

August FY 2025

Financial Report October 13, 2025



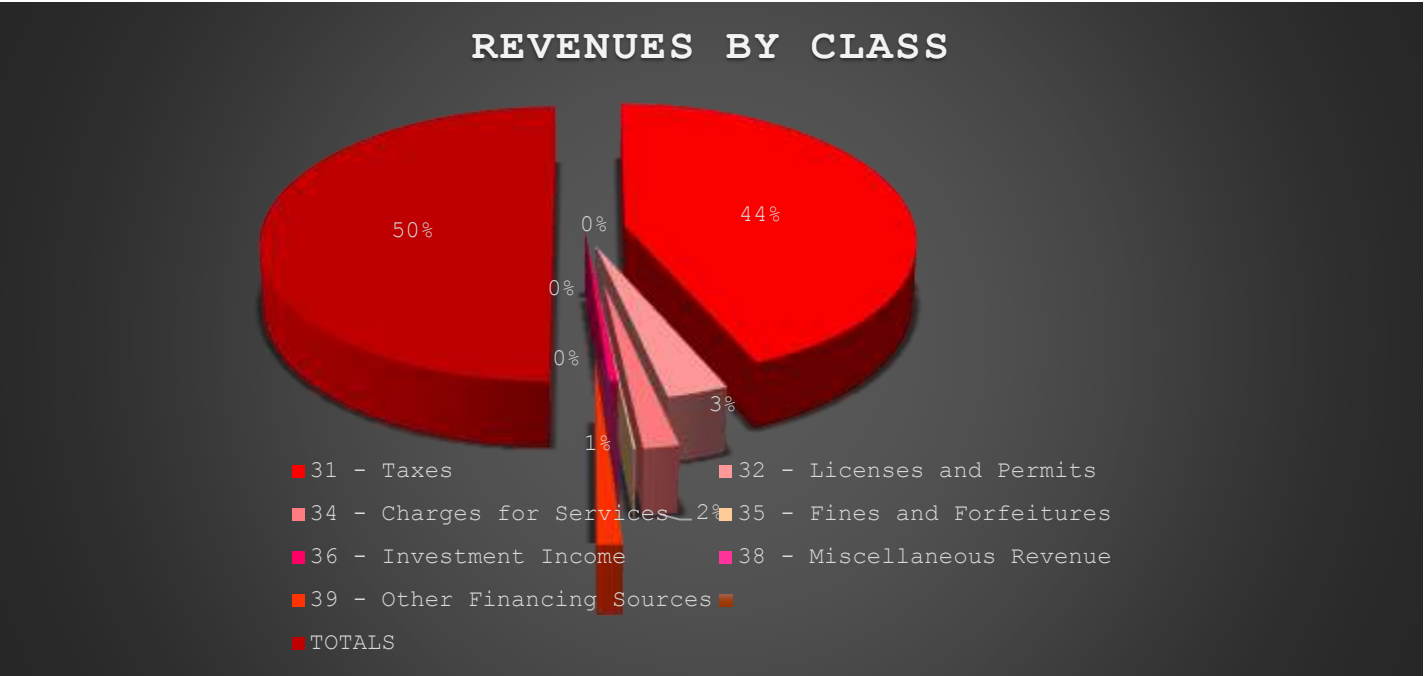
FINANCE SUMMARY

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

GL	REVENUE DESCRIPTION	AUGUST	YEAR TO DATE	FY 2025 BUDGET
311000	Real Propety-Current Year	\$ 10.89	\$ 17,425.51	\$ 2,661,000.00
311100	Public Utility Tax	\$ 15.10	\$ 55,689.35	\$ 35,300.00
312000	Real Property-Prior Year	\$ 6,190.67	\$ 94,781.20	\$ 75,000.00
313010	Personal Property Current	\$ -	\$ 15,068.88	\$ 270,700.00
313100	Motor Vehicle Tax	\$ 334.85	\$ 5,142.59	\$ 25,000.00
313150	Title AD Valorem Tax	\$123,478.78	\$ 951,040.01	\$ 1,130,000.00
313400	Intangible Tax Revenue (GDOR)	\$ 2,383.34	\$ 55,014.82	\$ 35,800.00
313600	Real Estate Transfer Tax	\$ 453.51	\$ 24,150.28	\$ 13,700.00
313710	Atl Gas Light (Southern Co)	\$ -	\$ 234,986.24	\$ 429,000.00
313720	SSEMC (Snapping Shoals)	\$ -	\$ 560,649.75	\$ 525,000.00
313730	Xfinity / CoMcAst	\$ -	\$ 220,968.47	\$ 336,000.00
313740	At&t	\$ -	\$ 37,307.70	\$ 100,000.00
313750	Georgia Power	\$ -	\$ 2,505,467.83	\$ 2,200,000.00
314000	Personal Property-Prior Year	\$ 217.76	\$ 7,841.35	\$ 9,800.00
316100	Business & Occupation Taxes	\$494,499.60	\$ 1,658,333.05	\$ 2,200,000.00
316200	Insurance Premium Tax	\$ -	\$ -	\$ 5,200,000.00
316300	Financial Institution Taxes	\$ -	\$ 37,606.93	\$ 45,000.00
319200	Election Qualifying Fees	\$ 3,150.00	\$ 3,150.00	\$ 4,000.00
Class 31 - Taxes		\$630,734.50	\$ 6,484,623.96	\$ 15,295,300.00
321100	Alcoholic Beverages Current Yr	\$ -	\$ 46,306.62	\$ 275,000.00
321220	Insurance License Fee	\$ 600.00	\$ 41,794.26	\$ 15,000.00
321900	Other Licenses/Permits	\$ -	\$ -	\$ 2,500.00
322000	Building Permits	\$ 27,843.99	\$ 341,397.76	\$ 700,000.00
