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City of West Point

Budget Report
Group Summary
For Fiscal: 2027 Period Ending: 01/31/2027

Division	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND						
Revenue						
	12,849,315.65	12,849,315.65	0.00	0.00	-12,849,315.65	100.00%
Revenue Total:	**12,849,315.65**	**12,849,315.65**	**0.00**	**0.00**	**-12,849,315.65**	**100.00%**
Expense						
10000 - GENERAL GOVERNMENT	2,495,607.81	2,495,607.81	0.00	0.00	2,495,607.81	100.00%
32000 - POLICE	2,711,696.10	2,711,696.10	0.00	0.00	2,711,696.10	100.00%
35000 - FIRE	2,330,092.56	2,330,092.56	0.00	0.00	2,330,092.56	100.00%
38000 - 911 COMMUNICATION	460,838.00	460,838.00	0.00	0.00	460,838.00	100.00%
42000 - HIGHWAYS AND STREETS	1,420,700.00	1,420,700.00	0.00	0.00	1,420,700.00	100.00%
55300 - VCB COMMUNITY CENTER	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%
61000 - RECREATION & PARKS	136,000.00	136,000.00	0.00	0.00	136,000.00	100.00%
74000 - PLANNING AND ZONING	1,102,800.00	1,102,800.00	0.00	0.00	1,102,800.00	100.00%
75200 - ECONOMIC DEVELOPMENT	1,870,300.00	1,870,300.00	0.00	0.00	1,870,300.00	100.00%
75650 - SPECIAL FACILITIES DEPOT	50,681.18	50,681.18	0.00	0.00	50,681.18	100.00%
76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV	164,550.00	164,550.00	0.00	0.00	164,550.00	100.00%
76320 - STUDY / TECHNOLOGY CENTER	86,050.00	86,050.00	0.00	0.00	86,050.00	100.00%
Expense Total:	**12,849,315.65**	**12,849,315.65**	**0.00**	**0.00**	**12,849,315.65**	**100.00%**
Fund: 100 - GENERAL FUND Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 215 - EMRG TEL 911 SYS						
Revenue						
	543,938.00	543,938.00	0.00	0.00	-543,938.00	100.00%
Revenue Total:	**543,938.00**	**543,938.00**	**0.00**	**0.00**	**-543,938.00**	**100.00%**
Expense						
38000 - 911 COMMUNICATION	543,938.00	543,938.00	0.00	0.00	543,938.00	100.00%
Expense Total:	**543,938.00**	**543,938.00**	**0.00**	**0.00**	**543,938.00**	**100.00%**
Fund: 215 - EMRG TEL 911 SYS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 505 - WATER/SEWER FUND						
Revenue						
	5,247,000.00	5,247,000.00	0.00	0.00	-5,247,000.00	100.00%
Revenue Total:	**5,247,000.00**	**5,247,000.00**	**0.00**	**0.00**	**-5,247,000.00**	**100.00%**
Expense						
43300 - SEWAGE COLLECTION AND DISPOSAL	425,800.00	425,800.00	0.00	0.00	425,800.00	100.00%
43350 - SEWAGE TREATMENT PLANTS	1,617,829.00	1,617,829.00	0.00	0.00	1,617,829.00	100.00%
44000 - WATER	3,203,371.00	3,203,371.00	0.00	0.00	3,203,371.00	100.00%
Expense Total:	**5,247,000.00**	**5,247,000.00**	**0.00**	**0.00**	**5,247,000.00**	**100.00%**
Fund: 505 - WATER/SEWER FUND Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 510 - ELECTRIC FUND						
Revenue						
	6,937,558.18	6,937,558.18	0.00	0.00	-6,937,558.18	100.00%
Revenue Total:	**6,937,558.18**	**6,937,558.18**	**0.00**	**0.00**	**-6,937,558.18**	**100.00%**
Expense						
46000 - ELECTRIC	6,937,558.18	6,937,558.18	0.00	0.00	6,937,558.18	100.00%
Expense Total:	**6,937,558.18**	**6,937,558.18**	**0.00**	**0.00**	**6,937,558.18**	**100.00%**
Fund: 510 - ELECTRIC FUND Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 515 - GAS FUND						
Revenue						
	1,290,250.00	1,290,250.00	0.00	0.00	-1,290,250.00	100.00%

