

November
FY 2025

Financial Report
January 12, 2025



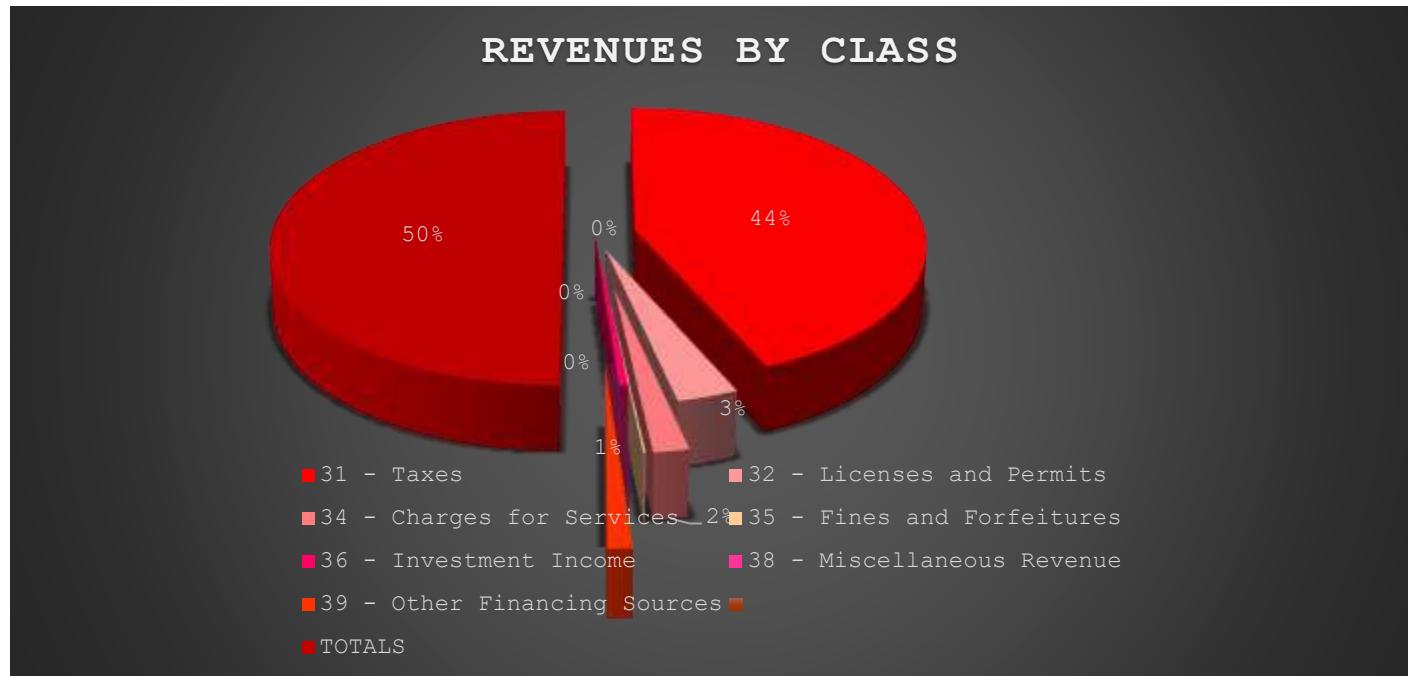
FINANCE SUMMARY

- ⌚ This report is an account of financials through November 30 of FY 2025
- ⌚ 96 % of the projected budget has been collected
- ⌚ The increase in revenue for the month of November, caused a reduction in the monthly expenses