322020	Development Permits	\$ 615.00	\$ 25,356.00	\$ 65,000.00
322050	Zoning Applications	\$ 4,745.00	\$ 13,415.00	\$ 12,000.00
322990	Other	\$ -	\$ 400.00	\$ 1,000.00
324100	Business License Penalty	\$ -	\$ 386.37	\$ -
324500	Pen & Int On Delinq Tax	\$ 387.55	\$ 8,551.58	\$ 1,000.00
324510	Pen & Int On Delinq Prop Tax	\$ -	\$ -	\$ 9,600.00
Class 32 - Licenses and Permits		\$ 34,191.54	\$ 477,607.59	\$ 1,081,100.00
341100	Fees, Charges	\$ -	\$ -	\$ 17,000.00
341200	Film Permitting	\$ -	\$ 3,270.00	\$ 10,000.00
341300	Planning and Development Fees	\$ -	\$ 220.00	\$ 5,000.00
342000	Alcoholic Beverage Excise Tax	\$ 12,187.18	\$ 89,463.65	\$ 100,000.00
343000	Local Option Mixed Drink	\$ 21,443.71	\$ 139,551.22	\$ 175,000.00
347200	Activity Fees	\$ 1,375.00	\$ 34,405.05	\$ 250,000.00
347500	Program Fees	\$ 480.00	\$ 31,980.00	\$ 50,500.00
349900	Charges For Services-Other	\$ -	\$ -	\$ 700.00
Class 34 - Charges for Services		\$ 35,485.89	\$ 298,889.92	\$ 608,200.00
351000	Municipal Court	\$ 295.00	\$ 30,064.34	\$ 37,000.00
Class 35 - Fines and Forfeiture		\$ 295.00	\$ 30,064.34	\$ 37,000.00
361000	Interest	\$ 14,207.68	\$ 114,044.61	\$ 157,000.00
Class 36 - Investment Income		\$ 14,207.68	\$ 114,044.61	\$ 157,000.00
383000	Reimbursement for Damaged Prop	\$ -	\$ 1,844.50	\$ -
389000	Other Miscellaneous Revenue	\$ 10,022.07	\$ 109,676.80	\$ -
Class 38 - Miscellaneous Revenue		\$ 10,022.07	\$ 111,521.30	\$ -
391200	Transfer from Motel (37.5%) Non-Restricted	\$ -	\$ -	\$ 415,300.00
391310	Open Records Fee	\$ -	\$ -	\$ 2,500.00
Class 39 - Otherr Financing Sources		\$ -	\$ -	\$ 417,800.00
TOTALS		\$724,936.68	\$ 7,516,751.72	\$ 17,596,400.00

