



City of Grantville
Fiscal Years 2026 & 2027
Adopted Budgets

Adopted 8/25/2025

CITY OF GRANTVILLE, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND
OTHER FINANCING SOURCES

GENERAL FUND

SUMMARY OF ADOPTED FY 2026 BUDGET

	FY 2026
REVENUES	
Taxes	\$ 2,749,570
Licenses & Permits	168,000
Intergovernmental	364,893
Charges for Services	23,150
Other Revenues	36,000
	<u>36,000</u>
Total Revenues	\$ 3,341,613
EXPENDITURES	
General Government	\$ 521,487
Police	2,224,191
Fire Services	337,748
Code Enforcement/Animal Control	190,790
Roads & Streets	449,081
Street Lights	95,000
Cemetery	35,000
Senior Center	464,543
Parks & Recreation	181,300
Building & Zoning	75,000
Contingency	100,000
	<u>100,000</u>
Total Operating Expenditures	\$ 4,674,140
OTHER FINANCING SOURCES (USES)	
Operating Transfers In - Muni Court Fund	\$ 50,426
Operating Transfers In - Utilities Funds	182,205
Fund Balance - Municipal Court Fund	358,165
Fund Balance - General Fund	223,786
Fund Balance - Utility Funds	417,945
Proceeds from Debt - Capital Leases	100,000
	<u>100,000</u>
Total Other Financing Sources (Uses)	\$ 1,332,527
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES VERSUS EXPENDITURES	\$ 0

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
Revenues						
Taxes						
	311100	Real Property-Current Year	\$ 883,111.68	\$ 954,039.00	\$ 959,095.00	\$ 1,055,004.50
	311200	Real Property-Prior Year	-	-	-	-
	311300	Personal Property - Current Year	7,181.45	-	-	-
	311310	Personal Property Taxes - Motor Vehicle	2,823.59	-	-	-
	311315	TAVT Fee	98,000.00	92,000.00	92,000.00	92,000.00
	311320	Mobile Home	577.32	-	-	-
	311350	Personal Property - Railroad Equipment	-	-	-	-
	311400	Personal Property - Prior Year	-	-	-	-
	311600	Real Estate Transfer (Intangible)	-	-	-	-
	311700	Franchise Taxes - Elect Fund - 4% of Rev	67,563.00	65,561.00	76,600.00	76,600.00
	311710	Franchise Tax - Electric	38,000.00	41,000.00	43,000.00	43,000.00
	311750	Franchise Tax - Cable TV	11,000.00	3,000.00	2,500.00	2,500.00
	311760	Franchise Tax - Telephone	1,725.00	4,000.00	9,000.00	9,000.00
	313100	Local Option Sales & Use Taxes	1,165,736.58	1,188,701.32	1,213,291.29	1,261,822.94
	314200	Alcoholic Beverage Excise	60,000.00	60,000.00	65,000.00	65,000.00
	316200	Insurance Premium Taxes	267,860.93	291,662.96	289,083.40	296,310.48
	318000	Other Taxes	-	-	-	-
	319900	Other	-	-	-	-
Licenses & Permits						
	321100	Alcoholic Beverage License Fee	500.00	500.00	500.00	500.00
	321130	Liquor License Fee	10,000.00	10,000.00	10,500.00	10,500.00
	321200	Occupational Tax Fee	45,000.00	38,000.00	28,500.00	28,500.00
	321220	Insurance Co. License Fee	8,000.00	9,000.00	9,000.00	9,000.00
	322100	Building Permits	100,000.00	100,000.00	100,000.00	100,000.00
	322210	Zoning & Land Use	16,000.00	16,000.00	16,000.00	16,000.00
	322230	Sign Permits	-	-	-	-
	322300	Motor Vehicle Operators	-	-	-	-
	322900	Other Fees	-	-	-	-

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
Intergovernmental	323100	Business License Penalty	-	-	3,500.00	3,500.00
	331000	Federal Govt Grant	-	-	-	-
	331150	Indirect	-	-	-	-
	331151	Nutrition Program	-	-	-	-
	331152	Three Rivers/Sr Citizens	200,000.00	205,000.00	250,000.00	250,000.00
	331311	GOHS Federal Grant	-	-	-	-
	333000	Fed Govt Pymt in Lieu of Tax	-	-	-	-
	334000	State Government Grants (LMIG)	51,000.00	54,000.00	60,000.00	60,000.00
	334150	Indirect Grant Reimbursement	-	-	-	-
	336000	Local Government Grants	-	-	-	-
	336010	Local Gov't Grant - Recreation	-	-	-	-
	336020	Local Gov't - SRO Reimburse - BOE	51,741.79	53,294.05	54,892.87	57,637.51
	337000	Local Gov't Shared Revenues	-	-	-	-
Charge for Services	341100	Admin Court Costs	-	-	-	-
	341190	Credit Check Fees	2,000.00	2,000.00	3,000.00	3,000.00
	341300	Planning & Dev Fees and Chrgs	-	-	3,000.00	3,000.00
	341400	Printing & Duplicating Service	2,500.00	2,500.00	2,000.00	2,000.00
	341900	Other	-	-	-	-
	341910	Election Qualifying Fee	500.00	400.00	300.00	300.00
	341920	Advertising Fee	-	-	-	-
	341950	Convenience Fees	9,500.00	9,500.00	9,500.00	9,500.00
	347500	Recreation Fees	-	-	2,000.00	2,000.00
	347900	Concessions	-	-	-	-
Interest	347950	Animal Shelter Fees	100.00	500.00	300.00	300.00
	349300	Bad Check Fees	300.00	600.00	800.00	800.00
	349900	Notary Fees	250.00	250.00	250.00	250.00
	361000	Interest Revenues	14,000.00	2,000.00	2,000.00	2,000.00
Contributions	371000	Contrib & Donations From Pvt Src	-	-	-	-
Miscellaneous	381000	Building/Facility Rentals	25,000.00	12,000.00	16,000.00	16,000.00



City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
	389000	Misc - Other Revenue	-	-	-	-
	389010	Senior Center Lunch Donation	11,000.00	8,000.00	10,000.00	10,000.00
Other Financing Src	392100	Sale of General Fixed Assets	5,000.00	5,000.00	5,000.00	5,000.00
	392200	Property Sale	-	-	-	-
	392300	Sale of Cemetery Lots	2,500.00	3,000.00	5,000.00	5,000.00
Total Revenues			3,158,471.34	3,231,508.33	3,341,612.56	3,496,025.44

Expenditures

City Council (1110)	511100	Regular Employees	4,800.00	4,800.00	6,600.00	9,600.00
	512200	Social Security FICA contrib	297.60	297.60	409.20	595.20
	512300	Medicare	69.60	69.60	95.70	139.20
	512600	Unemployment Insurance	-	400.00	400.00	400.00
	521200	Professional	17,000.00	17,000.00	17,000.00	17,000.00
	521210	Legal, Accounting and Audit	30,000.00	40,000.00	40,000.00	40,000.00
	521325	Election Expense	1,000.00	1,000.00	-	-
	522200	Repairs & Maintenance	100.00	100.00	-	-
	523100	Insurance other than Employee Benefit	8,107.00	12,020.95	16,913.45	19,450.47
	523200	Communications	700.00	825.00	2,000.00	2,000.00
	523300	Advertising	2,000.00	2,000.00	10,000.00	12,000.00
	523400	Printing & Binding	5,000.00	5,000.00	2,500.00	2,500.00
	523500	Travel	5,000.00	5,000.00	3,000.00	3,000.00
	523600	Dues & Fees	15,000.00	18,500.00	15,000.00	15,000.00
	523700	Education & Training	4,500.00	4,500.00	3,000.00	3,000.00
	531100	Supplies	2,000.00	2,000.00	2,000.00	2,000.00
	531300	Food	2,000.00	1,000.00	1,000.00	1,000.00

