53,466,088



FY2026 Adopted Budget

GENERAL GOVERNMENT



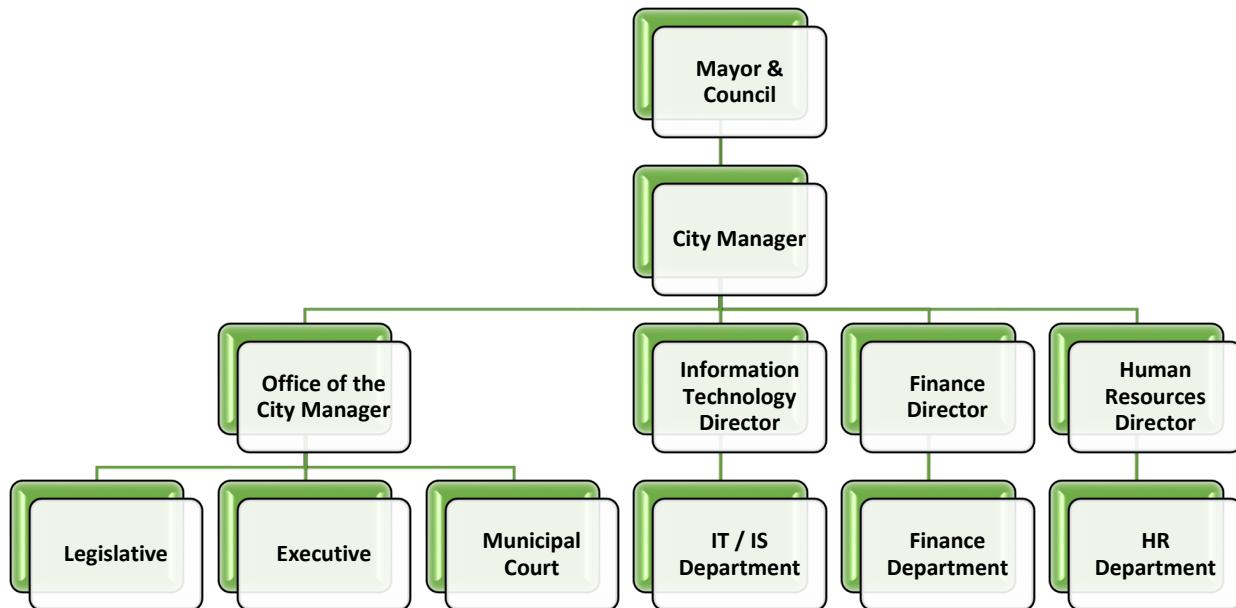
Departmental Summaries

- Legislative
- Executive
- Finance
- Information Technology
- Human Resources
- Municipal Court

General Government

General Government is comprised of departments and divisions responsible for the management of the City's resources. This function includes the following departments and divisions: ***Legislative, Executive, Municipal Court, Information Technology/Information Systems, Finance, and Human Resources.***

General Government Function Organizational Chart



Fund Types Budgeted by the General Government Function

Fund	Department					
	Legislative	Executive	IT/IS	Finance	HR	Court
General Fund	X	X	X	X	X	X
SPLOST Fund	X					

General Government

Legislative

Purpose: The Legislative Department is comprised of the Mayor and City Council (*Governing Body*), which is empowered by the City Charter to pass ordinances and resolutions, adopt regulations, and decide all policy items.

Core Services: The Mayor and City Council Members adopt policies, plans, regulations, and budgets so that the City can deliver high-quality municipal services, protect the health, safety, and welfare of its residents, and maintain its image as a great place to live.

Staffing Level

In the FY2026 Budget, the Legislative Department's staffing level consists of elected officials. The Mayor and one (1) Council Member are elected at large, while districts elect the other five (5) Council Members. The Mayor and the City Council Members are elected on a non-partisan basis. The Mayor and the City Council Members serve staggered terms of office. The City's next election will be held in November 2025 for the At-Large, District 1, and District 5 council seats. The compensation for the elected officials commencing January 1, 2024, is as follows: The Mayor receives \$1,300 per month, and members of the City Council \$1,000.

LEGISLATIVE	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Mayor	1	1	1	1	Elected
City Council	6	6	6	6	Elected
Total Legislative Staffing	7	7	7	7	

Highlights of Budget Changes

In the FY2026 Budget, the Legislative Department's expenditures total \$172,500. This represents a decrease of \$700 compared to the 2025 budget. The decrease in expenses is attributed to adjustments in personnel services and benefits to more closely align with actuals.



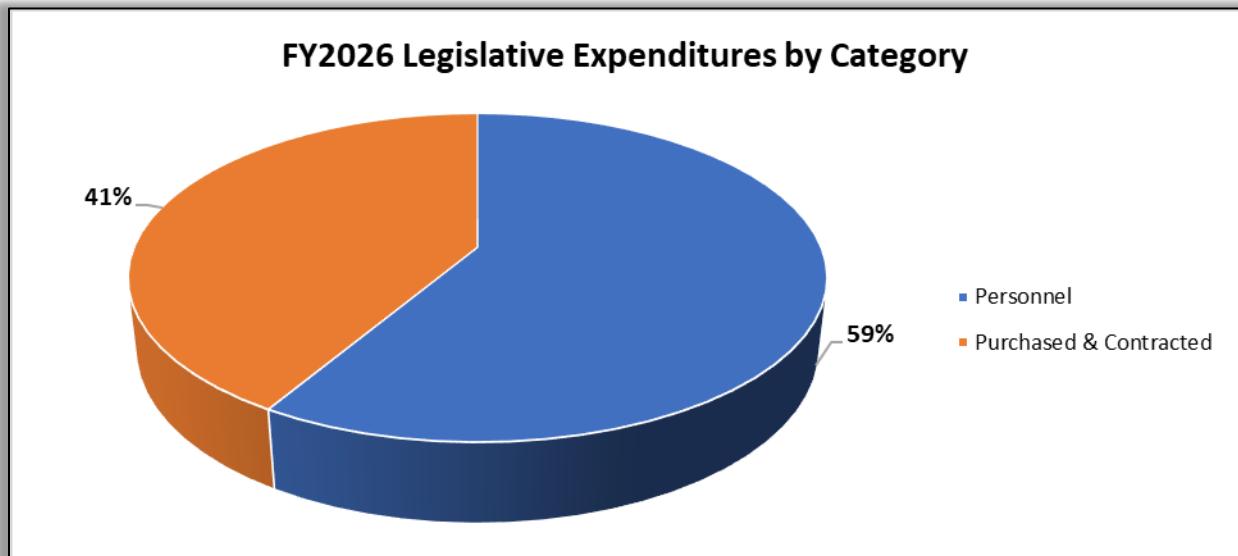
LEGISLATIVE Expenditure Category	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	57,379	100,301	101,700	101,000	(700)	-1%
Total Purchased & Contracted Services	39,492	32,444	69,000	69,000	-	0%
Total Supplies & Expenditures	450	2,195	2,500	2,500	-	0%
Total Legislative	97,321	134,940	173,200	172,500	(700)	-0.4%

General Government

Legislative

Legislative Detailed Expenditure Summary

<u>LEGISLATIVE</u>	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Expenditure Description				
Salaries - Professional Fees	49,400	87,600	87,600	87,600
Social Security (FICA) Contributions	3,063	5,431	6,800	5,700
Medicare	716	1,270	1,300	1,600
Retirement Contributions	4,200	6,000	6,000	6,100
Total Personnel Services & Benefits	57,379	100,301	101,700	101,000
Travel	16,465	12,537	34,000	34,000
Education & Training	23,027	19,907	35,000	35,000
Total Purchased & Contracted Services	39,492	32,444	69,000	69,000
Food - Banquets & Flowers	-	1,300	1,000	1,000
Uniforms	450	895	1,500	1,500
Total Supplies & Expenditures	450	2,195	2,500	2,500
Total Legislative	97,321	134,940	173,200	172,500



General Government

Executive

Purpose: The Executive Department is led by the City Manager, who provides leadership, vision, and direction to the City service areas, implements City Council policy, and works with the Mayor, City Council, and general government staff to craft strategic and financial planning objectives.

Core Services: The City Manager's Office and staff work to implement the policies established and prioritized by the City Council, effectively lead the organization through innovation and improvements in service delivery, communicate effectively with citizens, exercise fiscal responsibility, and nurture a positive image of the City government.

Staffing Level

In the FY2026 Budget, the Executive Department's staffing level of three (3) employees remains the same as in 2025.

EXECUTIVE	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
City Manager	1	1	1	1	Exempt
Clerk of Council	1	1	1	1	Exempt
Executive Assistant	1	1	1	1	Exempt
Total Full-time Staffing	3	3	3	3	

Highlights of Budget Changes

The Executive Department's expenditures total \$668,206 in the FY2026 budget, an increase of \$50,706 or 8.2% from the FY2025 budget. The increase in expenses is mainly attributed to adjustments in personnel services and benefits.

EXECUTIVE	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category						
Total Personnel Services & Benefits	125,890	297,157	148,400	186,000	37,600	25%
Total Purchased & Contracted Services	296,275	291,909	337,500	340,000	2,500	1%
Total Supplies & Expenditures	114,361	553,076	123,600	132,100	8,500	7%
Total Capital Expenditures	-	-	8,000	10,106	2,106	26%
Total Executive	536,526	1,142,142	617,500	668,206	50,706	8.2%

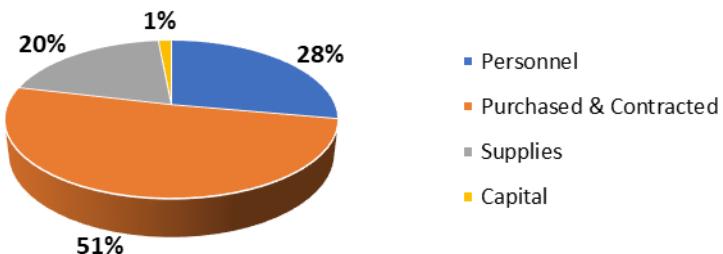
General Government

Executive

Executive Detailed Expenditure Summary

Expenditure Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries - Regular Employees	99,295	258,413	105,000	140,000
Group Insurance	6,918	4,861	10,000	10,000
Social Security (FICA) Contributions	6,342	16,163	10,000	9,000
Medicare	1,483	3,780	4,000	2,000
Retirement Contributions	9,790	12,515	16,000	21,000
ICMA RC 457 Match	1,989	1,330	3,000	3,000
Workers' Compensation	73	95	400	1,000
Total Personnel Services & Benefits	125,890	297,157	148,400	186,000
Election Fees - Chatham County	9,583	-	10,000	-
Professional - Legal Fees	114,071	119,089	100,000	124,000
Vehicle Maintenance & Repairs	1,745	1,365	3,000	2,000
Insurance, other than employee benefits	12,356	14,063	16,500	16,000
Advertising	2,288	858	2,000	2,000
Printing & Binding	687	2,079	2,000	2,000
Travel	365	956	3,000	3,000
Dues & Fees	19,557	19,974	25,000	25,000
Contracts & Agreements	88,655	68,246	115,000	75,000
Contracts & Agreements - Reoccurring	16,032	13,751	20,000	50,000
Bank Fees	27,524	49,404	38,000	38,000
Education & Training	3,412	2,124	3,000	3,000
Total Purchased & Contracted Services	296,275	291,909	337,500	340,000
General Supplies & Materials	9,517	15,232	15,000	15,000
Postage	91	52	100	100
Electricity	79,696	76,506	80,000	78,000
Gasoline	1,011	1,765	2,000	2,000
Food - Banquets & Flowers	19,448	11,298	15,000	15,000
Books & Periodicals	995	279	1,000	1,000
Uniforms	-	271	500	1,000
Hurricane Preparation	3,603	447,673	10,000	20,000
Total Supplies & Expenditures	114,361	553,076	123,600	132,100
Total Operating Expenditures	536,526	1,142,142	609,500	658,100
Total Capital Expenditures	-	-	8,000	10,106
Total Executive	536,526	1,142,142	617,500	668,206

FY2026 Executive Expenditures by Category



General Government

Information Technology / Information Systems (IT/IS)

Purpose: Information Technology / Information Systems Department enables the City to carry out its mission better to serve its citizens. The IT/IS Services operations framework is focused on seamless technology designed to maximize the value of investments in information systems, hardware, software, and technology resources.

Core Services: IT/IS activities include procuring, implementing, and maintaining technology for all City departments. Hardware support consists of all personal computers, laptops, scanners, printers, networked copiers, servers, phones, internet, data storage, data backup/recovery, virus protection, spam filtering, network security, recording/videoing of meetings, and building maintenance.

Staffing Level

In the FY2026 Budget, the IT/IS Department's staffing level of five (5) employees is unchanged from the previous year. The full-time position of facility maintenance coordinator was switched to a part-time position in FY2025.

INFORMATION TECHNOLOGY	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
IT Director / Special Projects	--	--	1	1	Exempt
IT/IS Services Administrator	1	1	--	--	Non-Exempt
IT/IS Technician Senior	1	1	1	1	Non-Exempt
IT/IS Technician	--	--	1	1	Non-Exempt
Receptionist Lobby Front Desk	1	1	1	1	Non-Exempt
Total Full-time Staffing	3	3	4	4	
Facility Maintenance Coordinator	--	--	1	1	Non-Exempt
Total Part-time Staffing	--	--	1	1	

Highlights of Budget Changes

In the FY2026 Budget, the IT/IS Department's expenditures total \$1,942,105, an increase of \$543,805 or 38.9% from the FY2025 budget. The expense increase is mainly attributed to capital expenditure requests.