Division	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Revenue Total:	**1,290,250.00**	**1,290,250.00**	**0.00**	**0.00**	**-1,290,250.00**	**100.00%**
Expense						
47000 - GAS	1,290,250.00	1,290,250.00	0.00	0.00	1,290,250.00	100.00%
Expense Total:	**1,290,250.00**	**1,290,250.00**	**0.00**	**0.00**	**1,290,250.00**	**100.00%**
Fund: 515 - GAS FUND Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 520 - SANITATION FUND						
Revenue						
	594,569.81	594,569.81	0.00	0.00	-594,569.81	100.00%
Revenue Total:	**594,569.81**	**594,569.81**	**0.00**	**0.00**	**-594,569.81**	**100.00%**
Expense						
45000 - SANITATION	594,569.81	594,569.81	0.00	0.00	594,569.81	100.00%
Expense Total:	**594,569.81**	**594,569.81**	**0.00**	**0.00**	**594,569.81**	**100.00%**
Fund: 520 - SANITATION FUND Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Report Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Listing

City of West Point

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 Preliminary
100-311101	CITY TAXES	5,100,000.00
100-311103	TITLE TAX NB 386	150,000.00
100-311341	INTANGIBLE TAXES	23,000.00
100-311711	GEORGIA POWER	900,000.00
100-311712	DIVERSE EMC	90,000.00
100-311731	LAGRANGE GAS	90,000.00
100-311751	CHARTER COMMUNICATION	50,000.00
100-311762	WOW INTERNET CABLE &PHONE	10,000.00
100-313901	SALES TAX REVENUE-HARRIS	300,000.00
100-313902	SALES TAX REVENUE-TROUP	750,000.00
100-313904	ENERGY EXCISE TX DIVERSE	30,000.00
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	140,000.00
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
100-323185	BUILDING PERMITS - RESIDENTIAL	75,000.00
100-323188	BUILDING PERMIT - COMMERCIAL	600,000.00
100-331211	MISC GRANT INCOME	50,000.00
100-342601	AMBULANCE CALLS	135,000.00
100-342901	MISC INCOME (POLICE)	15,000.00
100-342902	MISC INCOME (FIRE)	30,000.00
100-346901	ECONOMIC DEV. WPDA	750,000.00
100-346902	ECONOMIC DEV. DWPDA	10,000.00
100-349102	SALE OF LOTS	5,000.00
100-349310	PRE TRIAL DIVERSION	1,000.00
100-351001	FINES & FORFEITURES-POL	210,000.00
100-351003	POLICE-TECH FUND	25,000.00
100-351004	COUNTY JAIL FUND	25,000.00
100-351005	(DATE)DRUG ABUSE TREAT ED	500.00
100-351170	COURT-MUNICIPAL	22,000.00
100-371002	YOUTH SERVICES	12,000.00
100-381001	DEPOT RENTAL	6,000.00
100-381004	VIRGINIA COOK BLDG RENTAL	6,000.00
100-389001	MISCELLANEOUS INCOME	175,000.00
100-389003	SALES TAX COMMISSIONS	2,000.00
100-389004	MOTORIZE VEHICLE REGISTRATION FEE	300.00
100-389005	SALE OF SURPLUS PROPERTY	5,000.00
100-389012	GYM RENTAL	54,000.00
100-391200	OP TRANSFERS IN-FUND	2,204,015.65
100-392201	SALE OF REAL PROPERTY	3,500.00
100-393501	GMA CAP LEASE PROCEEDS	125,000.00

