

OCTOBER FY 2025

Financial Report
December 18, 2025



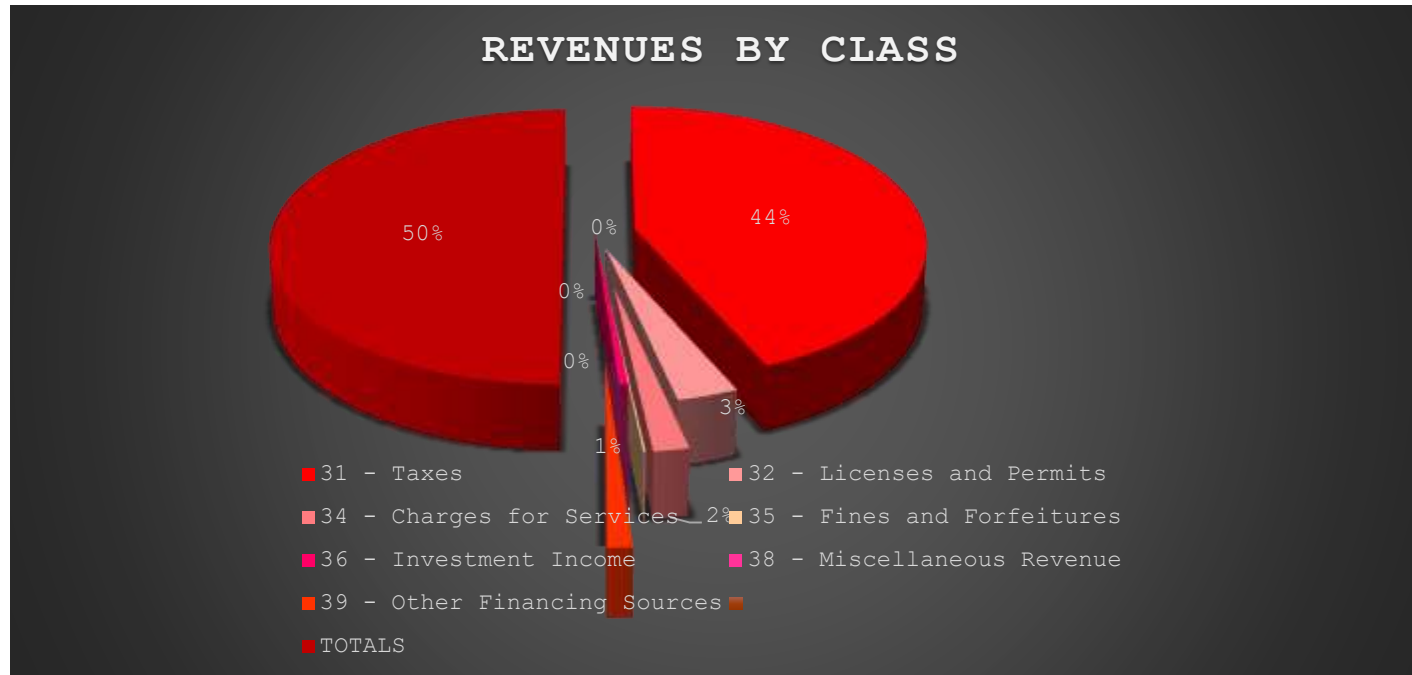
FINANCE SUMMARY

- 💰 This report is an account of financials through October 31 of FY 2025
- 💰 Revenue will increase as the year progresses, peak season begins in the Fall

