

2026 Proposed Budget
City of West Point, Georgia

Prepared for the Mayor and City Council

Mayor

Steven M. Tramell

City Council

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Prepared by the City Manager's Office

Submission Date

October 28, 2025

2026 Proposed Budget Special Accounts

City of West Point

Account Number	Account Name	2026	
		Preliminary	
200-361001	INC FROM INVESTMENTS Burrow Warehouse	13,000.00	Burrow Warehouse RLF
201-361001	INC FROM INVESTMENTS Johnnys Pizza	32,000.00	Johnnys Pizza RLF
202-361001	INC FROM INVESTMENTS Sip Café	11,000.00	Sip Café RLF
204-331001	HOTEL/MOTEL TAX REVENUE	5,000.00	Hotel/Motel Tax Marketing
310-342503	TSPLOST-PROCEED HARRIS CO	25,000.00	TSPLOST Paving
320-342501	SPLOST-PROCEEDS TROUP CO	214,000.00	SPLOST IV Paving
326-313200	SPLOST REVENUE - TROUP COUNTY 2025	666,000.00	SPLOST VI FD, 911, PW
330-342504	SPLOST HARRIS CO 2014 PRO	186,000.00	Harris 2014 Utilities
340-342501	SPLOST-PROCEEDS TROUP CO	500,000.00	SPLOST V Rec and Parks
350-342501	SPLOST-PROCEEDS HARRIS CO	216,000.00	Haris 2019 Utilities

2026 Proposed Budget Revenues

City of West Point

Account Number	Account Name	2026
		Preliminary
100-311101	CITY TAXES	4,500,000.00
100-311102	AD VALOREM TAXES	10,000.00
100-311103	TITLE TAX NB 386	168,000.00
100-311201	CITY TAXES - PRIOR YEARS	50,000.00
100-311341	INTANGIBLE TAXES	20,000.00
100-311711	GEORGIA POWER	750,000.00
100-311712	DIVERSE EMC	95,000.00
100-311731	LAGRANGE GAS	80,000.00
100-311751	CHARTER COMMUNICATION	70,000.00
100-311762	WOW INTERNET CABLE &PHONE	15,000.00
100-313901	SALES TAX REVENUE-HARRIS	270,000.00
100-313902	SALES TAX REVENUE-TROUP	750,000.00
100-313904	ENERGY EXCISE TX DIVERSE	20,000.00
100-313905	ENERGY EXCISE TX TROUP CO	40,000.00
100-313906	ENERGY EXCISE TX HARRIS CO	10,000.00
100-314201	LIQUOR & WINE TAX	95,000.00
100-314202	MALT BEV TAX & MB MMDA	180,000.00
100-316201	INSURANCE PREMIUM TAX	400,000.00
100-319901	INTEREST ON TAXES	5,000.00
100-319902	PENALTIES-LATE-PAYMENTS	30,000.00
100-321901	LICENSES	90,000.00
100-322210	ZONING & ANNEXATIONS	10,000.00
100-322215	LAND-DISTURBING PERMITS	10,000.00
100-323185	BUILDING PERMITS - RESIDENTIAL	75,000.00
100-323188	BUILDING PERMIT - COMMERCIAL	350,000.00
100-323190	LAND DEV PLAN REVIEWS	1,000.00
100-331001	HOTEL/MOTEL TAX REVENUE	9,000.00
100-331211	MISC GRANT INCOME	250,000.00
100-342601	AMBULANCE CALLS	135,000.00
100-342901	MISC INCOME (POLICE)	10,000.00
100-342902	MISC INCOME (FIRE)	25,000.00
100-346901	ECONOMIC DEV. WPDA	600,000.00
100-346902	ECONOMIC DEV. DWPDA	9,000.00
100-349102	SALE OF LOTS	1,000.00
100-349310	PRE TRIAL DIVERSION	3,000.00
100-351001	FINES & FORFEITURES-POL	210,000.00
100-351003	POLICE-TECH FUND	20,000.00
100-351004	COUNTY JAIL FUND	20,000.00
100-351005	(DATE)DRUG ABUSE TREAT ED	1,000.00
100-351170	COURT-MUNICIPAL	20,000.00
100-361001	INC FROM INV GEN GOVMWT	50,000.00
100-371002	YOUTH SERVICES	2,000.00
100-381001	DEPOT RENTAL	10,000.00
100-381002	RENT OF REAL PROPERTY	5,000.00
100-381004	VIRGINIA COOK BLDG RENTAL	6,000.00