Capital outlay expenditures total \$709,405. If approved, these funds will upgrade the HVAC system (\$200,000), cameras (\$150,000), and IT Infrastructure (\$200,000) for City Hall. Also included is digital signage (\$150,000) and continued payment for an Enterprise lease (\$9,405). Capital expenditures of \$800,000 in the FY2026 SPLOST Fund are for City Hall upgrades to the generator for hurricane preparation.

INFORMATION TECHNOLOGY	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category						
Total Personnel Services & Benefits	179,817	186,056	470,500	405,000	(65,500)	-14%
Total Purchased & Contracted Services	645,897	669,721	661,700	743,200	81,500	12%
Total Supplies & Expenditures	131,267	78,027	86,100	84,500	(1,600)	-2%
Total Capital Expenditures	22,211	100,988	180,000	709,405	529,405	294%
Total Information Technology	979,192	1,034,792	1,398,300	1,942,105	543,805	38.9%

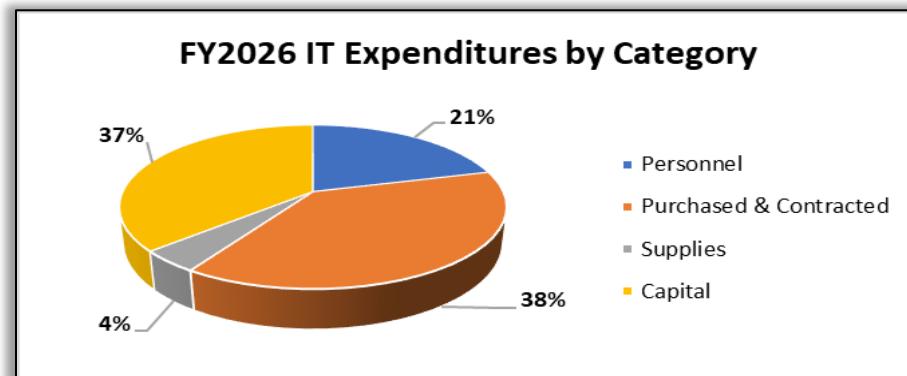
General Government

Information Technology / Information Systems (IT/IS)

IT/IS Detailed Expenditure Summary

INFORMATION TECHNOLOGY

Expenditure Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries - Regular Employees	126,119	134,399	300,000	250,000
Salaries - Part Time	-	-	-	44,000
Salaries - Overtime	8,686	4,861	15,000	3,000
Group Insurance	20,431	17,836	70,000	38,000
Social Security (FICA) Contributions	8,371	8,429	24,000	18,000
Medicare	1,958	1,971	5,000	4,000
Retirement Contributions	12,570	17,971	52,000	43,000
ICMARC 457 Match	1,329	191	3,000	4,000
Workers' Compensation	353	398	1,500	1,000
Total Personnel Services & Benefits	179,817	186,056	470,500	405,000
Custodial	5,954	26,201	8,500	8,500
Vehicle Maintenance & Repairs	206	1,025	2,500	3,000
Equipment Maintenance & Repairs	1,841	1,825	-	2,000
City Hall Maintenance	106,287	86,692	115,000	150,000
Insurance, other than employee benefits	2,798	2,006	2,300	2,600
Communications	246,538	238,559	210,000	240,000
Travel	-	50	4,800	4,000
Dues & Fees	49	66	100	100
Contracts & Agreements	280,925	306,826	315,000	330,000
Education & Training	1,299	500	3,500	3,000
Contract Labor	-	5,971	-	-
Total Purchased & Contracted Services	645,897	669,721	661,700	743,200
General Supplies & Materials	4,671	12,217	5,000	5,000
Computer Equipment & Software	124,853	64,195	75,000	75,000
Gasoline	1,041	986	3,600	2,500
Books & Periodicals	82	-	1,000	500
Small Equipment	-	-	-	-
Uniforms	620	629	1,500	1,500
Total Supplies & Expenditures	131,267	78,027	86,100	84,500
Total Operating Expenditures	956,981	933,804	1,218,300	1,232,700
Total Capital Expenditures	22,211	100,988	180,000	709,405
Total Information Technology	979,192	1,034,792	1,398,300	1,942,105



General Government

Finance

Purpose: The Finance Department manages the City's financial affairs, including efficient and judicious use of available City resources and the stewardship of public funds.

Cores Services: Financial management activities include general accounting and budget management, accounts payable payment coordination, cash management and receipting, payroll, debt management, tax and licensing administration, receivables billing and collections (including Utility Billing), and grant and project accounting.

Staffing Level

In the FY2026 Budget, the Finance Department's staffing level of five (5) employees remains unchanged from FY2025.

FINANCE	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Director of Finance	--	1	1	1	Exempt
Assistant Finance Director	1	--	--	--	Non-Exempt
Financial Specialist	1	1	1	1	Non-Exempt
Utility Services Specialist Senior	1	1	1	1	Non-Exempt
Utility Services Specialist	1	1	1	1	Non-Exempt
Business License Tax Specialist	--	--	1	1	Non-Exempt
Total Full-time Staffing	4	4	5	5	

Highlights of Budget Changes

In the FY2026 Budget, the Finance Department's expenditures total \$295,700, an increase of \$81,500 or 38.0% from the FY2025 budget. The increase in expenses is mainly attributed to contract labor for a temporary employee to fill the financial specialist position that was previously vacant.

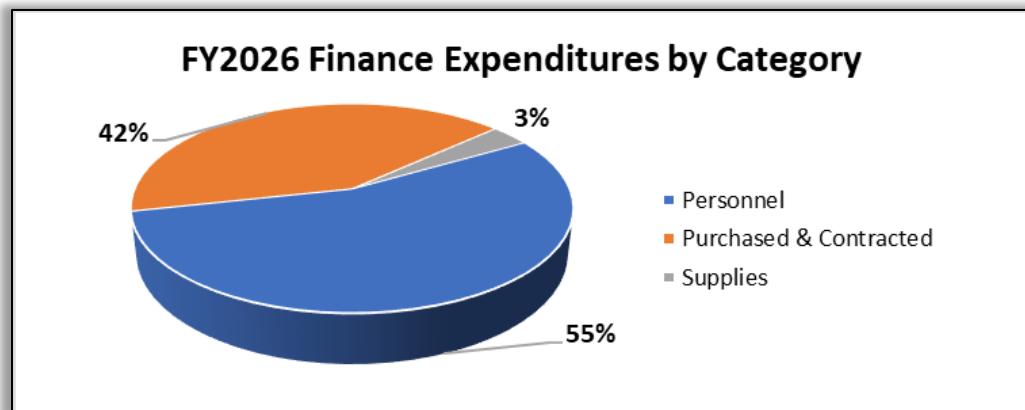
Expenditure Category	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	101,929	108,297	135,700	162,400	26,700	20%
Total Purchased & Contracted Services	48,060	97,340	68,500	123,300	54,800	80%
Total Supplies & Expenditures	6,603	5,427	10,000	10,000	-	0%
Total Finance	156,592	211,064	214,200	295,700	81,500	38.0%

General Government

Finance

Finance Detailed Expenditure Summary

Expenditure Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries - Regular Employees	69,201	72,498	80,000	105,000
Salaries - Overtime	680	1,099	1,000	1,000
Group Insurance	20,383	18,594	32,000	29,000
Social Security (FICA) Contributions	4,288	4,303	6,000	7,000
Medicare	1,003	1,006	2,000	2,000
Retirement Contributions	5,439	9,306	13,000	16,000
ICMA RC 457 Match	749	1,247	1,500	2,000
Workers' Compensation	186	244	200	400
Total Personnel Services & Benefits	101,929	108,297	135,700	162,400
Professional Audit	15,375	15,500	16,000	16,000
Travel	-	-	-	-
Dues & Fees	85	220	500	300
Contracts & Agreements	31,573	81,381	50,000	65,000
Education & Training	1,027	239	2,000	2,000
Contract Labor	-	-	-	40,000
Total Purchased & Contracted Services	48,060	97,340	68,500	123,300
General Supplies & Materials	3,713	2,956	6,000	6,000
Postage	2,890	2,471	3,000	3,000
Computer Equipment & Software	-	-	-	-
Books & Periodicals	-	-	-	-
Uniforms	-	-	1,000	1,000
Total Supplies & Expenditures	6,603	5,427	10,000	10,000
Total Operating Expenditures	156,592	211,064	214,200	295,700
Total Capital Expenditures	-	-	-	-
Total Finance	156,592	211,064	214,200	295,700



General Government

Human Resources

Purpose: Human Resources provides personnel consulting and employee services to the City of Garden City's management and employees to have capable and diverse staff to deliver services to the community.

Core Services: Human Resources activities include managing positions' recruitment and selection process, benefits administration, and the classification and compensation system. Human Resources works with management to create positive, healthy, and productive work environments consistent with the City's philosophy and compliant with Federal, State, and local laws and regulations.

Staffing Level

In the FY2026 Budget, the Human Resources Department's staffing level is unchanged from two (2) full-time positions and one (1) part-time position in FY2025.

HUMAN RESOURCES	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Director of Human Resources	1	1	1	1	Exempt
HR Generalist	--	1	1	1	Non-Exempt
Total Full-time Staffing	1	2	2	2	
HR PR Coordinator	1	1	1	1	Non-Exempt
Total Part-time Staffing	1	1	1	1	

Highlights of Budget Changes

The Human Resources Department's expenditures total \$315,000 in the FY2026 budget, a decrease of \$38,300 or 10.8% from the FY2025 budget. The reduction in expenses is mainly attributed to the purchase of computer software in the current year.

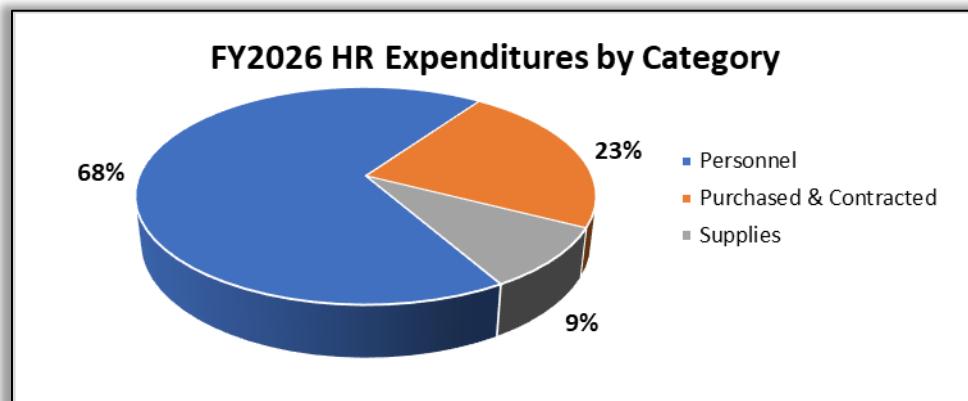
HUMAN RESOURCES	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category						
Total Personnel Services & Benefits	112,658	136,745	199,800	214,500	14,700	7%
Total Purchased & Contracted Services	39,723	80,207	85,700	71,700	(14,000)	-16%
Total Supplies & Expenditures	28,620	26,407	67,800	28,800	(39,000)	-58%
Total Human Resources	181,001	243,359	353,300	315,000	(38,300)	-10.8%

General Government

Human Resources

Human Resources Detailed Expenditure Summary

HUMAN RESOURCES		2023	2024	2025	2026
Expenditure Description		Actual	Actual	Adopted	Adopted
Salaries - Regular Employees		26,259	34,507	80,000	96,000
Salaries - Part-time Employees		74,554	75,434	75,000	81,000
Salaries - Overtime		382	305	500	2,000
Group Insurance		361	480	10,000	1,000
Social Security (FICA) Contributions		3,138	3,520	6,000	9,000
Medicare		734	823	3,000	2,000
Retirement Contributions		6,285	20,538	23,000	21,000
ICMA RC 457 Match		751	884	2,000	2,000
Workers' Compensation		194	254	300	500
Total Personnel Services & Benefits		112,658	136,745	199,800	214,500
Advertising		830	-	2,000	2,000
Travel		-	-	4,000	4,000
Dues & Fees		-	5,264	700	700
Contracts & Agreements		34,531	74,748	35,000	60,000
ADP Payroll & HR Services				-	
Education & Training		4,362	195	9,000	5,000
Contract Labor		-	-	35,000	-
Total Purchased & Contracted Services		39,723	80,207	85,700	71,700
General Supplies & Materials		691	1,042	2,500	3,000
Postage		93	100	100	100
Computer Equipment & Software		-	-	40,000	-
Food - Banquets & Flowers		26,629	24,322	22,500	23,000
Books & Periodicals		1,207	943	1,700	1,700
Uniforms		-	-	1,000	1,000
Total Supplies & Expenditures		28,620	26,407	67,800	28,800
Total Human Resources		181,001	243,359	353,300	315,000



General Government

Municipal Court

Purpose: The Municipal Court provides objective, accessible, and timely resolution of all cases appropriately coming before the Court, the protection of the rights of all individuals, and the dignified and fair treatment of all parties.