GL	REVENUE DESCRIPTION	OCTOBER	YEAR TO DATE	FY 2025 BUDGET
311000	Real Property-Current Year	\$ 1,004,520.58	\$ 1,160,632.23	\$ 2,661,000.00
311100	Public Utility Tax	\$ -	\$ 55,689.35	\$ 35,300.00
312000	Real Property-Prior Year	\$ 8,866.72	\$ 112,563.74	\$ 75,000.00
313010	Personal Property Current	\$ 130,023.30	\$ 187,232.25	\$ 270,700.00
313100	Motor Vehicle Tax	\$ 355.21	\$ 5,905.48	\$ 25,000.00
313150	Title AD Valorem Tax	\$ 118,819.44	\$ 1,192,135.34	\$ 1,130,000.00
313400	Intangible Tax Revenue (GDOR)	\$ -	\$ 56,363.90	\$ 35,800.00
313600	Real Estate Transfer Tax	\$ -	\$ 25,054.76	\$ 13,700.00
313710	Atlanta Gas Light (Southern Company)	\$ -	\$ 352,479.36	\$ 429,000.00
313720	SSEMC (Snapping Shoals)	\$ -	\$ 560,649.75	\$ 525,000.00
313730	Xfinity/Comcast	\$ 62,046.66	\$ 283,015.13	\$ 336,000.00
313740	AT&T	\$ 11,408.95	\$ 48,716.65	\$ 100,000.00
313750	Georgia Power	\$ -	\$ 2,505,467.83	\$ 2,200,000.00
314000	Personal Property -Prior Year	\$ 234.49	\$ 8,075.84	\$ 9,800.00
316100	Business & Occupational Tax	\$ 181,109.21	\$ 1,906,043.40	\$ 2,200,000.00
316200	Insurance Premium Tax	\$ 6,438,865.85	\$ 6,438,865.85	\$ 5,200,000.00
316300	Financial Institution Tax	\$ -	\$ 37,606.93	\$ 45,000.00
319100	Election Qualifying Fees	\$ -	\$ 3,150.00	\$ 4,000.00
319200	Election Qualifying Fees	\$ -	\$ -	\$ -
	Class 31 - Taxes	\$ 7,956,250.41	\$ 14,939,647.79	\$ 15,295,300.00
321100	Alcoholic Beverages Current	\$ 1,725.00	\$ 48,706.62	\$ 275,000.00
321220	Insurance License Fee	\$ -	\$ 41,794.26	\$ 15,000.00
321900	Other Licenses/Permits	\$ -	\$ -	\$ 2,500.00
322000	Building Permits	\$ 23,543.19	\$ 393,219.58	\$ 700,000.00
322020	Development Permits	\$ 2,050.00	\$ 30,111.00	\$ 65,000.00
322050	Zoning Applications	\$ 1,160.00	\$ 15,025.00	\$ 12,000.00
322990	Other	\$ -	\$ 400.00	\$ 1,000.00
324100	Business License Penalty	\$ 418.54	\$ 804.91	\$ -
324500	Penalty & Interest On Delinquent Tax	\$ 978.00	\$ 10,645.00	\$ 1,000.00
324510	Penalty & Interest On Delinquent Property Tax	\$ -	\$ -	\$ 9,600.00
	Class 32 - Licenses and Permits	\$ 29,874.73	\$ 540,706.37	\$ 1,081,100.00
334010	State Government Grant Received	\$ -	\$ -	\$ -
334300	State Grant Capital LMIG	\$ -	\$ -	\$ -
	Class 33 - Intergovernmental Revenue	\$ -	\$ -	\$ -
341100	Fees, Charges	\$ -	\$ -	\$ 17,000.00
341200	Film Permitting	\$ -	\$ 3,270.00	\$ 10,000.00
341300	Planning & Development Fee	\$ -	\$ 220.00	\$ 5,000.00
342000	Alcohol Beverage Excise Tax (Distributors)	\$ 13,188.63	\$ 115,056.52	\$ 100,000.00
343000	Local Option Mixed Drink (LBD)	\$ 20,776.40	\$ 177,868.77	\$ 175,000.00
347200	Activity Fees	\$ 1,755.00	\$ 37,020.05	\$ 250,000.00
347500	Program Fees	\$ 840.00	\$ 34,740.00	\$ 50,500.00
349900	Charges For Services-Other	\$ -	\$ -	\$ 700.00
	Class 34 - Charges for Services	\$ 36,560.03	\$ 368,175.34	\$ 608,200.00
351000	Municipal Court	\$ -	\$ 35,039.34	\$ 37,000.00
	Class 35 - Fines and Forfeitures	\$ -	\$ 35,039.34	\$ 37,000.00
361000	Interest	\$ 13,343.14	\$ 141,611.85	\$ 157,000.00
	Class 36 - Investment Income	\$ 13,343.14	\$ 141,611.85	\$ 157,000.00
389000	Other Miscellaneous Revenue	\$ -	\$ 120,575.64	\$ -
	Class 38 - Miscellaneous Revenue	\$ -	\$ 120,575.64	\$ -
391200	Transfer from Motel (37.5%) Non-Restricted	\$ -	\$ -	\$ 417,800.00
	Class 39 - Othering Financing Sources	\$ -	\$ -	\$ 417,800.00
	TOTALS	\$ 8,036,028.31	\$ 16,145,756.33	\$ 17,596,400.00