4

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
Mayor (1310)	511100	Regular Employees	1,800.00	1,800.00	1,800.00	3,150.00
	512200	Social Security FICA contrib	111.60	111.60	111.60	195.30
	512300	Medicare	26.10	26.10	26.10	45.68
	522210	Vehicle Repairs & Maintenance	1,500.00	500.00	200.00	200.00
	523200	Communications	500.00	500.00	500.00	500.00
	523400	Printing & Binding	700.00	750.00	750.00	750.00
	523500	Travel	4,000.00	2,500.00	500.00	500.00
	523600	Dues & Fees	4,500.00	4,500.00	2,500.00	2,500.00
	523700	Education & Training	3,000.00	1,500.00	500.00	500.00
	531100	Supplies	250.00	750.00	750.00	500.00
	531270	Gasoline/Diesel	500.00	500.00	200.00	200.00
Finance (1510)	511100	Regular Employees	32,155.50	26,034.40	32,757.90	34,395.80
	511130	City Manager	30,182.34	37,892.64	39,787.27	41,776.64
	511200	Temporary Employees	23,400.00	10,000.00	-	-
	511300	Overtime	4,000.00	4,000.00	4,000.00	4,000.00
	512100	Group Insurance	60,229.21	67,456.72	79,136.98	93,381.63
	512200	Social Security FICA Contribution	5,563.75	4,831.48	4,745.80	4,970.69
	512300	Medicare	1,301.20	1,129.94	1,109.90	1,162.50
	512400	Retirement Contribution	13,281.88	21,210.00	24,815.70	37,223.55
	512600	Unemployment Insurance	-	-	-	-
	512700	Worker's Compensation	3,600.00	4,000.00	4,527.00	5,024.97
	521100	Official/Administrative	1,000.00	1,000.00	-	-
	521200	Professional	50,000.00	50,000.00	45,000.00	45,000.00
	521210	Legal, Accounting & Audit	20,000.00	25,000.00	15,000.00	15,000.00
	521300	Technical	29,630.00	29,630.00	25,000.00	25,000.00
	521330	Tax Collection Fees	3,000.00	3,000.00	-	-
	522150	Bank charges	8,000.00	9,000.00	13,000.00	13,000.00

5

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
	522200	Repairs & Maintenance	3,000.00	3,000.00	3,000.00	3,000.00
	522210	Vehicle Repairs & Maintenance	500.00	500.00	500.00	500.00
	522320	Lease of Equip & Vehicles	5,700.00	6,500.00	6,500.00	6,500.00
	523100	Insurance other than Employee Benefit	6,755.00	8,015.50	10,600.50	12,190.57
	523200	Communications	3,700.00	3,700.00	5,500.00	5,500.00
	523210	Communications (Postage)	500.00	2,400.00	2,400.00	2,400.00
	523300	Advertising	1,500.00	1,500.00	1,500.00	1,500.00
	523400	Printing & Binding	4,500.00	4,500.00	4,500.00	4,500.00
	523500	Travel	5,000.00	7,000.00	7,000.00	7,000.00
	523600	Dues & Fees	5,000.00	5,000.00	5,000.00	5,000.00
	523700	Education & Training	8,000.00	9,000.00	9,000.00	9,000.00
	523800	Uniforms	2,000.00	2,000.00	1,500.00	1,500.00
	523850	Contract Labor	12,000.00	12,000.00	12,000.00	12,000.00
	523900	Other	4,000.00	4,000.00	4,000.00	4,000.00
	531100	Supplies	16,000.00	16,000.00	16,000.00	16,000.00
	531210	Water/Sewage	200.00	500.00	500.00	500.00
	531220	Natural Gas	1,000.00	1,000.00	1,050.00	1,050.00
	531230	Electricity	1,800.00	1,800.00	1,800.00	1,800.00
	531270	Gasoline/Diesel	5,000.00	5,000.00	5,000.00	5,000.00
	531300	Food	1,500.00	1,500.00	2,500.00	2,500.00
	531400	Books & Periodicals	200.00	200.00	-	-
	541012	City Hall Improvements	5,000.00	5,000.00	5,000.00	5,000.00
	579000	Contingency	-	-	-	-
Police (3210)	511100	Regular Employees	721,313.83	739,059.90	765,347.69	826,575.51
	511110	Officers Court Duty	-	-	-	-
	511120	Admin Employees	36,954.00	44,853.33	49,044.35	51,496.57
	511300	Overtime	61,768.35	69,528.68	63,092.31	66,246.93
	512100	Group Insurance	196,132.61	219,668.52	281,144.52	331,750.53

6

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2024		2025		2026		2027	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Forecasted Budget	Forecasted Budget
	512200	Social Security FICA Contribution	50,842.24		52,913.40		54,404.03		58,547.78	
	512300	Medicare	15,989.86		17,930.23		12,723.52		13,692.63	
	512400	Retirement Contribution	42,463.00		54,552.75		64,345.56		96,518.34	
	512600	Unemployment Insurance	2,500.00		2,500.00		2,500.00		2,500.00	
	512700	Worker's Compensation	59,338.40		65,192.24		60,425.00		67,071.75	
	521200	Professional	4,000.00		4,000.00		4,000.00		4,000.00	
	521210	Legal, Accounting & Audit	35,000.00		35,000.00		30,000.00		30,000.00	
	521300	Technical	15,000.00		15,000.00		15,000.00		15,000.00	
	521900	Employee Benefits	-		-		-		-	
	522200	Repairs & Maintenance	4,000.00		4,000.00		4,000.00		4,000.00	
	522210	Vehicle Repairs & Maintenance	35,000.00		38,000.00		42,000.00		42,000.00	
	522320	Lease of Equip & Vehicles	102,400.00		156,000.00		195,000.00		195,000.00	
	523100	Insurance other than Employee Benefit	49,990.00		64,194.75		154,264.20		200,543.46	
	523200	Communications	129,400.00		132,000.00		150,000.00		150,000.00	
	523210	Communications (Postage)	500.00		725.00		750.00		750.00	
	523300	Advertising	2,000.00		2,000.00		2,000.00		2,000.00	
	523400	Printing and Binding	2,000.00		2,000.00		2,000.00		2,000.00	
	523500	Travel	3,000.00		3,000.00		3,000.00		3,000.00	
	523600	Dues & Fees	800.00		1,000.00		2,500.00		2,500.00	
	523700	Education & Training	6,500.00		6,500.00		6,500.00		6,500.00	
	523800	Uniforms	10,500.00		12,500.00		17,500.00		20,000.00	
	523850	Contract Labor	3,000.00		4,500.00		4,500.00		4,500.00	
	531100	Supplies	9,500.00		10,000.00		15,000.00		15,000.00	
	531111	K-9 Supplies	-		-		-		-	
	531200	Inmate Medical & Supplies	4,000.00		2,000.00		1,400.00		1,400.00	
	531201	Food	-		-		-		-	
	531210	Water/Sewage	200.00		300.00		700.00		700.00	
	531220	Natural Gas	1,000.00		1,000.00		1,050.00		1,050.00	
	531230	Electricity	2,000.00		2,000.00		2,000.00		2,000.00	