AUGUST 2025 REVENUE BY CLASS

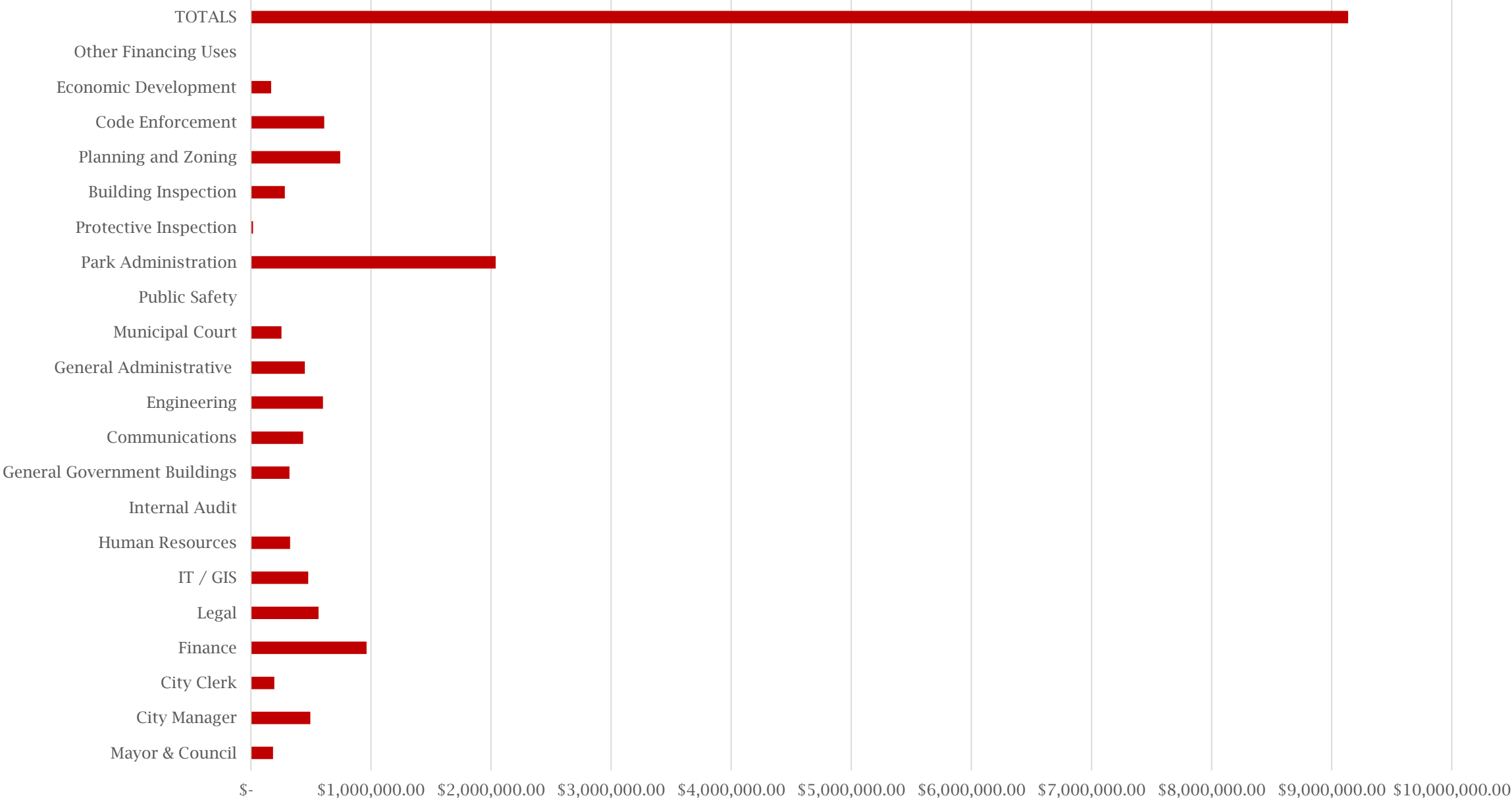
CLASS	BUDGET	AUGUST	YTD SPENT
31 - Taxes	\$ 15,295,300.00	\$ 630,734.50	\$ 6,484,623.96
32 - Licenses and Permits	\$ 1,081,100.00	\$ 34,191.54	\$ 477,607.59
34 - Charges for Services	\$ 608,200.00	\$ 35,485.89	\$ 298,889.92
35 - Fines and Forfeitures	\$ 37,000.00	\$ 295.00	\$ 30,064.34
36 - Investment Income	\$ 157,000.00	\$ 14,207.68	\$ 114,044.61
38 - Miscellaneous Revenue	\$ -	\$ 10,022.07	\$ 111,521.30
39 - Other Financing Sources	\$ 417,800.00	\$ -	\$ -
TOTALS	\$ 17,596,400.00	\$ 724,936.68	\$ 7,516,751.72