OCTOBER 2025 REVENUE BY CLASS

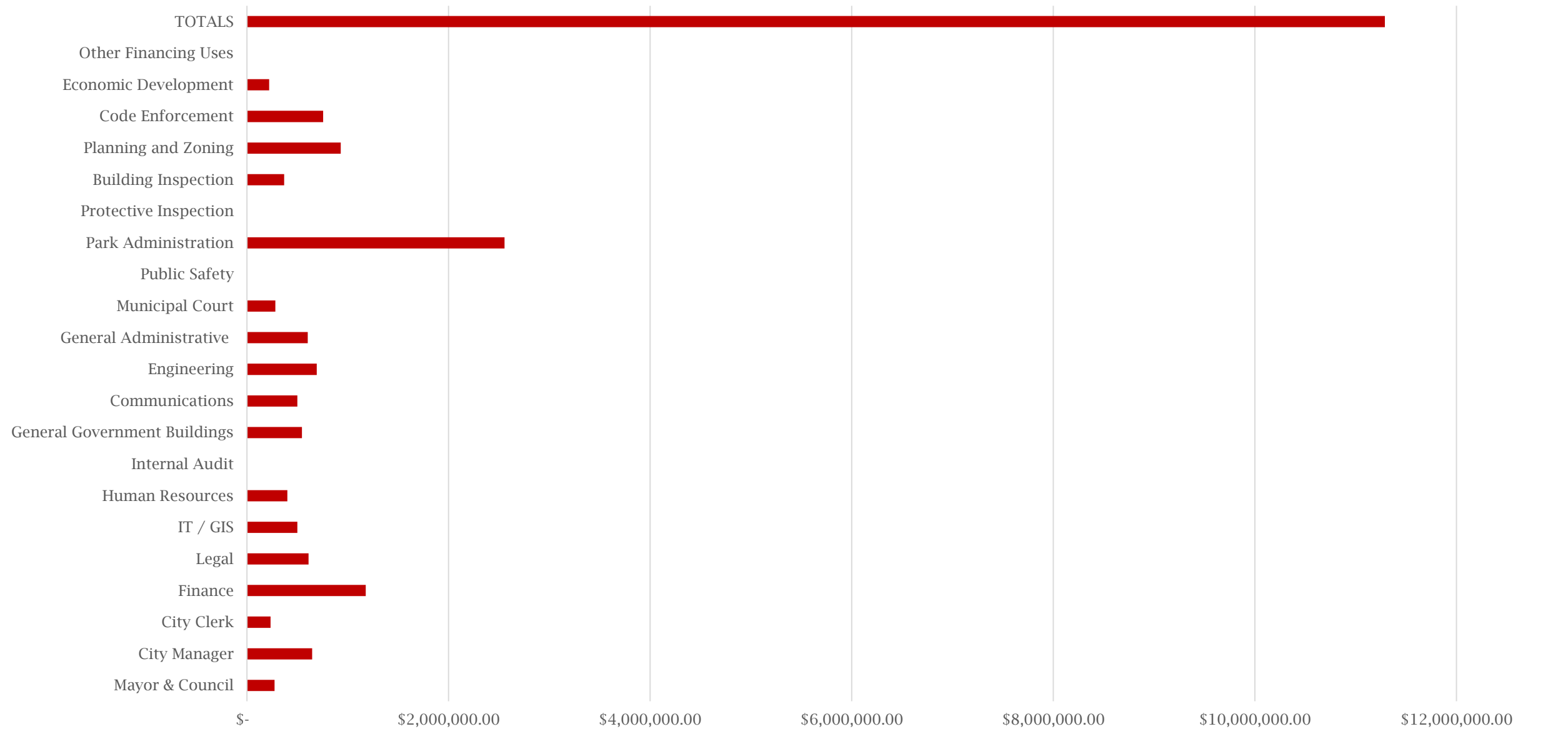
CLASS	BUDGET	OCTOBER	YTD SPENT
31 - Taxes	\$ 15,295,300.00	\$ 7,956,250.41	\$ 14,939,647.79
32 - Licenses and Permits	\$ 1,081,100.00	\$ 29,874.73	\$ 540,706.37
34 - Charges for Services	\$ 608,200.00	\$ 36,560.03	\$ 368,175.34
35 - Fines and Forfeitures	\$ 37,000.00	\$ -	\$ 35,039.34
36 - Investment Income	\$ 157,000.00	\$ 13,343.14	\$ 141,611.85
38 - Miscellaneous Revenue	\$ -	\$ -	\$ 120,575.64
39 - Other Financing Sources	\$ 417,800.00	\$ -	\$ -
TOTALS	\$ 17,596,400.00	\$ 8,036,028.31	\$ 16,145,756.33



