CITY OF Albany GEORGIA

FISCAL YEAR 2026 ADOPTED BUDGET









PRIORITIZING SAFETY: PREVENTION, PROTECTION, & PREPARATION





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ANNUAL BUDGET
For The
Fiscal Year
Ending June 30, 2026

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Albany
Georgia

For the Fiscal Year Beginning

July 01, 2026

Christopher P. Morrill

Executive Director

MISSION

The City of Albany delivers fiscally responsible, highly dependable services to citizens in the community and the region with integrity and professionalism.

VISION

The City of Albany is a collaborative regional leader delivering exceptional services and enhancing quality of life, while fostering an atomosphere where citizens and businesses can thrive.

STRATEGIC PRIORITIES

Safe, sustainable, and business-friendly. Economic development, jobs, infrastructure, and asset management. Promotion of the City as a great place to live, work and play. Effective service delivery and excellent fiscal responsibility.

THE BOARD OF COMMISSIONERS



Mayor
Bo Dorough



Mayor Pro Tem
Jon Howard
Ward I



Willie Weaver
Ward II



Vilnis Gaines
Ward III



Chad Warbington
Ward IV

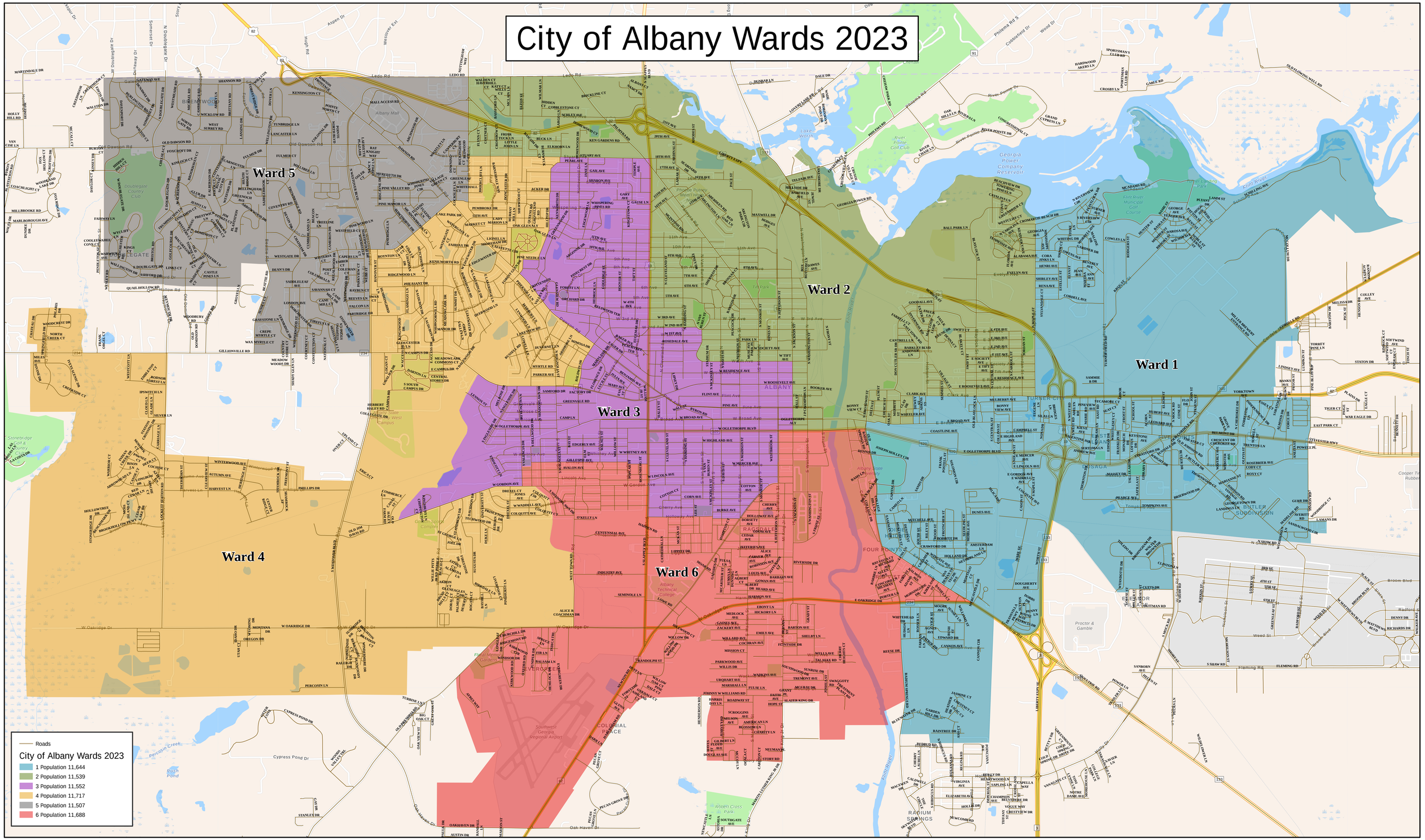


Robert Langstaff
Ward V



Diana Brown
Ward VI

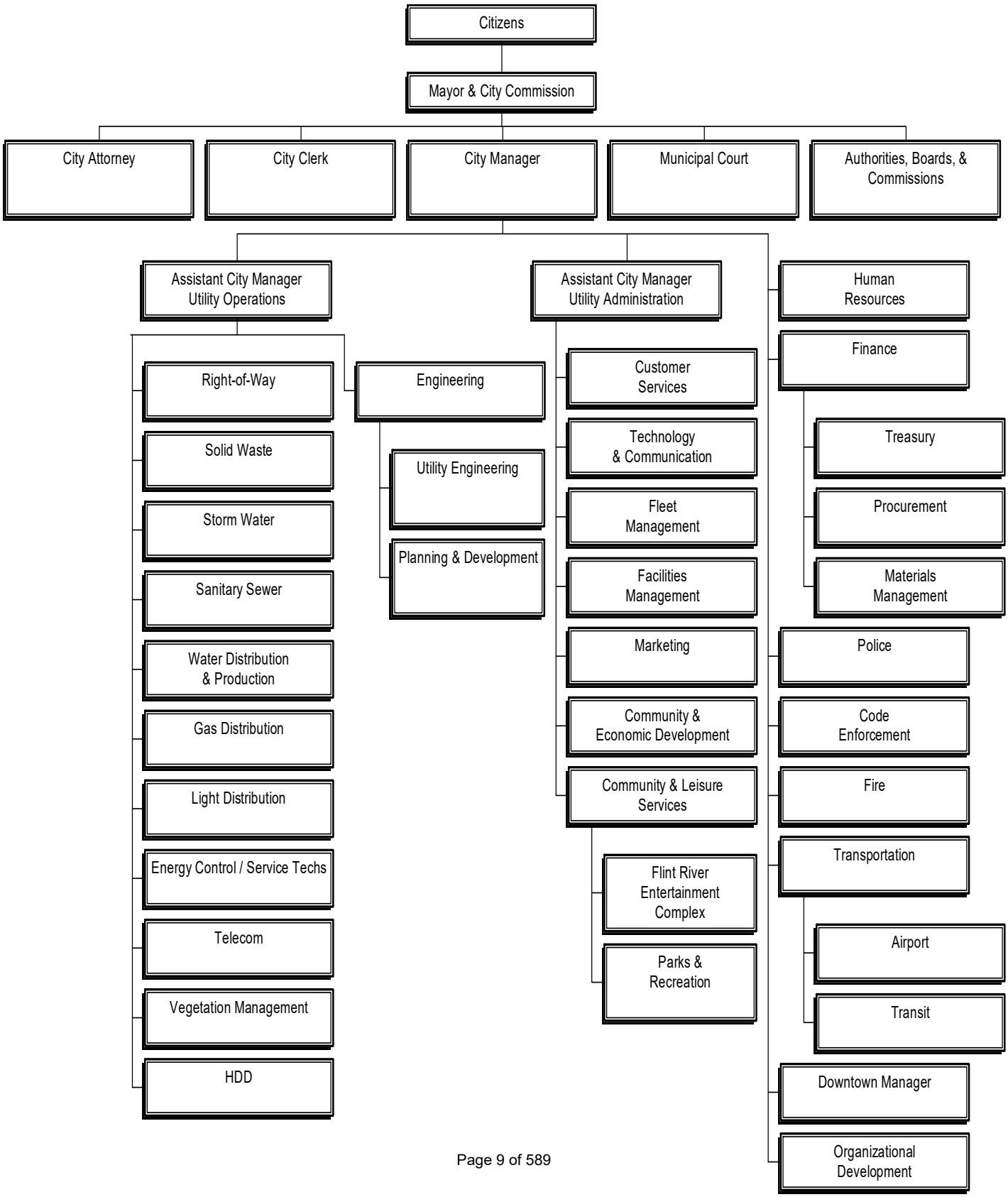
City of Albany Wards 2023



CITY OF Albany GEORGIA

Disclaimer: Albany GIS makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. All data is subject to change.

0 1,500 3,000 6,000 9,000 Feet


Citizens
Mayor & City Commission
City Attorney
City Clerk
City Manager
Municipal Court
Authorities, Boards, & Commissions
Assistant City Manager Utility Operations
Assistant City Manager Utility Administration
Human Resources
Right-of-Way
Solid Waste
Storm Water
Sanitary Sewer
Water Distribution & Production
Gas Distribution
Light Distribution
Energy Control / Service Techs
Telecom
Vegetation Management
HDD
Engineering
Utility Engineering
Planning & Development
Customer Services
Technology & Communication
Fleet Management
Facilities Management
Marketing
Community & Economic Development
Community & Leisure Services
Flint River Entertainment Complex
Parks & Recreation
Finance
Treasury
Procurement
Materials Management
Police
Code Enforcement
Fire
Transportation
Airport
Transit
Downtown Manager
Organizational Development

Government and Organization

The City of Albany has operated under the Commission-Manager form of government since January 14, 1924. The seven-member Commission consists of a Mayor *(elected at large)* and six Commissioners *(elected on a ward basis)*. The Commission appoints members to various Boards, Authorities, and Commissions. The Commission also appoints the City Manager, City Clerk, City Attorney, Assistant City Attorneys, Director of Municipal Court Admin, and Municipal Court Judge. The City Manager, as the City's Chief Administrative Officer, is responsible for the enforcement of laws and ordinances and the implementation of policies passed by the Commission. The City Manager appoints department heads to assist with these responsibilities.

GENERAL GOVERNMENT

Terrell Jacobs – City Manager
Angela Calhoun – Assistant to the City Manager
Bruce Maples - Assistant City Manager for Utility Operations
Derrick L. Brown - Assistant City Manager for Utility Administration
Sonja Tolbert - City Clerk
Michael Custer - City Attorney
Ingrid Driskell - Municipal Court Judge
Sharri Twyman – Director of Municipal Court Administration

DEPARTMENT HEADS

Towanna Howard – Director of Human Resources Management
Michael Eaton – Chief Financial Officer
Debra McFadden-Bryant – Director of Organizational Development
Peter Bednar – Director of Fleet Management
John Dawson – Chief Information Officer
Paul Forgey - Director of Planning & Development
Michael Persley - Police Chief
Nathaniel Norman – Director of Code Enforcement
Cedric Scott - Fire Chief
John Hawthrone – Director of Community & Economic Development
Vacant – Director of Engineering
Robert Griffin -Director of Stormwater
Vacant – Director of Utility Operations, Public Works
Steven Belk – Director of Recreation
David Hamilton - Director of Transportation
Kendall Hodge - Director of Utility Operations
Donald Gray - Director of Facilities Management
Mary Ann Petty - Director of Administrative Services
Lequrica Gaskins - Downtown Manager
Krista Monk, Public Information Officer

Community Information

Origin and Growth

Situated in the Plantation Trace region, Albany is the primary trade center for Southwest Georgia. It is the county seat for Dougherty County, Georgia. The City lies at the head of the Flint River, 182 miles south of Atlanta. Incorporated in 1853, the City was laid out in 1836 by Alexander Shotwell and named for Albany, New York. The City of Albany was originally incorporated by an Act of the General Assembly of Georgia on December 27, 1838.