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
	531270	Gasoline/Diesel	100,000.00	110,000.00	100,000.00	100,000.00
	531400	Books and Periodicals	-	-	-	-
	542200	Vehicles (Purchase Price)	200,000.00	150,000.00	100,000.00	100,000.00
	542300	Furniture & Fixtures	-	-	-	-
	542500	Equipment	5,000.00	12,000.00	18,000.00	18,000.00
Fire Services (3500)	571010	County Contract - Total	349,271.71	340,712.00	337,747.60	337,747.60
Code Enforcement/						
Animal Control (3910)						
	511100	Regular Employees	40,136.40	40,230.00	44,179.92	47,714.31
	511300	Overtime	5,506.82	5,782.17	6,071.27	6,374.84
	512100	Group Insurance	15,405.06	17,253.67	20,825.52	24,574.11
	512200	Social Security FICA Contribution	2,829.88	2,852.75	3,115.57	3,353.53
	512300	Medicare	661.83	667.18	728.64	784.29
	512400	Retirement Contribution	2,797.51	3,580.50	4,189.18	6,283.77
	512600	Unemployment Insurance	-	-	-	-
	512700	Worker's Compensation	1,193.06	1,388.20	2,500.00	2,775.00
	521200	Professional	1,200.00	1,200.00	2,500.00	2,500.00
	521210	Legal, Accounting & Audit	10,000.00	10,000.00	10,000.00	10,000.00
	521300	Technical	10,000.00	10,000.00	10,000.00	10,000.00
	521900	Employee Benefits	-	-	-	-
	522200	Repairs & Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
	522210	Vehicle Repairs & Maintenance	1,000.00	1,500.00	1,500.00	1,500.00
	522320	Lease of Equip & Vehicles	300.00	300.00	300.00	300.00
	523100	Insurance other than Employee Benefit	10,809.00	13,939.15	16,030.02	18,434.53
	523200	Communications	2,500.00	2,500.00	5,000.00	5,000.00
	523210	Communications (Postage)	300.00	500.00	500.00	500.00
	523300	Advertising	500.00	500.00	500.00	500.00
	523400	Printing & Binding	1,000.00	1,000.00	500.00	500.00

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

2027

2026

2025

2024

Dept/Class Account # Account Description Adopted Budget Adopted Budget Adopted Budget Forecasted Budget

523500	Travel	4,000.00	4,000.00	4,000.00	4,000.00
523600	Dues & Fees	2,000.00	2,000.00	2,000.00	1,000.00
523700	Education & Training	2,500.00	2,500.00	2,500.00	2,500.00
523800	Uniforms	450.00	450.00	450.00	550.00
523850	Contract Labor	25,000.00	25,000.00	25,000.00	25,000.00
523900	Animal Control Expenses	9,000.00	10,000.00	10,000.00	10,000.00
531100	Supplies	8,000.00	8,000.00	8,000.00	8,000.00
531210	Water/Sewage	550.00	550.00	550.00	800.00
531220	Natural Gas	1,500.00	1,500.00	1,500.00	1,500.00
531230	Electricity	1,750.00	3,500.00	3,500.00	3,500.00
531270	Gasoline/Diesel	4,000.00	4,500.00	4,500.00	4,500.00
542200	Vehicles (Purchase Price)	-	-	-	-

Streets (4210)

511100	Regular Employees	91,985.21	96,584.47	117,647.56	127,059.36
511120	Admin Employees	-	-	-	-
511130	City Manager	-	-	-	-
511200	Temporary Employees	10,000.00	10,500.00	11,025.00	11,576.25
511300	Overtime	5,000.00	5,000.00	5,000.00	5,000.00
512100	Group Insurance	26,768.53	29,980.75	49,981.25	58,977.88
512200	Social Security FICA Contribution	6,633.08	6,949.24	8,287.70	8,905.41
512300	Medicare	1,551.29	1,625.22	1,938.25	2,082.72
512400	Retirement Contribution	6,411.37	8,207.50	9,602.00	14,403.00
512600	Unemployment Insurance	-	-	-	-
512700	Worker's Compensation	23,607.10	25,967.81	10,574.00	11,737.14
521200	Professional	5,000.00	5,000.00	5,000.00	5,000.00
521210	Legal, Accounting & Audit	8,000.00	8,000.00	8,000.00	8,000.00
521300	Technical	6,500.00	8,000.00	9,000.00	9,000.00
521900	Employee Benefits	-	-	-	-
522200	Repairs & Maintenance	9,000.00	9,000.00	15,000.00	15,000.00

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

2027

2026

2025

2024

Dept/Class	Account #	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
	522210	Vehicle Repairs & Maintenance	5,000.00	5,000.00	5,000.00	5,000.00
	522320	Lease of Equip & Vehicles	41,450.00	76,252.00	112,000.00	112,000.00
	523100	Insurance other than Employee Benefit	10,809.00	13,939.15	14,000.00	18,200.00
	523200	Communications	3,500.00	4,500.00	4,500.00	4,500.00
	523210	Communications (Postage)	350.00	550.00	675.00	700.00
	523300	Advertising	500.00	500.00	500.00	500.00
	523400	Printing and Binding	250.00	1,000.00	750.00	750.00
	523500	Travel	500.00	500.00	500.00	500.00
	523600	Dues & Fees	1,000.00	1,000.00	500.00	500.00
	523700	Education & Training	2,000.00	2,000.00	2,000.00	2,000.00
	523800	Uniforms	2,000.00	2,000.00	2,500.00	2,500.00
	523850	Contract Labor	10,000.00	10,000.00	10,000.00	10,000.00
	531100	Supplies	18,000.00	18,000.00	18,000.00	18,000.00
	531210	Water/Sewage	500.00	500.00	600.00	600.00
	531220	Natural Gas	2,000.00	2,000.00	2,500.00	2,500.00
	531230	Electricity	10,000.00	15,000.00	15,000.00	15,000.00
	531270	Gasoline/Diesel	7,500.00	8,000.00	8,000.00	8,000.00
	542200	Vehicles (Purchase Price)	-	-	-	-
	542500	Equipment	1,000.00	1,000.00	1,000.00	1,000.00
Street Lights (4260)	531230	Total - Electricity - Street Lights	85,000.00	90,000.00	95,000.00	95,000.00
Cemetery (4950)	522140	Total - Cemetery	35,000.00	35,000.00	35,000.00	35,000.00
Senior Center (5500)	511100	Regular Employees	151,322.40	161,641.70	165,294.68	178,518.25
	511300	Overtime	1,000.00	1,000.00	500.00	500.00
	512100	Group Insurance	50,191.00	56,213.92	62,476.56	73,722.34
	512200	Social Security FICA Contribution	9,443.99	10,083.79	10,279.27	11,099.13
	512300	Medicare	2,208.67	2,358.30	2,404.02	2,595.76