GL	REVENUE DESCRIPTION	NOVEMBER	YEAR TO DATE	FY 2025 BUDGET
311000	Real Property-Current Year	\$ 155,252.25	\$ 1,315,884.48	\$ 2,661,000.00
311100	Public Utility Tax	\$ -	\$ 55,689.35	\$ 35,300.00
312000	Real Property-Prior Year	\$ 2,807.18	\$ 115,370.92	\$ 75,000.00
313010	Personal Property Current	\$ 41,149.95	\$ 228,382.20	\$ 270,700.00
313100	Motor Vehicle Tax	\$ 148.36	\$ 6,053.84	\$ 25,000.00
313150	Title AD Valorem Tax	\$ 109,905.85	\$ 1,302,041.19	\$ 1,130,000.00
313400	Intangible Tax Revenue (GDOR)	\$ 3,650.56	\$ 60,014.46	\$ 35,800.00
313600	Real Estate Transfer Tax	\$ 1,362.40	\$ 26,417.16	\$ 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	\$ -	\$ 283,015.13	\$ 336,000.00
313740	AT&T	\$ -	\$ 48,716.65	\$ 100,000.00
313750	Georgia Power	\$ -	\$ 2,505,467.83	\$ 2,200,000.00
314000	Personal Property -Prior Year	\$ (84.25)	\$ 7,991.59	\$ 9,800.00
316100	Business & Occupational Tax	\$ 228,334.09	\$ 2,134,377.49	\$ 2,200,000.00
316200	Insurance Premium Tax	\$ -	\$ 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		\$ 542,526.39	\$ 15,482,174.18	\$ 15,295,300.00
321100	Alcoholic Beverages Current	\$ 91,515.66	\$ 140,222.28	\$ 275,000.00
321220	Insurance License Fee	\$ -	\$ 41,794.26	\$ 15,000.00
321900	Other Licenses/Permits	\$ -	\$ -	\$ 2,500.00
322000	Building Permits	\$ 15,602.00	\$ 408,821.58	\$ 700,000.00
322020	Development Permits	\$ 3,600.00	\$ 33,711.00	\$ 65,000.00
322050	Zoning Applications	\$ 1,880.00	\$ 16,905.00	\$ 12,000.00
322990	Other	\$ -	\$ 400.00	\$ 1,000.00
324100	Business License Penalty	\$ -	\$ 804.91	\$ -
324500	Penalty & Interest On Delinquent Tax	\$ 1,386.46	\$ 12,031.46	\$ 1,000.00
324510	Penalty & Interest On Delinquent Property Tax	\$ -	\$ -	\$ 9,600.00
Class 32 - Licenses and Permits		\$ 113,984.12	\$ 654,690.49	\$ 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)	\$ 14,097.72	\$ 129,154.24	\$ 100,000.00
343000	Local Option Mixed Drink (LBD)	\$ 16,631.26	\$ 194,500.03	\$ 175,000.00
347200	Activity Fees	\$ 1,180.00	\$ 38,200.05	\$ 250,000.00
347500	Program Fees	\$ 1,260.00	\$ 36,000.00	\$ 50,500.00
349900	Charges For Services-Other	\$ 3.18	\$ 3.18	\$ 700.00
Class 34 - Charges for Services		\$ 33,172.16	\$ 401,347.50	\$ 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	\$ 14,028.09	\$ 155,639.94	\$ 157,000.00
Class 36 - Investment Income		\$ 14,028.09	\$ 155,639.94	\$ 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		\$ 703,710.76	\$ 16,849,467.09	\$ 17,596,400.00