Account Number	Account Name	2027 Preliminary
Division: 10000 - GENERAL GOVERNMENT		
100-10000-511101	SALARIES & WAGES	432,600.00
100-10000-512101	HEALTH INSURANCE	55,000.00
100-10000-512102	LIFE INSURANCE	2,000.00
100-10000-512104	DENTAL INSURANCE	1,500.00
100-10000-512105	RETIREMENT INSURANCE	55,000.00
100-10000-512106	VISION INSURANCE	600.00
100-10000-512201	SOCIAL SECURITY TAX	22,000.00
100-10000-521101	Cemetery Administration	10,000.00
100-10000-521201	PROFESSIONAL SERVICES	100,000.00
100-10000-521202	LEGAL AND AUDITING	80,000.00
100-10000-521203	STRATEGIC PLANNNG	5,000.00
100-10000-521204	IUC AFTER HOURS	12,000.00
100-10000-521205	AUDIT FINANCE CONSULTING	75,000.00
100-10000-521206	WATER PLAN MONITORING	20,000.00
100-10000-521207	GMA TELECOM SERVICE	2,100.00
100-10000-521209	Chamber Dues	1,500.00
100-10000-521301	TECHNICAL SERVICES	30,000.00
100-10000-521302	EAGLE VIEW AERIAL IMAGERY	4,500.00
100-10000-521303	MANICODE HOSTING	800.00
100-10000-521304	SPECTRUM INTERNET	2,400.00
100-10000-522130	CUSTODIAL	8,000.00
100-10000-522141	LAWN/GROUNDS MAINTENANCE	60,000.00
100-10000-522201	REPAIRS AND MAINT EQPT	10,000.00
100-10000-522203	REPAIRS AND MAINT BLDG	75,000.00
100-10000-522206	SOFTWARE SUPPORT	70,000.00
100-10000-522207	Downtown Maintenance	50,000.00
100-10000-522208	Traffic Signal Maintenance	24,000.00
100-10000-523101	INSURANCE-W/C & LIABILITY	70,000.00
100-10000-523102	Pay Insurance Claims	20,000.00
100-10000-523201	TELEPHONE	30,000.00
100-10000-523202	IUC AFTERHOURS	11,000.00
100-10000-523301	LEGAL ADVERTISEMENTS/OT	6,000.00
100-10000-523701	TRAINING/EDUCATION	50,000.00
100-10000-523851	CONTRACT SERVICES	560,838.00
100-10000-523904	RECRUITMENT EXPENSE	500.00
100-10000-523905	MISCELLANEOUS	5,000.00
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	1,200.00
100-10000-523913	ELECTION EXPENSE	15,000.00
100-10000-523919	HISTORIC COMMISSION EXP	2,000.00
100-10000-523931	LIBRARY SERVICES	54,000.00
100-10000-531101	TIRES & TUBES	4,000.00
100-10000-531102	MATERIALS AND SUPPLIES	40,000.00
100-10000-531103	POSTAGE	3,000.00
100-10000-531230	DIVERSE POWER BILLS	180,000.00
100-10000-531270	ENERGY-GASOLINE/DIESEL	20,000.00
100-10000-531275	ENERGY-UTILITIES	33,000.00
100-10000-531701	UNIFORMS	1,000.00
100-10000-542301	OFFICE FURNITURE, FIX, ETC	5,000.00
100-10000-542501	EQUIPMENT	60,000.00
100-10000-611000	INTERFUND TRANSFER OUT	99,569.81
	Total Division: 10000 - GENERAL GOVERNMENT:	**2,495,607.81**

Account Number	Account Name	2027 Preliminary
Division: 32000 - POLICE		
100-32000-511101	SALARIES & WAGES	1,581,410.00
100-32000-512101	HEALTH INSURANCE	150,000.00
100-32000-512102	LIFE INSURANCE	3,000.00
100-32000-512104	DENTAL INSURANCE	5,000.00
100-32000-512105	RETIREMENT INSURANCE	205,000.00
100-32000-512106	VISION INSURANCE	2,000.00
100-32000-512201	SOCIAL SECURITY TAX	110,000.00
100-32000-521201	PROFESSIONAL SERVICES	45,000.00
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	50,000.00
100-32000-522202	REPAIRS AND MAINT RADIO	2,000.00
100-32000-522203	REPAIRS AND MAINT BLDG	30,000.00
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	38,500.00
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	21,440.00
100-32000-531101	TIRES & TUBES	7,000.00
100-32000-531102	MATERIALS AND SUPPLIES	16,000.00
100-32000-531103	POSTAGE	750.00
100-32000-531270	ENERGY-GASOLINE/DIESEL	68,000.00
100-32000-531275	ENERGY-UTILITIES	36,000.00
100-32000-531701	UNIFORMS	17,000.00
100-32000-542201	AUTO	90,000.00
100-32000-542501	EQUIPMENT	52,215.00
100-32000-581200	PRINCIPAL - CAPITAL LEASE	43,877.57
100-32000-582200	INTEREST-CAPITAL LEASE	3,503.53
	Total Division: 32000 - POLICE:	**2,711,696.10**