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

2027

2026

2025

2024

Dept/Class	Account #	Account Description	Adopted Budget	Adopted Budget	Adopted Budget	Forecasted Budget
	512400	Retirement Contribution	10,547.17	13,503.00	15,798.52	23,697.78
	512600	Unemployment Insurance	400.00	400.00	-	-
	512700	Worker's Compensation	3,660.25	4,026.28	4,428.90	4,916.08
	521200	Professional	100.00	100.00	100.00	100.00
	521210	Legal, Accounting & Audit	8,000.00	8,000.00	8,000.00	8,000.00
	521300	Technical	10,000.00	10,000.00	10,000.00	10,000.00
	521900	Employee Benefits	-	-	-	-
	522200	Repairs & Maintenance	8,000.00	8,000.00	8,000.00	8,000.00
	522210	Vehicle Repairs & Maintenance	3,500.00	3,500.00	3,500.00	3,500.00
	522320	Lease of Equip & Vehicles	200.00	200.00	-	-
	523100	Insurance other than Employee Benefit	-	8,015.50	6,986.20	9,082.06
	523200	Communications	1,500.00	2,000.00	2,000.00	2,000.00
	523210	Communications (Postage)	351.25	550.00	725.00	725.00
	523300	Advertising	500.00	500.00	300.00	300.00
	523400	Printing & Binding	250.00	250.00	250.00	250.00
	523500	Travel	400.00	400.00	400.00	400.00
	523600	Dues & Fees	350.00	350.00	350.00	350.00
	523700	Education & Training	700.00	700.00	700.00	700.00
	523800	Uniforms	800.00	800.00	800.00	800.00
	523850	Contract Labor	5,000.00	5,000.00	5,000.00	5,000.00
	531100	Supplies	25,000.00	28,000.00	28,000.00	28,000.00
	531210	Water/Sewage	500.00	700.00	1,000.00	1,000.00
	531220	Natural Gas	1,500.00	1,500.00	1,500.00	1,500.00
	531230	Electricity	4,000.00	8,000.00	8,750.00	8,750.00
	531270	Gasoline/Diesel	3,000.00	4,000.00	4,000.00	4,500.00
	531300	Food	90,000.00	100,000.00	110,000.00	115,000.00
	542200	Vehicles (Purchase Price)	-	-	-	-
	542500	Equipment	2,000.00	3,000.00	3,000.00	3,000.00
	579000	Contingency	-	-	-	-

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City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
Parks & Rec (6120)	511100	Regular Employees	51,585.50	43,999.15	48,579.98	52,466.38
	511300	Overtime	-	-	1,500.00	1,500.00
	512100	Group Insurance	-	-	-	-
	512200	Social Security FICA Contribution	3,198.30	2,727.95	3,011.96	3,252.92
	512300	Medicare	747.99	637.99	704.41	760.76
	512400	Retirement Contribution	2,969.00	-	-	-
	512600	Unemployment Insurance	-	-	-	-
	512700	Worker's Compensation	5,196.95	9,707.00	7,000.00	7,770.00
	521200	Professional	18,000.00	18,000.00	18,000.00	18,000.00
	521210	Legal, Accounting & Audit	8,000.00	8,000.00	8,000.00	8,000.00
	521300	Technical	7,000.00	8,000.00	8,600.00	8,600.00
	521900	Employee Benefits	-	-	-	-
	522200	Repairs & Maintenance	7,500.00	7,500.00	10,000.00	10,000.00
	522210	Vehicle Repairs & Maintenance	-	-	-	-
	522320	Lease of Equip & Vehicles	200.00	550.00	550.00	550.00
	523100	Insurance other than Employee Benefit	-	8,015.50	2,403.70	3,124.81
	523200	Communications	6,500.00	6,500.00	9,500.00	9,500.00
	523210	Communications (Postage)	400.00	550.00	1,800.00	1,800.00
	523300	Advertising	400.00	400.00	400.00	400.00
	523400	Printing & Binding	300.00	350.00	350.00	350.00
	523500	Travel	500.00	750.00	3,000.00	3,000.00
	523600	Dues & Fees	1,000.00	1,000.00	1,000.00	1,000.00
	523700	Education & Training	250.00	1,000.00	1,200.00	1,200.00
	523800	Uniforms	500.00	500.00	500.00	500.00
	523850	Contract Labor	11,000.00	11,000.00	15,000.00	11,000.00
	531100	Supplies	15,000.00	15,000.00	19,000.00	15,000.00
	531210	Water/Sewage	6,000.00	6,000.00	6,000.00	6,000.00
	531220	Natural Gas	1,500.00	1,500.00	2,000.00	2,000.00

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

Dept/Class	Account #	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
Bldg & Zoning (7410)	531230	Electricity	12,000.00	12,000.00	12,000.00	12,000.00
	531270	Gasoline/Diesel	1,000.00	1,000.00	1,000.00	1,000.00
	531300	Food	200.00	200.00	200.00	200.00
	521200	Professional	65,000.00	75,000.00	75,000.00	75,000.00
	523700	Education & Training	-	-	-	-
Contingency (1052)	579000	Total - Contingency	100,000.00	100,000.00	100,000.00	100,000.00

Total Expenditures

4,077,102.39 4,357,312.15 4,674,139.99 5,007,610.69

Excess (Shortage) of Revenues versus
Operating Expenditures

(918,631.05) (1,125,803.82) (1,332,527.43) (1,511,585.26)

Other Financing Sources (Uses)

0000	581000	Sale of Capital Assets	-	-	-	-
0000	391100	Debt Service Interest	-	-	-	-
0000	391200	Operating transfers in - from Muni Court Fund	121,514.78	38,873.35	50,425.93	(32,863.23)
0000	391100	Transfers in - Utility Funds - Fund Balance	190,935.09	295,125.70	417,945.26	673,856.77
0000	391100	Operating transfers in - from Utilities Funds	-	-	-	-
0000	391100	Operating transfers in - from Electric Fund	126,680.63	136,439.78	148,923.50	152,028.58
0000	391100	Operating transfers in - from Gas Fund	39,975.00	32,250.00	33,281.72	34,945.80

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

General Fund (Fund 100)

		*****		*****		*****	
Dept/Class	Account #	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget	
		Fund Balance - General Fund - xfrs in	130,607.96	173,115.00	223,786.13	226,286.13	
0000	391300	Fund Balance - Municipal Court - xfrs in	108,917.59	300,000.00	358,164.89	357,331.21	
		Fund Balance - Solid Waste Fund - xfrs in	-	-	-	-	
		Fund Balance - Utilities Funds	-	-	-	-	
9000	393500	Proceeds from debt - Capital leases (vehicles)	200,000.00	150,000.00	100,000.00	100,000.00	
9000	611000	Transfers out	-	-	-	-	
Income (Loss) after Other Financing Sources (Uses)			\$ (0.00)	\$ 0.00	\$ 0.00	\$ 0.00	

CITY OF GRANTVILLE, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES, AND
OTHER FINANCING SOURCES

MUNICIPAL COURT FUND (FUND 745)