NOVEMBER 2025 REVENUE BY CLASS

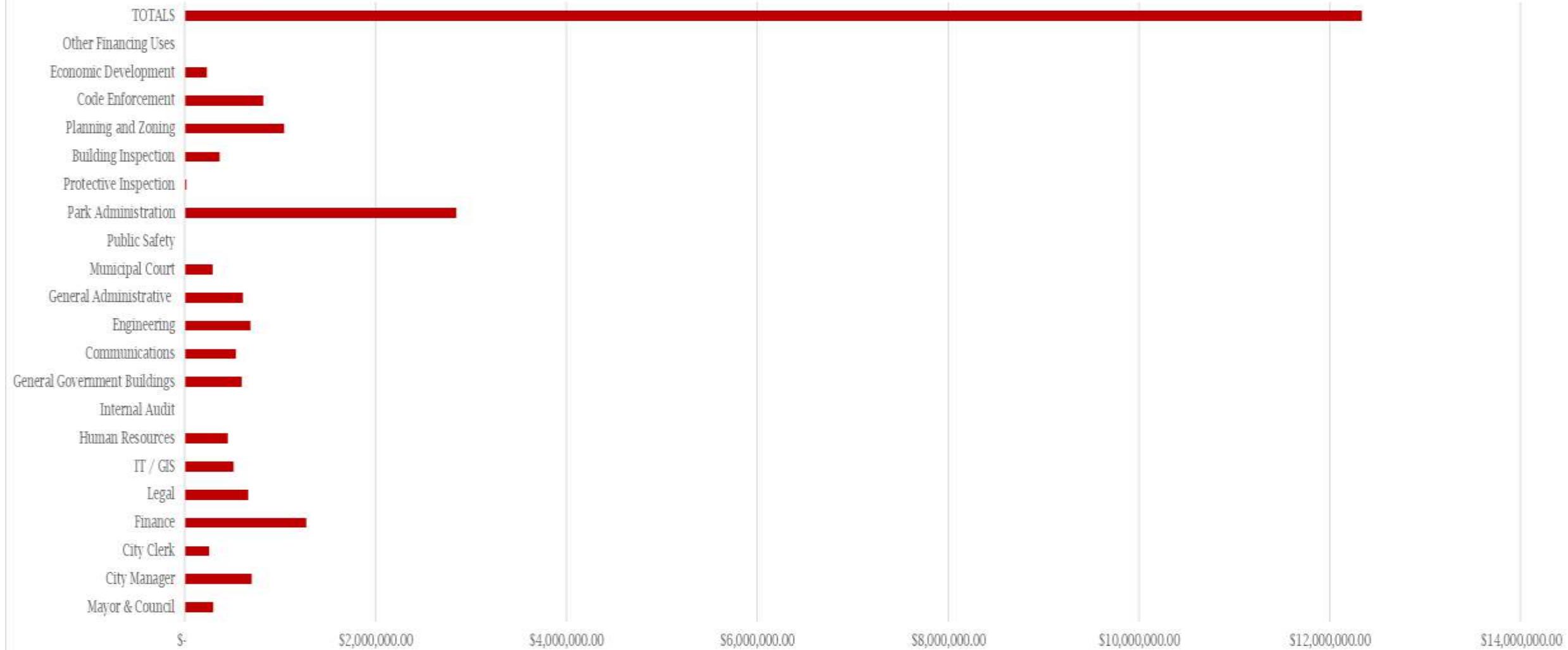
CLASS	BUDGET	NOVEMBER	YTD SPENT
31 - Taxes	\$ 15,295,300.00	\$ 542,526.39	\$ 15,482,174.18
32 - Licenses and Permits	\$ 1,081,100.00	\$ 113,984.12	\$ 654,690.49
34 - Charges for Services	\$ 608,200.00	\$ 33,172.16	\$ 401,347.50
35 - Fines and Forfeitures	\$ 37,000.00	\$ -	\$ 35,039.34
36 - Investment Income	\$ 157,000.00	\$ 14,028.09	\$ 155,639.94
38 - Miscellaneous Revenue	\$ -	\$ -	\$ 120,575.64
39 - Other Financing Sources	\$ 417,800.00	\$ -	\$ -
TOTALS	\$ 17,596,400.00	\$ 703,710.76	\$ 16,849,467.09