Cores Services: The Municipal Court conducts hearings in addition to determining all causes of prosecution for violating the laws and ordinances of the City of Garden City and specific laws of the State of Georgia. It has the power to compel the attendance of parties and witnesses and to compel the production of papers, to issue all processes and writs necessary to exercise jurisdiction, to punish contempt by fine or imprisonment or both, and to levy fines along with imprisonment of a convicted person.

Staffing Level

In the FY2026 Budget, the Municipal Court's full-time employee staffing level is unchanged from FY2025.

<u>MUNICIPAL COURT</u>	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Senior Clerk of Court	1	1	1	1	Exempt
Clerk of Municipal Court	1	1	1	1	Non-Exempt
Deputy Municipal Court Clerk	1	1	1	1	Non-Exempt
Total Full-time Staffing	3	3	3	3	

Highlights of Budget Changes

In the FY2026 Budget, the Municipal Court's expenditures total \$496,950, an increase of \$2,000 or 0.4% from the FY2025 budget. The change is attributed to adjustments in personnel services and benefits to more closely align with actuals, as well as an increase in contracted services for the new court software.

<u>MUNICIPAL COURT</u>	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category						
Total Personnel Services & Benefits	184,302	197,738	304,500	302,000	(2,500)	-1%
Total Purchased & Contracted Services	147,922	197,813	180,900	185,400	4,500	2%
Total Supplies Expenditures	6,013	5,186	9,550	9,550	-	0%
Total Municipal Court	338,237	400,737	494,950	496,950	2,000	0.4%

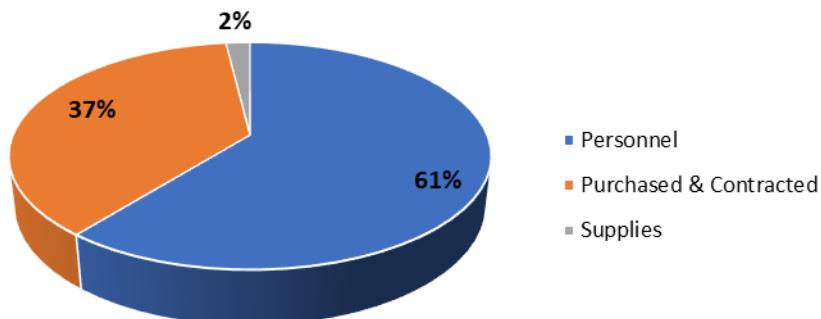
General Government

Municipal Court

Municipal Court Detailed Expenditure Summary

<u>MUNICIPAL COURT</u>		2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Expenditure Description					
Salaries - Regular Employees	132,765	136,322	185,000	202,000	
Salaries - Overtime	4,933	2,996	7,000	4,000	
Group Insurance	26,576	32,361	62,000	44,000	
Social Security (FICA) Contributions	8,617	8,483	15,000	13,000	
Medicare	2,015	1,984	3,000	3,000	
Retirement Contributions	7,180	14,826	31,000	31,000	
ICMARC 457 Match	1,246	452	1,000	4,000	
Unemployment Insurance	730	-	-	-	
Workers' Compensation	240	314	500	1,000	
Total Personnel Services & Benefits	184,302	197,738	304,500	302,000	
Travel	1,642	1,068	2,500	2,000	
Dues & Fees	300	200	400	400	
Contracts & Agreements	32,943	53,623	20,000	25,000	
Education & Training	1,062	893	2,000	2,000	
Contract Labor - Judge	40,800	46,979	52,000	52,000	
Contract Labor - Solicitor	35,950	36,800	41,600	41,600	
Contract Labor - Public Defender	27,875	40,650	41,600	41,600	
Contract Labor - Court Interpreter	7,350	17,600	20,800	20,800	
Total Purchased & Contracted	147,922	197,813	180,900	185,400	
General Supplies & Materials	3,299	2,123	5,000	5,000	
Postage	2,237	2,835	3,000	3,000	
Books & Periodicals	-	-	350	350	
Uniforms	477	228	1,200	1,200	
Total Supplies Expenditures	6,013	5,186	9,550	9,550	
Total Municipal Court	338,237	400,737	494,950	496,950	

FY2026 Municipal Court Expenditures by Category



FY2026 Adopted Budget

PUBLIC SAFETY



Departmental Summaries

- Police Department
- Emergency Management
- Fire Protection

Public Safety

Public Safety comprises departments and divisions responsible for ensuring the safety of all residents and visitors to the city. This function includes the following departments and divisions: Police Department, Emergency Management, and Fire Protection. Departments and divisions within Public Safety that are accounted for in the General Fund include Police and Emergency Management. Fire Protection is accounted for in an Enterprise Fund.

Public Safety Function Organization Chart



Fund Types Budgeted by the Public Safety Function

Fund	Department		
	Police	Emergency Mgmt.	Fire
<i>General Fund</i>	X	X	
<i>Enterprise Fund</i>			X
<i>SPLOST Fund</i>	X		X

Public Safety

Police Department

Purpose: The Police Department provides quality police services to our community by proactively addressing crime and reducing victimization while safeguarding the constitutional rights of all people.

Core Services: The Police Department is comprised of four divisions. The Administrative Division oversees records, training, Municipal Court, and GCIC operations. The Patrol Division is responsible for all uniformed patrol and traffic operations. The Criminal Investigations Division investigates criminal activity, evidence custody, and asset forfeiture.

Staffing Level

In the FY2026 Budget, the Police Department's staffing levels are unchanged from the previous year. The full-time evidence custodian position was switched to a part-time position in FY2025.

POLICE	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
<i>Sworn Positions</i>					
Chief of Police	1	1	1	1	Exempt
Major	--	1	1	1	Exempt
Captain(s)	4	4	3	3	Exempt
Lieutenant(s)	2	3	4	4	Non-Exempt
Sergeant(s)	5	4	6	7	Non-Exempt
Corporal-Patrol/CID	6	6	5	9	Non-Exempt
Criminal Investigators	4	4	3	2	Non-Exempt
Officers	14	16	20	16	Non-Exempt
<i>Civilian Positions</i>					
Executive Assistant	1	1	1	1	Exempt
Evidence Custodian	1	1	--	--	Non-Exempt
Records Clerk	1	2	2	2	Non-Exempt
GCIC/NCIC TAC	1	1	1	1	Non-Exempt
Total Full-time Staffing	40	44	47	47	
Evidence Custodian	--	--	1	1	Non-Exempt
Total Part-time Staffing	--	1	1	1	

Public Safety

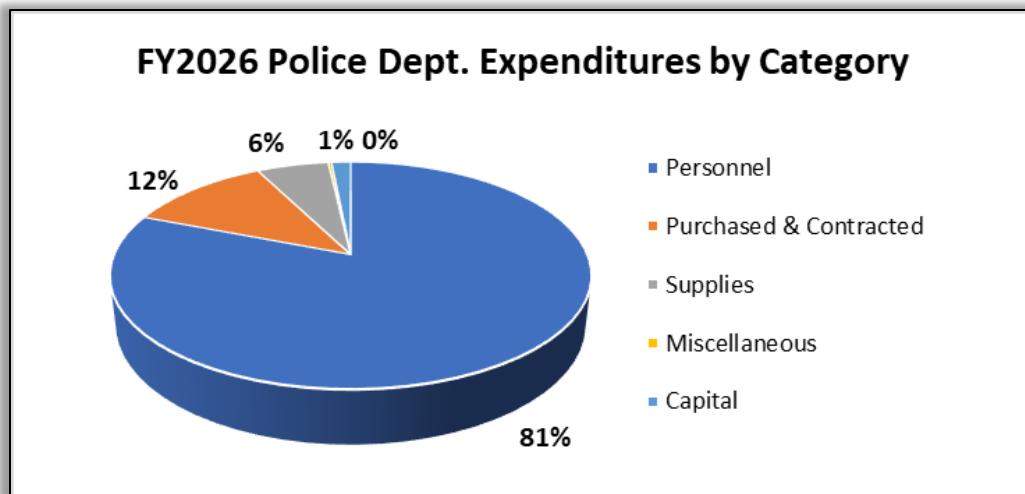
Police Department

Highlights of Budget Changes

In the FY2026 Budget, the Police Department's operating expenditures total \$7,231,500, an increase of \$624,000 or 9.4% from the FY2025 budget. The increase in expenses is mainly attributed to the increase in personnel services and benefits costs.

Capital expenditures totaled \$111,000. This funding is for leases for (10) police vehicles purchased in previous years. In the FY2026 SPLOST Fund, \$262,800 is allocated to lease six (6) vehicles and purchase equipment to outfit the vehicles.

POLICE	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category						
Total Personnel Services & Benefits	4,010,321	4,712,721	5,292,000	5,850,000	558,000	11%
Total Purchased & Contracted Services	385,539	549,284	744,000	835,000	91,000	12%
Total Supplies & Expenditures	371,700	381,799	402,500	416,500	14,000	3%
Total Miscellaneous	17,921	20,160	19,000	19,000	-	0%
Total Capital Expenditures	-	138,333	150,000	111,000	(39,000)	-26%
Total Police	4,785,481	5,802,297	6,607,500	7,231,500	624,000	9.4%



Public Safety

Police Department

Police Department Detailed Expenditure Summary

POLICE		2023	2024	2025	2026
Expenditure Description		Actual	Actual	Adopted	Adopted
Salaries - Regular Employees		2,681,516	3,082,729	3,400,000	3,724,000
Salaries - Part-time Employees		280	-	39,000	30,000
Salaries - Overtime		87,408	101,863	125,000	99,000
Group Insurance		601,588	696,776	766,000	900,000
Social Security (FICA) Contributions		172,152	190,846	220,000	239,000
Medicare		40,241	44,633	50,000	56,000
Retirement Contributions		250,268	414,115	500,000	578,000
ICMA RC 457 Match		47,323	51,929	60,000	77,000
Peace Officers Annuity		8,975	13,225	12,000	15,000
Workers' Compensation		120,570	116,605	120,000	132,000
Total Personnel Services & Benefits	4,010,321	4,712,721	5,292,000	5,850,000	
Vehicle Maintenance & Repairs		125,210	186,756	100,000	115,000
Equipment Maintenance & Repairs		13,332	17,340	15,000	15,000
Insurance, other than employee benefits		124,443	150,488	159,000	168,000
Travel		15,265	10,085	15,000	15,000
Dues & Fees		1,549	1,740	4,000	2,000
Contracts & Agreements		95,497	164,376	421,000	490,000
Education & Training		10,243	18,499	30,000	30,000
Total Purchased & Contracted Services	385,539	549,284	744,000	835,000	
General Supplies & Materials		20,141	18,752	24,000	20,000
Postage		675	404	500	500
CID Supplies		8,641	8,915	12,000	10,000
Electricity		79,696	90,541	80,000	91,000
Gasoline		166,285	190,095	175,000	170,000
Books & Periodicals		974	1,251	1,000	1,000
Small Equipment		30,406	26,232	45,000	45,000
Special Gear		11,761	10,890	14,000	14,000
Small Equipment - LLEBG		25,971	10,049	11,000	20,000
Uniforms		27,150	24,670	40,000	45,000
Total Supplies & Expenditures	371,700	381,799	402,500	416,500	
Community Oriented Policing		2,123	648	1,000	1,000
Armory		8,798	10,033	15,000	15,000
Damage Claims		7,000	9,479	3,000	3,000
Total Miscellaneous	17,921	20,160	19,000	19,000	
Total Operating Expenditures	4,785,481	5,663,964	6,457,500	7,120,500	
Total Capital Expenditures	-	138,333	150,000	111,000	
Total Police	4,785,481	5,802,297	6,607,500	7,231,500	

Public Safety

Emergency Management

Purpose: The Emergency Management Program provides for the development and coordination of the City's emergency management activities, which will enable adequate preparation for and efficient response to emergencies and disasters to save lives, reduce human suffering, and reduce property loss.

Core Services: Emergency Management develops plans and establishes contracts to protect the City financially and logically from unnatural and natural disasters. Contracts include debris management and monitoring, insurance liability assurance, and FEMA certification of Debris and Hurricane Management plans. The department also coordinates the purchasing all supplies needed to feed, bed, and provide for emergency reentry teams.

Staffing Level

The Fire Chief serves as the City's Emergency Management Coordinator.

Highlights of Budget Changes

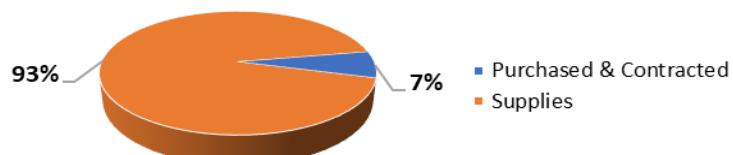
In the FY2026 Budget, the Emergency Management Department's expenditures total \$21,500, a decrease of \$13,500 or 38.6% from the FY2025 budget.

<u>EMERGENCY MANAGEMENT</u>		2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category							
Total Purchased & Contracted Services		-	1,500	3,000	1,500	(1,500)	-50%
Total Supplies & Expenditures		12,257	10,944	32,000	20,000	(12,000)	-38%
Total Emergency Management		12,257	12,444	35,000	21,500	(13,500)	-38.6%

Emergency Management Detailed Expenditure Summary

<u>EMERGENCY MANAGEMENT</u>		2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Expenditure Description					
Travel		-	500	1,000	500
Contracts & Agreements		-	500	1,000	500
Education & Training		-	500	1,000	500
Total Purchased & Contracted Services		-	1,500	3,000	1,500
General Supplies & Materials		3,031	4,115	7,000	5,000
Small Equipment		9,226	6,829	25,000	15,000
Total Supplies & Expenditures		12,257	10,944	32,000	20,000
Total Emergency Management		12,257	12,444	35,000	21,500

FY2026 Emergency Management Expenditures by Category



Public Safety

Fire Department

Purpose: The Fire Department provides professional services to the community to minimize the loss of life and property through prevention, suppression, and mitigation of hazards within the scope of available resources.