SUMMARY OF ADOPTED FY 2026 BUDGET

	FY 2026
REVENUES	
Fines & Forfeitures	\$ 401,823
Total Revenues	<u>\$ 401,823</u>
 EXPENDITURES	
Court	\$ 351,397
Total Operating Expenditures	<u>351,397</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <u>\$ 50,426</u>
 OTHER FINANCING SOURCES (USES)	
Operating Transfers Out - Gen Fund	\$ (50,426)
Total Other Financing Sources (Uses)	<u>\$ (50,426)</u>
 EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES VERSUS EXPENDITURES	 <u>\$ -</u>

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets
Municipal Court Fund (Fund 745)

Municipal Court Fund (Fund 745)			*****		*****	
			2024	2025	2026	2027
Dept/Class	Account Number	Account Description	Adopted Budget	Adopted Budget	Adopted Budget	Forecasted Budget
Revenues						
Fines & Forfeitures						
	351100	Court Fines	\$ 370,000.00	\$ 300,000.00	\$ 371,823.00	\$ 371,823.00
	351200	Bonds	-	-		
	351400	Court - FTA	10,000.00	5,000.00	5,000.00	5,000.00
	351920	Technology Assessment Fee	30,000.00	20,000.00	25,000.00	25,000.00
Total Revenues			410,000.00	325,000.00	401,823.00	401,823.00

Expenditures

Court (3230)		351900	Other (Indigent Defense Fund)	22,000.00	22,000.00	28,000.00	28,000.00
	511100	Regular Employees		42,902.36	45,112.21	50,132.71	54,143.33
	511120	Admin Employees (Bailiffs)		5,000.00	5,000.00	3,000.00	3,000.00
	511200	Temporary Employees		21,965.58	23,190.99	22,522.50	23,648.63
	511300	Overtime		5,250.00	5,000.00	5,000.00	5,000.00
	512100	Group Insurance		20,003.66	22,404.10	24,574.11	28,997.45
	512200	Social Security FICA Contribution		4,331.81	4,544.80	4,690.62	5,009.10
	512300	Medicare		4,657.31	4,854.80	1,097.00	1,171.48
	512400	Retirement Contribution		3,356.22	4,296.25	5,026.62	7,539.93
	512700	Worker's Compensation		629.20	1,008.00	211.00	232.10
	521200	Professional		9,000.00	12,500.00	15,000.00	15,000.00
	521210	Legal, Accounting & Audit		10,500.00	10,500.00	10,500.00	10,500.00
	521220	RC Judge		30,000.00	40,000.00	40,000.00	40,000.00
	521230	Solicitor		-	-	-	-
	521300	Technical		7,500.00	8,500.00	20,000.00	20,000.00
	521350	Technology Upgrade Fund - Court		16,000.00	12,000.00	16,000.00	16,000.00

City of Grantville

Trend Analysis for FY 2026 & FY 2027 Budgets

Municipal Court Fund (Fund 745)

Dept/Class	Account Number	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
	521355	Technology Upgrade Fund - PD	24,000.00	18,000.00	24,000.00	24,000.00
	521900	Employee Benefits	-	-	-	-
	522200	Repairs & Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
	522320	Lease of Equip & Vehicles	3,000.00	3,000.00	3,000.00	3,000.00
	523100	Insurance other than Employee Benefits	7,959.07	8,015.50	16,542.50	21,505.25
	523200	Communications	2,400.00	2,400.00	2,400.00	2,400.00
	523210	Communications (Postage)	430.00	650.00	750.00	862.50
	523300	Advertising	500.00	500.00	500.00	500.00
	523400	Printing & Binding	1,000.00	1,100.00	1,750.00	1,750.00
	523500	Travel	10,000.00	10,000.00	10,000.00	10,000.00
	523600	Dues & Fees	500.00	500.00	500.00	500.00
	523700	Education & Training	5,000.00	5,000.00	5,000.00	5,000.00
	523800	Uniforms	500.00	500.00	500.00	500.00
	523850	Contract Labor	2,500.00	2,850.00	2,500.00	2,500.00
	523900	Other	-	-	-	-
	531100	Supplies	9,000.00	9,000.00	9,000.00	9,000.00
	531210	Water/Sewage	200.00	200.00	700.00	700.00
	531220	Natural Gas	900.00	1,000.00	1,000.00	1,000.00
	531230	Electricity	1,500.00	1,500.00	1,500.00	1,500.00
	552400	"Add On" Fines (Paid to GSCCCA)	-	-	-	-
	579000	Contingency	15,000.00	-	25,000.00	25,000.00

Total Expenditures

288,485.22 286,126.65 351,397.07 368,959.77

Excess (Shortage) of Revenues versus

Operating Expenditures

121,514.78 38,873.35 50,425.93 32,863.23

Other Financing Sources (Uses)

City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Municipal Court Fund (Fund 745)

Dept/Class	Account Number	Account Description	*****			*****		
			2024	2025	2026	2027	Forecasted	Budget
			Adopted Budget	Adopted Budget	Adopted Budget	Forecasted Budget		
		Sale of Capital Assets	-	-	-	-	-	-
	581000	Debt Service Interest	-	-	-	-	-	-
	391100	Operating transfers in - Utilities Funds	-	-	-	-	-	-
		Fund Balance - General Fund - Unassigned	-	-	-	-	-	-
		Fund Balance - Tech Upgrade	-	-	-	-	-	-
3210	611000	Transfers out	-	-	-	-	-	-
9000	611000	Transfers out - to Gen Fund	(121,514.78)	(38,873.35)	(50,425.93)	(32,863.23)		
Income (Loss) after Other Financing Sources (Uses)			\$ -	\$ -	\$ -	\$ -		

CITY OF GRANTVILLE, GEORGIA

PROPRIETARY FUNDS

SUMMARY OF ADOPTED FY 2026 BUDGETS

	Business-Type Activities - Enterprise Funds				Totals
	Water & Sewer Fund	Electric Fund	Gas Fund	Solid Waste Fund	
OPERATING REVENUE					
Charges for Sales and Services	\$ 1,353,100	\$ 1,985,647	\$ 478,881	\$ 514,868	\$ 4,332,496
Total Operating Revenues	1,353,100	1,985,647	478,881	514,868	4,332,496
OPERATING EXPENSES					
Cost of Sales & Services	276,496	1,167,507	157,424	421,155	2,022,582
General Operating Costs	1,330,461	600,609	410,843	34,890	2,376,803
Depreciation & Amortization	275,000	125,000	51,000	0	451,000
Total Operating Expenses	1,881,957	1,893,116	619,267	456,045	4,850,385
EXCESS (SHORTAGE) OF OPERATING REVENUE	(528,857)	92,531	(140,386)	58,823	(517,889)
VERSUS OPERATING EXPENSES					
Debt Service Interest - Bonds/Notes Payable	(7,794)	0	0	0	(7,794)
Debt Service Principal - Bonds/Notes Payable	(76,317)	0	0	0	(76,317)
Investment Interest Income (Loss)	0	35,000	0	0	35,000
Capital Contributions	100,000	5,000	100,000	0	205,000
Transfers In - Other Funds	0	0	0	0	0
Transfers Out - Other Funds - 7.5% of Revenues	0	(148,924)	(33,282)	0	(182,206)
Operating Transfers Out - Bonds/Notes Payable	0	0	0	0	0
Transfers In - Utilities Fund Balance	512,968	16,393	73,668	0	603,029
Transfers Out - to Fund Balance	0	0	0	(58,823)	(58,823)
INCOME (LOSS) AFTER	\$ 0	\$ -	\$ 0	\$ -	\$ 0
OTHER FINANCING SOURCES (USES)					