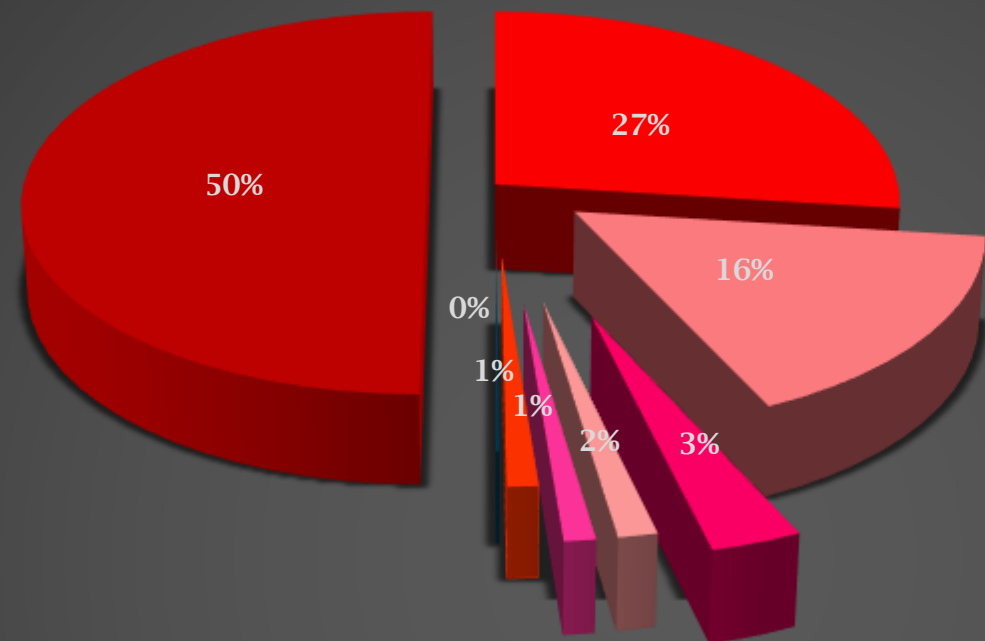
**OCTOBER
2025
EXPENSES BY
DEPARTMENT**

DEPARTMENT	BUDGET	YTD TOTALS
Mayor & Council	\$ 529,100.00	\$ 272,950.89
City Manager	\$ 860,300.00	\$ 645,537.97
City Clerk	\$ 509,300.00	\$ 234,023.67
Finance	\$ 2,177,300.00	\$ 1,177,453.22
Legal	\$ 750,000.00	\$ 610,801.50
IT / GIS	\$ 692,500.00	\$ 499,195.97
Human Resources	\$ 495,300.00	\$ 400,835.65
Internal Audit	\$ 149,400.00	\$ -
General Government Buildings	\$ 425,500.00	\$ 545,672.03
Communications	\$ 891,000.00	\$ 499,682.52
Engineering	\$ 1,077,000.00	\$ 691,375.01
General Administrative	\$ 719,800.00	\$ 603,074.13
Municipal Court	\$ 456,200.00	\$ 280,137.75
Public Safety	\$ 210,400.00	\$ 223.02
Park Administration	\$ 3,776,000.00	\$ 2,555,388.72
Protective Inspection	\$ -	\$ -
Building Inspection	\$ 559,200.00	\$ 368,695.18
Planning and Zoning	\$ 1,712,800.00	\$ 930,708.64
Code Enforcement	\$ 1,011,700.00	\$ 754,567.43
Economic Development	\$ 593,600.00	\$ 219,511.48
Other Financing Uses	\$ -	\$ 20.00
TOTALS	\$ 17,596,400.00	\$ 11,289,854.78

YTD TOTALS



EXPENSES BY CLASS

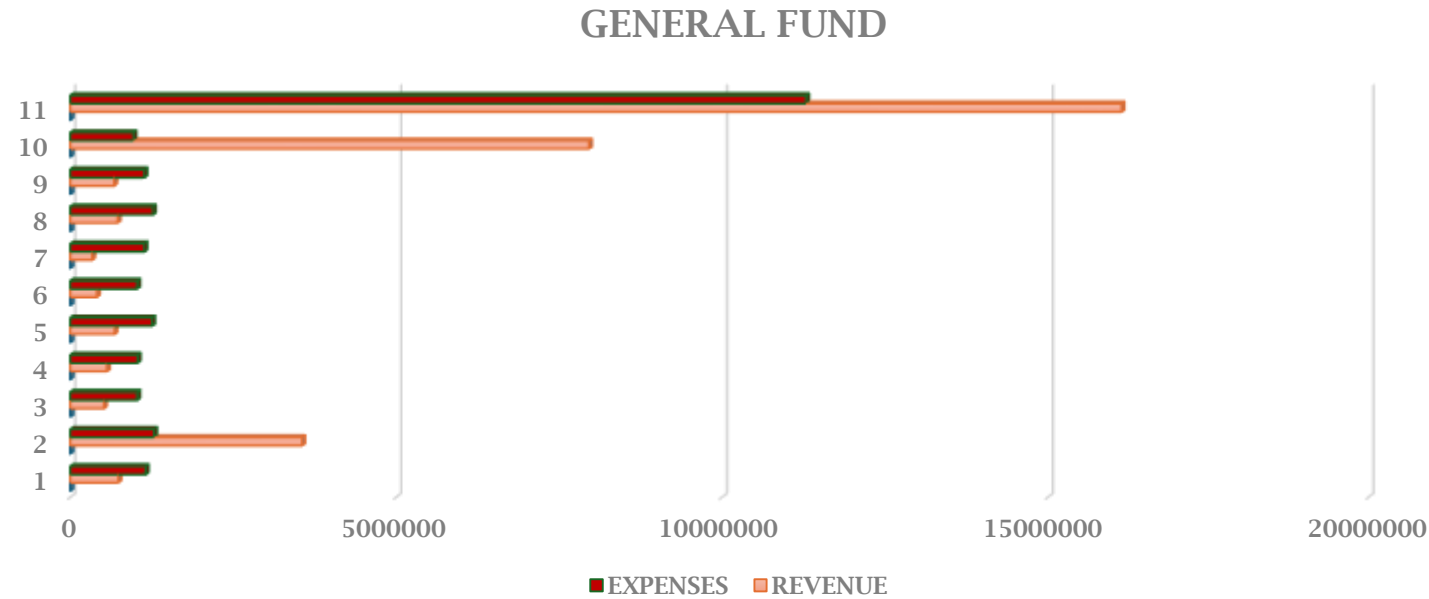


- 51 - Personnel Services and Employee Benefits
- 52 - Purchased / Contracted Services
- 53 - Supplies
- 54 - Capital Outlays
- 57 - Other Costs
- 58 - Debt Service
- 62 - Special Items
- TOTALS