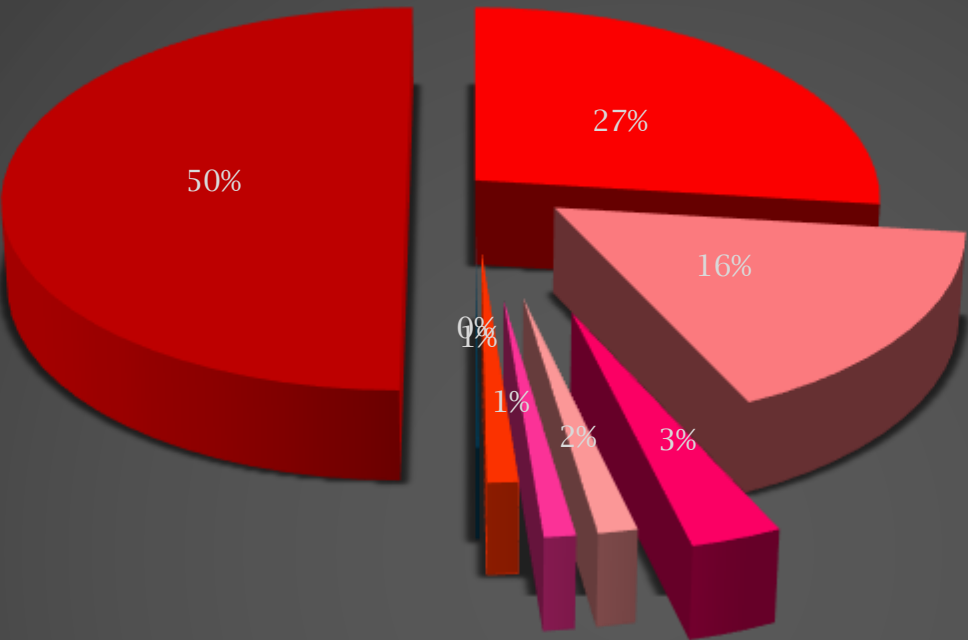
AUGUST 2025 EXPENSES BY DEPARTMENT

DEPARTMENT	BUDGET	YTD TOTALS
Mayor & Council	\$ 529,100.00	\$ 184,996.79
City Manager	\$ 860,300.00	\$ 495,765.77
City Clerk	\$ 509,300.00	\$ 194,856.70
Finance	\$ 2,177,300.00	\$ 964,324.49
Legal	\$ 750,000.00	\$ 563,975.94
IT / GIS	\$ 692,500.00	\$ 477,732.38
Human Resources	\$ 495,300.00	\$ 327,140.54
Internal Audit	\$ 149,400.00	\$ -
General Government Buildings	\$ 425,500.00	\$ 321,230.10
Communications	\$ 891,000.00	\$ 434,858.03
Engineering	\$ 1,077,000.00	\$ 601,086.11
General Administrative	\$ 719,800.00	\$ 449,340.75
Municipal Court	\$ 456,200.00	\$ 255,141.44
Public Safety	\$ 210,400.00	\$ -
Park Administration	\$ 3,776,000.00	\$ 2,038,462.64
Protective Inspection	\$ -	\$ 18,813.88
Building Inspection	\$ 559,200.00	\$ 283,507.24
Planning and Zoning	\$ 1,712,800.00	\$ 745,187.03
Code Enforcement	\$ 1,011,700.00	\$ 611,425.70
Economic Development	\$ 593,600.00	\$ 169,645.92
Other Financing Uses	\$ -	\$ 20.00
TOTALS	\$ 17,596,400.00	\$ 9,137,511.45