Account Number	Account Name	2027 Preliminary
Division: 35000 - FIRE		
100-35000-511101	SALARIES & WAGES	1,324,905.00
100-35000-512101	HEALTH INSURANCE	128,750.00
100-35000-512102	LIFE INSURANCE	2,060.00
100-35000-512103	CANCER INSURANCE FIRE DEP	4,120.00
100-35000-512104	DENTAL INSURANCE	3,914.00
100-35000-512105	RETIREMENT INSURANCE	149,350.00
100-35000-512106	VISION INSURANCE	1,030.00
100-35000-512201	SOCIAL SECURITY TAX	70,210.00
100-35000-521201	PROFESSIONAL SERVICES	30,900.00
100-35000-521301	TECHNICAL SERVICES	12,360.00
100-35000-522201	REPAIRS AND MAINT EQPT	46,350.00
100-35000-522202	REPAIRS AND MAINT RADIO	5,150.00
100-35000-522203	REPAIRS AND MAINT BLDG	20,330.00
100-35000-522204	WARNING SIREN MAINT	32,000.00
100-35000-523101	INSURANCE-W/C & LIABILITY	51,500.00
100-35000-523201	TELEPHONE	13,094.00
100-35000-523701	TRAINING/EDUCATION	15,360.00
100-35000-523904	RECRUITMENT EXPENSE	5,150.00
100-35000-523905	MISCELLANEOUS	5,150.00
100-35000-523908	EMS BILLING EXPENSE	5,075.00
100-35000-531101	TIRES & TUBES	6,695.00
100-35000-531102	MATERIALS AND SUPPLIES	35,900.00
100-35000-531270	ENERGY-GASOLINE/DIESEL	30,900.00
100-35000-531275	ENERGY-UTILITIES	16,480.00
100-35000-531701	UNIFORMS	23,175.00
100-35000-542501	EQUIPMENT	36,050.00
100-35000-581302	LOAN PAYMENTS-PRINCIPAL	101,889.00
100-35000-581305	FIRE TRUCK PRINCIPAL	112,929.17
100-35000-582305	FIRE TRUCK INTEREST	39,316.39
	Total Division: 35000 - FIRE:	**2,330,092.56**

Account Number	Account Name	2027 Preliminary
Division: 38000 - 911 COMMUNICATION		
100-38000-611100	TRANSFER OUT	460,838.00
	Total Division: 38000 - 911 COMMUNICATION:	**460,838.00**

Budget Listing

City of West Point

For Fiscal: 2027 Period Ending: 01/31/2027

911

Account Number	Account Name		2027 Preliminary
215-38000-511101	Salaries & Wages		353,385.00
215-38000-512101	HEALTH INSURANCE		61,800.00
215-38000-512102	LIFE INSURANCE		515.00
215-38000-512104	DENTAL INSURANCE		2,060.00
215-38000-512105	RETIREMENT INSURANCE		51,500.00
215-38000-512106	VISION INSURANCE		618.00
215-38000-512201	SOCIAL SECURITY TAX		20,600.00
215-38000-521301	TECHNICAL SERVICES		0.00
215-38000-522201	REPAIRS AND MAINT-EQPT		40,750.00
215-38000-523901	EMERGENCY TELEPHONE SYS		2,060.00
215-38000-531102	MATERIALS AND SUPPLIES		5,500.00
215-38000-542501	EQUIPMENT		5,150.00
215-38000-581200	PRINCIPAL-CAPITAL LEASE		0.00
215-38000-582200	INTEREST-CAPITAL LEASE		0.00
		Report Total:	**543,938.00**

Account Number	Account Name	2027 Preliminary
Division: 42000 - HIGHWAYS AND STREETS		
100-42000-511101	SALARIES & WAGES	440,000.00
100-42000-512101	HEALTH INSURANCE	65,000.00
100-42000-512102	LIFE INSURANCE	1,000.00
100-42000-512104	DENTAL INSURANCE	2,100.00
100-42000-512105	RETIREMENT INSURANCE	62,000.00
100-42000-512106	VISION INSURANCE	600.00
100-42000-512201	SOCIAL SECURITY TAX	29,000.00
100-42000-521201	PROFESSIONAL SERVICES	50,000.00
100-42000-521301	TECHNICAL SERVICES	1,000.00
100-42000-521302	STREET SCAN USA INC	15,000.00
100-42000-522201	REPAIRS AND MAINT EQPT	75,000.00
100-42000-522202	REPAIRS AND MAINT RADIO	2,000.00
100-42000-522203	REPAIRS AND MAINT BLDG	10,000.00
100-42000-522204	RESRF & REPAIRS, STREETS	300,000.00
100-42000-523101	INSURANCE-W/C & LIABILITY	30,000.00
100-42000-523201	TELEPHONE	7,000.00
100-42000-523701	TRAINING/EDUCATION	8,000.00
100-42000-523904	RECRUITMENT EXPENSE	1,000.00
100-42000-523905	MISCELLANEOUS	2,000.00
100-42000-523922	INMATE WORK DETAIL	68,000.00
100-42000-531101	TIRES & TUBES	5,000.00
100-42000-531102	MATERIALS AND SUPPLIES	50,000.00
100-42000-531250	ENERGY-OIL	2,000.00
100-42000-531270	ENERGY-GASOLINE/DIESEL	45,000.00
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	50,000.00
	Total Division: 42000 - HIGHWAYS AND STREETS:	**1,420,700.00**