The chief farm products are cotton, peanuts, corn, tobacco, and to a lesser extent, paper-shell pecans and forest products. Albany has developed a diversified industrial economy, which includes companies such as Procter & Gamble, Miller Coors, and Master Foods USA-a Mars Incorporated Company. Also, the Marine Corps Logistics Base (MCLB) in Albany is a shining star within the Department of Defense and has established itself as a leader in the adoption of private sector business strategies to accomplish its mission.

The City of Albany makes available the Albany Job Investment Fund to companies that meet funding criteria and are considered to be long-term beneficial investments for the community. With awards of up to $6 million, the City of Albany is an attractive destination for companies to expand or begin.

Government and Organization

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Educational Facilities

For higher education, Albany has a hometown college, a progressive technical college, and a job corps center. Albany State University, a proud member institution of the University System of Georgia, elevates its community and region by offering a broad array of graduate, baccalaureate, associate, and certificate programs at its main campuses in Albany as well as at strategically placed branch sites and online. Albany Technical College is a unit of the Georgia Department of Technical and Adult Education. Turner Job Corps Center also serves the Albany area as a fully accredited Vocational Education Institute, providing high-quality academic and vocational training programs to prepare students (ages 16 - 24) to take their places in today's technical work force. The City is also served by 21 schools (14 elementary, 4 middle, and 3 high schools), along with 1 career academy, 1 public alternative school, and a number of private schools.

Sources: Georgia.gov/cities-counties/albany
Docoschools.org/

DEMOGRAPHICS

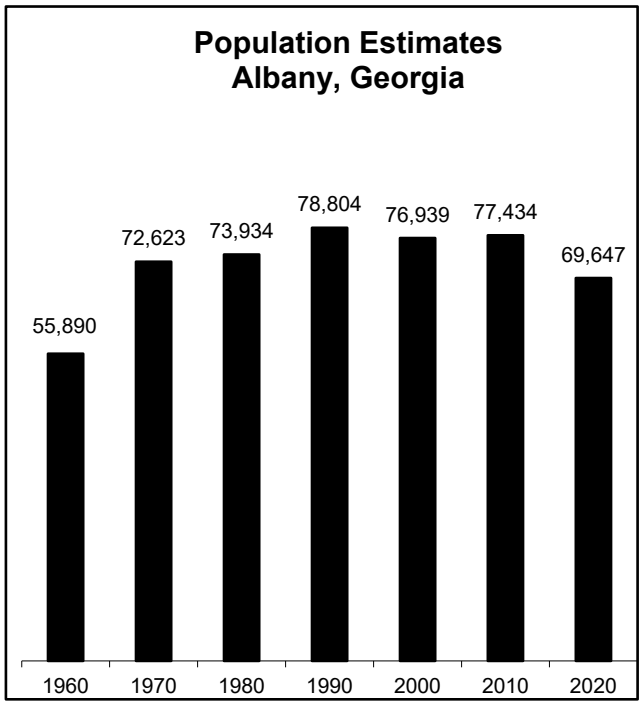
GENDER	(2020 Census)
Male	46.2%
Female	53.8%

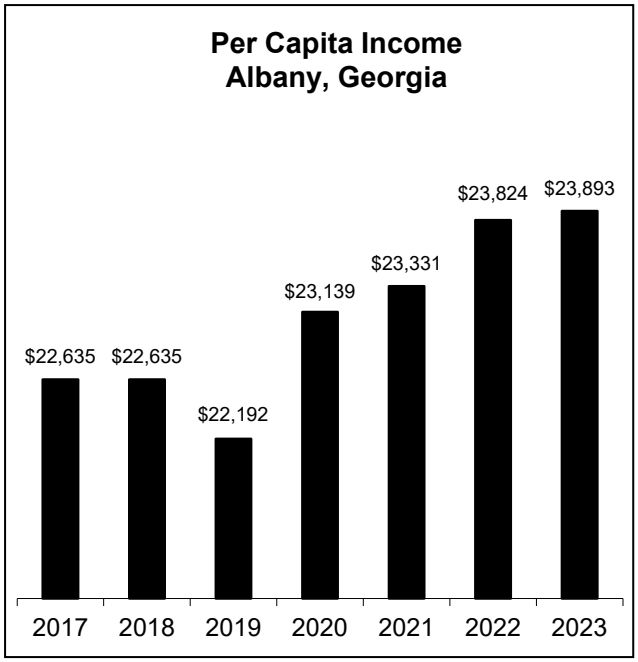
AGE COMPOSITION	(2020 Census)
Under 5 Years	6.7%
Under 19 Years	27.8%
20 - 24 Years	8.9%
25 - 44 Years	26.0%
45 - 64 Years	22.1%
65 - 74 Years	9.1%
75+ Years	6.1%

RACE/ ETHNIC ORIGIN	(2020 Census)
Black	77.1%
White	20.6%
Hispanic	1.3%
Asian/American Indian/Hawaiian	0.8%
Other	.2%

AREA	(2020 Census)
Land Area	57 square miles
Elevation	212 ft. above sea level
Rainfall	51.4 inches
Avg. Annual Temp.	66° F

OCCUPATIONAL COMPOSITION	
Educational Services & Health Care & Social Services	25.9%
Service Occupations	12.5%
Retail Trade	12.5%
Arts, Entertainment, & Recreation, & Accommodation & Food Services	10.8%
Manufacturing	9.9%





Sources: U.S. Census Bureau, Quick Facts
https://www.census.gov/quickfacts and Fact Finder
http://factfinder.census.gov

COMMUNITY INFORMATION

MUNICIPAL SERVICES

Fire Protection …	11 stations; 177 fire personnel and officers
Police Protection	247 personnel and officers 42 county officers 230 member sheriff's department provides protection outside the city limits
Garbage ……	Services provided by the City's Solid Waste division

CITY FACILITIES & SERVICES

Miles of Streets ……	571
Number of Street Lights ……	11,295

EDUCATION

Elementary Schools ……	14
Middle Schools ……	4
High Schools ……	3
Number of area colleges ……	3

(Troy University maintains a satellite campus)

HEALTH

Hospital……	1 (690 beds)
MD's ……	506
Dentists ……	49
Nursing homes ……	3 (509 beds)

RECREATIONAL FACILITIES

Public tennis courts ……	7
Parks ……	75
Area golf courses ……	1
Municipal swimming pools ……	3
Walking Tracks ……	4
Playgrounds ……	35
Community centers ……	4
Boat ramps ……	4

SCENIC ATTRACTIONS

- Albany Museum of Art
- Albany Municipal Auditorium
- Weatherbee Planetarium
- Chehaw Park
- Thronateeska Heritage Foundation Museum
- Albany Civil Rights Institute
- Quail Hunting Preserves
- Flint Riverquarium
- Riverfront Park
- Radium Springs Gardens

Sources: Choosealbany.com

LOCAL ECONOMY

Major Employers:

Name of Business	Type of Business
Phoebe Putney Memorial Hospital	Healthcare
Marine Corps Logistics Base – Albany	Federal Government
Dougherty County Board of Education	Education
City of Albany	Municipal Government
Albany State University	Education
Proctor & Gamble	Paper Goods
Dougherty County	County Government
Teleperformance USA	Technical Support
Molson Coors	Beverage
Coats & Clark	Textile Manufacturer

TRANSPORTATION

Motor Freight Carriers .....
- 5 interstate
- 24 inter/ intrastate
- 6 terminals
- Overnight service to Atlanta, Birmingham, Charlotte, Chattanooga, Columbia, Jacksonville and Knoxville

Rail .....
- Albany-Dougherty County served by Norfolk-Southern Corp. and Georgia & Florida Railway
- Switching service provided seven days per week by Norfolk-Southern and six days per week, to customer specs, by Georgia & Florida Railway
- Georgia offers 5,000 miles of track, the most extensive system in the Southeast

Water ..... Navigable River, Flint (9 ft. channel depth)

Air ..... Southwest Georgia Regional Airport (ABY) in Albany is the state's second-largest cargo airport by landed weight. The airport offers three nonstop, daily, 35-minute Delta flights to Hartsfield-Jackson International Airport (ATL) in Atlanta utilizing regional jet equipment. On site at the airport is a UPS sorting facility. Airport amenities include a 6,601-foot grooved asphalt runway; aircraft tie downs; hangar rentals; lighted runways; precision and non-precision approaches; and an additional 5,219-foot cross-wind grooved asphalt runway.

Source: Choosealbany.com

BUDGET GUIDE

The 2025 - 2026 Annual Budget is divided into twelve (12) sections whose contents are explained below. This Budget Guide is provided to summarize the information contained in each section and to assist the reader in finding information.

Section I - City Manager's Message

This section includes the City Manager's transmittal letter, the strategic plan, and the adopted budget ordinance. Also included in this section are the revenue and expenditure recaps for the General Fund, Special Funds, Self-Sustaining Enterprise Funds, Supplemented Enterprise Funds, and the Utility Internal Service Fund.

Section II - Policies and Procedures

This section outlines the policies used to guide the preparation and management of the City's annual budget. This section also provides detailed information on budget development, budget adoption, the accounting policies and procedures for Fund Accounting, Governmental Funds, Debt Services, Procurement, and Revenue and Expenditure policies. In addition, this section includes the FY 26 budget calendar.

Section III - Revenue and Expenditures / Expenses

This section begins with a chart showing the relationship between funds, in addition to a chart showing the percentages of expenditures as it relates to personnel services, operating expenses, cost of goods sold, and capital improvement. Included in this section is a summary of the General Fund revenue sources and expenditure/expense categories for the 2025 - 2026 budget. This information is categorized by the following fund accounts:

General Fund
Special Funds
Self-Sustaining Enterprise Funds
Supplemented Enterprise Funds
Utility Internal Service Fund

Section IV - Supplemental Information

In this section pertinent information is reported on the budget that analyzes trends and outlines the recent policy decisions that have impacted the City's budget, and its financial position. This section provides the reader with an overview of revenues/expenditures, debt and tax digest information, and personnel information.

Section V - General Fund Expenditure Detail

The General Fund is the City's major operating fund. It accounts for all financial resources and expenditures that are not accounted for in specific purpose funds. The General Fund finances most of the regular day-to-day operations and accounts for approximately 22.8% or $78,906,185 of the budgeted appropriation. It consists of the following departments: City Clerk's Office, City Manager's Office, City Attorney's Office, Municipal Court, Human Resources, Finance,

Technology & Communication, Planning & Development, Police, Fire, Code Enforcement, Engineering, Recreation, and Facilities Management. It also contains appropriations to independent agencies. The General Fund depends on revenues generated from such sources as property taxes, sales taxes, utility transfers, service charges, business licenses and permits, insurance taxes, and other revenue to cover its operating costs.