City of Grantville
City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Water & Sewer Fund (Fund 505)

Account Number	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
Revenues					
505-0000-		\$	\$	\$	\$
344210	Water charges	540,000.00	622,000.00	700,000.00	700,000.00
344211	Water tap fee	-	-	-	-
344230	Sewage charges	455,000.00	527,000.00	593,000.00	593,000.00
344231	Sewer tap fee	-	-	-	-
344291	Reconnect fee	15,000.00	15,000.00	15,000.00	15,000.00
344290	Late fee	60,000.00	45,000.00	45,000.00	45,000.00
381000	Rents	-	-	-	-
361000	Interest revenues	100.00	100.00	100.00	100.00
Total Revenues		1,070,100.00	1,209,100.00	1,353,100.00	1,353,100.00

Expenditures					
505-4440-					
505-4330-					
531510	Water purchased	300,000.00	315,000.00	276,495.98	290,320.77
511100	Regular employees	156,780.98	182,087.20	191,725.89	207,063.96
511120	Admin employees	-	-	-	-
511130	City manager	17,606.37	22,104.04	23,209.24	24,369.70
511300	Overtime	10,500.00	10,500.00	11,025.00	11,576.25
512100	Group insurance	44,116.56	49,410.55	34,362.11	40,547.29
512200	Social Security FICA contrib	11,463.02	13,310.86	14,009.53	15,066.61
512300	Medicare	2,654.85	3,113.02	3,276.42	3,523.64
512400	Retirement contribution	12,886.65	21,210.00	24,815.70	37,223.55
512600	Unemployment insurance	240.00	240.00	240.00	240.00
512700	Worker's compensation	7,151.10	7,866.21	4,021.00	4,463.31
521200	Professional	35,000.00	35,000.00	35,000.00	35,000.00
521210	Legal, accounting and audit	14,000.00	14,000.00	14,000.00	14,000.00

City of Grantville
City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Water & Sewer Fund (Fund 505)

Account Number	Account Description	*****			*****		
		2024	2025	2026	2027		
		Adopted Budget	Adopted Budget	Adopted Budget	Forecasted Budget		
521300	Technical	82,200.00	116,000.00	127,600.00	140,360.00		
521900	Employee benefits	-	-	-	-		
522200	Repairs and maintenance	25,000.00	25,000.00	25,000.00	25,000.00		
522210	Vehicle repairs and maintenance	2,500.00	2,500.00	2,500.00	2,500.00		
522320	Lease of equip and vehicles	1,000.00	1,000.00	1,000.00	1,000.00		
523100	Insurance other than emp benefit	6,964.19	12,000.00	17,898.40	23,267.92		
523200	Communications	2,900.00	2,900.00	3,200.00	3,200.00		
523210	Communications (postage)	2,100.00	4,300.00	4,300.00	4,730.00		
523300	Advertising	600.00	600.00	600.00	600.00		
523400	Printing and binding	1,000.00	1,000.00	1,000.00	1,000.00		
523500	Travel	110.00	110.00	110.00	110.00		
523600	Dues and fees	1,200.00	1,200.00	2,000.00	2,000.00		
523700	Education and training	1,500.00	1,500.00	1,500.00	1,500.00		
523800	Uniforms	5,000.00	5,000.00	5,000.00	5,000.00		
523850	Contract labor	40,000.00	48,500.00	48,500.00	48,500.00		
523900	Other	-	-	-	-		
531100	Supplies	16,000.00	16,000.00	16,000.00	16,000.00		
531210	Water/sewage	7,500.00	7,500.00	7,500.00	7,500.00		
531220	Natural gas	3,000.00	3,000.00	3,000.00	3,000.00		
531230	Electricity	30,000.00	40,000.00	40,000.00	40,000.00		
531270	Gasoline/diesel	5,500.00	6,050.00	6,050.00	6,050.00		
542200	Purchased vehicles	-	-	-	-		
542500	Equipment	-	-	-	-		
505-4440-511100	Regular employees	203,879.89	232,146.11	191,725.89	207,063.96		
511120	Admin employees	-	-	-	-		
511130	City manager	17,606.37	22,104.04	23,209.24	24,369.70		
511300	Overtime	16,222.50	16,222.50	17,520.30	18,921.92		
512100	Group insurance	49,416.28	55,346.24	65,308.56	77,064.10		

City of Grantville
City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Water & Sewer Fund (Fund 505)

Account Number	Account Description	*****			*****		
		2024	2025	2026	2027	Forecasted	Budget
		Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Budget	
512200	Social Security FICA contrib	14,737.94	16,769.30	16,769.30	16,769.30	16,769.30	
512300	Medicare	3,446.78	3,921.85	3,921.85	3,921.85	3,921.85	
512400	Retirement contribution	16,568.30	16,497.25	19,301.78	21,231.96	21,231.96	
512600	Unemployment insurance	200.00	200.00	200.00	200.00	200.00	
512700	Worker's compensation	9,353.84	10,289.23	4,021.00	4,423.10	4,423.10	
521200	Professional	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
521210	Legal, accounting and audit	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	
521300	Technical	18,000.00	28,000.00	80,000.00	80,000.00	80,000.00	
521900	Employee benefits	-	-	-	-	-	
521905	Employee benefit - uniforms	-	-	-	-	-	
522200	Repairs and maintenance	3,000.00	3,000.00	8,500.00	8,500.00	8,500.00	
522210	Vehicle repairs and maintenance	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
522320	Lease of equip and vehicles	500.00	500.00	500.00	500.00	500.00	
523100	Insurance other than emp benefit	6,964.19	8,008.82	19,619.60	25,505.48	25,505.48	
523200	Communications	8,500.00	8,500.00	16,000.00	16,000.00	16,000.00	
523210	Communications (postage)	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
523300	Advertising	500.00	500.00	500.00	500.00	500.00	
523400	Printing and binding	600.00	600.00	600.00	600.00	600.00	
523500	Travel	250.00	250.00	250.00	250.00	250.00	
523600	Dues and fees	4,500.00	4,500.00	7,000.00	7,000.00	7,000.00	
523700	Education and training	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
523800	Uniforms	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
523850	Contract labor	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	
523900	Other	-	-	-	-	-	
531100	Supplies	14,850.00	19,150.00	24,000.00	24,000.00	24,000.00	
531210	Water/sewage	200.00	300.00	300.00	300.00	300.00	
531220	Natural gas	1,000.00	1,000.00	1,050.00	1,050.00	1,050.00	
531230	Electricity	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	

City of Grantville
City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Water & Sewer Fund (Fund 505)