2026

Account Number	Account Name	Preliminary
100-389001	MISCELLANEOUS INCOME	175,000.00
100-389003	SALES TAX COMMISSIONS	50,000.00
100-389004	MOTORIZE VEHICLE REGISTRATION FEE	300
100-389005	SALE OF SURPLUS PROPERTY	2,000.00
100-389012	GYM RENTAL	54,000.00
100-391200	OP TRANSFERS IN-FUND	315,328.00
100-392201	SALE OF REAL PROPERTY	3,500.00
215-311700	PREPAID TAX ON CELL PHONE	14,000.00
215-342501	EMERGENCY TELEPHONE SYS	82,000.00
215-361001	INC FROM INVESTMENTS	100
215-391200	OP TRANSFER IN-FUND	394,790.59
505-344211	WATER REVENUE	2,509,841.73
505-344212	WATER TAPS	17,000.00
505-344213	WATER SERVICE CHARGES	1,000.00
505-344214	WATER PERMIT FEES	1,500.00
505-344231	SANITARY SEWER TAPS	10,000.00
505-344232	SAN SEWER PERMIT FEES	1,500.00
505-344233	WPCP USER FEES	2,060,692.29
505-361001	INC FR INV WT SINKING FD	1,000.00
505-361002	INC FR INV W/S R/E FUND	150
505-361003	INC FR INV SEWER CAPACITY	500
505-389001	MISC INCOME	1,500.00
510-344311	SALES OF ELECTRICITY	7,157,252.00
510-344312	LIGHT PERMITS	2,000.00
510-389001	LIGHT MISCELLANEOUS	10,000.00
515-344411	SALES OF GAS	1,190,000.00
515-344413	GAS SERVICE CHARGE	200
515-344414	GAS PERMITS	500
515-344415	GAS RATE REFUNDS	89,000.00
520-344111	GARBAGE FEES	365,000.00
520-344190	GARBAGE OTHER - TRASH FEES	10,000.00
520-391200	OP TRANSFERS IN-FUND	211,167.12

Report Total: 24212821.73

2026 Proposed Budget Operations Expense

City of West Point

Account Number	Account Name	2026 Preliminary
Division: 10000 - GENERAL GOVERNMENT		
100-10000-511101	SALARIES & WAGES	382,600.00
100-10000-512101	HEALTH INSURANCE	50,000.00
100-10000-512102	LIFE INSURANCE	2,000.00
100-10000-512104	DENTAL INSURANCE	1,500.00
100-10000-512105	RETIREMENT INSURANCE	53,000.00
100-10000-512106	VISION INSURANCE	600
100-10000-512201	SOCIAL SECURITY TAX	22,000.00
100-10000-521201	PROFESSIONAL SERVICES	240,000.00
100-10000-521202	LEGAL AND AUDITING	80,000.00
100-10000-521203	STRATEGIC PLANNNG	7,000.00
100-10000-521301	TECHNICAL SERVICES	30,000.00
100-10000-522130	CUSTODIAL	8,000.00
100-10000-522141	LAWN/GROUNDS MAINTENANCE	50,000.00
100-10000-522201	REPAIRS AND MAINT EQPT	10,000.00
100-10000-522203	REPAIRS AND MAINT BLDG	55,000.00
100-10000-522206	SOFTWARE SUPPORT	70,000.00
100-10000-523101	INSURANCE-W/C & LIABILITY	60,000.00
100-10000-523201	TELEPHONE	15,000.00
100-10000-523202	IUC AFTERHOURS	12,000.00
100-10000-523301	LEGAL ADVERTISEMENTS/OT	8,000.00
100-10000-523701	TRAINING/EDUCATION	50,000.00
100-10000-523851	CONTRACT SERVICES	480,000.00
100-10000-523904	RECRUITMENT EXPENSE	500
100-10000-523905	MISCELLANEOUS	10,000.00
100-10000-523906	EVENTS	10,000.00
100-10000-523907	DONATIONS, HEALTH, WELFARE	4,500.00
100-10000-523910	CASH OVER-SHORT	1,000.00
100-10000-523912	PROPERTY TAX EXPENSE	6,000.00
100-10000-523919	HISTORIC COMMISSION EXP	2,000.00
100-10000-523931	LIBRARY SERVICES	52,000.00
100-10000-531101	TIRES & TUBES	2,000.00
100-10000-531102	MATERIALS AND SUPPLIES	40,000.00
100-10000-531103	POSTAGE	3,000.00
100-10000-531270	ENERGY-GASOLINE/DIESEL	20,000.00
100-10000-531275	ENERGY-UTILITIES	32,000.00
100-10000-531701	UNIFORMS	1,000.00
100-10000-542301	OFFICE FURNITURE, FIX, ETC	5,000.00
100-10000-542501	EQUIPMENT	60,000.00
	Total Division: 10000 - GENERAL GOVERNMENT:	1935700