Section VI - Special Funds Expenditure Detail

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. About 20% or $68,744,208 of the FY 26 Budget is allocated to Special Fund activities. Included in the Special Funds are Community & Economic Development, CAD 911, Hotel/Motel, Capital Improvement, Tax Allocation District (TAD), Job Investment, R3M, SPLOST, TSPLOST, and Grant Funds. The Albany Convention and Visitors Bureau will receive $800 thousand of current year's actual Hotel/Motel tax revenue to promote tourism and growth in Albany.

Also included under Special Funds is the Debt Fund. However, the City does not have any active General Obligation Bonds that require repayment. Therefore, only the Capital Improvement Fund is financed through revenues received from the General Fund.

To encourage development in the Albany Riverfront and Gateway Development Plan the Commission established a Tax Allocation District (TAD) for that area. A TAD allows the City to sell bonds to finance infrastructure and other redevelopment costs within the designated district.

The Job Investment Fund was created to provide monies to companies that meet established criteria that are considered to be long term investments in the City of Albany.

R3M (Renovate, Repair, & Replace) Fund is designed to maintain and upgrade facilities & infrastructure maintained by the City. The expenditures within this fund do not meet the capital criteria.

The Special Purpose Local Option Sales Tax (SPLOST) VIII is a referendum approved by voters in November 2022 that allows for an extra penny in sales tax to fund a diverse list of community projects. It is not a separate tax; Georgia law allows local jurisdictions to use SPLOST proceeds to fund capital improvement projects that would otherwise be paid for with General Fund and property tax revenues. SPLOST VIII expenditures for FY 2026 are projected to be $17,400,000. In addition to the SPLOST VIII expenditures, the City is continuing to push forward on SPLOST VII projects with an expected budget impact of $10,563,102, which totals to $27,963,102 in SPLOST expenditures budgeted in FY26.

Similarly, Transportation Special Purpose Local Option Sales Tax (TSPLOST) is a referendum approved by voters in November 2023 that allows for an extra penny in sales tax to fund a diverse list of community projects. It is not a separate tax. TSPLOST expenditures for FY 2026 are projected to be $20,400,000.

Grant Fund is a Special Fund that has been established to carry out projects or programs that are not funded through the normal operating & capital budget process. These funds are used to account for resources received from outside agencies and are restricted for a specific purpose.

Section VII - Self-Sustaining Enterprise Funds (Utility Funds)

The Self-Sustaining Enterprise Funds consist of the Utility Funds maintained by the City of Albany. The Utility Funds charges for services are used serve the infrastructure and distribution needs of the City. About 51% or $173,654,755 of the FY 26 Budget is attributed to the Utility Fund activities. Included in the Utility Funds are Light, Gas, Sanitary Sewer, Water, Solid Waste, Stormwater, and Telecom Fund. The Cost of Goods Sold makes up the majority of the budgeted expenses for FY 2026 in the amount of $74,618,845 or 43%.

With projected revenues of $99,417,503, the Light Fund it is easily the largest revenue generating enterprise fund for the City of Albany. Expenses are projected to be $94,066,767, resulting in net income of $5,350,736. This fund represents about 27% of the total budget. Its over 37,000 customers include residential, commercial, and industrial.

The Gas Fund is projected to generate $17,020,00 in revenue through charges for service and incur $16,877,516 in expenses, resulting in a net income of $142,484. The fund represents about 5% of the total budget. It provides natural gas services to approximately 13,000 customers in Dougherty and Lee Counties.

The Sanitary Sewer Fund is projected to generate $20,117,988 in revenue primarily through user fees and incur $19,277,240 in expenses resulting in a net income of $840,748. This fund represents about 6% of the total budget. Included under the Sanitary Sewer Fund are Wastewater Treatment, Wastewater Treatment/Lift Stations, Wastewater Sampling, and Sanitary Sewer Maintenance. This Division of Public Works is responsible for the treatment of the City's wastewater and for disposal of sewage sludge in accordance with Environmental Protection Division's guidelines. This division is also responsible for the maintenance of all sanitary sewers and for the installation of new taps and sewer extensions within the city limits of Albany.

The list of self-sustaining enterprise funds continues with the Water Fund. It is expected to generate $15,576,218 in revenue and incur $15,471,569 in expenses, resulting in net income of $104,649. The fund represents about 5% of the total budget. The fund provides 14 million gallons of water per day to over 35,000 customers. While Water Distribution is responsible for these figures, the fund also includes Water Production. This department is capable of producing 36 million gallons per day from 39 dry wells. This is a vital resource for future economic development.

The Solid Waste Fund is expected to generate $14,462,321 in revenue through service charges and incur $14,425,487 in expenses, resulting in a net income of $35,834. This fund represents about 4% of the total budget. Included under the Solid Waste Fund are Solid Waste Administration, Solid Waste Removal-Residential, Solid Waste Removal-Commercial and Special Services. This division is responsible for collecting and properly disposing of solid waste and recyclables generated by both residential and commercial customers. This division serves approximately 23,000 residential customers with a private contractor. The division also serves over 1,300 commercial customers.

The Stormwater Fund is projected to generate $8,633,137 in revenue through user fees, while partially being supported through Sewer Fees in the amount of $1,335,740 totaling $9,968,877.

Budgeted expenses from the Stormwater fund are scheduled for $9,761,737 during fiscal year 2026. The budget net income for fiscal year 2026 is $207,140. The Stormwater Fund represents about 3% of the total budget. Engineering Stormwater, Street Sweeping, Asphalt/Concrete, Grading/Construction and Storm Maintenance are included in this fund. The responsibility of the Stormwater Fund is to provide stormwater management services to include drainage system operation and maintenance of ditches, canals and ponds, and stormwater pump stations, and to provide street sweeping services necessary for the collection and disposal of stormwater-related debris. Other functions include maintenance of existing stormwater infrastructure and installation of new stormwater conveyance systems.

The Telecommunication Fund is the last of the self-sustaining enterprise funds. Revenue is expected to be $3,842,350 and expenses are projected to be $3,774,439, resulting in net income of $67,911. The fund represents approximately 1% of the total budget. Telecom provides excellent fiber optic-based services to businesses in Albany and Dougherty County. The fund serves approximately over 1,000 connections to their customers.

Section VIII - Supplemented Enterprise Funds

The approved program and expense plan is recorded in this section for the Supplemented Enterprise Funds which include the following: Airport, Flint River Entertainment Complex, and the Transit System. Because these funds are not self-sustaining, they are budgeted to receive subsidies from the General Fund in the amounts of $1,565,573, $1,173,201, and $1,970,201, respectively.

Section IX - Utility Internal Service Fund

The Utility Internal Service Fund provides support for all of the utility enterprise funds (Light, Sewer, Gas, Water, Solid Waste, Stormwater, and Telecom). It is comprised of eight (8) departments: Utility Management and Board, Investigations, Engineering, Marketing, HDD, Energy Control/ Techs, Vegetation Management, and Customer Service. The projected budget for this fund is $17,519,894 in FY 2026.

Section X - Capital Improvement Program

This section includes all of the approved FY 2026 Capital Outlay/Improvement requests for the General Fund, Special Funds, Utility Internal Service Fund, and the Enterprise Funds. The capital outlay expenditure plan is listed by Department/Division. General Fund expenditures are budgeted to be $5,940,418 while the Utility Internal Service Fund and Enterprise Funds are expected to have $845,000 and $22,032,000 in capital expenses, respectively. Also included in this section are the Georgia Municipal Association Lease Pool (GMA) capital requests.

Section XI – Fleet Fund

This section contains the Fleet Internal Service Fund which provides support for all the maintenance and assistance in purchasing all rolling stock utilized by the City. The projected budget for this fund is $4,564,126 in FY 2026.

Section XII - Appendix

This section contains a glossary of terms that may be useful in assisting the individual to interpret the budget.

City Manager's Message

Terrell Jacobs
City Manager

Office: (229) 431-2148
Fax: (229) 431-3223

September 30, 2025

The Honorable Mayor and
Board of City Commissioners
City of Albany
Post Office Box 447
Albany, GA 31702-0447

Dear Mayor and Commissioners:

Transmitted herewith is the fiscal year 2026 adopted budget totaling $342.8 Million. This budget has increased from $319.2 million in fiscal year 2025, driven primarily by an enhanced focus of safety and moving SPLOST & TSPLOST projects forward. There is an increase of $13.3 Million in budgeted SPLOST projects & $7.4 Million in budgeted in TSPLOST projects over the previous year's budget. In addition, there is a 3.0% cost of living increase for all City personnel. The millage remained consistent with prior year.

There are 1,179 positions included in the budget, which increased the number of positions from 1,174 in FY 2025. There was an increase in the Fleet department to support a second shift initiative while Municipal Court decreased by two positions. 679 positions (58%) are assigned to the General Fund, while 461 (39%) are assigned to Special Funds and the Enterprise Funds, which includes Albany Utilities. The remaining 39 positions (3%) are included in the Internal Service Funds (Fleet Department)

The City of Albany continues to exercise fiscal responsibility with all its Utility Funds. Many of them contain a provision to increase rates and fees by the amount of the Consumer Price Index (CPI) measured by the calendar year (January to December) and implemented on a fiscal year basis (July to June). An additional focus was made on the Stormwater fund and enhancing the catch basin cleaning to annually as well as addressing the on-going concerns about localized flooding. With these additional enhancements there was a need to increase the cost per ERU to $9.71 (30% increase).

To allow for consistent operational funding, capital replacement, and the ability to take on additional projects in the future while still positioning funds for financial sustainability,

utility rates were increased. It should be noted that no proposed rate increases are taken lightly, and this administration was particularly fiscally conservative in all estimates.

The Sewer Fund has an extremely aggressive deadline, established by the environmental agencies, of separating 85% of the combined sewer/stormwater system over the next year. The 10-year capital plan will work towards separation at the cost of $132 Million. This large project comprises many smaller ones and will require a combination of funding sources. One of the necessary steps to increase debt capacity was a 6.5% rate increase in fiscal year 2026.

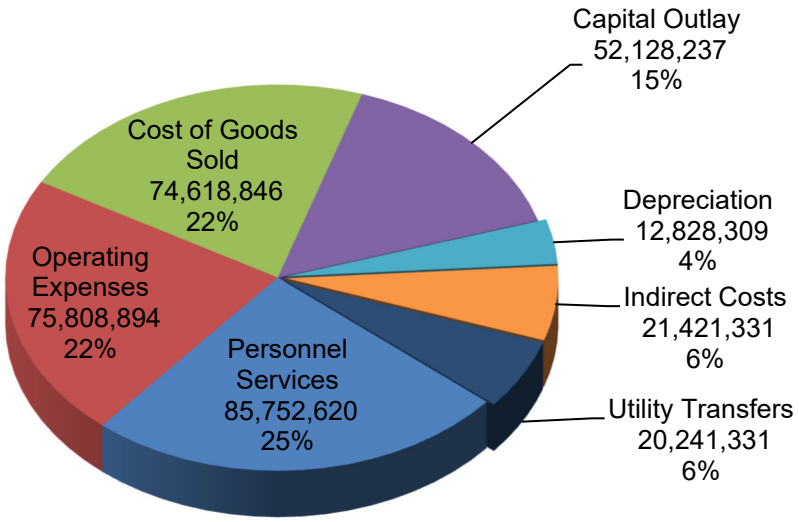
The Solid Waste and Water rates also implemented a 2.9% CPI increase to offset the increased operational costs.