Account Number	Account Name	2027 Preliminary
Division: 55300 - VCB COMMUNITY CENTER		
100-55300-521201	PROFESSIONAL SERVICES	500.00
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:	**20,000.00**

Account Number	Account Name	2027 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:	**136,000.00**

Account Number	Account Name	2027 Preliminary
Division: 74000 - PLANNING AND ZONING		
100-74000-511101	SALARIES & WAGES	260,000.00
100-74000-512101	HEALTH INSURANCE	30,000.00
100-74000-512102	LIFE INSURANCE	900.00
100-74000-512104	DENTAL INSURANCE	1,200.00
100-74000-512105	RETIREMENT INSURANCE	42,000.00
100-74000-512106	VISION INSURANCE	400.00
100-74000-512201	SOCIAL SECURITY TAX	16,000.00
100-74000-521201	PROFESSIONAL SERVICES	55,000.00
100-74000-521202	LEGAL AND AUDITING	5,000.00
100-74000-521301	TECHNICAL SERVICES	11,000.00
100-74000-521302	PERMIT SOFTWARE	24,000.00
100-74000-522130	CUSTODIAL	7,000.00
100-74000-522201	REPAIRS AND MAINT EQPT	2,000.00
100-74000-522203	REPAIRS AND MAINT BLDG	1,000.00
100-74000-523101	INSURANCE-W/C & LIABILITY	10,000.00
100-74000-523201	TELEPHONE	2,700.00
100-74000-523301	LEGAL ADVERTISEMENTS/OT	500.00
100-74000-523701	TRAINING/EDUCATION	8,000.00
100-74000-523851	CONTRACT SERVICE CHARLES ABBOTT ASSOCIAT	575,000.00
100-74000-523905	MISCELLANEOUS	100.00
100-74000-531101	TIRES & TUBES	1,200.00
100-74000-531102	MATERIALS AND SUPPLIES	3,000.00
100-74000-531103	POSTAGE	300.00
100-74000-531270	ENERGY-GASOLINE/DIESEL	6,000.00
100-74000-531701	UNIFORMS	500.00
100-74000-542501	EQUIPMENT	40,000.00
	Total Division: 74000 - PLANNING AND ZONING:	**1,102,800.00**

Account Number	Account Name	2027 Preliminary
Division: 75200 - ECONOMIC DEVELOPMENT		
100-75200-511101	SALARIES & WAGES	156,000.00
100-75200-512101	HEALTH INSURANCE	13,000.00
100-75200-512102	LIFE INSURANCE	350.00
100-75200-512104	DENTAL INSURANCE	400.00
100-75200-512105	RETIREMENT INSURANCE	20,000.00
100-75200-512106	VISION INSURANCE	150.00
100-75200-512201	SOCIAL SECURITY TAX	8,000.00
100-75200-521201	PROFESSIONAL SERVICES	18,000.00
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	900.00
100-75200-523701	TRAINING/EDUCATION	18,000.00
100-75200-531102	MATERIALS AND SUPPLIES	2,000.00
100-75200-531270	ENERGY-GASOLINE/DIESEL	3,000.00
100-75200-541200	SITE IMPROVEMENTS	1,500,000.00
100-75200-572002	WEST POINT DEV AUTHORITY	120,000.00
	Total Division: 75200 - ECONOMIC DEVELOPMENT:	**1,870,300.00**

Account Number	Account Name	2027 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
100-75650-522203	REPAIRS AND MAINT BLDG	17,000.00
100-75650-523201	TELEPHONE	1,500.00
100-75650-531102	MATERIALS AND SUPPLIES	5,500.00
100-75650-531275	ENERGY-UTILITIES	10,681.18
	Total Division: 75650 - SPECIAL FACILITIES DEPOT:	**50,681.18**

Account Number	Account Name	2027 Preliminary
Division: 76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV		
100-76300-511101	SALARIES & WAGES	90,000.00
100-76300-512101	HEALTH INSURANCE	6,000.00
100-76300-512102	LIFE INSURANCE	350.00
100-76300-512104	DENTAL INSURANCE	300.00
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	5,000.00
100-76300-521301	TECHNICAL SERVICES	1,500.00
100-76300-522130	CUSTODIAL	7,000.00
100-76300-522201	REPAIRS AND MAINT EQPT	3,500.00
100-76300-522203	REPAIRS AND MAINT BLDG	3,500.00
100-76300-523201	TELEPHONE	2,400.00
100-76300-531102	MATERIALS AND SUPPLIES	8,000.00
100-76300-531275	ENERGY-UTILITIES	9,000.00
100-76300-531302	FOOD	12,000.00
100-76300-542501	EQUIPMENT	4,000.00
Total Division: 76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV:		**164,550.00**