Account Number	Account Name	2026 Preliminary
Division: 32000 - POLICE		
100-32000-511101	SALARIES & WAGES	1,473,570.11
100-32000-512101	HEALTH INSURANCE	120,000.00
100-32000-512102	LIFE INSURANCE	3,000.00
100-32000-512104	DENTAL INSURANCE	5,000.00
100-32000-512105	RETIREMENT INSURANCE	169,000.00
100-32000-512106	VISION INSURANCE	2,000.00
100-32000-512201	SOCIAL SECURITY TAX	80,000.00
100-32000-521201	PROFESSIONAL SERVICES	50,000.00
100-32000-521202	LEGAL AND AUDITING	6,000.00
100-32000-521301	TECHNICAL SERVICES	15,000.00
100-32000-522130	CUSTODIAL	7,000.00
100-32000-522201	REPAIRS AND MAINT EQPT	45,000.00
100-32000-522202	REPAIRS AND MAINT RADIO	2,000.00
100-32000-522203	REPAIRS AND MAINT BLDG	10,000.00
100-32000-523101	INSURANCE-W/C & LIABILITY	52,000.00
100-32000-523201	TELEPHONE	16,000.00
100-32000-523301	LEGAL ADVERTISEMENTS/OT	1,000.00
100-32000-523701	TRAINING/EDUCATION	14,000.00
100-32000-523901	JAIL EXPENSE	30,000.00
100-32000-523902	ANIMAL CONTROL EXPENSE	5,000.00
100-32000-523903	TRAFFIC CONTROL EXPENSE	1,000.00
100-32000-523904	RECRUITMENT EXPENSE	1,000.00
100-32000-523905	MISCELLANEOUS	10,000.00
100-32000-531101	TIRES & TUBES	7,000.00
100-32000-531102	MATERIALS AND SUPPLIES	16,000.00
100-32000-531103	POSTAGE	750
100-32000-531270	ENERGY-GASOLINE/DIESEL	68,000.00
100-32000-531275	ENERGY-UTILITIES	36,000.00
100-32000-531701	UNIFORMS	17,000.00
100-32000-542501	EQUIPMENT	136,000.00
	Total Division: 32000 - POLICE:	2398320.11

Account Number	Account Name	2026 Preliminary
Division: 35000 - FIRE		
100-35000-511101	SALARIES & WAGES	1,273,947.00
100-35000-512101	HEALTH INSURANCE	125,000.00
100-35000-512102	LIFE INSURANCE	2,000.00
100-35000-512103	CANCER INSURANCE FIRE DEP	4,000.00
100-35000-512104	DENTAL INSURANCE	3,800.00
100-35000-512105	RETIREMENT INSURANCE	145,000.00
100-35000-512106	VISION INSURANCE	1,000.00
100-35000-512201	SOCIAL SECURITY TAX	70,000.00
100-35000-521201	PROFESSIONAL SERVICES	30,000.00
100-35000-521301	TECHNICAL SERVICES	12,000.00
100-35000-522201	REPAIRS AND MAINT EQPT	45,000.00
100-35000-522202	REPAIRS AND MAINT RADIO	5,000.00
100-35000-522203	REPAIRS AND MAINT BLDG	11,000.00
100-35000-523101	INSURANCE-W/C & LIABILITY	50,000.00
100-35000-523201	TELEPHONE	9,800.00
100-35000-523301	LEGAL ADVERTISEMENTS	0
100-35000-523701	TRAINING/EDUCATION	12,000.00
100-35000-523904	RECRUITMENT EXPENSE	5,000.00
100-35000-523905	MISCELLANEOUS	5,000.00
100-35000-523908	EMS BILLING EXPENSE	2,500.00
100-35000-523940	EMT-A COURSE TRAINING EXP	0
100-35000-531101	TIRES & TUBES	6,500.00
100-35000-531102	MATERIALS AND SUPPLIES	30,000.00
100-35000-531103	POSTAGE	0
100-35000-531270	ENERGY-GASOLINE/DIESEL	30,000.00
100-35000-531275	ENERGY-UTILITIES	16,000.00
100-35000-531701	UNIFORMS	22,500.00
100-35000-542501	EQUIPMENT	35,000.00
100-35000-581302	LOAN PAYMENTS-PRINCIPAL	121,245.00
100-35000-582302	LOAN PAYMENTS- INTEREST	0
Total Division: 35000 - FIRE:		2073292