Revenues – In preparing revenue projections, staff analyzed five years of historic trends, the fiscal year 2026 operating budget, the condition of state and local economies, and other factors that might affect the City's revenue sources. Projected revenues for the General and Special Funds total $147,650,393, an increase of 14.2% or $18,777,652 compared with the prior year. This results primarily from the increase in projected project spend on SPLOST & TSPLOST projects during fiscal year 2026 in comparison with prior year. The General and Special Funds are presented as balanced budgets. The General Fund budget include the use of fund balance in the amount of $700,000 to accomplish the stated goals of the Commission for fiscal year 2026.

The City continues its delineation of service agreement (HB 489) initiatives with Dougherty County. This initiative includes funding from Dougherty County for their portion of the following City departments: Fire, Technology & Communications, Planning, Traffic Engineering, Procurement, Emergency Management, Recreation, CAD 911, and Code Enforcement. Through these joint agreements, the City anticipates receiving $7,335,136 from Dougherty County for services provided.

The revenue budget for Enterprise Funds totals $198,355,557, an increase of 1.3% or $2,455,999 in revenues. The increase in revenues can be attributed to a combination of the Stormwater increase to assist in covering the enhanced catch basin cleaning and CPI increases in Water, Solid Waste, and Sewer. The total revenue budget for all Enterprise Funds collectively exceeds budgeted expenses by $3,206,455. These funds are used in covering future capital and capital in excess of depreciation.

Budget Overview - The chart below shows the total operating budget of $342,799,495 by category:



Personnel Services – Employee Wages and Benefits represent 25% of the total budget and is the largest overall expense to the organization. This is an increase of 3.2% or $2,692,768 compared to FY 2025, which was $83,059,851. There are 1,179 authorized budgeted positions shown in Personnel Services.

Cost of Goods Sold – COGS is another large portion of the overall budget and represents 22% of the total. This is an increase of 2.7%, or $1,958,880, compared to FY 2025. Unfortunately, the City has very little control over these expenses. Because of this, staff must endeavor to mitigate the pass-through effect on our customers through careful long-term forecasting, planning, and risk hedging.

Operating Expenses – Operating expenses also make up a significant part of the organization's budget representing 22% of the total. It is a increase of 7.1% or $5,044,805 compared to FY 2025.

Utility Transfers – The transfers from the Utility Funds to the General Fund amount to $18,905,591 (there is also a $1,385,740 transfer from Sewer to Stormwater). This is the largest revenue source for the General Fund, accounting for 24.0% of its total revenue.

Indirect Costs – The costs of the support departments (Legislative, City Manager, City Attorney, Human Resources, Finance, Technology & Communications, Facilities Management; and the Utility Internal Service Fund, which includes Customer Service, Vegetation Management, Energy Control/Service Techs, Horizontal Directional Drilling, Marketing, Engineering, Investigations, and Utility Management) are allocated to the Enterprise Funds based on an in-depth study of the individual transactions for each

department. The cost of $21,421,259 is equitably shared by these Funds according to the level of support received.

Capital Improvement Program (CIP) – $28,817,418 has been allocated for capital outlay and depreciation of prior years' capital expenses. The Capital Improvement Program (CIP) is a five-year planning instrument used by the City of Albany to identify capital requirements. The CIP plans for expenditures that exceed $5,000 and have a useful life of more than one year. The CIP utilizes all available funding sources, including but not limited to: Grants, SPLOST, TSPLOST, GMA financing, bonding, GEFA financing, as well as other financing alternatives and the use of cash reserves from prior years' excess revenues over expenditures.

The CIP is reviewed and updated each year to reflect the changing priorities of the organization. This program has a direct impact on the General Fund's operating budgets. The acquisition of replacement assets initially reduces operating expenditures while deferring increases in maintenance costs. The addition of new assets, such as a building, tends to decrease operational expenditures for maintenance of the building. The impact that capital acquisition has on the operating budget is anticipated and incorporated into the financial plan.

The Capital Improvement Fund (CIF) - The General and Special Revenue Funds' capital projects are funded from a minimum of 15% of the annual sales tax revenue, totaling $1,823,777. Certain capital needs of supplemented Enterprise Funds are also funded through the CIF. For example, the City's 10 - 20% local matching shares for Transit and the Airport are usually paid out of the CIF. However, the self-sustaining Enterprise Funds' capital needs are funded through alternative sources, as stated above in the CIP section.

The GMA Lease Pool **–** The CIF also accounts for the debt service payments of the GMA lease pool agreement. In 1998, the City entered into a 30-year lease agreement with the Georgia Municipal Association (GMA) for $10,000,000 in certificates of participation. The GMA lease pool provides flexibility to renew assets and decrease operational expenditures for all participants. The City may appropriate a percentage of sales tax revenue to fund the annual GMA debt payment if needed. The current CIP has made great use of the lease pool in recent years, maximizing opportunities as the program nears maturity.

Internal Service Funds – An Internal Service Fund (ISF) provides a mechanism for which expenses can be tracked for certain internal costs and properly charged to the departments and/or funds that receive those benefits. Since all expenses are charged back to the benefiting fund, an ISF has no net effect on the total budget, and expenses within these funds are not considered in the total budgeted expenses presented. Information presented in this book regarding ISF's is for informational purposes only.

The city currently has 5 internal service funds: Risk Management, Workers' Compensation, Public Employees Group Health Plan (PEGHP), Fleet Management, and the Utility Internal Service Fund (UISF).

Risk Management Program – The Risk Management Division and the City Attorney's office manage the City's Risk Management Program. These two units work together to contain costs associated with liability issues for the City. This coverage includes airport liability, Georgia fire fighters' cancer benefit program, automobile liability, automobile physical damage, boiler and machinery, crime, electronic data processing, fiduciary liability, general liability, law enforcement liability, property damage, public officials' liability, extended reporting period, travel, accident, and unlicensed equipment. All departments are allocated a pro-rata share to contribute to the fund based on experiences. The appropriation for FY 2026 is $4,398,220, an increase of $547,159 from the last fiscal year.

Workers' Compensation Fund – Expected contributions for FY 2026 are $1,741,644, an increase of $20,038 over the last fiscal year. Performance in recent years has been very stable, but we will continue to monitor the fund's reserves to ensure adequate funding for long-term sustainability. The City's main objective continues to be: (1) to assure that the injured employee gets the best and most efficient medical care available, and (2) to get the injured worker whole and back to work as quickly as possible.

Public Employees Group Health Plan (PEGHP) – The Group Health Plan is designed to meet the medical needs of the employees and their eligible dependents. The premium costs are shared between the City and its employees at a ratio of approximately 87% and 13%, respectively. These contributions are then used to pay for claims as they are submitted by a third-party administrator.

Fleet Management – Fleet Management operates outside of the General Fund to serve the rolling stock needs of the City of Albany's fleet. The related expenses are captured in the object accounts 7870, which represent Maintenance of Motor Equipment. The Fleet Management program charges the individual departments for goods and services rendered monthly. Direct costs, as well as overhead costs, are captured in its rates and mark-up on the parts managed by the department.

General Fund – The General Fund budget for FY 2025 totals $78,906,185, an increase of $2,672,967 from the FY 2025 General Fund adopted budget of $76,233,218. This is primarily driven by the 3% cost of living adjustment (COLA) increase for all employees. The General Fund finances the operations of General Government, Public Safety, Recreation & Parks, Engineering, Planning & Development Services, and Facilities Management. The level of service provided is our top priority while effectively managing our costs.

Special Revenue Funds – Collectively, the City's Special Revenue Funds total $68,744,208, an increase of 30.6%, or $16,104,685 from the FY 2025 adopted budget. One major cause for the increase is the SPLOST and TSPLOST projects budgeted for fiscal year 2026. Included in this category are Community & Economic Development, CAD 911, Hotel/Motel, Capital Improvement, TAD, R3M, SPLOST, TSPLOST, Gortatowsky, and Grant Funds. More detail about some of the funds included in the Special Funds category follows.

Community & Economic Development – The Department of Community & Economic Development (DCED) is a Special Revenue Fund with a budget of $5,966,446, which is a decrease in budgeted expenditures from the FY 2025 adopted budget of $7,272,591. The funds are allocated to the City by the U. S. Department of Housing and Urban Development (HUD) and the income received from repayment of loans, rents, etc., represents this fund's revenue sources. The Department of Community & Economic Development is designed to expand economic opportunities, provide decent housing, and meet the other needs of persons of low-to-moderate income. DCED will receive a direct subsidy from the General Fund of $330,475, as well as a significant amount of other services and assistance.

Hotel/Motel Fund - The amount expected from the 8% hotel/motel tax totals $2,650,000. These funds are allocated annually to the Albany Convention and Visitors Bureau to promote tourism, conventions, and trade shows. Some funds are also set aside to support the Flint River Entertainment Complex directly.

Sponsored Operations (Grants) – The Grant Fund is a Special Revenue fund that provides for the administrative accounting of funds received from local, state, and federal sources for entitlement programs and discretionary projects. The fund totals $2,071,520 in fiscal year 2026. The appropriations for grant projects do not lapse at the end of each fiscal year but remain in force for the life of the grant by means of re-appropriations contained in this budget document.

Special Purpose Local Option Sales Tax VIII – The City of Albany and Dougherty County entered into an intergovernmental sales tax agreement on August 23, 2022. On November 8, 2022, voters approved the referendum to continue the 1% Special Purpose Local Option Sales Tax (SPLOST). The amount slated for collection from the sales and use tax between April 1, 2023, and March 31, 2029, is $109,800,000. Sixty-four percent, or $70,272,000, of those funds are scheduled for City administered projects and non-profit organizations. The budgetary impact is determined as the projects come online and are incorporated into the operating budget. The City of Albany projects are listed in the SPLOST VIII section of this document. These estimated collections are subject to change due to the fluctuations in taxable sales in the area.

Transportation Special Purpose Local Option Sales Tax – In August of 2023, the City of Albany and Dougherty County entered into an intergovernmental agreement and proposed a list of projects focused on transportation needs. The voters approved the referendum in November 2023, to initiate a 1% Transportation Special Purpose Local Option Sales Tax (TSPLOST). Collections began on July 1, 2019, and will continue for five years until June 30, 2024. Overall projections are $88,750,000, with sixty-seven percent, or $59,462,500, allocated to the City of Albany. The overwhelming majority of the funds will be used for roadway improvements.

Debt Service Fund **–** This fund accounts for General Fund debt service transactions for bonds and debt other than those bonds issued by Albany-Dougherty Inner City Authority (ADICA). The Debt Service Fund is funded from the General Fund to cover its costs when there are General Obligation Bonds outstanding. The City does not have any general obligation debt currently.

Enterprise Funds – Enterprise Funds are funds whose revenue is primarily received from charges for services instead of general tax dollars. They are not required to have a balanced budget. The City has a total of ten enterprise funds. Seven are self-sustaining and three are supplemented by the General Fund. Solid Waste, Sanitary Sewer, Stormwater, Water, Gas, Light, and Telecom are the seven self-sustaining Enterprise Funds. The funds are self-sustaining because they generate enough revenue through service charges (or combined with spendable fund balance) to cover their costs. The top five are discussed in more detail.