YTD TOTALS



EXPENSES BY CLASS



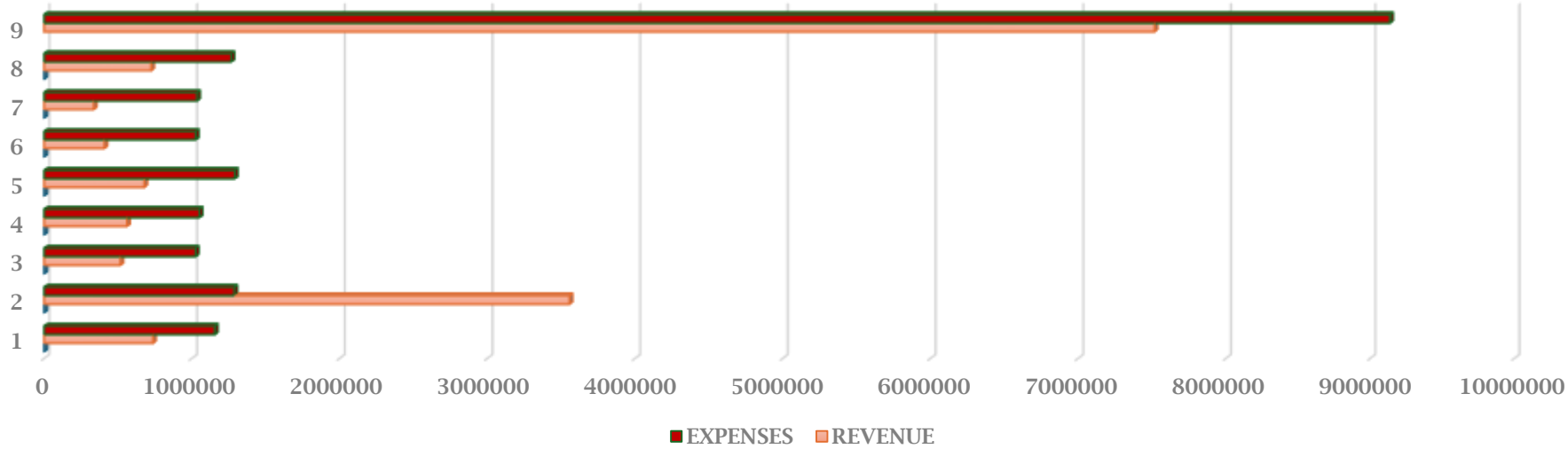
- 51 - Personnel Services and Employee Benefits
- 52 - Purchased / Contracted Services
- 53 - Supplies
- 54 - Capital Outlays
- 57 - Other Costs
- 58 - Debt Service
- 62 - Special Items
- TOTALS

	51	52	53	54	55	57	58	62	TOTALS
1310	\$ 142,122.66	\$ 20,079.00	\$ 22,795.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,996.79
1320	\$ 479,882.18	\$ 6,371.29	\$ 9,512.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,765.77
1330	\$ 161,681.19	\$ 29,956.71	\$ 3,218.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,856.70
1510	\$ 689,902.85	\$ 271,471.90	\$ 2,949.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 964,324.49
1530	\$ -	\$ 563,975.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 563,975.94
1535	\$ -	\$ 345,430.05	\$ 6,117.45	\$ 126,184.88	\$ -	\$ -	\$ -	\$ -	\$ 477,732.38
1540	\$ 263,672.60	\$ 57,429.03	\$ 6,038.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327,140.54
1560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1565	\$ -	\$ 259,413.19	\$ 11,783.50	\$ 50,033.41	\$ -	\$ -	\$ -	\$ -	\$ 321,230.10
1570	\$ 381,884.08	\$ 38,168.39	\$ 1,802.18	\$ 13,003.38	\$ -	\$ -	\$ -	\$ -	\$ 434,858.03
1575	\$ 88,692.16	\$ 512,393.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 601,086.11
1595	\$ -	\$ 365,511.48	\$ 83,829.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 449,340.75
2650	\$ 119,874.59	\$ 91,218.45	\$ 1,788.96	\$ -	\$ -	\$ 42,259.44	\$ -	\$ -	\$ 255,141.44
3100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6210	\$ 1,254,741.11	\$ 390,511.00	\$ 358,726.50	\$ 34,484.03	\$ -	\$ -	\$ -	\$ -	\$ 2,038,462.64
7220	\$ 275,652.86	\$ 21,261.91	\$ 1,011.19	\$ 4,395.16	\$ -	\$ -	\$ -	\$ -	\$ 302,321.12
7410	\$ 707,840.27	\$ 37,066.70	\$ 280.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,187.03
7420	\$ 578,739.95	\$ 8,657.72	\$ 2,052.23	\$ 21,975.80	\$ -	\$ -	\$ -	\$ -	\$ 611,425.70
7500	\$ 168,298.55	\$ 1,114.12	\$ 233.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,645.92
9000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ -	\$ -	\$ 20.00
TOTALS	\$ 5,312,985.05	\$ 3,020,030.83	\$ 512,139.47	\$ 250,076.66	\$ -	\$ 42,279.44	\$ -	\$ -	\$ 9,137,511.45