Account Number	Account Name	2026 Preliminary
Division: 38000 - 911 COMMUNICATION		
215-38000-511101	Salaries & Wages	312,290.59
215-38000-512101	HEALTH INSURANCE	60,000.00
215-38000-512102	LIFE INSURANCE	500
215-38000-512104	DENTAL INSURANCE	2,000.00
215-38000-512105	RETIREMENT INSURANCE	50,000.00
215-38000-512106	VISION INSURANCE	600
215-38000-512201	SOCIAL SECURITY TAX	20,000.00
215-38000-521301	TECHNICAL SERVICES	6,000.00
215-38000-522201	REPAIRS AND MAINT-EQPT	25,000.00
215-38000-523901	EMERGENCY TELEPHONE SYS	2,000.00
215-38000-531102	MATERIALS AND SUPPLIES	7,500.00
215-38000-542501	EQUIPMENT	5,000.00
	Total Division: 38000 - 911 COMMUNICATION:	490890.59

Account Number	Account Name	2026 Preliminary
Division: 42000 - HIGHWAYS AND STREETS		
100-42000-511101	SALARIES & WAGES	437,990.55
100-42000-512101	HEALTH INSURANCE	50,000.00
100-42000-512102	LIFE INSURANCE	1,000.00
100-42000-512104	DENTAL INSURANCE	2,000.00
100-42000-512105	RETIREMENT INSURANCE	62,000.00
100-42000-512106	VISION INSURANCE	600
100-42000-512201	SOCIAL SECURITY TAX	29,000.00
100-42000-521201	PROFESSIONAL SERVICES	80,000.00
100-42000-521301	TECHNICAL SERVICES	15,000.00
100-42000-522201	REPAIRS AND MAINT EQPT	70,000.00
100-42000-522202	REPAIRS AND MAINT RADIO	2,000.00
100-42000-522203	REPAIRS AND MAINT BLDG	7,000.00
100-42000-522204	RESRF & REPAIRS, STREETS	35,000.00
100-42000-523101	INSURANCE-W/C & LIABILITY	30,000.00
100-42000-523201	TELEPHONE	5,000.00
100-42000-523301	LEGAL ADVERTISEMENTS/OT	500
100-42000-523701	TRAINING/EDUCATION	8,000.00
100-42000-523904	RECRUITMENT EXPENSE	1,000.00
100-42000-523905	MISCELLANEOUS	1,000.00
100-42000-523922	INMATE WORK DETAIL	68,000.00
100-42000-531101	TIRES & TUBES	5,000.00
100-42000-531102	MATERIALS AND SUPPLIES	45,000.00
100-42000-531250	ENERGY-OIL	2,000.00
100-42000-531270	ENERGY-GASOLINE/DIESEL	40,000.00
100-42000-531275	ENERGY-UTILITIES	5,000.00
100-42000-531701	UNIFORMS	25,000.00
100-42000-541401	TRAFFIC SIG, LIGHTS & CN	10,000.00
100-42000-541403	STREETS	60,000.00
100-42000-542501	EQUIPMENT	30,000.00
	Total Division: 42000 - HIGHWAYS AND STREETS:	1127090.55

Account Number	Account Name	2026 Preliminary
Division: 43300 - SEWAGE COLLECTION AND DISPOSAL		
505-43300-511101	SALARIES & WAGES	44,646.78
505-43300-512101	HEALTH INSURANCE	7,500.00
505-43300-512102	LIFE INSURANCE	518
505-43300-512104	DENTAL INSURANCE	315
505-43300-512105	RETIREMENT INSURANCE	5,500.00
505-43300-512106	VISION INSURANCE	200
505-43300-512201	SOCIAL SECURITY TAX	3,450.00
505-43300-521201	PROFESSIONAL SERVICES	5,000.00
505-43300-521202	LEGAL & AUDITING	1,000.00
505-43300-522201	REPAIRS & MAINT - EQPT	16,500.00
505-43300-522203	REPAIRS & MAINT - BLDG	8,000.00
505-43300-522204	REPAIRS & MAINT - SYSTEM	44,000.00
505-43300-523101	INSURANCE W/C & LIABILITY	18,000.00
505-43300-523301	LEGAL ADVERTISEMENTS/OT	500
505-43300-523701	TRAINING/EDUCATION	3,000.00
505-43300-523901	MISCELLANEOUS	1,500.00
505-43300-531102	MATERIALS AND SUPPLIES	75,000.00
505-43300-531270	ENERGY-GASOLINE/DIESEL	1,500.00
505-43300-531701	UNIFORMS	1,500.00
505-43300-541401	SYSTEM IMPROVEMENTS	180,000.00
505-43300-542501	EQUIPMENT, WATER FUND	50,000.00
Total Division: 43300 - SEWAGE COLLECTION AND DISPOSAL:		467629.78