	51	52	53	54	55	57	58	TOTALS
1310	\$ 175,814.52	\$ 63,287.61	\$ 33,848.76	\$ -	\$ -	\$ -	\$ -	\$ 272,950.89
1320	\$ 586,479.53	\$ 45,515.94	\$ 13,542.50	\$ -	\$ -	\$ -	\$ -	\$ 645,537.97
1330	\$ 197,309.03	\$ 32,512.82	\$ 4,201.82	\$ -	\$ -	\$ -	\$ -	\$ 234,023.67
1510	\$ 857,220.44	\$ 315,036.10	\$ 5,196.68	\$ -	\$ -	\$ -	\$ -	\$ 1,177,453.22
1530	\$ -	\$ 610,801.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 610,801.50
1535	\$ -	\$ 366,594.06	\$ 4,360.93	\$ 128,240.98	\$ -	\$ -	\$ -	\$ 499,195.97
1540	\$ 319,621.95	\$ 70,311.85	\$ 10,901.85	\$ -	\$ -	\$ -	\$ -	\$ 400,835.65
1560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1565	\$ 5,987.04	\$ 369,222.73	\$ 16,282.04	\$ 154,180.22	\$ -	\$ -	\$ -	\$ 545,672.03
1570	\$ 445,512.78	\$ 38,871.29	\$ 1,802.18	\$ 13,496.27	\$ -	\$ -	\$ -	\$ 499,682.52
1575	\$ 108,345.80	\$ 583,029.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691,375.01
1595	\$ -	\$ 426,885.60	\$ 129,606.01	\$ -	\$ -	\$ 46,582.52	\$ -	\$ 603,074.13
2650	\$ 123,486.98	\$ 105,172.86	\$ 2,673.40	\$ -	\$ -	\$ 48,804.51	\$ -	\$ 280,137.75
3100	\$ -	\$ -	\$ 223.02	\$ -	\$ -	\$ -	\$ -	\$ 223.02
6210	\$ 1,532,844.05	\$ 420,460.44	\$ 530,477.53	\$ 71,606.70	\$ -	\$ -	\$ -	\$ 2,555,388.72
7220	\$ 314,503.95	\$ 49,550.61	\$ 245.46	\$ 4,395.16	\$ -	\$ -	\$ -	\$ 368,695.18
7410	\$ 878,700.70	\$ 50,265.52	\$ 1,742.42	\$ -	\$ -	\$ -	\$ -	\$ 930,708.64
7420	\$ 718,423.46	\$ 10,109.72	\$ 2,694.48	\$ 23,339.77	\$ -	\$ -	\$ -	\$ 754,567.43
7500	\$ 200,021.66	\$ 19,173.28	\$ 316.54	\$ -	\$ -	\$ -	\$ -	\$ 219,511.48
9000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ -	\$ 20.00
TOTALS	\$ 6,464,271.89	\$ 3,576,801.14	\$ 758,115.62	\$ 395,259.10	\$ -	\$ 95,407.03	\$ -	\$ 11,289,854.78