AUGUST 2025 REVENUE VS EXPENSES

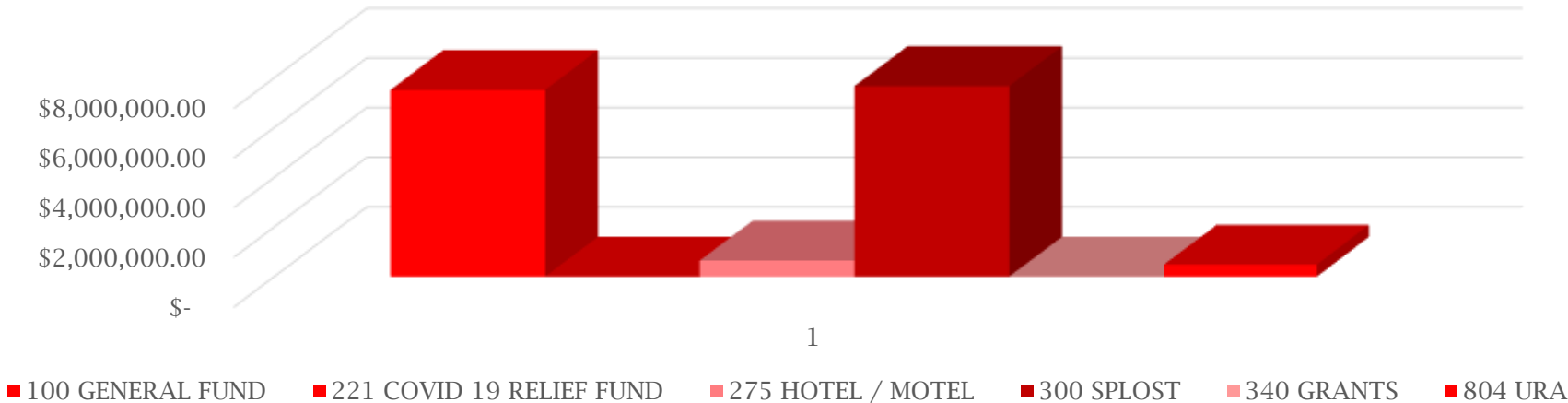
	REVENUE	EXPENSES
January	\$ 736,721.03	\$ 1,155,729.29
February	\$ 3,556,563.56	\$ 1,286,352.01
March	\$ 516,186.78	\$ 1,025,442.02
April	\$ 560,836.19	\$ 1,051,292.54
May	\$ 678,487.63	\$ 1,290,770.91
June	\$ 407,767.54	\$ 1,026,463.36
July	\$ 335,252.31	\$ 1,034,285.26
August	\$ 724,936.68	\$ 1,267,176.06
	\$ 7,516,751.72	\$ 9,137,511.45