Account Number	Account Name	2026
		Preliminary
Division: 43350 - SEWAGE TREATMENT PLANTS		
505-43350-511101	SALARIES & WAGES	187,430.54
505-43350-512101	HEALTH INSURANCE	25,000.00
505-43350-512102	LIFE INSURANCE	600
505-43350-512104	DENTAL INSURANCE	1,000.00
505-43350-512105	RETIREMENT INSURANCE	31,000.00
505-43350-512106	VISION INSURANCE	350
505-43350-512201	SOCIAL SECURITY TAX	14,000.00
505-43350-521201	PROFESSIONAL SERVICES	35,000.00
505-43350-521202	LEGAL AND AUDITING	1,000.00
505-43350-521301	TECHNICAL SERVICES	8,500.00
505-43350-522201	REPAIRS AND MAINT EQPT	40,000.00
505-43350-522203	REPAIRS AND MAINT BLDG	15,000.00
505-43350-522204	REPAIRS AND MAINT SYSTEM	150,000.00
505-43350-523101	INSURANCE W/C & LIABILITY	80,000.00
505-43350-523201	TELEPHONE	4,000.00
505-43350-523301	LEGAL ADVERTISEMENTS/OT	250
505-43350-523701	TRAINING/EDUCATION	8,000.00
505-43350-523901	MISCELLANEOUS	500
505-43350-523923	SLUDGE DISPOSAL	100,000.00
505-43350-531102	MATERIALS AND SUPPLIES	100,000.00
505-43350-531270	ENERGY-GASOLINE/DIESEL	2,500.00
505-43350-531275	ENERGY-UTILITIES	145,000.00
505-43350-531701	UNIFORMS	10,000.00
505-43350-542501	EQUIPMENT, WATER FUND	0
505-43350-574001	UNCOLLECTIBLE REVENUE	1,000.00
Total Division: 43350 - SEWAGE TREATMENT PLANTS:		960130.54

Account Number	Account Name	2026 Preliminary
Division: 44000 - WATER		
505-44000-511101	SALARIES & WAGES	398,933.70
505-44000-512101	HEALTH INSURANCE	55,000.00
505-44000-512102	LIFE INSURANCE	1,500.00
505-44000-512104	DENTAL INSURANCE	2,000.00
505-44000-512105	RETIREMENT INSURANCE	63,500.00
505-44000-512106	VISION INSURANCE	750
505-44000-512201	SOCIAL SECURITY TAX	30,250.00
505-44000-521201	PROFESSIONAL SERVICES	75,000.00
505-44000-521202	LEGAL AND AUDITING	500
505-44000-521301	TECHNICAL SERVICES	10,000.00
505-44000-522201	REPAIRS AND MAINT EQPT	45,000.00
505-44000-522203	REPAIRS AND MAINT BLDG	15,000.00
505-44000-522204	REPAIRS AND MAINT SYSTEM	150,000.00
505-44000-523101	INSURANCE W/C & LIABILITY	20,000.00
505-44000-523201	TELEPHONE	8,000.00
505-44000-523301	LEGAL ADVERTISEMENTS/OT	500
505-44000-523701	TRAINING/EDUCATION	10,000.00
505-44000-523901	MISCELLANEOUS	1,000.00
505-44000-531102	MATERIALS AND SUPPLIES	225,000.00
505-44000-531103	POSTAGE	250
505-44000-531270	ENERGY-GASOLINE/DIESEL	20,000.00
505-44000-531275	ENERGY-UTILITIES	150,000.00
505-44000-531511	LAGRANGE WATER	55,000.00
505-44000-531701	UNIFORMS	20,000.00
505-44000-541401	SYSTEM IMPROVEMENTS	325,000.00
505-44000-542501	EQUIPMENT, WATER FUND	60,000.00
505-44000-574001	UNCOLLECTIBLE REVENUE	1,000.00
505-44000-581107	PRINCIPAL TRUIST	767,000.00
505-44000-582304	TRUIST INTEREST	351,412.00
505-44000-611000	INTERFUND TRANSFER OUT	315,328.00
	Total Division: 44000 - WATER:	3176923.7