Core Services: The Fire Department is made up of two fire stations. All of the City's firefighters are state and nationally-certified professional firefighters certified by the National Professional Qualifications System.

Staffing Level

In the FY2026 Budget, the Fire Department's full-time staffing level of thirty-five (35) employees remains the same as the previous year. The battalion chief position was added in August 2025, reducing the number of firefighter positions to nine (9) from the approved eleven (11).

FIRE PROTECTION FUND	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Fire Chief	1	1	1	1	Exempt
Deputy Fire Chief	1	1	1	1	Exempt
Fire Marshal	1	1	1	1	Exempt
Deputy Fire Marshal	1	1	1	1	Non-Exempt
Executive Assistant	1	1	1	1	Exempt
Battalion Chief	--	--	3	3	Non-Exempt
Fire Captain	3	3	3	3	Non-Exempt
Fire Lieutenant	6	6	6	6	Non-Exempt
Firefighter, Engineer	3	4	9	9	Non-Exempt
Firefighter	11	11	9	9	Non-Exempt
Total Full-time Staffing	28	29	35	35	
Firefighter	4	4	--	--	Non-Exempt
Total Part-time Staffing	4	4	--	--	

Highlights of Budget Changes

In the FY2026 Budget, the Fire Department's operating expenditures total \$4,539,100, an increase of 9.9% or \$409,900 from the FY2025 budget. The increase in expenses is mainly attributed to the increase in personnel services and benefits costs.

Capital expenditures totaled \$650,700 in the FY2026 SPLOST Fund. Funds were allocated for vehicle debt services (\$203,700), a Forceable Entry Simulator Door (\$35,000), three (3) mobile radios (\$12,000), and engineering expenses to replace station 1 (\$400,000).

Expenditure Category	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	3,448,850	2,833,562	3,549,000	3,967,000	418,000	12%
Total Purchased & Contracted Services	433,718	372,211	309,700	304,700	(5,000)	-2%
Total Supplies & Expenditures	189,026	202,946	235,500	232,400	(3,100)	-1%
Total Miscellaneous	86,756	218,147	35,000	35,000	-	0%
Total Capital Expenditures	261,322	798,461	-	-	-	100%
Total Fire Protection Fund	4,419,672	4,425,327	4,129,200	4,539,100	409,900	9.9%

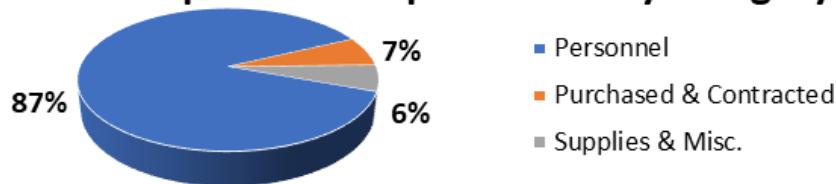
Public Safety

Fire Department

Fire Department Detailed Expenditure Summary

FIRE PROTECTION FUND				
Expenditure Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries - Regular Employees	1,494,869	1,682,436	1,896,000	2,279,000
Salaries - Part-time Employees	52,860	5,067	-	-
Salaries - Overtime	217,521	324,167	410,000	325,000
Compensated Absences	51,109	14,869	-	-
Group Insurance	401,560	433,659	583,000	700,000
Social Security (FICA) Contributions	110,174	118,308	176,000	162,000
Medicare	25,654	27,669	33,000	38,000
Retirement Contributions	119,055	261,001	380,000	367,000
ICMA RC 457 Match	22,240	26,238	25,000	39,000
Pension Liability Expense	920,299	(94,847)	-	-
Workers' Compensation	33,509	34,995	46,000	57,000
Total Personnel Services & Benefits	3,448,850	2,833,562	3,549,000	3,967,000
Purchases/Contracted Services (Southside Fire/Chat	188,299	100,387	-	-
Vehicle Maintenance & Repairs	113,392	111,187	125,000	125,000
Equipment Maintenance & Repairs	13,117	9,725	16,000	16,000
Building Maintenance & Repairs	19,186	19,738	25,000	25,000
Insurance, other than employee benefits	28,296	24,137	30,000	30,000
Travel	2,685	11,287	15,000	10,000
Dues & Fees	9,015	28,584	21,000	21,000
Contracts & Agreements	53,495	55,866	57,700	57,700
Education & Training	6,233	11,300	20,000	20,000
Total Purchased & Contracted Services	433,718	372,211	309,700	304,700
General Supplies & Materials	12,712	14,347	15,000	15,000
Postage	281	110	500	400
Natural Gas	7,338	8,988	12,000	12,000
Electricity	25,057	24,131	30,000	30,000
Gasoline	44,124	40,704	50,000	45,000
Food - Banquets & Flowers	1,437	1,982	3,000	4,000
Books & Periodicals	2,034	2,821	3,000	3,000
Small Equipment	32,491	35,608	38,000	38,000
Turn-out Gear/Special Gear	35,149	39,838	40,000	40,000
Uniforms	13,767	17,080	25,000	25,000
Medical Supplies	14,636	17,337	19,000	20,000
Total Supplies & Expenditures	189,026	202,946	235,500	232,400
Fire Prevention	8,469	5,627	10,000	10,000
Depreciation	30,012	184,342	-	-
Bad Debt Expenses	47,693	28,178	25,000	25,000
Loss on Disposition of Capital Asset	582	-	-	-
Total Miscellaneous Expenditures	86,756	218,147	35,000	35,000
Total Operating Expenditures	4,158,350	3,626,866	4,129,200	4,539,100
Total Capital Expenditures	261,322	798,461	-	-
Total Fire Protection Fund	4,419,672	4,425,327	4,129,200	4,539,100

FY2026 Fire Department Expenditures by Category



**FY2026
Adopted
Budget**

PARKS & RECREATION



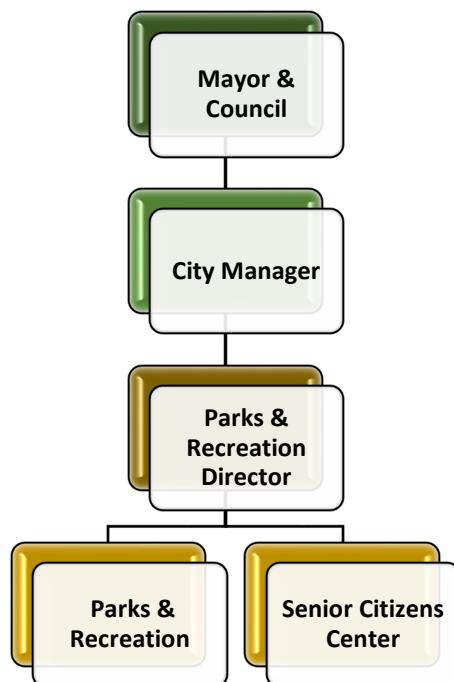
Departmental Summaries

- Parks & Recreation
- Senior Citizens Center

Parks & Recreation

Parks and Recreation include management of all the City's parks and recreation programs. This department also oversees programs offered by the Senior Citizens Center, which has its operating budget.

Parks & Recreation Organization Chart



Fund Types Budgeted by the Parks & Recreation Function

Fund	Department	
	Parks & Recreation	Senior Citizens Center
<i>General Fund</i>	X	X
<i>SPLOST Fund</i>	X	
<i>Capital Projects Fund</i>	X	

Parks & Recreation

Purpose: The Parks & Recreation Department provides diverse, year-round recreational opportunities through the preservation of open space, park settings, and recreational facilities and programs for the citizens of Garden City while enhancing the overall quality of life in Garden City.

Core Services: Recreation provides year-round activities such as Youth Baseball, Girls Fast Pitch Softball, T-Ball, Football, Cheerleading, Soccer, and Basketball. The non-team sports programs include summer day camps, swimming lessons, public swimming, after-school programs, and senior citizen programs.

Staffing Level

In the FY2026 Budget, the Parks & Recreation Department's full-time staffing level is unchanged from FY2025. The part-time staffing level was increased to align with the number of employees required for summer day camp operations.

PARKS & RECREATION	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Director of Parks and Recreation	1	1	1	1	Exempt
Recreation Program Coord.	1	2	2	2	Non-Exempt
Recreation Activity Leader	1	1	1	1	Non-Exempt
Parks & Recreation Technician SR	1	1	1	1	Non-Exempt
Parks & Recreation Technician	3	3	3	3	Non-Exempt
Administrative Assistant	1	1	1	1	Non-Exempt
Total Full-time Staffing	8	9	9	9	
Parks & Rec Supplement Worker	--	--	--	5	Non-Exempt
Parks & Rec Summer Camp Counselor	4	4	4	18	Non-Exempt
Total Part-time Staffing	4	4	4	23	

Highlights of Budget Changes

In the FY2026 Budget, the Parks & Recreation Department's operating expenditures total \$1,270,500, an increase of \$86,055 or 7.3% from the FY2025 budget. The increase in expenses is mainly attributed to the increase in personnel services and benefits costs.

Capital expenditures of \$13,925,535 are allocated in the FY2026 Construction Fund to pay for the costs of constructing and equipping a new community gymnasium and recreation complex. Funding of \$3,150,000 in the FY2026 SPLOST budget supplements costs associated with the recreation complex.

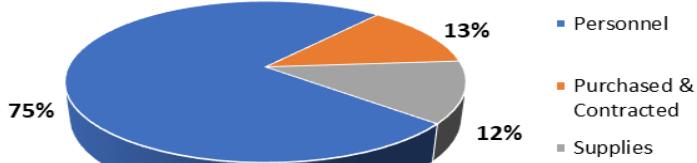
PARKS & RECREATION	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category						
Total Personnel Services & Benefits	646,336	733,670	878,000	954,000	76,000	9%
Total Purchased & Contracted Services	141,570	156,287	145,400	159,900	14,500	10%
Total Supplies & Expenditures	162,656	121,378	145,045	156,600	11,555	8%
Total Capital Expenditures	4,779	43,770	16,000	-	(16,000)	-100%
Total Parks & Recreation	955,341	1,055,105	1,184,445	1,270,500	86,055	7.3%

Parks & Recreation

Parks & Recreation Detailed Expenditure Summary

<u>PARKS & RECREATION</u>		2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Expenditure Description					
Salaries - Regular Employees	375,714	386,233	473,000	499,000	
Salaries - Part time/Temporary Employees	56,928	86,764	60,000	138,000	
Salaries - Overtime	12,013	14,491	18,000	8,000	
Group Insurance	119,579	125,838	181,000	165,000	
Social Security (FICA) Contributions	27,159	28,807	39,000	40,000	
Medicare	6,352	6,737	8,000	9,000	
Retirement Contributions	35,710	69,657	83,000	76,000	
ICMA RC 457 Match	5,150	6,622	6,000	12,000	
Workers' Compensation	7,731	8,521	10,000	7,000	
Total Personnel Services & Benefits	646,336	733,670	878,000	954,000	
Umpires & Referees	7,808	3,890	9,000	9,000	
Vehicle Maintenance & Repairs	2,188	4,944	5,000	5,000	
Equipment Maintenance & Repairs	7,866	7,543	8,000	8,000	
Gym Maintenance & Repairs	31,967	12,214	6,000	6,000	
Stadium Maintenance & Repairs	3,984	4,204	-		
Ball Park Maintenance & Repairs	16,923	18,711	20,000	25,000	
Swimming Pool Maintenance & Repairs	-	235	-	2,500	
Cooper Center Maintenance & Repairs	743	6,816	5,000	5,000	
General Park Maintenance	8,653	12,395	15,000	15,000	
Insurance, other than employee benefits	17,993	12,629	12,000	13,000	
Advertising	7,705	10,277	8,000	8,000	
Travel	4,174	2,262	4,000	4,000	
Dues & Fees	2,428	2,393	3,000	3,000	
Contracts & Agreements	6,264	16,470	24,000	18,000	
Education & Training	20	25	400	400	
Contract Labor	22,854	41,279	26,000	38,000	
Total Purchased & Contracted Services	141,570	156,287	145,400	159,900	
General Supplies & Materials	5,247	3,822	5,000	6,000	
Postage	64	-	100	100	
Trophies & Awards	4,809	1,139	4,000	4,000	
Cooper Center Supplies	458	6,201	2,500	2,500	
Player Uniforms/Sports Equipment	39,873	17,288	26,000	21,000	
Chemicals	3,068	1,599	3,000	3,000	
Summer Program Supplies	8,445	13,492	9,445	13,000	
Christmas Decorations	15,955	17,713	10,000	20,000	
Concession Supplies	5,322	807	4,000	5,000	
Natural Gas	7,239	2,083	4,000	5,000	
Electricity	44,462	27,163	45,000	45,000	
Gasoline	12,614	10,911	13,000	13,000	
Food - Banquets & Flowers	10,939	14,890	15,000	15,000	
Small Equipment	3,161	4,270	4,000	4,000	
Damage Claims	1,000	-	-	-	
Total Supplies & Expenditures	162,656	121,378	145,045	156,600	
Total Operating Expenditures	950,562	1,011,335	1,168,445	1,270,500	
Total Capital Expenditures	4,779	43,770	16,000	-	
Total Parks & Recreation	955,341	1,055,105	1,184,445	1,270,500	

FY2026 Recreation Expenditures by Category



Parks & Recreation

Senior Citizens Center

Staffing Level

In the FY2026 Budget, the Senior Center's staffing levels are unchanged from one (1) full-time position and one (1) part-time position in 2025.