Light Fund – This is the largest revenue producer, with budgeted revenues totaling $99,417,503. Approximately 66.8% or $62,865,864 of the revenue is appropriated to cover its COGS. Light is expected to have a net income of $5,350,736, with a large portion used for the Advanced Metering Infrastructure debt service. This fund is also one of the largest contributors to the General Fund and is budgeted to transfer $10,894,675 in fiscal year 2026. The Light Fund serves over 37,000 homes, businesses, and industries.

Gas Fund – As a provider of natural gas to over 13,000 customers, the Gas Fund is budgeted to have revenues of $17,020,000 from sales of 1,681,500 MCF (1000 cubic feet). Approximately 52.5% or $8,867,070 of that revenue must cover its COGS. The fund is expected to have a net income of $142,484, driven by the recent decrease in natural gas prices. There are plans for infrastructure expansion to create future revenue opportunities. This fund also contributes to the General Fund and is budgeted to transfer $1,784,200.

Sanitary Sewer Fund – This fund is responsible for all sewers, the water pollution control plant, and some 100 pump/lift stations, with operating revenues of $20,117,988 and expenses of $19,277,240. As a result, the Sewer Fund is expected to have net income of $840,748. These earnings will be important as the fund contributes to the Combined Sewer Separation project over the next several years. This fund will transfer $1,878,225 to the General Fund.

Solid Waste Fund – This fund is budgeted to have $14,461,321 in revenues with expenses of $14,425,487, resulting in a net income of $35,834. It is responsible for the collection and proper disposal of solid waste generated by over 25,000 residential and 1,300 commercial customers. The goal is to increase the efficiencies of this fund and continue to explore revenue expansion opportunities, especially in the commercial sector. The transfer for this year is $1,446,132.

Water Fund – The Water Fund is projected to have a net income of $104,649 with $15,576,218 in revenues and $15,471,569 in expenses. This fund provides 14 million gallons of water per day to over 35,000 customers and maintains hundreds of miles of water mains and services. It has the capability of producing up to 36 million gallons of water per day. This fund is budgeted to transfer $1,524,736 to the General Fund.

Supplemented Enterprise Funds – These Enterprise Funds do not generate enough revenue to cover their operational costs; therefore, the General Fund subsidizes them. The Transit System, Airport, and Flint River Entertainment Complex are not able to sustain themselves and will collectively receive $4,709,023 in assistance from General Fund revenues, an increase of $406,991 over the FY 2025 allocation. This increase is due to the agreement with ASU for transit services not being renewed and additional costs incurred by the funds without an outset in revenues. The individual amounts received for Transit, Airport, and Flint River Entertainment Complex are $1,970,250, $1,565,573, and $1,173,201, respectively. A significant amount of funding for the Transit System and Airport is provided by State and Federal grants. An example of that is the charges for services for the Airport in FY 2025 is only $1,555,150 of the $7,565,150 budgeted revenue.

The $24 Million increase in the overall budget is primarily driven by SPLOST ($27.9 Million) and TSPLOST ($20.4 Million) projects as well as public safety ($45 Million). The City will maintain its commitment to infrastructure in the coming fiscal year, with continued emphasis on the fifth year of the Combined Sewer System (CSS), Storm Drainage, and Sewer Upgrades included in the Commission-approved 10-year capital plan. Recreation will remain a top priority in the coming year, with several projects progressing through various stages of completion and ultimately delivering state-of-the-art facilities. The Light Department will move forward with several capital projects that will support ongoing grid resiliency efforts across the electric distribution system.

Equally important, this budget provides an exciting opportunity to partner with private organizations to help revitalize downtown. From projects regarding the former Davis Exchange building to the restoration of the St. Nicholas Hotel , downtown Albany is being transformed into the heartbeat of the city once again. The Front Street Market in preparation for one of two Innovation Centers in the state of Georgia.

This budget demonstrates our willingness to invest in our most valuable assets — the people we serve, whether citizens or employees. By focusing on catch-basin improvements, we are committed to reducing flooding and making our streets safer during heavy downpours. Through the completion of several recreation projects, we are also providing safe spaces for social and recreational activities. At every level, we are here because of the people we serve. Under the theme Prioritizing Safety: Prevention, Protection, & Preparation, we are committed to ensuring that Albany is a safe place to live, work, and play.

Sincerely,

Terrell Jacobs
City Manager

EXECUTIVE SUMMARY
CITY OF ALBANY STRATEGIC PLAN

The employees of the City of Albany, under the leadership of the City Manager, the Mayor, and the Board of City Commissioners, have committed themselves to continually improving the efficiency and effectiveness of the organization. How does city government improve the services it provides to its citizens while maintaining responsible control of revenues and spending? How, in other words, can we continue to do more for less without sacrificing quality customer service? These are challenging questions faced by cities and towns everywhere.

Strategic Planning includes developing a vision and mission, identifying the organization's external opportunities and threats, determining internal strengths and weaknesses, establishing both long-term and annual objectives, and choosing strategies to pursue. This phase of strategic management is accomplished through the development of a strategic plan.

CITY OF ALBANY
STRATEGIC PLANNING PROCESS

Priorities of the City Commission

A mission statement is a statement of purpose that distinguishes one organization from others by identifying the scope of the organization's operations in product, service, or market terms. In other words, a mission statement is a declaration of the organization's reason for being. It answers the question, "What is our business? Who are we?"

A mission statement is more than a statement of specific details; it is a declaration of attitude and outlook. It is usually broad in scope for two major reasons. First, a good mission statement allows for the generation and consideration of a range of feasible alternative objectives and strategies without limiting management creativity. Second, a mission statement needs to be broad to effectively reconcile differences among and appeal to the City's diverse citizenship.

In reviewing the Mission Statement and later in setting goals and objectives, the team incorporated the spirit of the six priorities set by the City Commission, which are:

1. *Safe, Sustainable, and Business Friendly*
2. *Economic Development and Jobs*
3. *Infrastructure and Asset Management*
4. *Promotion of the City of Albany as a great place to live, work and play*
5. *Effective and Excellent Service Delivery*
6. *Fiscal Responsibility*

New Initiatives

There are also some fiscal and short-term goals that have been identified to be pursued during the budget that is presented for 2025/2026. These short-term goals or initiatives are in line with the Mayor and Commission's Vision, Mission, and Strategic Priorities for the City of Albany. For the 2025/2026 budget the new initiatives are as follows:

Safe, Sustainable, and Business-Friendly initiative:
An increase demolition effort to address identified blighted structures. Also, the Government 101 program begins its 4th year. Government 101 educational program was developed to encourage residential and business educational opportunities. Finally, the weatherization program to promote energy efficiency and savings through Weatherization program for Albany Utility customers was maintained at $25 thousand.

Economic Development and Jobs initiative
The City is not only investing in its infrastructure but also moving two separate housing initiatives with the assistance of federal programs

Promote the City of Albany as a Great Place to Live, Work, and Play initiative:
In order to maintain the work done through the pay study the City funded a 3% cost of living adjustment (COLA) based on the consumer price index for the previous calendar year.

Effective & Excellent Service Delivery:
Due to events over the past few years, the City Manager placed additional focus on safety. Adding 7 safety officers across the city through existing vacant positions. In addition the City has embarked on the start-up year of Organizational Development.

Fiscal Responsibility:
Sewer & Stormwater initiative: The 10-year Capital Plan has been approved by the Commission. Fiscal year 2026 is the 5th full year of the Sewer capital projects will be pursued.

Albany Strategic Plan 2023

As a part of establishing these goals the City has established long-range plans, including the funding mechanism, to accomplish the goals and objective established by the Commission. The Commission met in calendar year 2025 to establish and to update the 2023 strategic plan for future long-term planning. The progress and evaluation of the Strategic Plan 2023 goals are stated as follows:

Strategic Priorities Progress & Updates

Safe, Sustainable & Business Friendly						
Goal 1: Create a safe community to live, work, and play that encourages the well-being of Albany's citizens and assets.						
Objectives:			**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**
1	Increase police retention rate by 20%						
	a	Sworn Officers Retention Rate	72%	74%	74%	74%	74%
2	Survey 50% of the neighborhood to identify and develop a plan to address blighted residential & commercial structures		Complete	Complete	Complete	Complete	Complete
3	Conduct a needs assessment and develop a plan for installation of sidewalks near schools		Complete	Complete	Complete	Complete	Complete
	a	Length of Sidewalk added near schools (in feet)	0	5,280	5,280	5,280	5,280
4	Enforce & strengthen blight tax for the City of Albany						
	a	Nuisance Abatement Cases Processed for Demo/Rehab	138	134	240	99	50
	b	% of complaints cleared within 60 days (Prpty mnt & nuisance)	80%	90%	90%	90%	90%
5	Educate 75% of community groups on fire & property safety		On-Going	On-Going	On-Going	On-Going	On-Going
6	Educate 75% of community groups on crime awareness		Complete	Complete	Complete	Complete	Complete
7	Produce 10 public service announcements in an effort to promote traffic safety awareness and reduce incidents in high risk intersections		On-Going	On-Going	On-Going	On-Going	On-Going
	a	# of Traffic citations issued	11,657	4,228	12,010	9,430	9,167
8	Upgrade downtown camera surveillance covering the riverfront for the protection of downtown investments and customers		On-Going	On-Going	On-Going	On-Going	On-Going
9	Implement a public-private city-wide surveillance network to be used as a crime deterrent		On-Going	On-Going	On-Going	On-Going	On-Going
10	Increase # of active neighborhood watch groups while increasing participation by 10%		On-Going	On-Going	On-Going	On-Going	On-Going
11	Hold 4 educational events yearly presented by community leaders		On-Going	On-Going	On-Going	On-Going	On-Going
12	Rehabilitate 10% of housing units within DCED target areas of the city annually		0.24%	0.17%	0.11%	0.18%	0.08%
	a	# of Housing Units rehabilitated within NRSAs	46	33	20	35	16
	b	# Households assisted with direct homebuyer assistance	1	2	3	3	1
13	Implement a program of community safety officers for special police assignments		5 FT 5 PT	5 FT 5 PT	5 FT 5 PT	8 FT 5 PT	8 FT 5 PT
14	Collaborate with stakeholders to create a Land Bank						
	a	# of Developers connected with tax-delinquent properties available through Land Bank for redevelopment	34	90	55	73	25

Strategic Priorities Progress & Updates

Goal 2: Create an environment that consistently encourages business development and educational opportunities								
Objectives:				**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**
	1		Increase the # of new Telecom subscribers with high speed internet service	99	69	104	99	96
	2		Develop a program for business to partner with high schools & colleges to provide training for youth through summer job programs	On-Going	On-Going	On-Going	On-Going	On-Going
	3		Demonstrate involvement with EDC in recruitment of new business to Albany	On-Going	On-Going	On-Going	On-Going	On-Going
		a	# Development Review meetings with developer, engineers, etc.	16	18	20	20	20
		b	# of new business loans attracted by DCED program	1	2	2	1	1
	4		Implement *Albany Works!* initiative with community partners					
		a	# of Community Partners involved with *Albany Works!*	20	20	20	20	20
		b	# of participants in the *Albany Works!* Program	24	100	100	100	100
	5		Develop a City-wide internship program	On-Going	On-Going	On-Going	On-Going	On-Going