Account Number	Account Name	2026
		Preliminary
Division: 45000 - SANITATION		
520-45000-511101	SALARIES & WAGES	160,067.12
520-45000-512101	HEALTH INSURANCE	25,000.00
520-45000-512102	LIFE INSURANCE	500
520-45000-512104	DENTAL INSURANCE	900
520-45000-512105	RETIREMENT INSURANCE	30,000.00
520-45000-512106	VISION INSURANCE	200
520-45000-512201	SOCIAL SECURITY TAX	11,000.00
520-45000-521201	PROFESSIONAL SERVICES	200,000.00
520-45000-522201	REPAIRS AND MAINT EQPT	30,000.00
520-45000-522202	REPAIRS AND MAINT RADIO	500
520-45000-523101	INSURANCE W/C & LIABILITY	16,000.00
520-45000-523701	TRAINING/EDUCATION	3,000.00
520-45000-523904	RECRUITMENT	1,000.00
520-45000-523909	LANDFILL	38,000.00
520-45000-523918	DUMPSTER EXPENSE	30,000.00
520-45000-531101	TIRES & TUBES	6,000.00
520-45000-531102	MATERIALS AND SUPPLIES	3,000.00
520-45000-531250	ENERGY-OIL	1,000.00
520-45000-531270	ENERGY-GASOLINE/DIESEL	20,000.00
520-45000-531701	UNIFORMS	10,000.00
	Total Division: 45000 - SANITATION:	586167.12

Account Number	Account Name	2026 Preliminary
Division: 46000 - ELECTRIC		
510-46000-511101	SALARIES & WAGES	550,000.00
510-46000-512101	HEALTH INSURANCE	65,000.00
510-46000-512102	LIFE INSURANCE	2,500.00
510-46000-512104	DENTAL INSURANCE	2,500.00
510-46000-512105	RETIREMENT INSURANCE	100,000.00
510-46000-512106	VISION INSURANCE	800
510-46000-512201	SOCIAL SECURITY TAX	40,000.00
510-46000-521201	PROFESSIONAL SERVICES	12,000.00
510-46000-521202	LEGAL AND AUDITING	2,500.00
510-46000-521301	TECHNICAL SERVICES	11,500.00
510-46000-522130	CUSTODIAL	2,500.00
510-46000-522201	REPAIRS AND MAINT EQPT	45,000.00
510-46000-522203	REPAIRS AND MAINT BLDG	15,000.00
510-46000-522204	REPAIRS AND MAINT SYSTEM	100,000.00
510-46000-523101	INSURANCE W/C & LIABILITY	32,000.00
510-46000-523201	TELEPHONE	7,000.00
510-46000-523701	TRAINING/EDUCATION	8,500.00
510-46000-523901	MISCELLANEOUS	100
510-46000-531102	MATERIALS AND SUPPLIES	200,000.00
510-46000-531270	ENERGY-GASOLINE/DIESEL	35,000.00
510-46000-531275	ENERGY-UTILITIES	175,000.00
510-46000-531530	INV PCH FOR RSALE-ELECTR	5,323,352.00
510-46000-531701	UNIFORMS	10,000.00
510-46000-541401	SYSTEM IMPROVEMENTS	120,000.00
510-46000-541402	LIGHT DIST SYSTEM	10,000.00
510-46000-542501	EQUIPMENT	300,000.00
510-46000-574001	UNCOLLECTIBLE REVENUE	1,000.00
	Total Division: 46000 - ELECTRIC:	7171252