		*****		*****		*****	
		2024		2025		2026	
Account Number	Account Description	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Forecasted Budget	Forecasted Budget
531270	Gasoline/diesel	7,000.00	7,720.00	7,720.00	7,720.00	7,720.00	7,720.00
542200	Purchased vehicles	-	-	-	-	-	-
542500	Equipment	-	-	-	-	-	-
574000	Bad debts	-	-	-	-	-	-
724420	Other	-	-	-	-	-	-
505-4410-	Depreciation expense	275,000.00	275,000.00	275,000.00	312,000.00	312,000.00	312,000.00
505-4410-	Amortization expense	-	-	-	-	-	-
Total Expenditures		1,634,769.82	1,815,527.22	1,881,956.80	1,989,604.40		
Excess (Shortage) of Revenues versus							
Operating Expenditures		(564,669.82)	(606,427.22)	(528,856.80)	(636,504.40)		
Other Financing Sources (Uses)							
505-0000-	374215 Contributions for cap assets	120,000.00	120,000.00	100,000.00	100,000.00		
505-0000-	582300 Debt service interest - bonds & notes	(16,767.00)	(12,236.00)	(7,794.00)	(6,374.00)		
505-0000-	391100 Operating transfers in	-	-	-	-		
505-0000-	391100 Operating transfers in - Electric Fund	126,680.00	-	-	-		
505-0000-	391100 Operating transfers in - Gas Fund	39,975.00	-	-	-		
505-0000-	391100 Utilities fund balance - transfers in	415,296.82	623,709.22	512,967.80	567,704.40		
505-4330-	611000 Debt service xfrs out - revenue bonds	(22,948.00)	(23,557.00)	(24,183.00)	(24,826.00)		
505-4440-	611000 Debt service xfrs out - notes payable	(97,567.00)	(101,489.00)	(52,134.00)	-		
505-4330-	381004 Contingency for future operations	-	-	-	-		
		\$ 0.00	\$ (0.00)	\$ 0.00	\$ (0.00)		

City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Electric Fund (Fund 510)

		*****			*****		
		2024		2025	2026		2027
Account Number	Account Description	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Forecasted Budget	
Revenues							
510-0000-							
344310	Electric charges	\$ 1,599,150.00	\$	1,704,597.00	\$ 1,835,662.50	\$	1,869,564.38
344311	Yard lights	54,600.00		54,600.00	55,125.00		57,881.25
344312	Reconnect fees	-		-	-		-
344314	Late charges	-		-	-		-
361000	Interest revenues	35,325.00		60,000.00	94,859.10		99,602.06
381003	Sale of excess capacity	-		-	-		-
Total Revenues		1,689,075.00		1,819,197.00	1,985,646.60		2,027,047.68
Expenditures							
510-4600-							
531530	Electricity purchases	1,080,000.00		1,178,971.40	1,167,506.71		1,225,882.04
511100	Regular employees	162,948.15		182,087.20	241,835.89		261,182.76
511120	Admin employees	-		-	-		-
511130	City manager	17,606.37		22,104.04	23,209.24		24,369.70
511300	Overtime	13,185.00		13,185.00	10,000.00		10,000.00
512100	Group insurance	26,355.35		29,517.99	55,187.63		65,121.40
512200	Social Security FICA contrib	12,011.85		13,477.33	17,052.80		18,324.25
512300	Medicare	2,809.22		3,151.96	3,988.15		4,285.51
512400	Retirement contribution	13,503.64		17,242.75	20,174.02		30,261.03
512600	Unemployment insurance	450.00		450.00	-		-
512700	Worker's compensation	5,000.00		5,000.00	3,119.00		3,430.90
521900	Employee benefits	-		-	-		-
521200	Professional	7,500.00		7,500.00	10,000.00		10,000.00
521210	Legal, accounting and audit	8,000.00		8,000.00	8,000.00		8,000.00
521300	Technical	15,500.00		16,000.00	16,000.00		16,000.00
521905	Employee benefit - uniforms	-		-	-		-

City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Electric Fund (Fund 510)

Account Number	Account Description	*****			*****		
		2024	2025	2026	2027	Forecasted	Budget
		Adopted	Adopted	Adopted		Budget	
		Budget	Budget	Budget		Budget	
522150	Bank charges	-	-	-	-	-	-
522200	Repairs and maintenance	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
522210	Vehicle repairs and maintenance	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
522320	Rental of equip and vehicles	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
523100	Insurance other than emp benefit	9,458.00	8,015.50	15,892.50	20,660.25	20,660.25	20,660.25
523200	Communications	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
523210	Communications (postage)	1,800.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00
523300	Advertising	250.00	250.00	250.00	250.00	250.00	250.00
523400	Printing and binding	500.00	500.00	500.00	500.00	500.00	500.00
523500	Travel	500.00	500.00	500.00	500.00	500.00	500.00
523600	Dues and fees	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
523700	Education and training	2,000.00	2,000.00	9,500.00	9,500.00	9,500.00	9,500.00
523800	Uniforms	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
523850	Contract labor	84,000.00	84,000.00	84,000.00	84,000.00	84,000.00	84,000.00
523900	Other	-	-	-	-	-	-
531100	Supplies	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
531210	Water/sewage	200.00	300.00	300.00	300.00	300.00	300.00
531220	Natural gas	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00
531230	Electricity	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
531270	Gasoline/diesel	6,000.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00
542200	Vehicles	-	-	-	-	-	-
542500	Equipment	-	-	-	-	-	-
563000	Depreciation expense	118,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
574000	Bad debts	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
579000	Contingency	-	-	-	-	-	-
Total Expenditures		1,658,777.59	1,798,153.17	1,893,115.94	1,999,167.86		

City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Electric Fund (Fund 510)

		*****				*****			
		2024		2025		2026		2027	
Account Number	Account Description	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Forecasted Budget	Forecasted Budget
Excess (Shortage) of Revenues versus									
Operating Expenditures									
510-0000-	363000 Unrealized gain or loss	30,297.41	21,043.83	92,530.66	27,879.82				
	371000 Contrib from capital assets	35,000.00	35,000.00	35,000.00	35,000.00				
	381003 Sale of excess capacity	-	-	5,000.00	5,000.00				
	391100 Operating transfers in	-	-	-	-				
	391200 Fund balance - transfers in	61,383.22	80,395.94	16,392.84	84,148.75				
	392300 Fund balance - transfers out	-	-	-	-				
510-4600-	611000 Operating transfers out - 7.5% of revs	(126,680.63)	(136,439.78)	(148,923.50)	(152,028.58)				
510-9000-	611000 Operating transfers out	-	-	-	-				
510-0000-	381004 Contingency for future operations	-	-	-	-				
Income (Loss) after Other Financing Sources (Uses)		\$ -	\$ -	\$ 0.00	\$ (0.00)				

City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Gas Fund (Fund 515)

Account Number	Account Description	2024		2025		2026		2027	
		Adopted Budget		Adopted Budget		Adopted Budget		Forecasted Budget	
Revenues 515-0000-	344410 Gas charges	\$ 533,000.00	\$	430,000.00		443,756.25		465,944.06	
	344413 Tap fees	-		-		-		-	
	361000 Interest revenues	25.00		100.00		125.00		125.00	
	344600 MGAG portfolio return	21,000.00		30,000.00		35,000.00		35,000.00	
Total Revenues		554,025.00		460,100.00		478,881.25		501,069.06	