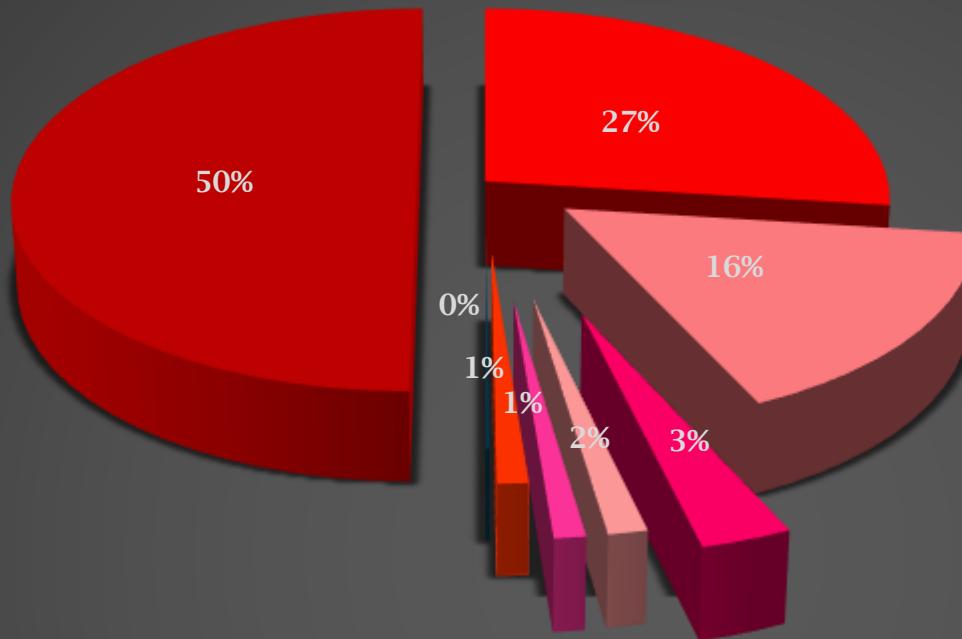
NOVEMBER 2025 EXPENSES BY DEPARTMENT

DEPARTMENT	BUDGET	YTD TOTALS
No Department	\$ -	\$ 93,699.49
Mayor & Council	\$ 529,100.00	\$ 298,621.34
City Manager	\$ 860,300.00	\$ 701,078.54
City Clerk	\$ 509,300.00	\$ 255,540.15
Finance	\$ 2,177,300.00	\$ 1,276,451.91
Legal	\$ 750,000.00	\$ 666,792.37
IT / GIS	\$ 692,500.00	\$ 515,838.49
Human Resources	\$ 495,300.00	\$ 451,291.52
Internal Audit	\$ 149,400.00	\$ -
General Government Buildings	\$ 425,500.00	\$ 601,627.02
Communications	\$ 891,000.00	\$ 540,394.99
Engineering	\$ 1,077,000.00	\$ 692,707.02
General Administrative	\$ 719,800.00	\$ 610,432.80
Municipal Court	\$ 456,200.00	\$ 294,085.12
Public Safety	\$ 210,400.00	\$ 223.02
Park Administration	\$ 3,776,000.00	\$ 2,845,598.67
Protective Inspection	\$ -	\$ 18,813.88
Building Inspection	\$ 559,200.00	\$ 365,437.30
Planning and Zoning	\$ 1,712,800.00	\$ 1,041,121.88
Code Enforcement	\$ 1,011,700.00	\$ 827,537.91
Economic Development	\$ 593,600.00	\$ 233,583.90
Other Financing Uses	\$ -	\$ 20.00
TOTALS	\$ 17,596,400.00	\$ 12,330,897.32