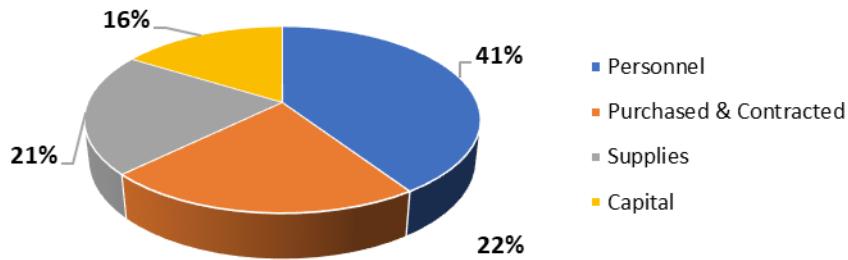
SENIOR CITIZENS CENTER	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Senior Center Manager	1	1	1	1	Exempt
Total Full-time Staffing	1	1	1	1	
SR Center Assistant Manager PT	1	1	1	1	Non-Exempt
Total Part-time Staffing	1	1	1	1	

Highlights of Budget Changes

In the FY2026 Budget, the Senior Citizens Center's operating expenditures total \$346,600, an increase of \$54,000 or 18.5% from the FY2025 budget. The increase is due to a capital request for a new van.

SENIOR CITIZENS CENTER	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category						
Total Personnel Services & Benefits	112,157	125,409	135,500	141,000	5,500	4%
Total Purchased & Contracted Services	77,723	67,709	78,400	76,400	(2,000)	-3%
Total Supplies & Expenditures	58,447	68,511	78,700	73,200	(5,500)	-7%
Total Capital Expenditures	-	71,302	-	56,000	56,000	0%
Total Senior Citizens Center	248,327	332,931	292,600	346,600	54,000	18.5%

FY2026 Senior Center Expenditures by Category

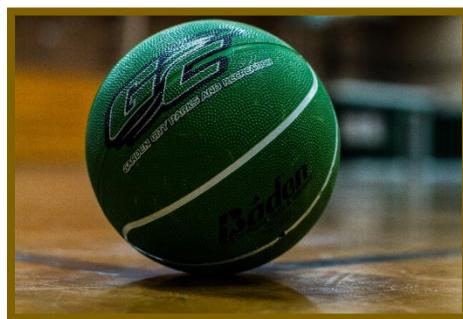


Parks & Recreation

Senior Citizens Center

Senior Citizens Center Detailed Expenditure Summary

Expenditure Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries - Regular Employees	65,043	68,709	67,000	76,000
Salaries - Part-time Employees	21,289	22,196	25,000	26,000
Group Insurance	10,936	12,182	12,000	13,000
Social Security (FICA) Contributions	5,500	5,570	10,000	6,000
Medicare	1,286	1,303	2,500	2,000
Retirement Contributions	5,385	12,708	15,000	15,000
ICMA RC 457 Match	1,943	1,976	3,000	2,000
Workers' Compensation	775	765	1,000	1,000
Total Personnel Services & Benefits	112,157	125,409	135,500	141,000
Custodial	5,820	5,976	8,000	6,000
Repairs & Maintenance	12,865	5,469	8,000	8,000
Travel	1,499	1,500	2,000	2,000
Dues & Fees	300	386	400	400
Contracts & Agreements	1,959	3,645	2,000	2,000
Contract Labor	55,280	50,733	58,000	58,000
Total Purchased & Contracted Services	77,723	67,709	78,400	76,400
General Supplies & Materials	7,611	2,849	15,000	10,000
Postage	87	-	-	-
Natural Gas	2,380	2,570	3,000	3,000
Electricity	11,076	12,519	12,000	13,000
Gasoline	-	-	200	200
Food - Banquets & Flowers	36,987	45,245	41,000	41,000
Small Equipment	306	5,328	7,500	6,000
Total Supplies & Expenditures	58,447	68,511	78,700	73,200
Total Operating Expenditures	248,327	261,629	292,600	290,600
Total Capital Expenditures	-	71,302	-	56,000
Total Senior Citizens Center	248,327	332,931	292,600	346,600



FY2026 Adopted Budget

HOUSING & DEVELOPMENT



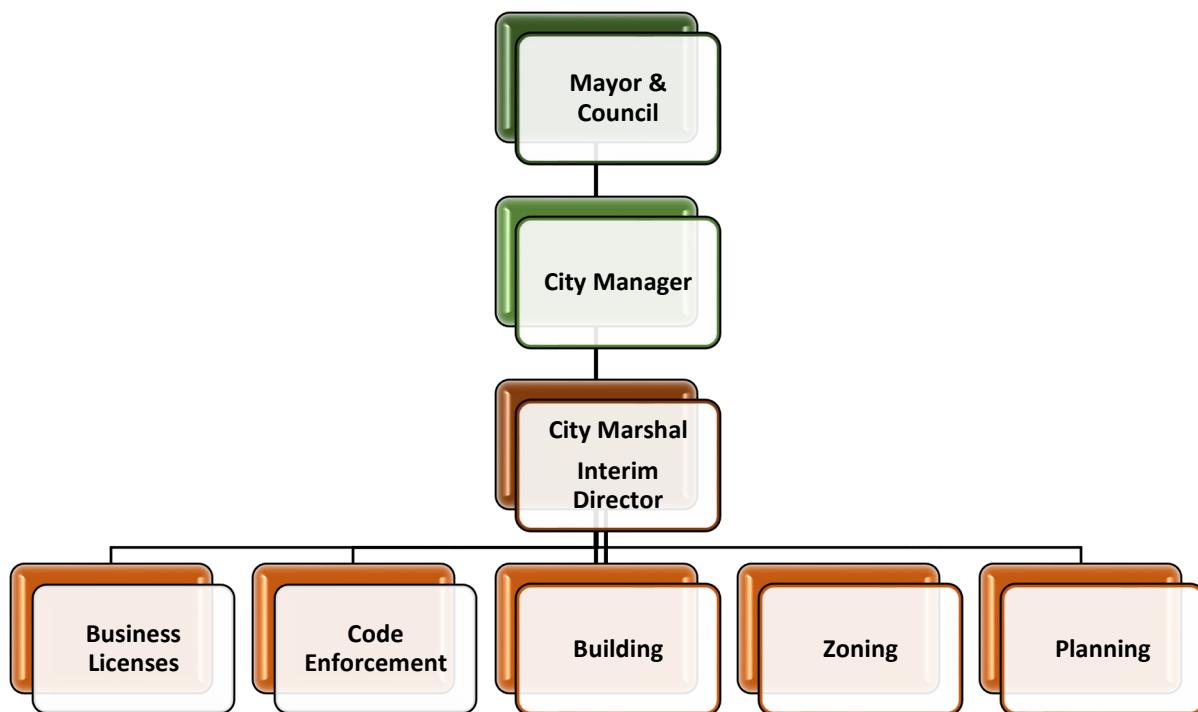
Departmental Summaries

- Planning, Zoning & Building Department

Housing & Development

Housing and Development encompasses the various divisions of the Planning, Zoning, & Building Department responsible for enforcing zoning ordinance regulations, development, building, permitting, inspections, code enforcement, and business licenses.

Planning, Zoning & Building Department Organizational Chart



Fund Types Budgeted by the Housing & Development Function

Fund	Department
	Planning, Zoning & Building
General Fund	X

Housing & Development

Planning, Zoning, & Building

Purpose: Planning, Zoning, & Building provides the City's elected and appointed officials, citizens, businesses, and development community with information used to support decisions, enhance the understanding of the development process, and ensure continued quality residential, commercial, and industrial development within the City of Garden City.

Core Services: Planning, Zoning, & Building activities include land use planning, construction permitting, inspections, code enforcement, verifying and maintaining compliance with the City's Zoning Code. Planning & Zoning also works with the Planning Commission / Board of Zoning Appeals to review and recommend actions for changes in zoning, plat boundary amendments, and variances.

Staffing Level

In the FY2026 Budget, the Planning, Zoning & Building Department's full-time staffing level is increased by two (2) positions from FY2025. The department is adding an additional building inspector and a planning technician.

PLANNING, ZONING, & BUILDING	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Director of Planning & Eco. Dev.	--	1	1	1	Exempt
Chief Building Inspector	1	1	1	1	Exempt
Building Inspector	--	--	--	1	Non-Exempt
Code Enforcement Officer Sr	1	1	1	1	Non-Exempt
Code Enforcement Officer	1	1	1	1	Non-Exempt
Zoning Administrator	1	1	1	1	Non-Exempt
Permitting & Inspections Coordinator	--	--	1	1	Non-Exempt
Planning Technician	--	--	--	1	Non-Exempt
Administrative Assistant	1	1	--	--	Non-Exempt
Business License Tax Specialist	1	1	--	--	Non-Exempt
Total Full-time Staffing	6	7	6	8	
Permitting & Inspections Coordinator	1	1	--	--	Non-Exempt
Total Part-time Staffing	1	1	--	--	

Highlights of Budget Changes

In the FY2026 Budget, the Planning, Zoning, & Building Department's expenditures total \$1,069,370, an increase of \$196,170 or 22.5% from the FY2025 budget. The increase is mainly attributed to adding two (2) employees. Capital expenditures total \$37,870 to fund three (3) vehicle leases approved in previous years and two (2) new vehicle leases.

PLANNING, ZONING & BUILDING	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category						
Total Personnel Services & Benefits	482,186	467,955	578,200	771,000	192,800	33%
Total Purchased & Contracted Services	139,732	152,317	242,500	232,000	(10,500)	-4%
Total Supplies & Expenditures	18,756	28,430	32,500	28,500	(4,000)	-12%
Total Capital Expenditures	2,558	-	20,000	37,870	17,870	89%
Total Planning, Zoning & Building	643,232	648,702	873,200	1,069,370	196,170	22.5%