Strategic Priorities Progress & Updates

Economic Development & Jobs							
Goal 1: Expand Albany Utilities Infrastructure							
Objectives:				**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**
	1		Enable Metaswitch project	25%	100%	N/A	N/A	N/A
	2		Expand utilities in unserved & underserved areas	On-Going	On-Going	On-Going	On-Going	On-Going
	3		Complete the design for natural gas & telecom infrastructure along Rails-to-Trails property	Complete	Complete	Complete	Complete	Complete
	4		Construct Rails-to-Trails with associated utility infrastructure	On-Going	On-Going	On-Going	On-Going	On-Going
Goal 2: Enhance Aviation & Transit to improve customer experience								
Objectives:				**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**
	1		Construct a new general aviation terminal & improve hangars at the airport	On-Going	On-Going	On-Going	Started Hangars	Started Terminal & finished Hangar
		a	Project is funded through SPLOST & TSPLOST to begin FY 22	On-Going	On-Going	On-Going	Yes	Yes
	2		Complete GRAD certification of the airport	Yes	Yes	Yes	Yes	Yes
	3		Improve parking & rental car access	Complete	Complete	On-Going	On-Going	On-Going
		a	Gross Receipts from Parking Collected at the Airport	$223K	$261K	$335K	$335K	$335K
	4		Expand ridership to include new transportation routes for ASU by way of downtown	Complete	Complete	Complete	Complete	Complete
		a	# of Rides on the ASU Ram Rush Route	181,259	187,000	250,000	250,000	250,000
		b	Expanded Ram Rush route to handle peaks beginning FY 2020	Planned	Added	Added	Added	Added
Goal 3: Promote & support best practices and standards								
Objectives:				**FY 19**	**FY 20**	**FY 21**	**FY 22**	**FY 23**
	1		Attain Fire ISO rating of 1 for City of Albany	II	II	II	II	II
		a	Police: average response time for priority calls (in minutes)	6:53	6:30	6:30	6:30	6:30
	2		Leverage the use of the Job Investment Fund for economic development activities	On-Going	On-Going	On-Going	On-Going	On-Going
		a	Utilized the revolving loan program to assist the Flint restaurant open in FY 2019	Complete	Complete	Complete	Complete	Complete

Strategic Priorities Progress & Updates

Infrastructure & Asset Management

Goal 1: Develop an efficient & sustainable infrastructure management program

Objectives:			FY 19	FY 20	FY 21	FY 22	FY 23
1	Attain Reliable Public Power Provider (RP3) Certification		On-Going	On-Going	On-Going	On-Going	On-Going
2	Install Advanced Metering Infrastructure System						
3	Begin the conversion to LED street lighting		95%	100%	100%	100%	100%
4	Strive to obtain LEED certifications on all new City of Albany buildings		On-Going	On-Going	On-Going	On-Going	On-Going
5	Require any new residential developments to provide sidewalks		On-Going	On-Going	On-Going	On-Going	On-Going
6	Improve transit amenities (i.e. shelters & benches)		0%	28%	43%	43%	43%
7	Develop & implement a funding plan to meet Municipal Separate Storm Sewer System (MS4) mandates		On-Going	On-Going	On-Going	On-Going	On-Going
	a	Funded through SPLOST sewer projects	N/A	N/A	N/A	N/A	Yes
8	Develop funding plan for Combined Sewer Outfall (CSO) in the Holloway Basin		On-Going	On-Going	On-Going	On-Going	On-Going

Goal 2: Be recognized as the regional technology leader

Objectives:			FY 19	FY 20	FY 21	FY 22	FY 23
1	Identify & prioritize technology needs		On-Going	On-Going	On-Going	On-Going	On-Going
2	Implement P25 regional communication system		Completed	Completed	Completed	Completed	Completed
3	Expand Wi-Fi capabilities to public transportation		86%	100%	100%	100%	100%
4	Expand high speed fiber optics						
	a	# of Miles of Fiber Run	11.45	10	10	11	7
5	Deploy real-time transit app for transit tracking		Updating	Updating	Updating	Updating	Updating
6	Develop a plan to implement public Wi-Fi initiative downtown		On-Going	On-Going	On-Going	On-Going	On-Going
7	Install E-Car ports/charging stations downtown		On-Going	On-Going	On-Going	On-Going	On-Going
8	Research the feasibility of a rideshare program		On-Going	On-Going	On-Going	On-Going	On-Going

Strategic Priorities Progress & Updates

Promotion of the City of Albany as a Great Place to Live, Work, and Play

Goal 1: To have a thriving downtown

Objectives:			FY 19	FY 20	FY 21	FY 22	FY 23
1	Develop a downtown masterplan		On-Going	On-Going	On-Going	On-Going	Complete
2	Add 60 additional housing units to downtown		0	0	0	0	0
3	Develop a strategy to establish a university center downtown		On-Going	On-Going	On-Going	On-Going	On-Going
4	Develop & implement a marketing strategy for downtown Albany		On-Going	On-Going	On-Going	On-Going	On-Going
5	Pursue the development of a downtown conference center & hotel		On-Going	On-Going	On-Going	On-Going	On-Going
6	Create additional annual downtown events						
	a	# of Downtown Events	148	240	240	240	982

Goal 2: To be recognized as a vibrant community & tourism destination

Objectives:			FY 19	FY 20	FY 21	FY 22	FY 23
1	Redevelop Paul Eames Park to create a regional hub for youth sports						
	a	#of Special Events/Programs provided by Recreation	55	65	65	65	65
	b	# of Participants in these special programs	5,800	7,000	7,000	7,000	7,000
2	Recruit regional sports tournaments						
	a	# of Rounds played at the Municipal Golf Course	13,200	16,000	16,000	16,000	16,000
	b	# of members at the Municipal Golf Course	139	150	150	150	150
3	Complete construction of the connector for the Rails-to-Trails to Riverfront Trail		65%	100%	100%	100%	100%
4	Increase downtown businesses by 20%						
	a	# of Businesses located downtown	245	252	252	252	252
5	Develop a marketing strategy with the CVB to increase tourism by 20%		On-Going	On-Going	On-Going	On-Going	On-Going

Goal 3: To be recognized as a progressive & innovative community

Objectives:			FY 19	FY 20	FY 21	FY 22	FY 23
1	Pursue certifications, accreditations, and awards						
	a	% of Open Government platform project complete	10%	30%	30%	30%	30%
2	Actively benchmark the City's programs & services						
	a	Open Records Request: Processed	951	1,121	1,200	1,747	2,589
	b	% of Open Records Request: Processed in 3 business days	90%	90%	90%	90%	90%
3	Pursue innovative funding for projects and initiatives						
	a	% of Deployment of technology around Smart Cities initiative	60%	100%	100%	100%	100%
4	Expand public-private partnership projects and multi-sector collaborative initiatives		On-Going	On-Going	On-Going	On-Going	On-Going

Strategic Priorities Progress & Updates

Effective & Excellent Service Delivery

Goal 1: Improve the processes in the planning & development and licensing & business support departments

Objectives:				FY 19	FY 20	FY 21	FY 22	FY 23
	1		Become more business-friendly & effective by implementing one unified computer software system					
		a	# of businesses inspected for non-renewals	317	300	330	330	330
	2		Create an interactive customer search portal for permit & project status					
		a	# of Online renewals of occupational tax	357	397	400	400	400
	3		Develop a small business concierge service	On-Going	On-Going	On-Going	On-Going	On-Going

Goal 2: Provide customer satisfaction, not only customer service

Objectives:				FY 19	FY 20	FY 21	FY 22	FY 23
	1		Complete mandatory employee customer satisfaction training for all employees	Completed	Planned	Planned	Planned	Planned
	2		Enhance the 311 customer experience					
		a	# of minutes to serve 311 calls	3.08	3.08	3.00	3.00	3.00
		b	# of payments through web service	51,164	55,000	60,000	60,000	60,000
	3		Implement an annual customer satisfaction survey	N/A	N/A	N/A	N/A	N/A

Goal 3: Institute leadership & management development that is geared towards succession planning

Objectives:				FY 19	FY 20	FY 21	FY 22	FY 23
	1		Implement continuous cross-training to all managers & potential managers	On-Going	On-Going	On-Going	On-Going	On-Going
	2		Supervisors certification first-level & mid-level supervisors	On-Going	On-Going	On-Going	On-Going	On-Going
	3		Develop a leadership training for senior leaders	On-Going	On-Going	On-Going	On-Going	On-Going

Strategic Priorities Progress & Updates

Fiscal Responsibility

Goal 1: To have effective & consistent processes throughout the organization

Objectives:			FY 19	FY 20	FY 21	FY 22	FY 23
1		Complete 12 process improvement initiatives	6	8	8	8	8
2		Develop strategy to use ACH with vendors & customers					
	a	% of Vendors Using ACH or electronic payments	1%	20%	20%	20%	20%

Goal 2: Effectively manage organizational risk

Objectives:			FY 19	FY 20	FY 21	FY 22	FY 23
1		All city employees receive annual safety training	Completed	Completed	Completed	Completed	Completed
2		Fully fund RP3	On-Going	On-Going	On-Going	On-Going	On-Going
3		Enhance city-wide wellness program to include incentives	Planned	Complete	Complete	Complete	Complete
4		Develop strategic options to reduce pension liability	On-Going	On-Going	On-Going	On-Going	On-Going
5		Develop educational strategy for TSPLOST	Completed	Continuing	Continuing	Continuing	Continuing
6		Review & update current financial management policies	Reviewed	Completed	Completed	Completed	Completed

Goal 3: Revenue enhancements

Objectives:			FY 19	FY 20	FY 21	FY 22	FY 23
1		Analyze & conduct utility rate studies	On-Going	On-Going	On-Going	On-Going	Yes
2		Implement advanced meter infrastructure (AMI)					
	a	RFP process	100%	N/A	N/A	N/A	N/A
	b	Contract Negotiations	80%	100%	N/A	N/A	N/A
	c	Meter Installations (electric, water, and gas)	N/A	1%	20%	20%	20%
3		Expand customer base for Gas & Telecom by 20%					
	a	# of New Customers with Telecom service	105	69	109	102	100











CITY OF *Albany* GEORGIA

A New Day in Albany

3 Year Strategic Plan DRAFT



Our Mission

The City of Albany delivers fiscally responsible, highly dependable services to citizens in the community and the region with integrity and professionalism.

Vision Statement

The City of Albany is a collaborative regional leader delivering exceptional services and enhancing quality of life, while fostering an atmosphere where citizens and businesses can thrive.



Strategic Priorities

1. Safe, sustainable, and business-friendly
2. Economic development and jobs
3. Infrastructure and asset management
4. Promotion of the City of Albany as a great place to live, work, and play
5. Effective and excellent service delivery
6. Fiscal responsibility



Our Terrific Values

TRUST: Do what we say we will do.

EFFECTIVENESS: Perform all functions with excellence.

RESPONSIVENESS: Exhibit a sense of urgency – we value time and use it well.

RESPECT: Treat people well – we value the opinions of others

INTEGRITY: We will do the right thing.

FUN: No day is complete without laughter.

INNOVATION: Look for and embrace new effective ways to do things.

CUSTOMER SATISFACTION:
Delight citizens everyday through exemplary service.