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

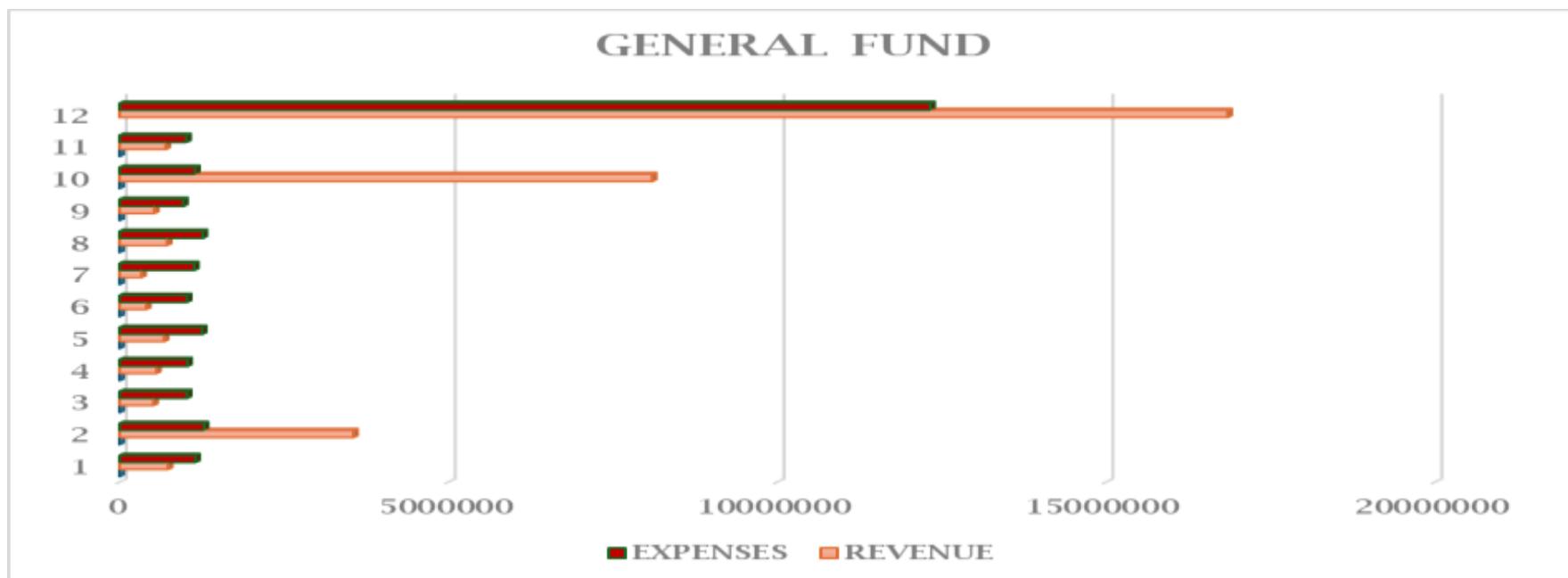
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■ **TOTALS**

	51	52	53	54	55	57	58	TOTALS
1000	\$ 93,699.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,699.49
1310	\$ 192,660.45	\$ 61,046.56	\$ 44,914.33	\$ -	\$ -	\$ -	\$ -	\$ 298,621.38
1320	\$ 639,443.85	\$ 45,697.03	\$ 15,937.66	\$ -	\$ -	\$ -	\$ -	\$ 701,078.54
1330	\$ 215,122.95	\$ 35,912.82	\$ 4,504.38	\$ -	\$ -	\$ -	\$ -	\$ 255,540.15
1510	\$ 950,660.40	\$ 320,291.10	\$ 5,500.41	\$ -	\$ -	\$ -	\$ -	\$ 1,276,451.91
1530	\$ -	\$ 666,792.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 666,792.37
1535	\$ -	\$ 383,236.58	\$ 4,360.93	\$ 128,240.98	\$ -	\$ -	\$ -	\$ 515,838.49
1540	\$ 348,336.39	\$ 90,374.80	\$ 12,580.33	\$ -	\$ -	\$ -	\$ -	\$ 451,291.52
1560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1565	\$ 15,640.92	\$ 415,108.34	\$ 16,697.54	\$ 154,180.22	\$ -	\$ -	\$ -	\$ 601,627.08
1570	\$ 484,127.99	\$ 39,778.24	\$ 1,940.30	\$ 14,548.46	\$ -	\$ -	\$ -	\$ 540,394.95
1575	\$ 109,248.51	\$ 583,458.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,707.02
1595	\$ -	\$ 426,003.49	\$ 137,846.79	\$ -	\$ -	\$ 46,582.52	\$ -	\$ 610,432.80
2650	\$ 127,435.61	\$ 115,171.60	\$ 2,673.40	\$ -	\$ -	\$ 48,804.51	\$ -	\$ 294,085.12
3100	\$ -	\$ 223.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223.02
6210	\$ 1,671,448.31	\$ 456,250.84	\$ 625,370.92	\$ 92,528.60	\$ -	\$ -	\$ -	\$ 2,845,598.65
7200	\$ 18,813.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,813.88
7220	\$ 329,845.75	\$ 49,764.81	\$ 245.46	\$ 4,395.16	\$ -	\$ -	\$ -	\$ 365,437.36
7410	\$ 964,777.44	\$ 74,602.02	\$ 1,742.42	\$ -	\$ -	\$ -	\$ -	\$ 1,041,121.88
7420	\$ 791,145.40	\$ 10,358.26	\$ 2,694.48	\$ 23,339.77	\$ -	\$ -	\$ -	\$ 827,537.94
7500	\$ 214,094.08	\$ 19,173.28	\$ 316.54	\$ -	\$ -	\$ -	\$ -	\$ 233,583.96
9000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ -	\$ 20.00
TOTALS	\$ 7,072,801.93	\$ 3,793,243.67	\$ 877,325.89	\$ 417,233.19	\$ -	\$ 95,407.03	\$ -	\$ 12,330,897.32