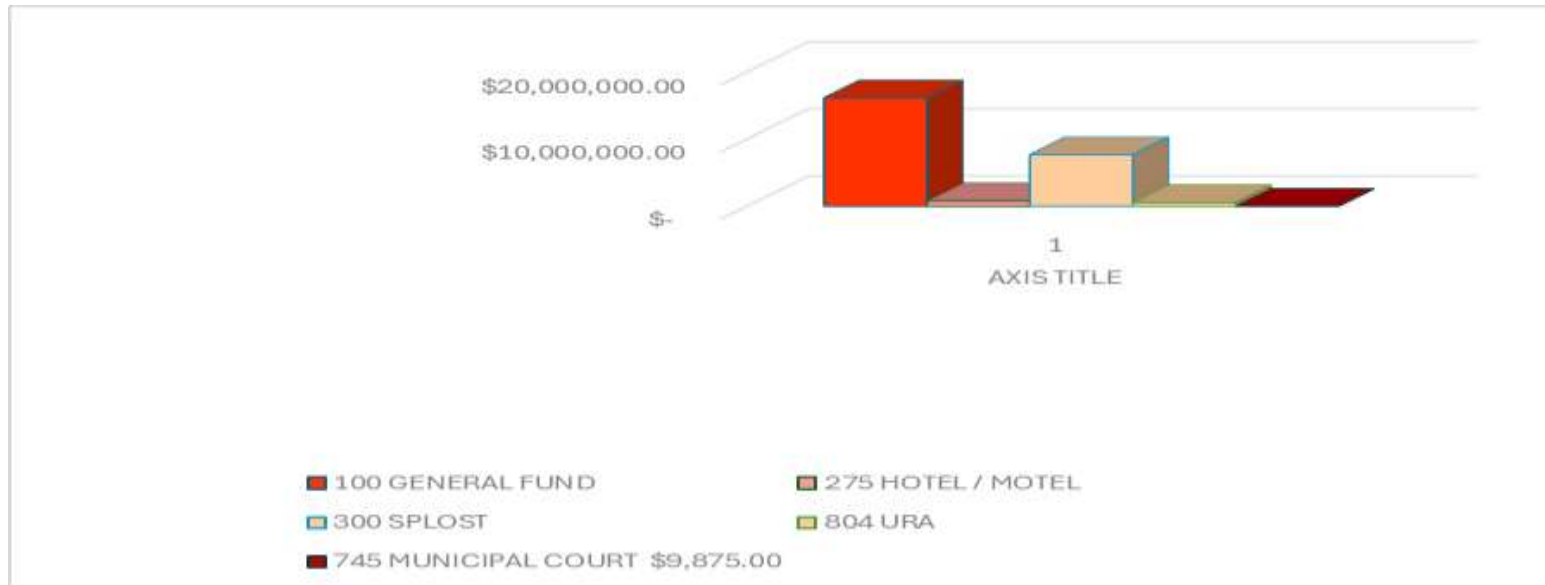
OCTOBER 2025 REVENUE VS EXPENSES

	REVENUE	EXPENSES
January	\$ 736,721.03	\$ 1,155,729.29
February	\$ 3,556,563.56	\$ 1,286,352.01
March	\$ 516,186.78	\$ 1,025,442.02
April	\$ 560,836.19	\$ 1,033,478.66
May	\$ 678,487.63	\$ 1,256,524.42
June	\$ 407,767.54	\$ 1,026,463.36
July	\$ 335,252.31	\$ 1,136,549.46
August	\$ 724,936.68	\$ 1,267,176.06
September	\$ 672,754.20	\$ 1,135,821.21
October	\$ 7,956,250.41	\$ 966,318.29
	\$ 16,145,756.33	\$ 11,289,854.78



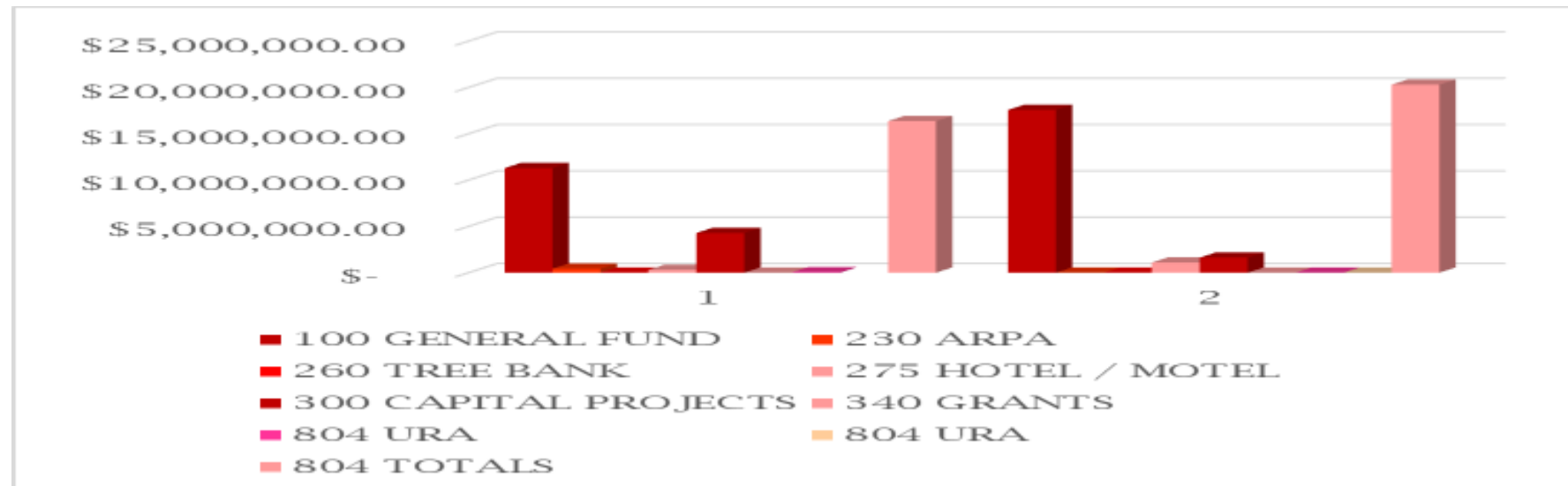
OCTOBER 2025 OTHER REVENUES

FUND	DESCRIPTION	YEAR TO DATE	FY 2025 BUDGET
100	GENERAL FUND	\$ 16,145,756.33	\$ 17,596,400.00
260	TREE BANK	\$ 300.00	
275	HOTEL / MOTEL	\$ 798,381.85	\$ -
300	SPLOST	\$ 7,671,134.33	\$ -
745	MUNICIPAL COURT	\$ 9,875.00	
804	URA	\$ 558,773.25	\$ -
	TOTALS	\$ 25,184,220.76	\$ 17,596,400.00