AREAS OF **FOCUS**

Safe Sustainable & Business-Friendly



Goals:

Expand land bank collaboration through investing $2M in housing

Increase # of Neighborhood Watch groups meeting on a monthly basis by 10%

Increase # of Neighbor Watch average monthly participation by 10%

Completion of the 4C Academy Project Downtown on Front Street

Increase Community Participation in Fire & Property Safety Programs by 10%/year

Evaluate and enhance the utilization of gunshot detection or monitoring solutions

Increase Fire Department Emergency Medical knowledge by becoming basic - emergency medical technicians

Become an accredited public safety communications agency through CALEA

Increase utilization of technology solutions in public safety delivery

Rollout of the "Resiliency Hub" providing citizens information and education on disaster preparedness and recovery

Complete community wide "walkability" and trail initiatives

Economic Development and Jobs

AREAS OF FOCUS

Downtown Redevelopment Goals:

Redevelopment of the Rosenberg Building

Redevelopment of the Hotel Gordon Property into a Boutique Hotel

Redevelopment of the Albany Theater Property

Assist 8 business relocating to the downtown with downtown business incubator program

Assist 3 businesses per year using revolving loan fund to fund business loans

Downtown Business Goals Goals:

Full occupancy of the Front Street Market Sites

Creation and Use of Downtown Economic Incentives to Encourage private & public investment in Downtown Albany

Public education surrounding "Build Albany" program

External Stakeholder Collaboration Goals:

Enhance small business collaboration through Partnership Powerhouse

Partner with Phoebe in development of housing options within the medical district

Leverage partnerships with Albany Works! Program in order to transition individuals who are unemployed/underemployed













Infrastructure and Asset Management

Albany's utilities and city infrastructure are the backbone of our service delivery system. The city's physical plant will be nourished, protected, and encouraged to grow to continue to meet the changing needs of a growing and thriving community. The city's integrated transportation infrastructure of highways, roads, streets, bridges, and trails promotes mobility for a robust community.



Goals:

- Completion of the Advanced Metering Infrastructure installation and rollout with educational component
- Refresh the Transit amenities (Bus Shelters, Benches, etc.)
- Complete years 5 - 8 of the CSS program (Phase II JSWTP & Highland & Whitney - ACOE)
- Construct new T-Hangars at the Albany Regional Airport
- Complete Substation Upgrades for all City-owned substations
- $600K/Year in Distribution Circuit Inspection and Repairs (Poles, Crossarms, and Ancillary Components) on Albany Utility Grid.
- Rehabilitate 2 Water Wells/Year
- Complete Lead & Copper Remediation Identified in the Lead & Copper Inventory
- Complete feasibility study and review results of consolidated indoor/outdoor sports complex

Promoting Albany as a Great Place to Live, Work, and Play

Enhance Recreational Facilities

Goals:

Completion of Renovations of Henderson Park

Completion of Renovations of Bill Miller (Kalmon Malone) Park

Completion of Renovations at Carver Gym

Completion of Renovations at Tift Park

Completion of Tennis/Pickleball Complex

Invest in the Harlem District

Goals:

Create a Food Truck Court in the Harlem Business District

Public/Private Partnership on the Harlem Renaissance Project



CITY OF Albany GEORGIA

Albany Utilities
401 Pine Avenue
Albany, GA 31701
(229)883-8330

Weatherization Assistance Program

Delivering energy efficiency services to low-income households.

Goals:

Weatherize 100 Homes Within the Next 3 Years for Qualified Albany Utility Customers

Creation of Leadership Training & Personnel Development Program

Increase the number of affordable housing units in the medical district and the Ragsdale & River Road subdivision in South Albany

Establish 3 new community housing development organizations (CHDOs) to construct and/or rehab affordable housing

Use the affordable housing program (AHOP) to provide mortgage assistance to first time homebuyers, with a specific target of city employees

Expand housing counseling and assist 3 first time homebuyers per year through this process

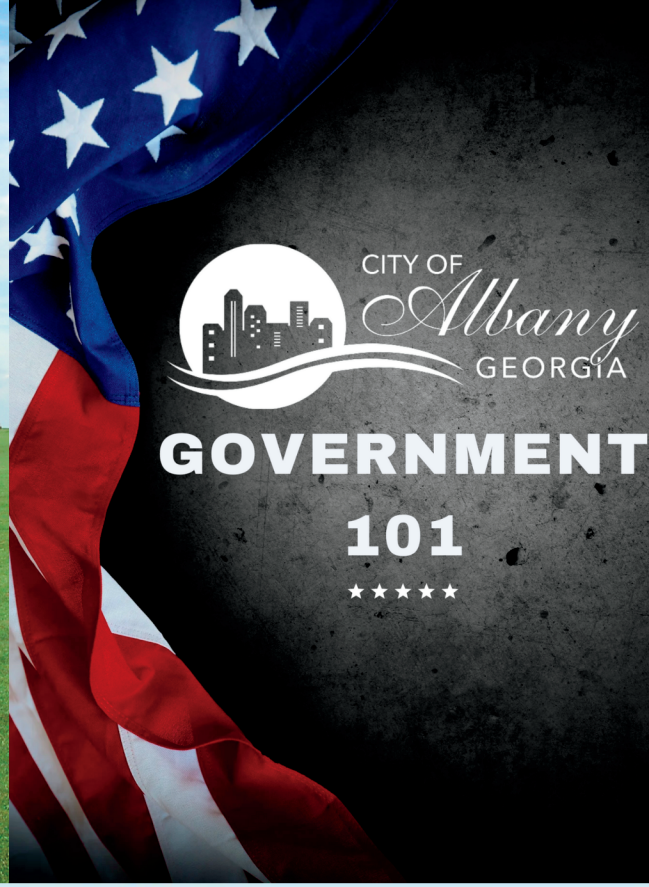
Completion of renovations at Ritz Theater & Cultural Center



Effective and **Excellent Service Delivery**

The City Commission and city staff are committed to elevating the image and public perception of the city by providing innovative leadership, using emerging technologies, and offering exceptional customer service to those who live, visit, and work in Albany.





AREAS OF **FOCUS**

Goals:

Complete & Update the Albany & Dougherty County Comprehensive Plan 2036

Adopt/Update Fee Structure for Building Permits, Plan Review, and Planning Applications

Increase Participation in Sports Programs for within Underrepresented groups: Seniors, Adults, Youth, and those with disabilities

Develop and conduct capacity building workshops to increase non-profit public service organization's ability to secure funding and provide services in neighborhood revitalization strategy areas

Goals:

Conduct Formal & Informal Surveys to Measure Quality and Affordability of Recreational Services (Golfing & Department-wide)

Unified Work Order System to Compile & Consolidate Work from Across the City

Update Citywide Standard Operating Procedures Across All Departments

Design and Construction of New Fire Station #2

Goals:

Reduce Vacancy Rates to less than 20% for Utility Operations

Enhance Governmental Transparency through Media & Citizen Interaction (Government 101 & Budget-in-Brief)

Develop FY2026-2031 Consolidated Plan for HUD approval

Secure Low Income Housing Tax Credit funding annually through GICH Team

Implement lead hazard reduction capacity building and remediation program

Fiscal Responsibility

The City of Albany is a good steward of the dollars entrusted to it by its citizens.
We will manage our resources wisely, institute sound financial practices, and put systems in place that monitor spending and show the impact of dollars spent for the overall good of the city and our citizens.

AREAS OF FOCUS

Update the Financial Management Policy

Update the Procurement Policy

Complete a Funding Strategy and Plan for the 2nd Phase after the 10-year plan of the Combined Sewer Separation Project

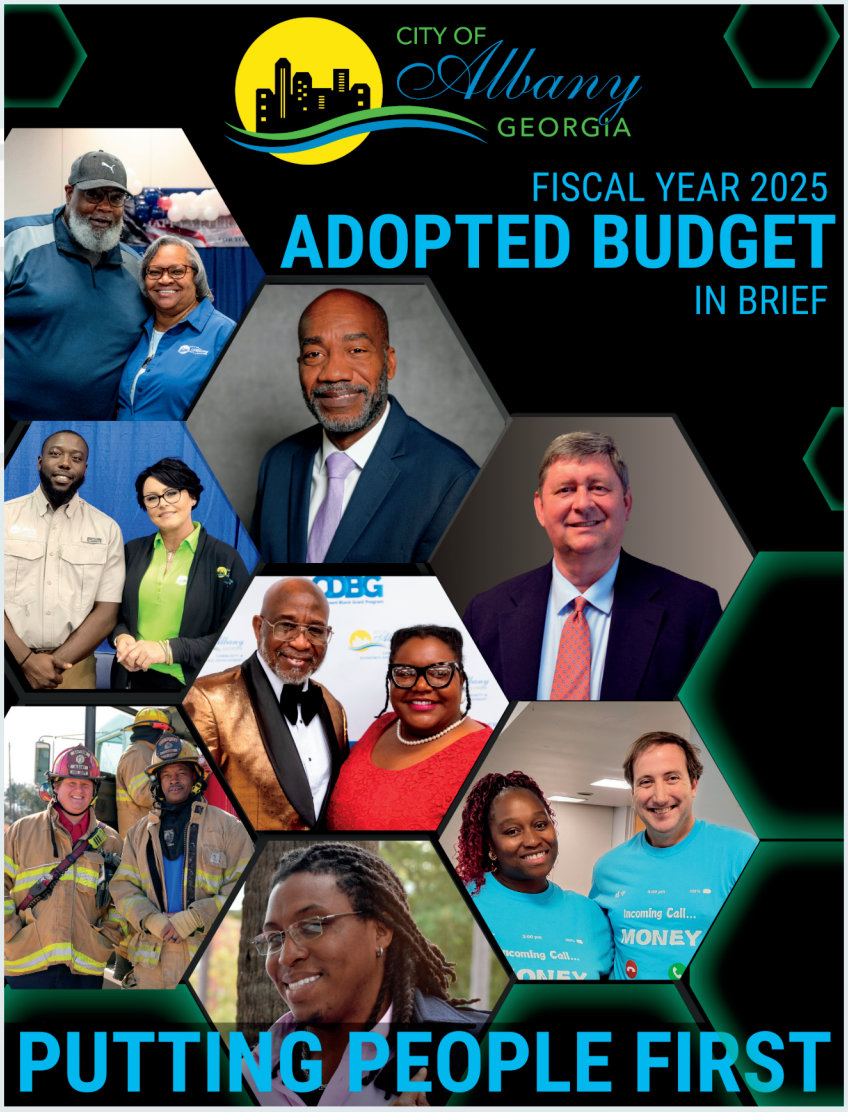
Reduce # of Injury Claims

Complete 40,000 feet of Underground Cable Upgrades on Electrical Infrastructure

Evaluate Alternative Funding Sources for Non-Recurring Large Projects (Conference Center or CSS Future Phases)

Create and Fund 10-Year Rolling Stock Replacement Plan

Complete Feasibility Study and Market Analysis of a Convention Center




ALBANY
The Good Life City
@chrisjmfa
2024


CITY OF
Albany
GEORGIA

AN ORDINANCE 25-111

ENTITLED

AN ORDINANCE ADOPTING BUDGET AND APPROPRIATIONS FOR THE PERIOD JULY 1, 2025, THROUGH JUNE 30, 2026; REPEALING PRIOR ORDINANCES IN CONFLICT AND FOR OTHER PURPOSES.