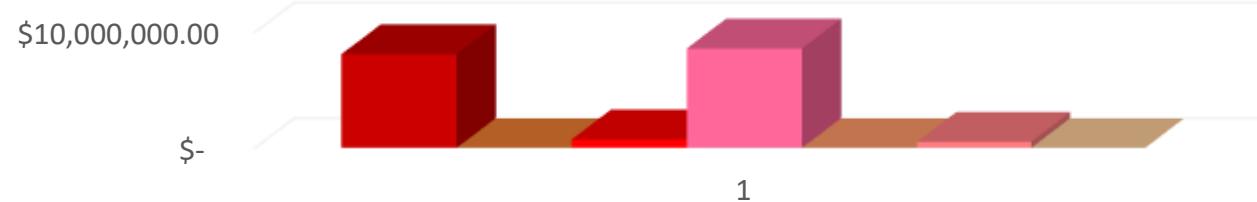
NOVEMBER 2025 REVENUE VS EXPENSES

	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	\$ 529,976.30	\$ 971,709.18
October	\$ 8,099,028.31	\$ 1,153,329.46
November	\$ 703,710.76	\$ 1,018,143.40
	\$ 16,849,467.09	\$ 12,330,897.32



NOVEMBER 2025 OTHER REVENUES

FUND	DESCRIPTION	YEAR TO DATE	FY 2025 BUDGET
100	GENERAL FUND	\$ 8,109,728.02	\$ 17,596,400.00
221	COVID 19 RELIEF FUND	\$ 1,500.00	\$ -
275	HOTEL / MOTEL	\$ 737,851.89	\$ -
300	SPLOST	\$ 8,599,546.00	\$ -
340	GRANTS	\$ 2,500.00	\$ -
745	MUNICIPAL COURT	\$ 7,450.00	
804	URA	\$ 521,158.29	\$ -
TOTALS		\$ 17,979,734.20	\$ 17,596,400.00