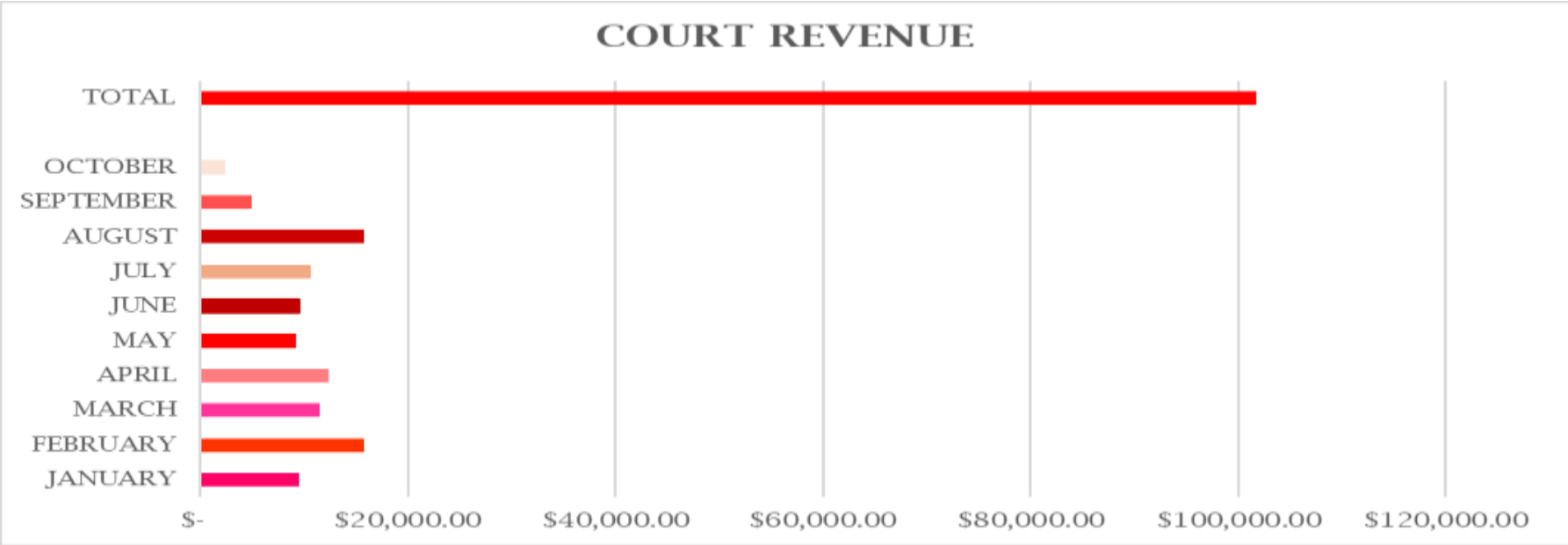
OCTOBER 2025 OTHER EXPENSES

FUND	DESCRIPTION	YEAR TO DATE	FY 2025 BUDGET
100	GENERAL FUND	\$ 11,289,854.78	\$ 17,569,075.00
230	ARPA	\$ 427,633.53	\$ -
260	TREE BANK	\$ 8,132.50	\$ -
275	HOTEL / MOTEL	\$ 306,468.76	\$ 1,100,000.00
300	CAPITAL PROJECTS	\$ 4,285,582.79	\$ 1,630,000.00
340	GRANTS	\$ 4,433.71	\$ -
804	URA	\$ 42,358.84	\$ -
	TOTALS	\$ 16,364,464.91	\$ 20,299,075.00



OCTOBER 2025 COURT REVENUE

MONTH	AMOUNT
JANUARY	\$ 9,526.17
FEBRUARY	\$ 15,795.00
MARCH	\$ 11,560.59
APRIL	\$ 12,387.52
MAY	\$ 9,272.00
JUNE	\$ 9,518.15
JULY	\$ 10,580.23
AUGUST	\$ 15,765.30
SEPTEMBER	\$ 4,975.00
OCTOBER	\$ 9,443.60
TOTAL	\$ 108,823.56



FINANCE

- 💰 Finance is continuing to streamline processes to ensure efficiency and accuracy in all of our processes
- 💰 The Finance Department is working diligently to correct any all discrepancies and transactions but this is a timely and tedious process
- 💰 AP Automation is in the final stages of implementation
- 💰 Procurement is hiring for a Purchasing Specialist III
- 💰 Finance is setting up processes to ensure that FY25 is closed out properly