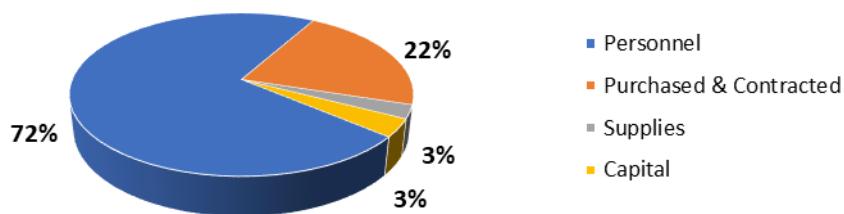
Housing & Development

Planning, Zoning, & Building

Planning, Zoning, & Building Detailed Expenditure Summary

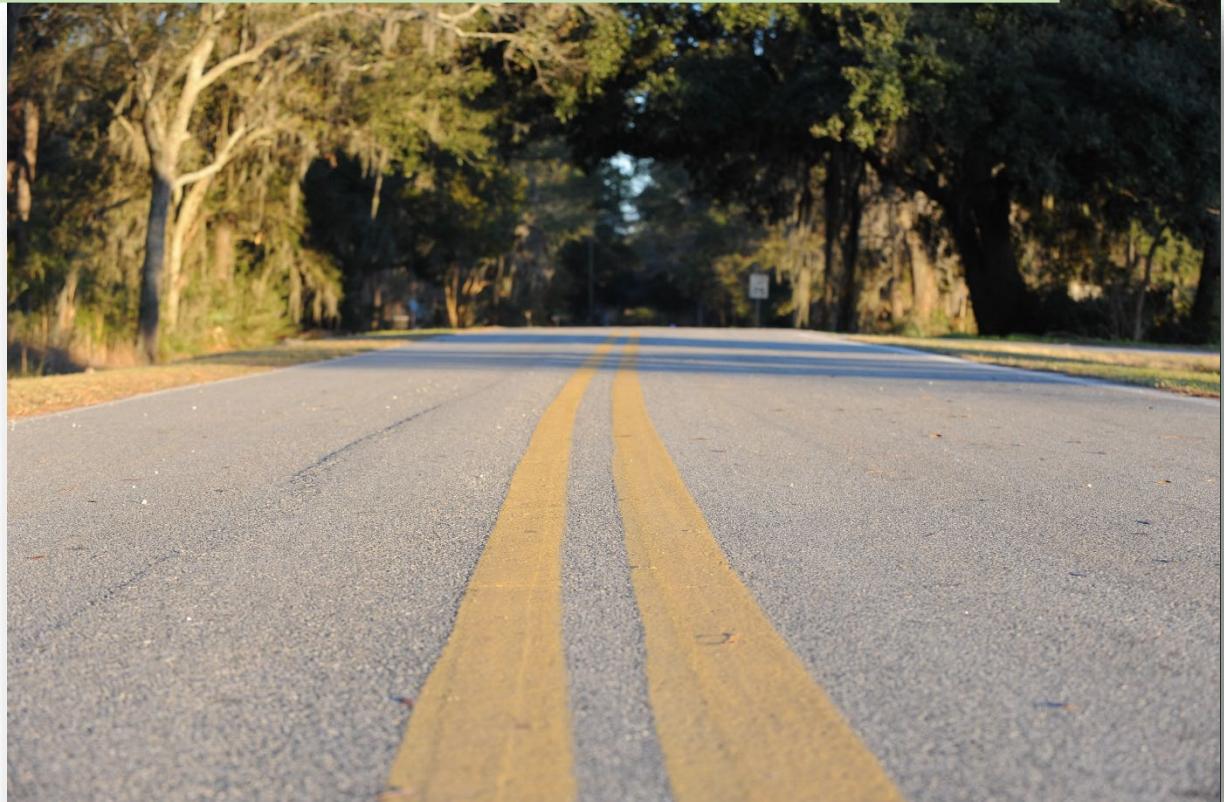
PLANNING, ZONING, & BUILDING				
Expenditure Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries - Regular Employees	340,227	329,400	388,000	490,000
Salaries - Part-time Employees	1,815	-	-	-
Salaries - Overtime	5,007	7,688	9,000	5,000
Group Insurance	70,224	62,306	83,000	149,000
Social Security (FICA) Contributions	21,836	20,476	34,000	31,000
Medicare	5,107	4,789	7,000	7,000
Retirement Contributions	28,827	34,658	46,200	74,000
ICMA RC 457 Match	4,778	5,127	6,000	11,000
Workers' Compensation	4,365	3,511	5,000	4,000
Total Personnel Services & Benefits	482,186	467,955	578,200	771,000
Maps, Charts & Plans	-	-	-	500
Professional Engineering (Site Plan Review)	57,216	41,606	75,000	60,000
Vehicle Maintenance & Repairs	3,633	3,379	10,000	10,000
Insurance, other than employee benefits	5,653	4,181	5,000	5,000
Advertising	9,155	4,641	12,000	10,000
Travel	17	1,046	3,000	7,000
Dues & Fees	1,691	1,575	2,500	2,500
Contracts & Agreements	49,020	89,818	70,000	70,000
Contract Fee for Inspection Services (SafeBuilt)	-	-	5,000	-
Education & Training	1,522	2,501	5,000	7,000
Contract Labor	10,925	3,241	25,000	15,000
Contract Labor - Demolition	-	329	30,000	20,000
Contract Labor - Overgrown Lots	900	-	-	25,000
Total Purchased & Contracted Services	139,732	152,317	242,500	232,000
General Supplies & Materials	2,476	4,918	4,500	5,000
Postage	3,341	5,084	4,500	4,000
Gasoline	7,246	8,561	12,000	10,000
Books & Periodicals	3,239	8,416	7,500	5,000
Small Equipment	246	140	500	1,000
Uniforms	2,208	1,311	3,500	3,500
Total Supplies & Expenditures	18,756	28,430	32,500	28,500
Total Operating Expenditures	640,674	648,702	853,200	1,031,500
Total Capital Expenditures	2,558	-	20,000	37,870
Total Planning, Zoning, & Building	643,232	648,702	873,200	1,069,370

FY2026 Planning, Zoning & Building Expenditures by Category



FY2026 Adopted Budget

PUBLIC WORKS



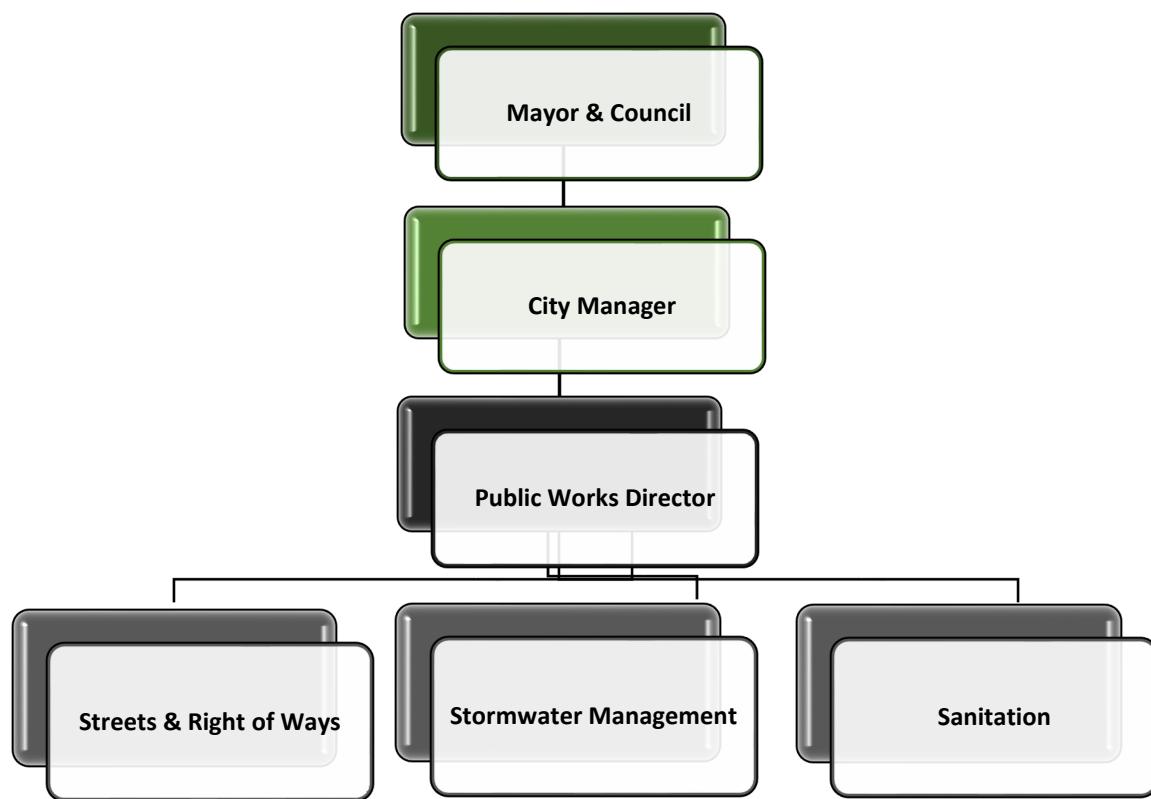
Departmental Summaries

- Public Works
- Stormwater Management
- Sanitation

Public Works

Public Works provides community services, enhancing the quality of life for the citizens of Garden City while protecting the environment by ensuring safe and clean neighborhoods and public places. Departments within Public Works that are accounted for in the General Fund include Streets and Right of Way. Divisions within Public Works that are accounted for in Enterprise Funds include Stormwater Management and Sanitation. Solid Waste pickup and removal is contracted out to a private firm and is managed through the Public Works Department.

Public Works Organization Chart



Fund Types Budgeted by the Public Works Function

Fund	Department		
	Public Works	Stormwater Mgmt.	Sanitation
General Fund	X		
Enterprise Fund		X	X
SPLOST Fund	X		

Public Works

Streets & Right-of-Ways

Purpose: The Public Works Department is responsible for repairing and protecting our streets and right-of-ways so that transportation system users can safely travel to their destinations.

Core Services: Public Works maintains and repairs the City's hard-surfaced and dirt/gravel streets. Additional activities include roadside mowing and vegetation control, street markings, street signs, street lights, sidewalk repairs, dry-trash pickup, and cleaning up debris from storms.

Staffing Level

In the FY2026 Budget, the Public Works Department's full-time employee staffing level is reduced by one (1) position from FY2025. The public works and utilities administrator position has been removed.

PUBLIC WORKS	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Public Works & Utilities Admin.	--	1	1	--	Exempt
Director of Public Works	1	1	1	1	Exempt
Executive Assistant	1	1	1	1	Exempt
Public Works Supervisor	1	1	1	1	Non-Exempt
Public Works Crew Leader	3	3	3	3	Non-Exempt
Public Works Technician	2	2	3	3	Non-Exempt
Heavy Equip. Operator	3	3	2	2	Non-Exempt
Total Full-time Staffing	11	12	12	11	

Highlights of Budget Changes

In the FY2026 Budget, the Public Works Department's operating expenditures total \$1,618,019, a decrease of \$395,706 or 19.7% from the FY2025 budget. The decrease is mainly attributed to a reduction in capital expenditures.

Capital expenditures totaled \$79,994 to purchase a tractor (\$50,500), rotary cutter (\$7,250), and two (2) zero-turn mowers (\$22,244). In the FY2026 SPLOST Fund, \$400,000 is allocated to assist with improvements to Telfair Place and other City streets.

PUBLIC WORKS	2023 Expenditure Category	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Total Personnel Services & Benefits		435,332	327,020	599,000	613,000	14,000	2%
Total Purchased & Contracted Services		185,442	167,544	397,000	603,000	206,000	52%
Total Supplies & Expenditures		297,597	307,849	311,025	322,025	11,000	4%
Total Capital Expenditures		118,000	99,477	706,700	79,994	(626,706)	-89%
Total Public Works		1,036,371	901,890	2,013,725	1,618,019	(395,706)	-19.7%

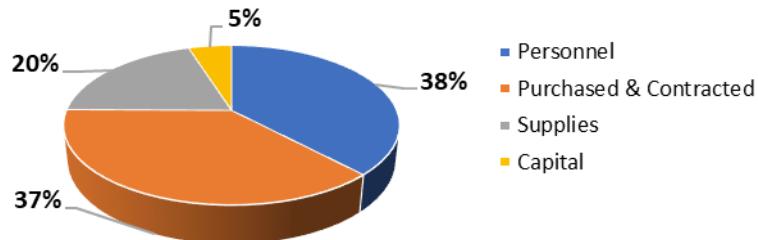
Public Works

Streets & Right-of-Ways

Public Works Detailed Expenditure Summary

PUBLIC WORKS		2023	2024	2025	2026
Expenditure Description		Actual	Actual	Adopted	Adopted
Salaries - Regular Employees		218,902	193,008	350,000	368,000
Salaries - Overtime		15,626	16,679	25,000	9,000
Group Insurance		139,574	41,845	100,000	120,000
Social Security (FICA) Contributions		14,162	12,166	29,000	23,000
Medicare		3,312	2,845	5,500	5,000
Retirement Contributions		24,113	41,397	62,000	57,000
ICMA RC 457 Match		4,448	3,868	7,000	11,000
Unemployment Insurance		-	-	-	-
Workers' Compensation		15,195	15,212	20,500	20,000
Total Personnel Services & Benefits	435,332	327,020	599,000	613,000	
Professional Engineering		3,150	8,226	25,000	242,000
Vehicle Maintenance & Repairs		22,461	15,493	30,000	30,000
Equipment Maintenance & Repairs		37,429	42,608	40,000	40,000
Street Maintenance & Repairs		104,921	82,830	250,000	250,000
Equipment Rental		106	-	10,000	5,000
Insurance, other than employee benefits		7,889	6,728	7,000	7,000
Travel		-	-	1,500	1,000
Dues & Fees		1,064	1,512	1,500	2,000
Contracts & Agreements		8,422	10,147	30,000	25,000
Education & Training		-	-	2,000	1,000
Total Purchased & Contracted Services	185,442	167,544	397,000	603,000	
General Supplies & Materials		26,921	15,113	20,000	20,000
Postage		-	3	25	25
Street Signs		21,106	10,329	25,000	20,000
Electricity		205,545	241,684	207,000	225,000
Gasoline		33,882	36,566	40,000	40,000
Small Equipment		6,749	981	12,000	10,000
Uniforms		1,524	2,173	5,000	5,000
Damage Claims		1,870	1,000	2,000	2,000
Total Supplies & Expenditures	297,597	307,849	311,025	322,025	
Total Operating Expenditures	918,371	802,413	1,307,025	1,538,025	
Total Capital Expenditures	118,000	99,477	706,700	79,994	
Total Public Works	1,036,371	901,890	2,013,725	1,618,019	

FY2026 Public Works Expenditures by Category



Public Works

Stormwater Management

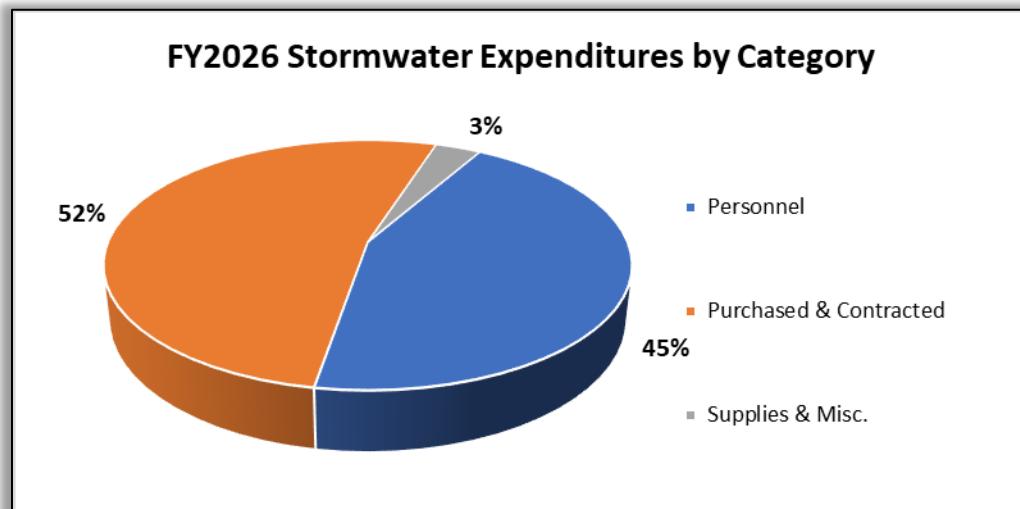
Purpose: Stormwater Management is a division of the Public Works Department. Stormwater Management primarily focuses on environmental management services to minimize floods, improve water quality, and protect aquatic habitats.