■ 100 GENERAL FUND

■ 340 GRANTS

■ 221 COVID 19 RELIEF FUND

■ 804 URA

■ 275 HOTEL / MOTEL

■ 745 MUNICIPAL COURT \$7,450.00

■ 300 SPLOST

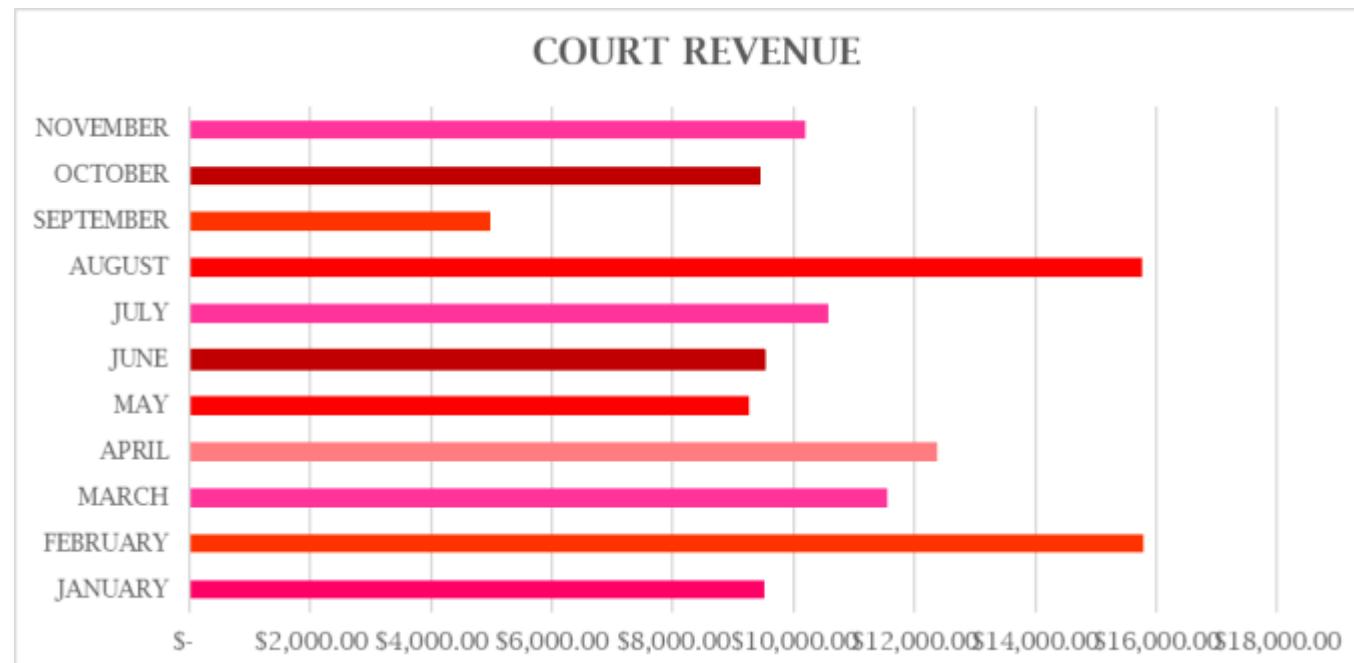
NOVEMBER 2025 OTHER EXPENSES

FUND	DESCRIPTION	YEAR TO DATE	FY 2025 BUDGET
100	GENERAL FUND	\$ 12,330,897.32	\$ 17,569,075.00
230	ARPA	\$ 549,656.40	\$ -
275	HOTEL / MOTEL	\$ 366,623.70	\$ 1,100,000.00
300	CAPITAL PROJECTS	\$ 4,964,138.71	\$ 1,630,000.00
745	MUNICIPAL COURT	\$ -	\$ -
804	URA	\$ 42,570.33	\$ -
	TOTALS	\$ 18,253,886.46	\$ 20,299,075.00



NOVEMBER 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
NOVEMBER	\$ 10,205.06
TOTAL	\$ 119,028.62