GENERAL FUND



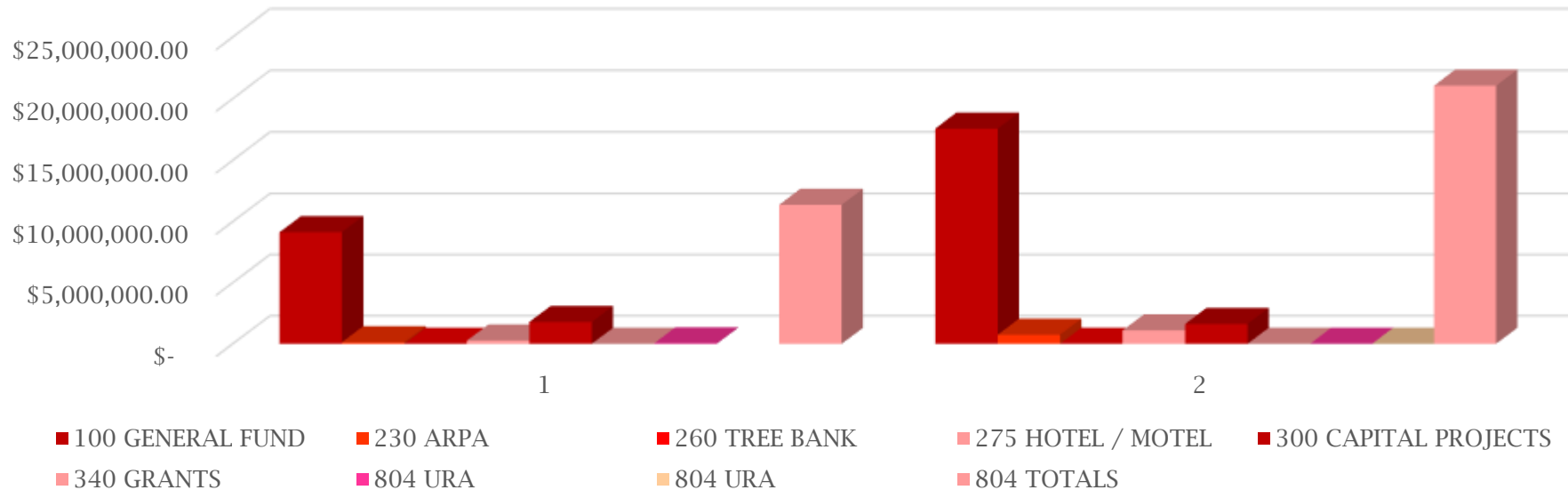
AUGUST 2025 OTHER REVENUES

FUND	DESCRIPTION	YEAR TO DATE	FY 2025 BUDGET
100	GENERAL FUND	\$ 7,516,751.72	\$ 17,596,400.00
221	COVID 19 RELIEF FUND	\$ 1,500.00	\$ -
275	HOTEL / MOTEL	\$ 648,190.56	\$ -
300	SPLOST	\$ 7,671,134.33	\$ -
340	GRANTS	\$ 2,500.00	\$ -
804	URA	\$ 483,750.70	\$ -
TOTALS		\$16,323,827.31	\$ 17,596,400.00



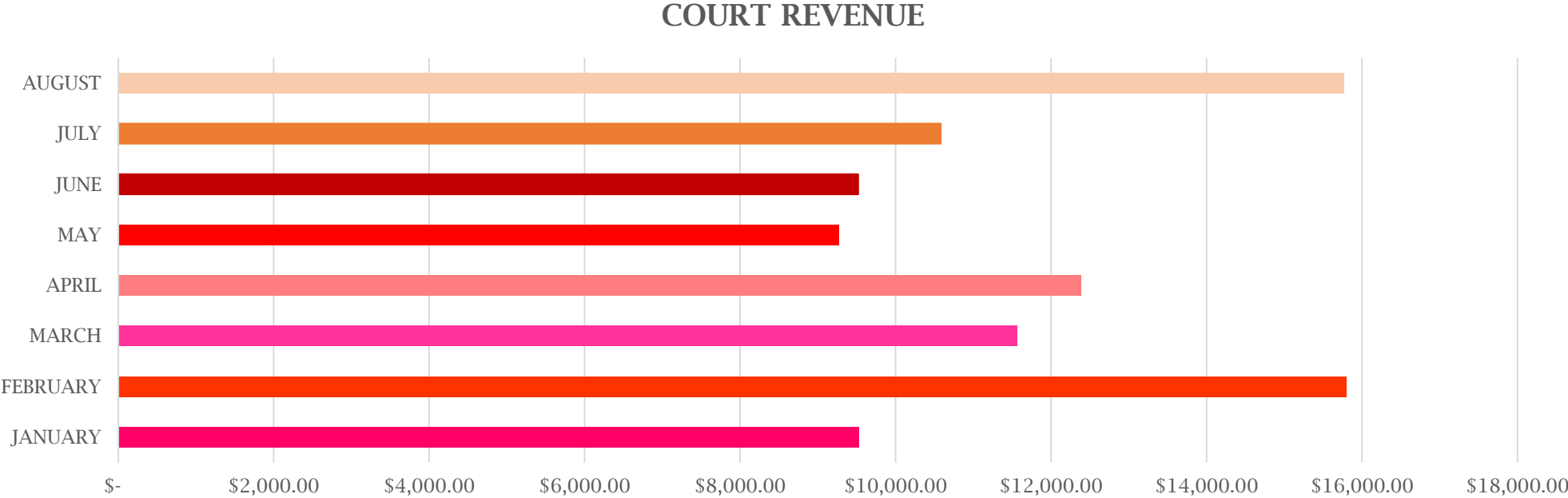
AUGUST 2025 OTHER EXPENSES

FUND	DESCRIPTION	YEAR TO DATE	FY 2025 BUDGET
100	GENERAL FUND	\$ 9,137,511.45	\$ 17,569,075.00
230	ARPA	\$ 134,575.00	\$ 746,321.68
260	TREE BANK	\$ 8,132.50	\$ 8,132.50
275	HOTEL / MOTEL	\$ 265,390.10	\$ 1,100,000.00
300	CAPITAL PROJECTS	\$ 1,784,782.04	\$ 1,630,000.00
340	GRANTS	\$ 877.30	\$ -
804	URA	\$ 42,341.75	\$ -
			0
	TOTALS	\$11,373,610.14	\$ 21,053,529.18



AUGUST 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	\$ 15,765.29
TOTAL	\$ 94,404.95



FINANCE

- 💰 Finance is continuing to streamline processes to ensure efficiency and accuracy in all of our processes
- 💰 AP Automation is in the final stages of implementation
- 💰 FY26 Proposed Budget is in progress
- 💰 Interviewing for Procurement
- 💰 Finance is setting up processes to ensure that FY25 is closed out properly