Account Number	Account Name	2026 Preliminary
Division: 47000 - GAS		
515-47000-511101	SALARIES & WAGES	269,177.67
515-47000-512101	HEALTH INSURANCE	45,000.00
515-47000-512102	LIFE INSURANCE	750
515-47000-512104	DENTAL INSURANCE	1,600.00
515-47000-512105	RETIREMENT INSURANCE	45,000.00
515-47000-512106	VISION INSURANCE	650
515-47000-512201	SOCIAL SECURITY TAX	19,500.00
515-47000-521201	PROFESSIONAL SERVICES	7,500.00
515-47000-521301	TECHNICAL SERVICES	10,500.00
515-47000-522201	REPAIRS AND MAINT EQPT	20,000.00
515-47000-522203	REPAIRS & MAINT BLDG	3,500.00
515-47000-522204	REPAIRS AND MAINT SYSTEM	25,000.00
515-47000-523101	INSURANCE W/C & LIABILITY	26,500.00
515-47000-523201	TELEPHONE	5,000.00
515-47000-523301	LEGAL ADVERTISEMENT/OTHER	1,000.00
515-47000-523701	TRAINING/EDUCATION	7,000.00
515-47000-523901	MISCELLANEOUS	500
515-47000-531102	MATERIALS AND SUPPLIES	45,000.00
515-47000-531270	ENERGY-GASOLINE/DIESEL	12,500.00
515-47000-531275	ENERGY-UTILITIES	11,500.00
515-47000-531520	INV PCH FOR RSALE-GAS	444,000.00
515-47000-531701	UNIFORMS	8,500.00
515-47000-541401	SYSTEM IMPROVEMENTS	64,022.33
515-47000-542501	EQUIPMENT	40,000.00
515-47000-574001	UNCOLLECTIBLE REVENUE	1,000.00
515-47000-581301	PRINCIPAL-GAS REPLACE PRJ	140,000.00
515-47000-582304	INTEREST-GAS LINE REPLACE	25,000.00
	Total Division: 47000 - GAS:	1279700

Account Number	Account Name	2026 Preliminary
Division: 55300 - VCB COMMUNITY CENTER		
100-55300-521201	PROFESSIONAL SERVICES	500
100-55300-522130	CUSTODIAL	2,000.00
100-55300-522141	LAWN/GROUNDS MAINTENANCE	2,500.00
100-55300-522203	REPAIRS AND MAINT BLDG	15,000.00
	Total Division: 55300 - VCB COMMUNITY CENTER:	20000

Account Number	Account Name	2026 Preliminary
Division: 61000 - RECREATION & PARKS		
100-61000-521201	PROFESSIONAL SERVICES	5,000.00
100-61000-522141	LAWN/GROUNDS MAINTENANCE	30,000.00
100-61000-522201	REPAIRS AND MAINT EQPT	5,000.00
100-61000-522203	REPAIRS AND MAINT BLDG	15,000.00
100-61000-522207	REPAIR & MAINT BUILDING IVEY LANE	25,000.00
100-61000-522208	REPAIR & MAINT BUILDING ACTIVE LIFE	10,000.00
100-61000-522209	REPAIR & MAINT BUILDING WP CLUB	5,000.00
100-61000-522210	REPAIR & MAINT BUILDING BS CLUB	5,000.00
100-61000-523905	MISCELLANEOUS	1,000.00
100-61000-531102	MATERIALS AND SUPPLIES	35,000.00
	Total Division: 61000 - RECREATION & PARKS:	136000

Account Number	Account Name	2026 Preliminary
Division: 74000 - PLANNING AND ZONING		
100-74000-511101	SALARIES & WAGES	200,000.00
100-74000-512101	HEALTH INSURANCE	28,000.00
100-74000-512102	LIFE INSURANCE	900
100-74000-512104	DENTAL INSURANCE	1,200.00
100-74000-512105	RETIREMENT INSURANCE	38,000.00
100-74000-512106	VISION INSURANCE	400
100-74000-512201	SOCIAL SECURITY TAX	14,000.00
100-74000-521201	PROFESSIONAL SERVICES	50,000.00
100-74000-521202	LEGAL AND AUDITING	7,000.00
100-74000-521301	TECHNICAL SERVICES	15,000.00
100-74000-522130	CUSTODIAL	6,000.00
100-74000-522201	REPAIRS AND MAINT EQPT	3,000.00
100-74000-522203	REPAIRS AND MAINT BLDG	900
100-74000-523101	INSURANCE-W/C & LIABILITY	15,000.00
100-74000-523201	TELEPHONE	2,700.00
100-74000-523301	LEGAL ADVERTISEMENTS/OT	1,200.00
100-74000-523701	TRAINING/EDUCATION	6,000.00
100-74000-523851	CONTRACT SERVICE CHARLES ABBOTT ASSOCIATE	270,000.00
100-74000-531101	TIRES & TUBES	1,250.00
100-74000-531102	MATERIALS AND SUPPLIES	2,500.00
100-74000-531103	POSTAGE	400
100-74000-531270	ENERGY-GASOLINE/DIESEL	6,500.00
100-74000-531701	UNIFORMS	500
100-74000-542501	EQUIPMENT	50,000.00
	Total Division: 74000 - PLANNING AND ZONING:	720450