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 ADVERTISEMENT DATE	BIDS DUE DATE	STATUS	ANTICIPATE D 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	AWARDED - COMPLETED: NTP AND PO ISSUED 10/2/25	N/A
MONUMENT AND PARK IDENTIFICATION SIGNAGE (CITB-0006-25)	ENGINEERING	CONTRACTUAL SERVICES	RITE LITE SIGNS, INC.	\$147,719.00	PURCHASE ORDER	7/18/2025	8/28/2025	AWARDED - COMPLETED: NTP AND PO ISSUED 12/10/25	10/27/2025
ATHLETIC COMPLEX PARKING LOT PROJECT (CITB-0005-25)	PARK'S AND REC'S/ENGINEERING	CONSTRUCTION	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	COLLINS GENERAL CONSTRUCTION, LLC	\$179,830.90	PURCHASE ORDER	7/29/2025	9/9/2025	AWARDED - COMPLETED: NTP AND PO ISSUED 12/10/25	10/27/2025
FAIRINGTON ROAD SIDEWALK PROJECT (CITB-0014-25 REBID)	ENGINEERING	CONSTRUCTION	GEORGIA HIGHWAY CABLE BARRIER, LLC	\$360,422.94	CONSTRUCTION AGREEMENT	9/30/2025	11/12/2025	PRESENTED TO CITY COUNCIL: 12/18/25, CONTRACT PENDING EXECUTION, NTP AND PO WILL BE ISSUED	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 DRIVE, 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
RESTROOM CONSTRUCTION (COOPERATIVE PURCHASE: SOURCEWELL)	PARK'S & REC'S/ENGINEERING	CONSTRUCTION SERVICES	PARYANI REAL ESTATE, LLC	\$465,235.63	PURCHASE ORDER	TBD	TBD	AWARDED - 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	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
SOUTHEAST ATHLETIC COMPLEX RESTROOM ADDITIONS (COOPERATIVE PURCHASE: SOURCEWELL)	PARK'S & REC'S/ENGINEERING	CONSTRUCTION	PARYANI REAL ESTATE, LLC	\$241,394.12	CONSTRUCTION AGREEMENT	TBD	TBD	AWARDED - COMPLETED: COOPERATIVE PURCHASE APPROVED BY CITY COUNCIL 11/24/25: PO AND NTP TO BE ISSUED	11/24/2025
BROWNS MILL PICKEL BALL COURT	PARK'S & REC'S/ENGINEERING	CONTRACTED SERVICES	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
BROWNS MILL BUILDING EXPANSION (OFFICES AND CLASS ROOMS)	PARK'S & REC'S/ENGINEERING	CONTRACTED SERVICES	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
INSTALLATION OF RAPID FLASHING BEACONS AND YELLOW FLASHING BEACONS (ITB-0014)	ENGINEERING	CONTRACTUAL SERVICES	TBD	TBD	PURCHASE ORDER, GENERAL SERVICES CONTRACT / PURCHASE ORDER	9/12/2025	10/24/2025	RECOMMENDATION FOR AWARD TO CITY COUNCIL 1/26/26 (ANTICIPATED)	1/26/2026
PARKS, SPORTS FIELDS, AND TRAILS LANDSCAPE AND MAINTENANCE SERVICES (ITB-0013)	PARK'S AND REC'S	CONTRACTED SERVICES	YELLOWSTONE LANDSCAPE SOUTHEAST, LLC	\$281,380.00	GENERAL SERVICES PURCHASE ORDER	9/5/2025	10/16/2025	AWARDED - COMPLETED: APPROVED BY CITY COUNCIL 12/18/25. CONTRACT PENDING EXECUTION, NTP AND PO WILL BE ISSUED	12/18/2025
FAIRINGTON PARK CHILDREN PLAY EQUIPMENT (COOPERATIVE PURCHASE: SOURCEWELL)	PARK'S AND REC'S	CONTRACTED SERVICES	PLAY SOUTH PLAYGROUND CREATORS	\$97,641.90	GENERAL SERVICES PURCHASE ORDER	N/A	N/A	AWARDED - COOPERATIVE PURCHASE: RECOMMENDATION FOR AWARD TO CITY COUNCIL: 12/18/25, NTP AND PO WILL BE ISSUED	12/18/2025
2026 STREET RESURFACING PROJECT: INCLUDES PARKING LOT PAVING AT BROWNS MILLS PARK, FAIRINGTON PARK &	ENGINEERING	CONTRACTED SERVICES	TBD	TBD	GENERAL SERVICES PURCHASE ORDER	12/30/2025	2/17/2026		