PROCUREMENT

PROJECT/PROCUREMENT TITLE	DEPARTMENT	TYPE OF SERVICES/COMMODITY	VENDOR/CONTRACTOR	CONTRACT AWARD AMOUNT/PROJECT ESTIMATE	CONTRACT TYPE	SOLICITATION ADVERTISEMENT DATE	BIDS DUE DATE	STATUS	ANTICIPATED DATE TO PRESENT TO CITY COUNCIL OR PRESENTED TO CITY COUNCIL FOR AWARD
FAIRINGTON PARK EXERCISE EQUIPMENT SUPPLY AND INSTALLATION SERVICES (ITB-0008-25 REBID)	PARK'S AND REC'S	EQUIPMENT	TBD	TBD	PURCHASE ORDER	6/25/2025	8/11/2025	WITHIN CITY MANAGER AWARD AUTHORITY. PENDING APPROVAL OF REQUISITION (CM) FOR ISSUANCE OF NTP AND PO	N/A
GATEWAY MONUMENT AND PARK IDENTIFICATION SIGNAGE (CITB-0006-25)	ENGINEERING	CONTRACTUAL SERVICES	TBD	TBD	PURCHASE ORDER	7/18/2025	8/28/2025	RECOMMENDATION TO AWARD TO BE POSTED ON BID NET. RECOMMENDATION FOR AWARD TO BE PRESENTED TO CITY COUNCIL 10/13/25 OR 10/27/25	10/13/25 OR 10/27/25
SOUTHEAST ATHLETIC COMPLEX PARKING LOT PROJECT (CITB-0005-25)	PARK'S AND REC'S/ENGINEERING	CONSTRUCTION	RECOMMENDED CONTRACTOR: SUMMIT CONSTRUCTION & DEVELOPMENT, LLC	\$779,932.60	CONSTRUCTION AGREEMENT	5/9/2025	6/23/2025	RECOMMENDATION TO AWARD 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	TBD	TBD	PURCHASE ORDER	7/29/2025	9/9/2025	RECOMMENDATION TO AWARD TO BE POSTED ON BID NET. RECOMMENDATION FOR AWARD TO BE PRESENTED TO CITY COUNCIL 10/13/25 OR 10/27/25	10/13/25 OR 10/27/25
FAIRINGTON ROAD SIDEWALK PROJECT (CITB-0014-25 REBID)	ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	ANTICIPATED RELEASE DATE 9/29/25 - 10/3/25 UPON RECEIPT OF COUNTY APPROVAL TO RELEASE	TBD
NEW WALKING TRAILS SALEM AND FAIRINGTON PARK (RFP-0012-25)	ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	ANTICIPATED SOLICITATION RELEASE DATE: 10/6/25 - 10/10/25	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 DUE: 10/22/25, EVALUATION OF PROPOSALS: TBD, RECOMMENDATION FOR AWARD TO CITY COUNCIL: TBD	TBD
ON-CALL PLUMBING	FACILITIES	GENERAL CONTRACTED SERVICES	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	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
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 RECIEPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
SOUTHEAST ATHLETIC COMPLEX RESTROOM ADDITIONS	PARK'S & REC'S /ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECIEPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
FAIRINGTON PARK & BROWNS MILLS EXISTING PARKING LOT PAVING	PARK'S & REC'S /ENGINEERING	CONTRACTED SERVICES	TBD	TBD	GENERAL SERVICES / PO	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 SERVICES	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECIEPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
BROWNS MILL BUILDING EXPANSION (OFFICES AND CLASS ROOM)	PARK'S & REC'S /ENGINEERING	CONSTRUCTION/CONTRACTED SERVICES	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECIEPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
INSTALLATION OF RAPID FLASHING BEACONS AND YELLOW FLASHING BEACONS (ITB-0011-25)	ENGINEERING	CONTRACTUAL SERVICES	TBD	TBD	PURCHASE ORDER	9/12/2025	10/24/2025	PROPOSALS DUE: 10/24/25, EVALUATION OF PROPOSAL DUE DATE:TBD, RECOMMENDATION TO CITY COUNCIL TBD	TBD
PARKS, SPORTS FIELDS, AND TRAILS LANDSCAPE AND MAINTENANCE SERVICES (ITB-0013-25)	PARK'S AND REC'S	CONTRACTED SERVICES	TBD	TBD	GENERAL SERVICES CONTRACT / PO	9/5/2025	10/7/2025	BIDS DUE: 10/7/2025, RECOMMENDATION FOR AWARD TO CITY COUNCIL: TBD	TBD