Account Number	Account Name	2026 Preliminary
Division: 75200 - ECONOMIC DEVELOPMENT		
100-75200-511101	SALARIES & WAGES	150,000.00
100-75200-512101	HEALTH INSURANCE	9,000.00
100-75200-512102	LIFE INSURANCE	350
100-75200-512104	DENTAL INSURANCE	300
100-75200-512105	RETIREMENT INSURANCE	17,000.00
100-75200-512106	VISION INSURANCE	100
100-75200-512201	SOCIAL SECURITY TAX	7,000.00
100-75200-521201	PROFESSIONAL SERVICES	20,000.00
100-75200-521202	LEGAL & AUDITING	1,000.00
100-75200-521301	TECHNICAL SERVICES	8,000.00
100-75200-522201	REPAIRS & MAINT - EQPT	1,500.00
100-75200-522203	REPAIRS & MAINT - BLDG	1,000.00
100-75200-523201	TELEPHONE	900
100-75200-523701	TRAINING/EDUCATION	20,000.00
100-75200-531102	MATERIALS AND SUPPLIES	2,000.00
100-75200-531270	ENERGY-GASOLINE/DIESEL	3,000.00
100-75200-541200	SITE IMPROVEMENTS	480,000.00
100-75200-541405	INFRASTRUCTURE	200,000.00
100-75200-572002	WEST POINT DEV AUTHORITY	120,000.00
Total Division: 75200 - ECONOMIC DEVELOPMENT:		1041150

Account Number	Account Name	2026 Preliminary
Division: 75650 - SPECIAL FACILITIES DEPOT		
100-75650-521201	PROFESSIONAL SERVICES	5,000.00
100-75650-522130	CUSTODIAL	6,000.00
100-75650-522141	LAWN/GROUNDS MAINTENANCE	5,000.00
100-75650-522201	REPAIRS AND MAINT EQPT	2,000.00
100-75650-522203	REPAIRS AND MAINT BLDG	15,000.00
100-75650-523201	TELEPHONE	1,200.00
100-75650-531102	MATERIALS AND SUPPLIES	1,000.00
100-75650-531275	ENERGY-UTILITIES	10,000.00
Total Division: 75650 - SPECIAL FACILITIES DEPOT:		45200

Account Number	Account Name	2026 Preliminary
Division: 76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV		
100-76300-511101	SALARIES & WAGES	88,000.00
100-76300-512101	HEALTH INSURANCE	6,000.00
100-76300-512102	LIFE INSURANCE	350
100-76300-512104	DENTAL INSURANCE	300
100-76300-512105	RETIREMENT	4,000.00
100-76300-512106	VISION INSURANCE	1,000.00
100-76300-512201	SOCIAL SECURITY TAX	7,000.00
100-76300-521201	PROFESSIONAL SERVICES	6,000.00
100-76300-521301	TECHNICAL SERVICES	2,200.00
100-76300-522130	CUSTODIAL	7,200.00
100-76300-522201	REPAIRS AND MAINT EQPT	2,000.00
100-76300-522203	REPAIRS AND MAINT BLDG	6,600.00
100-76300-523201	TELEPHONE	2,000.00
100-76300-531102	MATERIALS AND SUPPLIES	7,000.00
100-76300-531275	ENERGY-UTILITIES	11,000.00
100-76300-531302	FOOD	8,000.00
100-76300-542501	EQUIPMENT	5,000.00
tal Division: 76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV:		163650

Account Number	Account Name	2026 Preliminary
Division: 76320 - STUDY / TECHNOLOGY CENTER		
100-76320-521201	PROFESSIONAL SERVICES	1,000.00
100-76320-521301	TECHNICAL SERVICES	5,000.00
100-76320-522130	CUSTODIAL	5,500.00
100-76320-522201	REPAIRS AND MAINT EQPT	5,000.00
100-76320-522203	REPAIRS AND MAINT BLDG	10,000.00
100-76320-523101	INSURANCE - LIABILITY	25,000.00
100-76320-523201	TELEPHONE	5,000.00
100-76320-531102	MATERIALS AND SUPPLIES	200
100-76320-531275	ENERGY - UTILITIES	19,000.00
100-76320-542501	EQUIPMENT	12,000.00
Total Division: 76320 - STUDY / TECHNOLOGY CENTER:		87700
Report Total:		24212821.73