Core Services: Stormwater Management provides for regulatory compliance with State and Federal stormwater regulations; the cleaning of ditches and other stormwater conveyance systems; evaluation and replacement of aging drainage structures; and construction of new culvert systems to improve stormwater conveyance capacity. Residents, businesses, and property owners provide funding through a monthly utility rate.

Highlights of Budget Changes

The Stormwater Management Department's expenditures total \$1,147,185 in the FY2026 budget, an increase of \$21,085 or 1.9% from the FY2025 budget. The increase in expenses is mainly due to the increase in contract labor for right-of-way maintenance.

STORMWATER MANAGEMENT FUND		2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category							
Total Personnel Services & Benefits		678,161	493,526	684,494	509,000	(175,494)	-26%
Total Purchased & Contracted Services		365,284	170,479	403,482	600,050	196,568	49%
Total Supplies & Expenditures		833	1,895	2,000	2,000	-	0%
Total Miscellaneous		133,863	182,721	36,124	36,135	11	0%
Total Stormwater Management		1,178,141	848,621	1,126,100	1,147,185	21,085	1.9%



Public Works

Stormwater Management

Stormwater Management Detailed Expenditure Summary

STORMWATER MANAGEMENT FUND				
Expenditure Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries - Regular Employees	369,360	332,898	401,594	308,000
Salaries - Overtime	6,062	11,271	6,800	6,000
Group Insurance	47,935	103,144	139,000	98,000
Social Security (FICA) Contributions	22,337	19,523	32,000	20,000
Medicare	5,224	4,566	6,100	5,000
Retirement Contributions	39,947	62,148	70,000	49,000
ICMA RC 457 Match	7,393	6,476	6,000	9,000
Pension Liability Expense	155,511	(70,423)	-	-
Workers' Compensation	24,392	23,923	23,000	14,000.00
Total Personnel Services & Benefits	678,161	493,526	684,494	509,000
Stormwater Projects Maintenance / CIP	40,023	10,369	75,000	150,000
Vehicle/Equipment Maintenance & Repairs	-	-	5,000	5,000
Insurance, other than employee benefits	7,889	6,728	6,600	7,000
Travel	-	-	300	300
Dues & Fees	300	124	500	500
Contracts & Agreements	39,529	30,036	30,832	32,000
Contracts (Drainage/Utility) Consultants	-	-	10,000	10,000
Education & Training	-	-	250	250
Contract Labor (<i>ROW / Median Maint</i>)	277,543	123,222	275,000	395,000
Total Purchased & Contracted Services	365,284	170,479	403,482	600,050
Gasoline	833	1,895	1,000	1,000
Small Equipment	-	-	1,000	1,000
Total Supplies & Expenditures	833	1,895	2,000	2,000
Depreciation	97,392	97,392		
GEFA CW2016049 Principal	3,025	3,040	3,056	3,075
GEFA CW2016049 Interest	98	83	68	60
Transfer to General Fund	-	45,000	-	-
Transfer to Sanitation Fund	30,000	30,000	30,000	30,000
Bad Debt Expenses	3,348	7,206	3,000	3,000
Total Miscellaneous	133,863	182,721	36,124	36,135
Total Operating Expenditures	1,178,141	848,621	1,126,100	1,147,185
Total Capital Expenditures	-	-	-	-
Total Stormwater Management	1,178,141	848,621	1,126,100	1,147,185

Public Works

Sanitation

Purpose: Sanitation is a division of the Public Works Department. Sanitation focuses on collecting and disposing of solid waste, recyclable items, and yard debris from the residents in Garden City to support public health and safety. The City provides these waste stream collection services through a contractual agreement with Waste Management.

Core Services: Sanitation provides for the curbside collection of household garbage, recyclables, yard debris, and bulk items discarded by the City's residents. Carts are provided to the City's residential customers for the collection of household garbage and recycling items. Yard debris is bundled or bagged for collection.

Highlights of Budget Changes

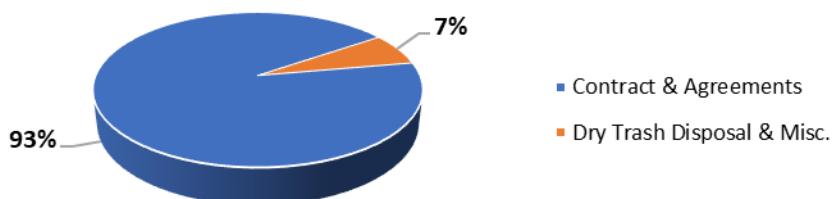
In the FY2026 Budget, Sanitation expenditures total \$647,003, an increase of \$7,003 or 1.1% from the FY2025 Budget. The increase is mainly attributed to dry trash disposal for debris removal. There will be no increase in the sanitation rate as the City will absorb the 2% CPI-U annual increase in the Waste Management contract.

<u>SANITATION FUND</u>						
Expenditure Category	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Total Contracts & Agreements	479,717	580,478	606,000	603,003	(2,997)	0%
Total Dry Trash Disposal Expenses	40,121	53,050	30,000	40,000	10,000	33%
Total Miscellaneous Expenses	3,689	5,233	4,000	4,000	-	0%
Total Sanitation	523,527	638,761	640,000	647,003	7,003	1.1%

Sanitation Detailed Expenditure Summary

<u>SANITATION FUND</u>				
Expenditure Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Contracts & Agreements	479,717	580,478	606,000	603,003
Dry Trash Disposal	40,121	53,050	30,000	40,000
Bad Debt Expenses	3,689	5,233	4,000	4,000
Total Sanitation	523,527	638,761	640,000	647,003

FY2026 Sanitation Expenditures by Category



FY2026 Adopted Budget

WATER & SEWER OPERATIONS



Departmental Summaries

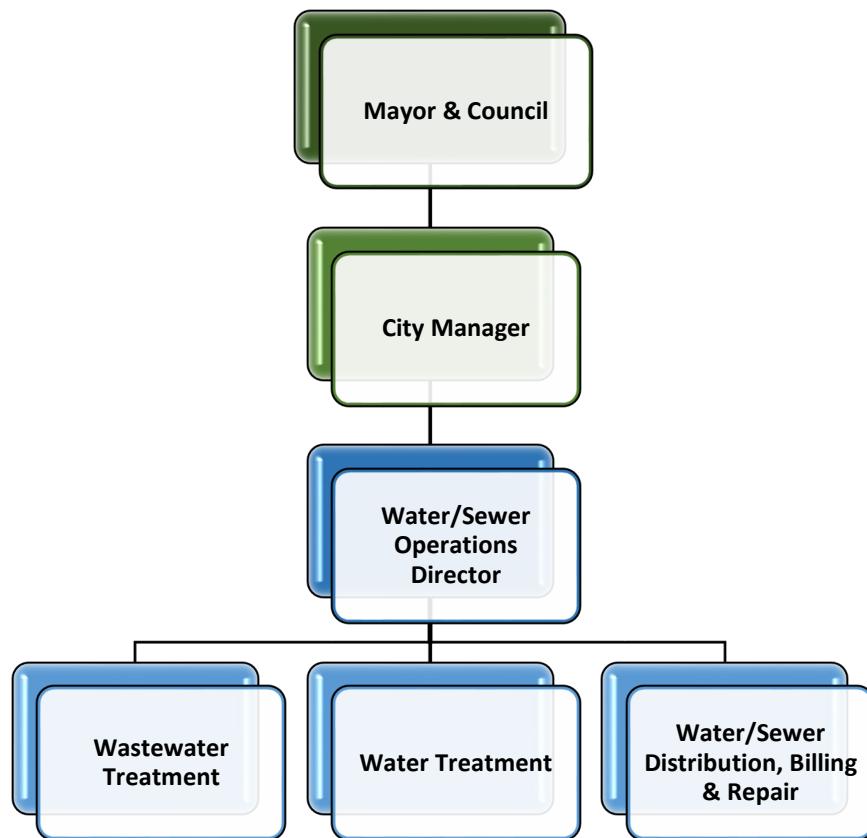
Water & Sewer Fund Operations:

- Wastewater Treatment
- Water Treatment
- Water & Sewer Distribution, Billing & Repair
- Water & Sewer Debt Service

Water & Sewer Enterprise Fund

The City of Garden City's Water and Sewer Enterprise Fund is a self-supporting fund designated to account for activities supported by user charges. The Water and Sewer Fund encompasses the Water/Sewer Department divisions responsible for providing the City's citizens with safe, potable drinking water while maintaining eco-friendly operations. The Water and Sewer Department includes three divisions: Wastewater Treatment, Water Treatment, and Water and Sewer Distribution, Billing, and Repair.

Water & Sewer Operations Organizational Chart



Fund Types Budgeted by the Water & Sewer Operations Function

Fund	Departments			
	Wastewater Treatment	Water Treatment	Water & Sewer Distribution, Billing & Repair	Water & Sewer Capital Improvement / Debt Service
<i>Water/Sewer Enterprise Fund</i>	X	X	X	X

Water & Sewer Operations

Wastewater Treatment & Collection

Purpose: Wastewater Treatment & Collection provides for the long-term management of sewer infrastructure so that wastewater is collected, conveyed, and treated with minimal risk to public health and the environment.

Core Services: Wastewater Treatment & Collection activities include operation and maintenance of pipe and pumping infrastructure, long-term planning, infrastructure analysis, capital facility development, odor control, and sewer system oversight.

Staffing Level

In the FY2026 Budget, Wastewater Treatment's employee staffing level is unchanged from FY2025. The part-time position of water operator class III has replaced the full-time position of wastewater/water treatment technician.

<u>WASTEWATER TREATMENT & COLLECTION</u>		2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Wastewater Manager	--	1	1	1	1	Exempt
Water Operator Class III	--	1	1	1	1	Non-Exempt
Water Operator Class II	--	--	1	1	1	Non-Exempt
Wastewater / Water Treatment Tech.	--	1	1	1	--	Non-Exempt
Wastewater Operator Tech. Trainee	--	--	1	1	1	Non-Exempt
Total Full-time Staffing	--	3	5	4		
Water Operator Class III PT	--	--	--	--	1	Non-Exempt
Total Part-time Staffing	--	--	--	--	1	

Highlights of Budget Changes

In the FY2026 Budget, the Wastewater Treatment's expenditures total \$3,688,613, an increase of \$133,580 or 3.8% from the FY2025 budget. The projected increase is mainly attributed to equipment maintenance and repairs for aging equipment.

Capital outlay expenditures total \$2,094,613. These funds are allocated to complete a headworks upgrade (\$1,650,000), install a reuse water system (\$325,000), rehab the Azalea Avenue lift station (\$29,964), and a pump replacement at the Big Hill lift station (\$12,363). Equipment orders include two (2) spare pumps (\$24,726), repair the sludge pump (\$10,425), and purchase a lawn mower (\$12,135). Additional funds of \$30,000 cover the lease of two (2) current trucks and one (1) additional truck.

Expenditure Category	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	296,352	522,715	708,300	747,000	38,700	5%
Total Purchased & Contracted Services	480,522	604,845	397,000	665,000	268,000	68%
Total Supplies & Expenditures	124,703	168,198	172,500	182,000	9,500	6%
Total Capital Expenditures	22,822	914,448	2,277,233	2,094,613	(182,620)	-8%
Total Wastewater Treatment & Collection	924,399	2,210,206	3,555,033	3,688,613	133,580	3.8%

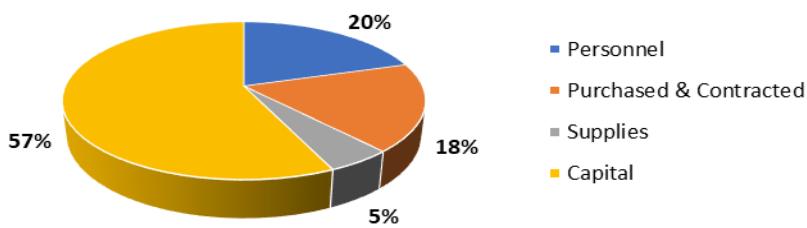
Water & Sewer Operations

Wastewater Treatment & Collection

Wastewater Treatment & Collection Detailed Expenditure Summary

<u>WASTEWATER TREATMENT & COLLECTION</u>		2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries - Regular Employees	234,128	385,197	447,000	508,000	
Salaries - Overtime	21	27,128	35,000	17,000	
Group Insurance	16,143	42,404	82,000	80,000	
Social Security (FICA) Contributions	14,917	25,201	37,000	33,000	
Medicare	3,489	5,894	7,000	8,000	
Retirement Contributions	22,844	29,202	80,000	79,000	
ICMA RC 457 Match	4,641	7,467	7,000	11,000	
Workers' Compensation	169	222	13,300	11,000	
Total Personnel Services & Benefits	296,352	522,715	708,300	747,000	
Professional Engineering	6,500	-	100,000	150,000	
Lab Services	-	-	10,000	5,000	
Vehicle Maintenance & Repairs	-	2,237	10,000	5,000	
Equipment Maintenance & Repairs	-	176,041	88,000	250,000	
Building Maintenance & Repairs	-	7,071	5,000	5,000	
Equipment Rental	-	-	20,000	25,000	
Insurance, other than employee benefits	44,116	49,682	54,500	54,000	
Communications	2,979	3,837	15,000	5,000	
Travel	-	-	1,500	1,500	
Dues & Fees	-	4,980	1,000	1,000	
Contracts & Agreements	20,942	304,618	50,000	90,000	
Education & Training	-	-	2,000	2,500	
Contract Labor (<i>Clear Water</i>)	368,592	9,099	-	-	
Sludge Landfill Tipping Fees	37,393	47,280	40,000	71,000	
Total Purchased & Contracted Services	480,522	604,845	397,000	665,000	
General Supplies & Materials	-	7,653	35,000	40,000	
Computer Equipment & Software	-	-	5,000	2,500	
Electricity	124,703	143,103	120,000	125,000	
Gasoline	-	16,148	3,000	5,000	
Small Equipment	-	-	5,000	5,000	
Uniforms	-	1,294	3,500	3,500	
Damage Claims	-	-	1,000	1,000	
Total Supplies & Expenditures	124,703	168,198	172,500	182,000	
Total Operating Expenditures	901,577	1,295,758	1,277,800	1,594,000	
Total Capital Expenditures	22,822	914,448	2,277,233	2,094,613	
Total Wastewater Treatment & Collection	924,399	2,210,206	3,555,033	3,688,613	

FY2026 Wastewater Treatment Expenditures by Category



Water & Sewer Operations

Water Treatment

Purpose: Water Treatment provides the public with safe and sustainable drinking water and ensures a sufficient supply for firefighting needs.