Account Number	Account Name	2027 Preliminary
Division: 76320 - STUDY / TECHNOLOGY CENTER		
100-76320-521201	PROFESSIONAL SERVICES	750.00
100-76320-521301	TECHNICAL SERVICES	3,500.00
100-76320-522130	CUSTODIAL	7,000.00
100-76320-522201	REPAIRS AND MAINT EQPT	4,000.00
100-76320-522203	REPAIRS AND MAINT BLDG	8,000.00
100-76320-523101	INSURANCE - LIABILITY	27,000.00
100-76320-523201	TELEPHONE	6,000.00
100-76320-531102	MATERIALS AND SUPPLIES	300.00
100-76320-531275	ENERGY - UTILITIES	17,500.00
100-76320-542501	EQUIPMENT	12,000.00
	Total Division: 76320 - STUDY / TECHNOLOGY CENTER:	**86,050.00**
	Report Total:	**0.00**

Budget Listing

City of West Point

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 Preliminary
505-344211	WATER REVENUE	2,985,000.00
505-344212	WATER TAPS	15,000.00
505-344213	WATER SERVICE CHARGES	1,000.00
505-344231	SANITARY SEWER TAPS	10,000.00
505-344233	WPCP USER FEES	2,234,000.00
505-361001	INC FR INV WT SINKING FD	500.00
505-361002	INC FR INV W/S R/E FUND	500.00
505-361003	INC FR INV SEWER CAPACITY	500.00
505-389001	MISC INCOME	500.00
510-344311	SALES OF ELECTRICITY	6,927,308.18
510-344313	LIGHT SERVICE CHARGE	250.00
510-389001	LIGHT MISCELLANEOUS	10,000.00
515-344411	SALES OF GAS	1,190,000.00
515-344413	GAS SERVICE CHARGE	250.00
515-344415	GAS RATE REFUNDS	100,000.00
520-344111	GARBAGE FEES	365,000.00
520-344190	GARBAGE OTHER - TRASH FEES	130,000.00
520-391200	OP TRANSFERS IN-FUND	99,569.81

Account Number	Account Name	2027 Preliminary
Division: 43300 - SEWAGE COLLECTION AND DISPOSAL		
505-43300-511101	SALARIES & WAGES	46,500.00
505-43300-512101	HEALTH INSURANCE	9,500.00
505-43300-512102	LIFE INSURANCE	550.00
505-43300-512104	DENTAL INSURANCE	350.00
505-43300-512105	RETIREMENT INSURANCE	7,600.00
505-43300-512106	VISION INSURANCE	200.00
505-43300-512201	SOCIAL SECURITY TAX	3,600.00
505-43300-521201	PROFESSIONAL SERVICES	25,000.00
505-43300-521202	LEGAL & AUDITING	1,000.00
505-43300-522201	REPAIRS & MAINT - EQPT	25,000.00
505-43300-522203	REPAIRS & MAINT - BLDG	8,000.00
505-43300-522204	REPAIRS & MAINT - SYSTEM	60,000.00
505-43300-523101	INSURANCE W/C & LIABILITY	20,000.00
505-43300-523301	LEGAL ADVERTISEMENTS/OT	500.00
505-43300-523701	TRAINING/EDUCATION	3,000.00
505-43300-523901	MISCELLANEOUS	2,000.00
505-43300-531102	MATERIALS AND SUPPLIES	160,000.00
505-43300-531270	ENERGY-GASOLINE/DIESEL	1,500.00
505-43300-531701	UNIFORMS	1,500.00
505-43300-542501	EQUIPMENT, WATER FUND	50,000.00
	Total Division: 43300 - SEWAGE COLLECTION AND DISPOSAL:	**425,800.00**