PROJECT/PROCUREMENT TITLE	DEPARTMENT	TYPE OF SERVICES/COMMODITY	VENDOR/CONTRACTOR	CONTRACT AWARD AMOUNT/PROJECT ESTIMATE	CONTRACT TYPE	SOLICITATION ADVERTISEMEN T DATE	BIDS DUE DATE	STATUS	ANTICIPATED DATE TO PRESENT TO CITY COUNCIL OR PRESENTED TO CITY COUNCIL FOR AWARD
EXERCISE EQUIPMENT SUPPLY AND INSTALLATION SERVICES (ITB-0008-25 REBID)	PARK'S AND REC'S	EQUIPMENT	JEN JAX, LLC	\$39,937.13	PURCHASE ORDER	6/25/2025	8/11/2025	COMPLETED: NTP AND PO ISSUED 10/2/25	N/A
MONUMENT AND PARK IDENTIFICATION SIGNAGE (CITB-0006-25)	ENGINEERING	CONTRACTUAL SERVICES	RECOMMENDED CONTRACTOR: RITE LITE SIGNS, INC.	TBD	PURCHASE ORDER	7/18/2025	8/28/2025	COMPLETED: NTP AND PO ISSUED 12/10/25	N/A
ATHLETIC COMPLEX PARKING LOT PROJECT (CITB-0005-25)	PARK'S AND REC'S/ENGINEERING	CONSTRUCTION	CONTRACTOR: SUMMIT CONSTRUCTION & DEVELOPMENT, LLC	\$779,932.60	CONSTRUCTION AGREEMENT	5/9/2025	6/23/2025	POSTED ON BID NET. RECOMMENDATION FOR AWARD TO BE PRESENTED TO CITY COUNCIL ON HOLD	ON HOLD
SALEM PARK AND FAIRINGTON PARK GAZEBO (CITB-0009-25)	PARK'S AND REC'S / ENGINEERING	EQUIPMENT	CONTRACTOR: COLLINS GENERAL CONSTRUCTION, LLC	TBD	PURCHASE ORDER	7/29/2025	9/9/2025	COMPLETED: NTP AND PO ISSUED 12/10/25	N/A
FAIRINGTON ROAD SIDEWALK PROJECT (CITB-0014-25 REBID)	ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	9/30/2025	11/12/2025	RECOMMENDATION TO AWARD TO BE PRESENTED TO CITY COUNCIL: 12/18/25	12/18/2025
NEW WALKING TRAILS SALEM AND FAIRINGTON PARK (RFP-0012-25)	ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	ANTICIPATED SOLICITATION RELEASE DATE: TBD	TBD
SIDEWALK DESIGN SERVICES (SALEM ROAD, IRIS SRIVE, PHILLIPS ROAD) (RFP-0010-25)	ENGINEERING	VARIOUS SIDEWALK DESIGNS	TBD	TBD	PROFESSIONAL SERVICES	9/10/2025	10/22/2025	PROPOSALS RECEIVED: UNDER INTERNAL REVIEW. RECOMMENDATION FOR AWARD TO CITY COUNCIL: 01/26 (ANTICIPATED)	Jan-26
ON-CALL PLUMBING	FACILITIES	GENERAL CONTRACTED	TBD	TBD	GENERAL SERVICES	TBD	TBD	SOLICITATION DRAFT IN PROGRESS	TBD
SALEM PARK RESTROOM CONSTRUCTION	PARK'S & REC'S /ENGINEERING	CONSTRUCTION SERVICES	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	COMPLETED: APPROVED BY CITY COUNCIL 11/24/25: PO AND NTP TO BE ISSUED	11/24/2025
SEWERLINE EXTENSION CONSTRUCTION	ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
SOUTHEAST ATHLETIC COMPLEX CONSTRUCTION	PARK'S & REC'S /ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PURCHASE APPROVED BY CITY COUNCIL 11/24/25: PO AND NTP TO BE ISSUED	11/24/2025
SOUTHEAST ATHLETIC COMPLEX RESTROOM	PARK'S & REC'S /ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PURCHASE APPROVED BY CITY COUNCIL 11/24/25: PO AND NTP TO BE ISSUED	11/24/2025
FAIRINGTON PARK & BROWNS MILLS EXISTING PARKING	PARK'S & REC'S /ENGINEERING	CONTRACTED SERVICES	TBD	TBD	GENERAL SERVICES / PURCHASE ORDER	TBD	TBD	PENDING RECIEPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
BROWNS MILL PICKEL BALL COURT	PARK'S & REC'S /ENGINEERING	CONSTRUCTION/CONTRACTED	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECIEPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
BROWNS MILL BUILDING EXPANSION (OFFICES AND CLASS INSTALLATION OF RAPID FLASHING BEACONS AND YELLOW FLASHING BEACONS (ITB-0011-25)	PARK'S & REC'S /ENGINEERING	CONSTRUCTION/CONTRACTED	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECIEPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
PARKS, SPORTS FIELDS, AND TRAILS LANDSCAPE AND MAINTENANCE SERVICES (ITB-0011-25)	ENGINEERING	CONTRACTUAL SERVICES	TBD	TBD	PURCHASE ORDER	9/12/2025	10/24/2025	BIDS DUE: 11/03/25, RECOMMENDATION TO CITY COUNCIL 01/26 (ANTICIPATED)	Jan-26
FAIRINGTON PARK CHILDREN PLAY EQUIPMENT	PARK'S AND REC'S	CONTRACTED SERVICES	TBD	TBD	GENERAL SERVICES CONTRACT / PURCHASE ORDER	9/5/2025	10/16/2025	BIDS DUE: 10/16/2025, RECOMMENDATION FOR AWARD TO CITY COUNCIL: 12/18/25	12/18/2025
	PARK'S AND REC'S	CONTRACTED SERVICES	TBD	TBD	GENERAL SERVICES PURCHASE ORDER	N/A	N/A	COOPERATIVE PURCHASE: RECOMMENDATION FOR AWARD TO CITY COUNCIL: 12/18/25	12/18/2025
BROWNS MILL COMMUNITY CENTER, BROWNS MILL PARK,	PARK'S AND REC'S	CONTRACTED SERVICES	TBD	TBD	GENERAL SERVICES PURCHASE ORDER	N/A	N/A	COOPERATIVE PURCHASE: RECOMMENDATION FOR AWARD TO CITY COUNCIL: 12/18/25	12/18/2025