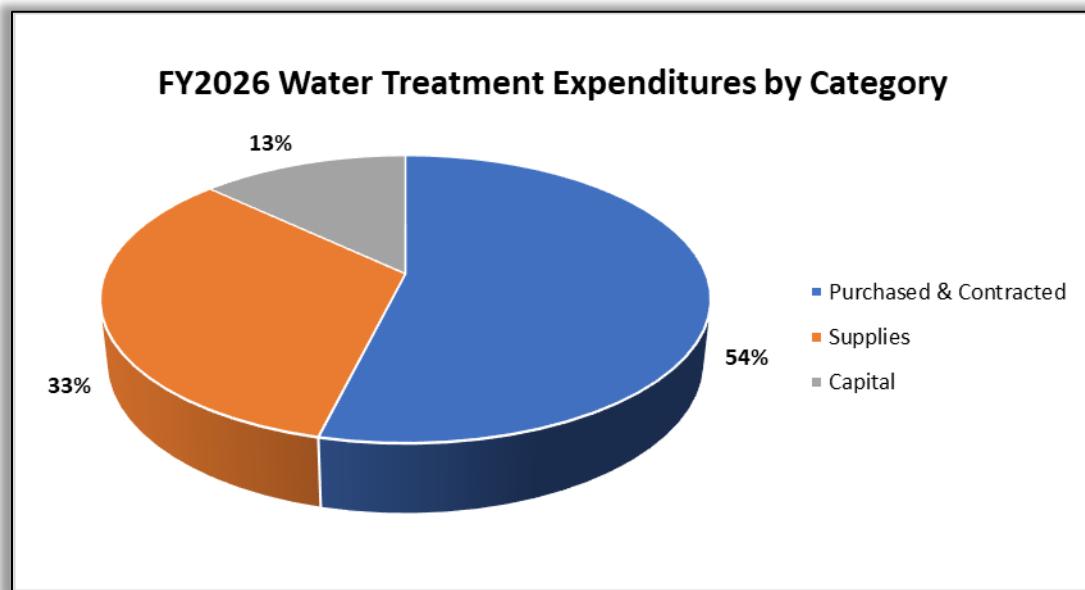
Core Services: Water Treatment activities include operation and maintenance, water quality monitoring, groundwater protection, water conservation, water source development, and capital facility development.

Highlights of Budget Changes

In the FY2026 Budget, the Water Treatment expenditures total \$395,500, a decrease of \$36,700 or 8.5% from the FY2025 budget. The projected decrease is mainly attributed to a reduction in equipment maintenance and repairs as they were replaced in FY2025.

Capital outlay expenditures for two (2) improvements total \$51,500. These include capping and abandoning well two (\$32,445) and an inspection of well one (\$19,055).

<u>WATER TREATMENT</u>		2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Expenditure Category							
Total Purchased & Contracted Services		484,200	151,669	256,200	213,000	(43,200)	-17%
Total Supplies & Expenditures		97,239	97,114	126,000	131,000	5,000	4%
Total Capital Expenditures		18,174	118,501	50,000	51,500	1,500	3%
Total Water Treatment	599,613	367,284	432,200	395,500	(36,700)		-8.5%

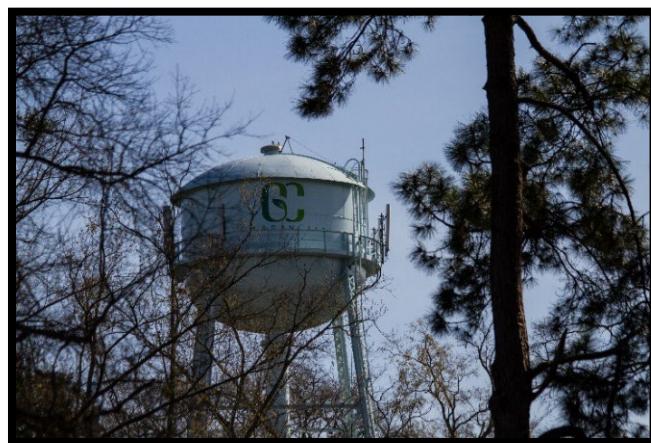


Water & Sewer Operations

Water Treatment

Water Treatment Detailed Expenditure Summary

<u>WATER TREATMENT</u>		2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Expenditure Description					
Professional Audit		15,375	15,500	16,000	16,000
Lab Services				20,000	20,000
Vehicle Maintenance & Repairs		-	-	2,000	-
Equipment Maintenance & Repairs		-	135	85,000	45,000
Building Maintenance & Repairs		-	-	3,000	3,000
Insurance, other than employee benefits		14,909	17,187	21,200	21,200
Communications		2,979	2,781	5,000	3,000
Travel		-	-	1,500	1,500
Dues & Fees		-	-	1,500	1,600
Contracts & Agreements		82,345	107,917	100,000	100,000
Education & Training		-	-	1,000	1,700
Contract Labor (<i>Clear Water</i>)		368,592	8,149	-	-
Total Purchased & Contracted Services		484,200	151,669	256,200	213,000
General Supplies & Materials		-	200	30,000	40,000
Computer Equipment & Software		-	-	5,000	-
Electricity		62,949	70,493	65,000	65,000
Gasoline		-	-	3,000	3,000
Small Equipment		-	-	3,000	3,000
Bad Debt Expenses		34,290	26,421	20,000	20,000
Total Supplies & Expenditures		97,239	97,114	126,000	131,000
Total Operating Expenditures		581,439	248,783	382,200	344,000
Total Capital Expenditures		18,174	118,501	50,000	51,500
Total Water Treatment		599,613	367,284	432,200	395,500



Water & Sewer Operations

Water/Sewer Distribution, Billing & Repair

Purpose: Water/Sewer Distribution, Billing & Repair provide accurate utility billing and expeditious water and sewer line repairs.

Core Services: Billing and collection activities include billing & collections of utility accounts, utility account servicing, receivables management, and customer service. Water/Sewer Distribution and Repair activities include maintaining and repairing the City's water and sewer lines, installing new meters, making water/sewer taps, cleaning maintenance holes and clearing sewer line stoppages, maintaining and testing fire hydrants, and performing utility locations throughout the City.

Staffing Level

In the FY2026 Budget, the Water/Sewer Department's full-time employee staffing level is increased by three (3) positions from the FY2025 budget. The department is adding additional water/sewer repair technicians.

WATER/SEWER DISTRIBUTION, BILLING & REPAIR					
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	Pay Status Budget
Water/Sewer Operations Manager	1	1	1	1	Exempt
Water/Sewer Supervisor	1	1	1	1	Exempt
Meter Reader	1	1	1	1	Non-Exempt
Water/Sewer Repair Tec. Sr	2	2	2	2	Non-Exempt
Water/Sewer Repair Technician	2	2	2	5	Non-Exempt
Total Full-time Staffing	7	7	7	10	

Highlights of Budget Changes

In the FY2026 Budget, the Water/Sewer Distribution, Billing & Repair expenditures total \$2,997,202, a decrease of \$46,385 or 1.5% from the FY2025 budget. The projected decrease is attributed to a reduction in capital expenditure requests.

Capital outlay expenditures total \$674,702. Funding for water and sewer rehabilitation of aging infrastructure totals \$500,000. Additionally, the purchase of a sewer camera (\$9,964), a track loader (\$110,831), and a valve exerciser (\$11,060) is included. Funding for one (1) current vehicle lease and three (3) additional vehicle leases totals \$42,847.

Expenditure Category	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	\$ Change	% Change
Total Personnel Services & Benefits	1,043,203	693,121	1,013,000	1,190,000	177,000	17%
Total Purchased & Contracted Services	502,343	965,582	745,000	826,500	81,500	11%
Total Supplies & Expenditures	132,181	166,829	223,000	154,000	(69,000)	-31%
Total Miscellaneous	1,019,891	1,060,675	151,000	152,000	1,000	1%
Total Capital Expenditures	186,602	144,066	911,587	674,702	(236,885)	-26%
Total W/S Distribution, Billing & Repair	2,884,220	3,030,273	3,043,587	2,997,202	(46,385)	-1.5%

Water & Sewer Operations

Water/Sewer Distribution, Billing & Repair

W/S Distribution, Billing & Repair Detailed Expenditure Summary

WATER/SEWER DISTRIBUTION, BILLING & REPAIR				
Expenditure Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries - Regular Employees	419,565	437,317	620,000	833,000
Salaries - Overtime	34,711	32,279	53,000	30,000
Compensated Absences	36,713	6,364	-	-
Group Insurance	81,572	69,768	143,000	100,000
Social Security (FICA) Contributions	32,437	31,501	53,000	56,000
Medicare	7,586	7,367	10,000	13,000
Retirement Contributions	36,925	69,636	111,000	125,000
ICMA RC 457 Match	7,309	8,140	8,000	17,000
Pension Liability Expense	374,266	18,053	-	-
Workers' Compensation	12,119	12,696	15,000	16,000
Total Personnel Services & Benefits	1,043,203	693,121	1,013,000	1,190,000
Professional Engineering	1,625	49,668	25,000	60,000
Calibrate Large Water Users	6,772	16,770	15,000	20,000
Vehicle Maintenance & Repairs	13,543	10,051	25,000	15,000
Equipment Maintenance & Repairs	16,623	35,542	20,000	30,000
Water Line Maintenance & Repairs	125,234	101,386	200,000	200,000
Sewer Line Maintenance & Repairs	118,253	267,993	200,000	250,000
Equipment Rental	1,207	701	5,000	5,000
Insurance, other than employee benefits	12,365	9,771	8,500	12,000
Communications	2,978	2,780	10,000	4,000
Travel	-	-	2,500	2,500
Dues & Fees	66,640	65,449	65,000	66,000
Contracts & Agreements	136,388	388,221	140,000	150,000
Education & Training	715	-	4,000	2,000
Contract Labor	-	17,250	25,000	10,000
Total Purchased & Contracted Services	502,343	965,582	745,000	826,500
General Supplies & Materials	8,046	14,654	20,000	15,000
Postage	17,853	19,332	20,000	20,000
Computer Equipment & Software	-	-	2,000	2,000
Gasoline	22,815	27,801	30,000	30,000
Small Equipment	3,807	-	25,000	20,000
10% Water Meter Replacement	14,820	60,414	60,000	60,000
Water Meters	60,410	42,237	60,000	-
Uniforms	4,430	2,391	6,000	7,000
Total Supplies & Expenditures	132,181	166,829	223,000	154,000
Damage Claims	1,000	1,000	1,000	2,000
Depreciation	868,891	911,133	-	-
Loss on Disposition of Capital Assets	-	(1,458)	-	-
Transfer to General Fund	150,000	150,000	150,000	150,000
Total Miscellaneous Expenditures	1,019,891	1,060,675	151,000	152,000
Total Operating Expenditures	2,697,618	2,886,207	2,132,000	2,322,500
Total Capital Expenditures	186,602	144,066	911,587	674,702
Total W/S Distribution, Billing & Repair	2,884,220	3,030,273	3,043,587	2,997,202

Water & Sewer Operations

Water/Sewer Fund Debt Service & Capital Outlay Projects

Water/Sewer Fund Debt Service Detailed Expenditure Summary

WATER/SEWER FUND DEBT SERVICE		2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Expenditure Description					
GEFA Loan Principal (2013LQ7WJ)	214,206	217,224	220,285	223,400	
GEFA Loan Principal (GF2017005)	49,852	50,257	50,666	51,100	
GEFA Loan Interest Expense (2013LQ7WJ)	48,705	45,643	42,866	39,800	
GEFA Emergency Loan Interest Expense (GF2017005)	2,185	1,778	1,404	1,000	
Capital Lease - Principal	-	10,449	-	-	
Capital Lease - Interest	-	5,394	-	-	
2013 WS Revenue Bond Principal	330,000	150,000	150,000	135,000	
2013 WS Revenue Bond Interest Expense	31,724	29,663	24,010	21,000	
Total Water/Sewer Fund Debt Service	676,672	510,408	489,231	471,300	

FY2026 Water & Sewer Expenditures by Department