Account Number	Account Name	2027 Preliminary
Division: 43350 - SEWAGE TREATMENT PLANTS		
505-43350-511101	SALARIES & WAGES	198,000.00
505-43350-512101	HEALTH INSURANCE	26,500.00
505-43350-512102	LIFE INSURANCE	600.00
505-43350-512104	DENTAL INSURANCE	1,000.00
505-43350-512105	RETIREMENT INSURANCE	37,100.00
505-43350-512106	VISION INSURANCE	350.00
505-43350-512201	SOCIAL SECURITY TAX	17,029.00
505-43350-521201	PROFESSIONAL SERVICES	60,000.00
505-43350-521202	LEGAL AND AUDITING	1,000.00
505-43350-521301	TECHNICAL SERVICES	10,000.00
505-43350-522201	REPAIRS AND MAINT EQPT	140,000.00
505-43350-522203	REPAIRS AND MAINT BLDG	15,000.00
505-43350-522204	REPAIRS AND MAINT SYSTEM	500,000.00
505-43350-523101	INSURANCE W/C & LIABILITY	80,000.00
505-43350-523201	TELEPHONE	9,000.00
505-43350-523301	LEGAL ADVERTISEMENTS/OT	250.00
505-43350-523701	TRAINING/EDUCATION	8,000.00
505-43350-523901	MISCELLANEOUS	500.00
505-43350-523923	SLUDGE DISPOSAL	100,000.00
505-43350-531102	MATERIALS AND SUPPLIES	200,000.00
505-43350-531270	ENERGY-GASOLINE/DIESEL	2,500.00
505-43350-531275	ENERGY-UTILITIES	150,000.00
505-43350-531701	UNIFORMS	10,000.00
505-43350-542501	EQUIPMENT, WATER FUND	50,000.00
505-43350-574001	UNCOLLECTIBLE REVENUE	1,000.00
	Total Division: 43350 - SEWAGE TREATMENT PLANTS:	**1,617,829.00**

Account Number	Account Name	2027 Preliminary
Division: 44000 - WATER		
505-44000-511101	SALARIES & WAGES	433,000.00
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	73,100.00
505-44000-512106	VISION INSURANCE	750.00
505-44000-512201	SOCIAL SECURITY TAX	37,072.00
505-44000-521201	PROFESSIONAL SERVICES	75,000.00
505-44000-521202	LEGAL AND AUDITING	50.00
505-44000-521301	TECHNICAL SERVICES	10,000.00
505-44000-522130	CUSTODIAL	26,000.00
505-44000-522201	REPAIRS AND MAINT EQPT	45,000.00
505-44000-522203	REPAIRS AND MAINT BLDG	35,000.00
505-44000-522204	REPAIRS AND MAINT SYSTEM	150,000.00
505-44000-522205	WATER TANK MAINT	93,957.00
505-44000-523101	INSURANCE W/C & LIABILITY	20,000.00
505-44000-523201	TELEPHONE	8,000.00
505-44000-523301	LEGAL ADVERTISEMENTS/OT	500.00
505-44000-523701	TRAINING/EDUCATION	15,000.00
505-44000-523901	MISCELLANEOUS	2,000.00
505-44000-531102	MATERIALS AND SUPPLIES	310,000.00
505-44000-531103	POSTAGE	250.00
505-44000-531270	ENERGY-GASOLINE/DIESEL	32,500.00
505-44000-531275	ENERGY-UTILITIES	250,000.00
505-44000-531511	LAGRANGE WATER	60,000.00
505-44000-531701	UNIFORMS	20,000.00
505-44000-541401	SYSTEM IMPROVEMENTS	18,042.00
505-44000-542501	EQUIPMENT, WATER FUND	50,000.00
505-44000-574001	UNCOLLECTIBLE REVENUE	1,000.00
505-44000-581107	PRINCIPAL TRUIST	785,000.00
505-44000-582304	TRUIST INTEREST	334,000.00
505-44000-611000	INTERFUND TRANSFER OUT	259,650.00
	Total Division: 44000 - WATER:	**3,203,371.00**

Account Number	Account Name	2027 Preliminary
Division: 46000 - ELECTRIC		
510-46000-511101	SALARIES & WAGES	600,330.00
510-46000-512101	HEALTH INSURANCE	66,000.00
510-46000-512102	LIFE INSURANCE	2,500.00
510-46000-512104	DENTAL INSURANCE	2,500.00
510-46000-512105	RETIREMENT INSURANCE	110,000.00
510-46000-512106	VISION INSURANCE	800.00
510-46000-512201	SOCIAL SECURITY TAX	50,461.00
510-46000-521201	PROFESSIONAL SERVICES	15,000.00
510-46000-521202	LEGAL AND AUDITING	2,500.00
510-46000-521301	TECHNICAL SERVICES	15,000.00
510-46000-522130	CUSTODIAL	2,500.00
510-46000-522201	REPAIRS AND MAINT EQPT	90,000.00
510-46000-522203	REPAIRS AND MAINT BLDG	15,000.00
510-46000-522204	REPAIRS AND MAINT SYSTEM	225,000.00
510-46000-523101	INSURANCE W/C & LIABILITY	35,000.00
510-46000-523201	TELEPHONE	7,000.00
510-46000-523701	TRAINING/EDUCATION	15,000.00
510-46000-523901	MISCELLANEOUS	1,500.00
510-46000-531102	MATERIALS AND SUPPLIES	225,000.00
510-46000-531270	ENERGY-GASOLINE/DIESEL	35,000.00
510-46000-531275	ENERGY-UTILITIES	143,181.18
510-46000-531530	INV PCH FOR RSALE-ELECTR	4,229,479.00
510-46000-531701	UNIFORMS	15,000.00
510-46000-541401	SYSTEM IMPROVEMENTS	130,000.00
510-46000-541402	LIGHT DIST SYSTEM	10,000.00
510-46000-542501	EQUIPMENT	200,000.00
510-46000-574001	UNCOLLECTIBLE REVENUE	1,000.00
510-46000-611000	OPERATING TRANSFERS OUT	692,807.00
	Total Division: 46000 - ELECTRIC:	**6,937,558.18**