Expenditures 515-4700	531520 Purchased gas	200,000.00		200,000.00		157,423.77		165,294.96	
	511100 Regular employees	104,917.29		119,539.44		187,071.88		202,037.63	
	511120 Admin employees	-		-		-		-	
	511130 City manager	17,606.37		22,104.04		23,209.24		25,530.17	
	511300 Overtime	11,000.00		11,000.00		6,000.00		6,000.00	
	512100 Group insurance	16,472.09		18,448.74		20,825.52		24,574.11	
	512200 Social Security FICA contrib	8,278.47		9,463.90		13,409.43		14,481.20	
	512300 Medicare	1,936.09		2,213.33		3,136.08		3,386.73	
	512400 Retirement contribution	9,306.60		11,868.50		13,886.14		20,829.21	
	512600 Unemployment insurance	400.00		400.00		-		-	
	512700 Worker's compensation	1,182.50		1,300.75		1,600.00		1,760.00	
	521900 Employee benefits	-		-		-		-	
	521200 Professional	6,000.00		6,000.00		7,500.00		7,500.00	
	521210 Legal, accounting and audit	8,000.00		8,000.00		8,000.00		8,000.00	
	521300 Technical	24,000.00		24,000.00		26,000.00		29,900.00	
	521905 Employee benefit - uniforms	-		-		-		-	
	522150 Bank charges	-		-		-		-	
	522200 Repairs and maintenance	1,500.00		1,500.00		1,500.00		1,500.00	
	522210 Vehicle repairs and maintenance	4,000.00		4,000.00		4,000.00		4,000.00	
	522320 Lease of equip and vehicles	2,200.00		2,200.00		2,000.00		2,000.00	
	523100 Insurance other than emp benefit	9,458.00		8,015.50		35,855.30		41,233.60	
	523200 Communications	2,400.00		2,600.00		3,300.00		3,300.00	

City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Gas Fund (Fund 515)

Account Number	Account Description	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Forecasted Budget
523210	Communications (postage)	2,000.00	3,000.00	3,000.00	3,000.00
523300	Advertising	300.00	300.00	300.00	300.00
523400	Printing and binding	1,200.00	1,200.00	1,200.00	1,200.00
523500	Travel	1,000.00	1,500.00	1,500.00	1,500.00
523600	Dues and fees	3,000.00	3,000.00	3,000.00	3,000.00
523700	Education and training	2,000.00	2,000.00	2,000.00	2,000.00
523800	Uniforms	2,000.00	2,000.00	2,000.00	2,000.00
523850	Contract labor	11,000.00	12,500.00	11,000.00	11,000.00
523900	Other	-	-	-	-
531100	Supplies	7,000.00	7,000.00	7,000.00	7,000.00
531210	Water/sewage	200.00	250.00	450.00	450.00
531220	Natural gas	4,500.00	5,000.00	5,000.00	5,000.00
531230	Electricity	1,000.00	1,100.00	1,100.00	1,100.00
531270	Gasoline/diesel	6,000.00	6,600.00	6,000.00	6,000.00
542200	Vehicles	-	-	-	-
542500	Equipment	-	-	-	-
563000	Depreciation expense	46,000.00	46,000.00	51,000.00	51,000.00
574000	Bad debts	10,000.00	10,000.00	10,000.00	10,000.00
579000	Contingency	-	-	-	-
581000	Debt service	-	-	-	-
582000	Interest expense	-	-	-	-
Total Expenditures		525,857.41	554,104.20	619,267.36	665,877.61

**Excess (Shortage) of Revenues versus
Operating Expenditures**

515-0000-	371000	Contrib from capital assets	-	100,000.00	100,000.00
	391100	Operating transfers in	-	-	-
			28,167.59	(140,386.11)	(164,808.55)

City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Gas Fund (Fund 515)

Account Number	Account Description	*****			
		2024	2025	2026	2027
		Adopted Budget	Adopted Budget	Adopted Budget	Forecasted Budget
391200	Fund balance - transfers in	11,807.41	26,254.20	73,667.83	99,754.35
611000	Operating transfers out - 7.5% of revs	(39,975.00)	(32,250.00)	(33,281.72)	(34,945.80)
381004	Contingency for future operations	-	-	-	-
Income (Loss) after Other Financing Sources (Uses)		\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)

City of Grantville
Trend Analysis for FY 2026 & FY 2027 Budgets
Solid Waste Fund (Fund 540)

		*****			*****		
		2024		2025	2026		2027
Account Number	Account Description	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Forecasted Budget	
Revenues							
540-0000-	344110 Refuse collection fees	\$ 390,000.00	\$ 400,000.00	\$ 514,867.50	\$ 540,610.88		
Total Revenues		390,000.00	400,000.00	514,867.50	540,610.88		
Expenditures							
540-4500-	511100 Regular employees	17,786.99	22,867.32	29,205.66	31,542.11		
	511300 Overtime	-	750.00	750.00	750.00		
	512200 Social Security FICA Contribution	1,102.79	1,417.77	1,810.75	1,955.61		
	512300 Medicare	257.91	331.58	423.48	457.36		
	512400 Retirement contribution	1,725.34	2,218.13	2,200.00	3,300.00		
	523900 Contract refuse collection	396,000.00	349,294.07	421,155.00	442,212.75		
	574000 Bad debts	500.00	500.00	500.00	500.00		
	579000 Contingency	-	-	-	-		
Total Expenditures		417,373.03	377,378.87	456,044.89	480,717.83		
Excess (Shortage) of Operating Revenues versus Operating Expenditures							
		(27,373.03)	22,621.13	58,822.61	59,893.04		
540-0000-	391100 Operating transfers in	-	-	-	-		
540-4500-	611000 Operating transfers out	-	-	-	-		
540-0000-	391200 Fund balance - transfers from	27,373.03	-	-	-		
540-0000-	381004 Fund balance - transfers to	-	(22,621.13)	(58,822.61)	(59,893.04)		
Income (Loss) after Other Financing Sources (Uses)							
		\$ -	\$ -	\$ -	\$ 0.00		

CITY OF GRANTVILLE, GEORGIA

SPECIAL REVENUE FUNDS

DRUG FUND (FUND 210)

ADOPTED FY 2026 BUDGET

		<u>DRUG FUND (FUND 210)</u>
<u>REVENUES</u>		
Confiscations	(210-0000-351320)	\$ 50,000
Other		0
Total Revenues		<u>\$ 50,000</u>
<u>EXPENDITURES</u>		
Public Safety	(210-3210-523900)	\$ 50,000
Total Expenditures		<u>\$ 50,000</u>

CITY OF GRANTVILLE, GEORGIA

SPECIAL REVENUE FUNDS

FEDERAL SEIZED FUNDS (FUND 240)

ADOPTED FY 2026 BUDGET

		<u>FEDERAL SEIZED FUNDS (FUND 240)</u>
REVENUES		
Confiscations (240-0000-351320)	\$	50,000
Other		0
Total Revenues	\$	<u>50,000</u>
 EXPENDITURES		
Public Safety (240-3210-523900)	\$	50,000
Total Expenditures	\$	<u>50,000</u>

CEMETERY TRUST FUND (FUND 785)	
REVENUES	
Real Property - Current Yr (785-0000-311100)	\$ 6,000
Misc - Other Revenue (785-0000-389000)	0
Total Revenues	\$ 6,000
EXPENDITURES	
Contract Labor (785-4590-523850)	5,500
Supplies (785-4590-531100)	500
Total Expenditures	\$ 6,000