Account Number	Account Name	2027 Preliminary
Division: 47000 - GAS		
515-47000-511101	SALARIES & WAGES	273,863.00
515-47000-512101	HEALTH INSURANCE	52,500.00
515-47000-512102	LIFE INSURANCE	750.00
515-47000-512104	DENTAL INSURANCE	1,600.00
515-47000-512105	RETIREMENT INSURANCE	52,000.00
515-47000-512106	VISION INSURANCE	650.00
515-47000-512201	SOCIAL SECURITY TAX	21,400.00
515-47000-521201	PROFESSIONAL SERVICES	17,500.00
515-47000-521301	TECHNICAL SERVICES	12,500.00
515-47000-522201	REPAIRS AND MAINT EQPT	42,500.00
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	27,500.00
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	500.00
515-47000-531102	MATERIALS AND SUPPLIES	50,000.00
515-47000-531270	ENERGY-GASOLINE/DIESEL	18,500.00
515-47000-531275	ENERGY-UTILITIES	12,000.00
515-47000-531520	INV PCH FOR RSALE-GAS	424,487.00
515-47000-531701	UNIFORMS	12,500.00
515-47000-541401	SYSTEM IMPROVEMENTS	45,000.00
515-47000-542501	EQUIPMENT	25,000.00
515-47000-581301	PRINCIPAL-GAS REPLACE PRJ	140,000.00
515-47000-582304	INTEREST-GAS LINE REPLACE	18,000.00
	Total Division: 47000 - GAS:	**1,290,250.00**
	Report Total:	**0.00**

Account Number	Account Name	2027 Preliminary
Division: 45000 - SANITATION		
520-45000-511101	SALARIES & WAGES	166,469.81
520-45000-512101	HEALTH INSURANCE	25,000.00
520-45000-512102	LIFE INSURANCE	500.00
520-45000-512104	DENTAL INSURANCE	900.00
520-45000-512105	RETIREMENT INSURANCE	30,000.00
520-45000-512106	VISION INSURANCE	200.00
520-45000-512201	SOCIAL SECURITY TAX	11,000.00
520-45000-521201	PROFESSIONAL SERVICES	220,000.00
520-45000-522201	REPAIRS AND MAINT EQPT	35,000.00
520-45000-522202	REPAIRS AND MAINT RADIO	500.00
520-45000-523101	INSURANCE W/C & LIABILITY	10,000.00
520-45000-523701	TRAINING/EDUCATION	3,000.00
520-45000-523904	RECRUITMENT	1,000.00
520-45000-523909	LANDFILL	45,000.00
520-45000-531101	TIRES & TUBES	6,000.00
520-45000-531102	MATERIALS AND SUPPLIES	3,000.00
520-45000-531250	ENERGY-OIL	2,000.00
520-45000-531270	ENERGY-GASOLINE/DIESEL	25,000.00
520-45000-531701	UNIFORMS	10,000.00
	Total Division: 45000 - SANITATION:	**594,569.81**

Budget Listing

City of West Point

For Fiscal: 2027 Period Ending: 01/31/2027

All SPLOST

Account Number	Account Name	2027 Preliminary
200-361001	INC FROM INVESTMENTS	13,000.00
201-361001	INC FROM INVESTMENTS	32,000.00
202-361001	INC FROM INVESTMENTS	11,000.00
204-331001	HOTEL/MOTEL TAX REVENUE	5,000.00
310-342503	TSPLOST-PROCEED HARRIS CO	25,000.00
310-361001	INCOME FROM INVESTMENTS	1,000.00
326-313200	SPLOST REVENUE - TROUP COUNTY 2025	666,000.00
340-342501	SPLOST-PROCEEDS TROUP CO	500,000.00
350-342501	SPLOST-PROCEEDS HARRIS CO	200,000.00