WHEREAS, a proposed FY 2026 budget has heretofore been submitted to the Mayor and Board of Commissioners of the City of Albany, Georgia, for their study and review; and

WHEREAS, the proposed budget has been carefully considered by the Mayor and Board of Commissioners; and

WHEREAS, the hearing required by O.C.G.A. § 36-81-5(f), was properly held and concluded,

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Albany, Georgia, and it is hereby ordained by authority of same:

SECTION 1. The proposed budget and appropriations for the period July 1, 2025, through June 30, 2026, are hereby adopted, and the estimated receipts and expenditures therein contained are approved. A copy of the proposed budget for FY 2026 is on file in the office of the Chief Financial Officer and a summary of same is attached hereto in the form of a budget summary marked Exhibit "A". Said Exhibit "A" is made a part of this Ordinance and expressly incorporated herein by reference as fully as if set forth verbatim. The sums of money set out in the proposed FY 2026 budget are hereby appropriated to be paid out of the respective funds of the City of Albany designated in Exhibit "A" for the Fiscal Year beginning July 1, 2025, through June 30, 2026. The Chief Financial Officer is hereby authorized and directed to issue his warrants for the same as the several items shall respectively become due.

SECTION 2. All Ordinances, or parts of Ordinances, in conflict herewith are repealed.

MAYOR

ATTEST:

CITY CLERK

Adopted: June 25, 2025

REVENUES & EXPENDITURES / EXPENSES RECAP
FISCAL YEAR 2026

Description	Adopted 2022/2023	Actual 2022/2023	Adopted 2023/2024	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
			REVENUES			
GENERAL & SPECIAL FUNDS:						
General Fund	**68,746,811**	**68,415,021**	**72,455,643**	**74,814,334**	**76,233,218**	**78,906,185**
Community & Economic Development	6,917,904	4,212,238	6,882,120	3,384,080	7,272,591	5,966,446
CAD 911	2,420,272	1,717,932	2,536,148	1,779,891	2,476,455	2,875,723
Hotel/ Motel Fund	2,027,000	2,053,994	2,027,000	1,990,483	2,027,000	2,027,000
Capital Improvement	4,003,245	2,032,149	6,430,745	2,561,253	9,564,008	5,940,418
TAD Fund	388,338	571,829	388,738	556,271	0	0
SPLOST	12,114,256	18,921,204	22,586,624	15,827,252	14,703,446	27,963,102
TSPLOST	16,126,639	13,217,488	16,537,031	16,142,783	13,024,503	20,400,000
Job Investment Fund	0	136,949	0	522,892	0	0
R3M - Repair, Renovate, & Replace	1,000,000	1,207,705	1,500,000	47,823	1,500,000	1,500,000
Gortatowsky	6,145	17	9,972	478	0	0
Grant Fund	3,555,470	2,485,252	2,071,520	2,067,857	2,071,520	2,071,519
Special Funds	**48,559,269**	**46,556,757**	**60,969,898**	**44,881,063**	**52,639,523**	**68,744,208**
ENTERPRISE FUNDS:						
Light Operations	95,706,562	98,503,232	96,111,437	100,714,963	100,399,186	99,417,503
Gas Operations	19,016,000	20,909,626	17,110,000	17,706,468	16,671,650	17,020,000
Sanitary Sewer Enterprise	16,936,418	22,079,898	18,159,000	17,444,871	19,274,137	20,117,988
Water	12,758,500	12,055,246	14,200,000	13,193,759	14,791,514	15,576,218
Solid Waste Enterprise	13,099,000	13,521,488	13,608,777	13,903,970	14,132,924	14,461,321
Stormwater	7,337,828	8,663,928	7,736,334	7,954,892	7,985,952	9,968,877
Telecom Operations	3,649,270	9,874,065	3,649,270	4,013,858	3,547,914	3,842,350
Airport	13,016,176	8,847,748	14,905,785	8,958,338	9,655,173	9,130,723
Flint River Entertainment Complex	1,821,872	2,638,107	1,986,522	2,638,107	2,130,082	2,317,630
Transit System	7,523,120	13,856,125	4,695,093	4,644,543	7,311,026	6,502,947
Enterprise Funds	**190,864,746**	**210,949,463**	**192,162,218**	**191,173,769**	**195,899,558**	**198,355,557**
TOTAL REVENUES - ALL FUNDS	**308,170,826**	**325,921,241**	**325,587,759**	**310,869,166**	**324,772,299**	**346,005,950**
			EXPENDITURES / EXPENSES			
GENERAL & SPECIAL FUNDS:						
General Fund	**68,746,811**	**67,106,587**	**72,455,643**	**72,927,748**	**76,233,218**	**78,906,185**
Community & Economic Development	6,917,904	3,401,837	6,882,120	4,209,985	7,272,591	5,966,446
CAD 911	2,420,272	2,042,119	2,536,148	2,393,555	2,476,455	2,875,723
Hotel/ Motel Fund	2,027,000	2,027,000	2,027,000	2,027,000	2,027,000	2,027,000
Capital Improvement	4,003,245	2,266,686	6,430,745	2,798,300	9,564,008	5,940,418
TAD Fund	388,338	388,225	388,738	340,945	0	0
SPLOST	12,114,256	16,447,555	22,586,624	11,555,684	14,703,446	27,963,102
TSPLOST	16,126,639	7,440,981	16,537,031	6,984,395	13,024,503	20,400,000
Job Investment Fund	0	0	0		0	
R3M - Repair, Renovate, & Replace	1,000,000	549,675	1,500,000	1,188,525	1,500,000	1,500,000
Gortatowsky	6,145	0	9,972	0	0	0
Grant Fund	3,555,470	2,629,255	2,071,520	2,270,309	2,071,520	2,071,519
Special Funds	**48,559,269**	**37,193,333**	**60,969,898**	**33,768,698**	**52,639,523**	**68,744,208**
ENTERPRISE FUNDS:						
Light Operations	84,905,147	87,121,990	84,376,283	91,916,137	92,807,313	94,066,767
Gas Operations	19,246,532	20,101,922	17,025,604	16,593,837	16,008,550	16,877,516
Sanitary Sewer Enterprise	16,950,514	16,801,380	17,740,664	17,378,999	18,541,571	19,277,240
Water	12,795,092	12,992,702	14,119,119	14,040,739	14,599,481	15,471,569
Solid Waste Enterprise	12,973,063	13,200,226	13,476,061	13,497,083	14,053,582	14,425,487
Stormwater	7,244,742	7,267,769	7,728,046	7,935,956	7,983,824	9,761,737
Telecom Operations	3,430,529	3,613,836	3,593,093	3,861,132	3,542,753	3,774,439
Airport	13,846,965	4,161,730	16,829,062	5,754,528	11,307,960	10,804,700
Flint River Entertainment Complex	2,389,011	3,991,936	2,567,180	3,991,936	2,608,954	2,880,371
Transit System	8,504,724	5,242,503	5,969,801	6,120,649	8,466,798	7,809,276
Enterprise Funds	**182,286,319**	**174,495,992**	**183,424,913**	**181,090,996**	**189,920,786**	**195,149,102**
TOTAL EXPENDITURES / EXPENSES - ALL FUNDS	**299,592,399**	**278,795,912**	**316,850,454**	**287,787,442**	**318,793,527**	**342,799,495** *
			For Information Purposes Only			
INTERNAL SERVICE FUNDS:						
Utility Internal Service Fund (Revenue)	13,994,495	14,429,116	15,883,441	15,783,993	17,663,213	17,519,894
Utility Internal Service Fund (Expense)	13,994,495	13,782,717	15,883,441	15,454,104	17,663,213	17,519,894
Internal Service Funds (Net Effect)	**0**	**646,399**	**0**	**329,889**	**0**	**0**

* The expenses incurred in the Utility Internal Service fund have been properly recorded in each fund that utilizes its services. I.E. Water, Gas, Light, Telecom, Sanitary Sewer, Storm Water, and Solid Waste Funds. Therefore, these expenses have already been included in the total budget, reported above.

MAJOR REVENUE SOURCE SUMMARY

General Fund includes $78,906,185 revenue accounts for 23.0% of the total FY 2026 estimated revenue of $343,299,308. It represents an increase of $2,672,967 from the previous year's projected revenue. These estimates are based on historical revenue collection trends as well as current economic trends in the national, state, and local economies. Sales taxes continue to recover and exceed expectations. In fact, the trends suggest that sales taxes has recovered back to pre-COVID levels.

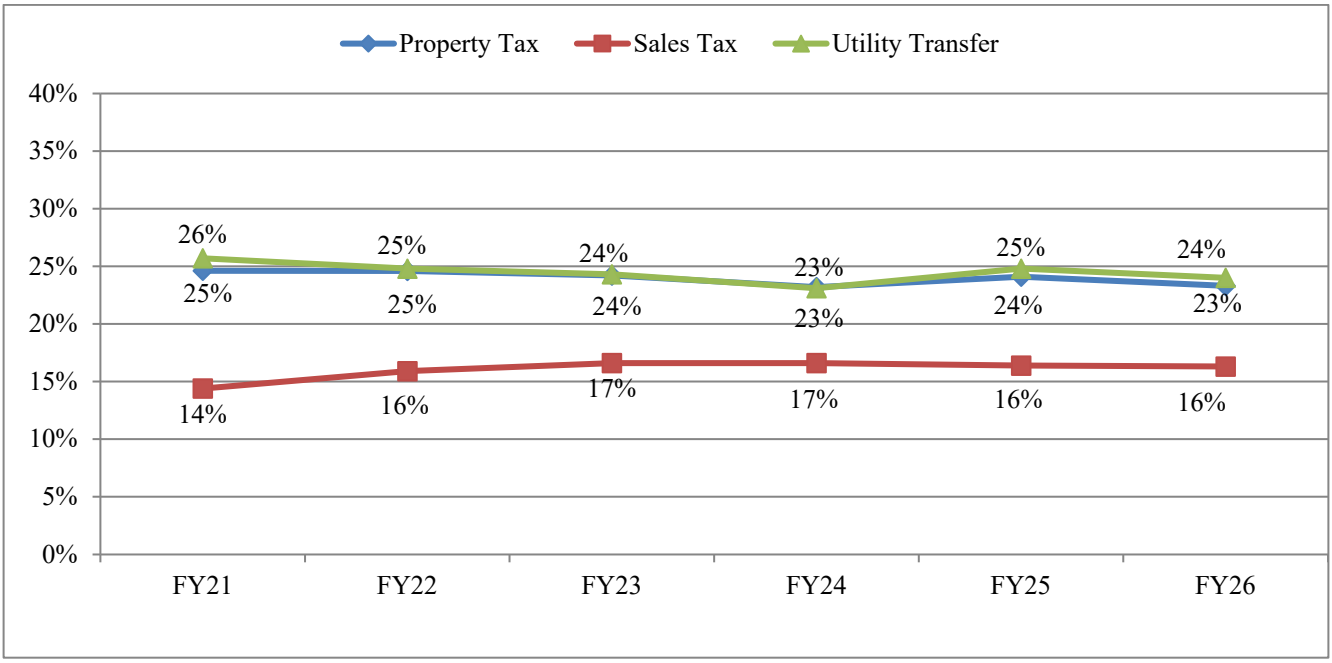
This general operating fund for the City is used to account for all financial resources traditionally associated with governmental functions that are not legally or otherwise accounted for in another fund. The most significant General Fund revenue components are property taxes, sales taxes, and the transfers from utility operations. Trends for these revenue sources are highlighted in the following section.

Utility Transfer - This is the largest revenue source for the City of Albany and is estimated at $18,905,591 or 24% of General Fund Revenue. The collective average of the transfer is 10% of all revenues. Funds are budgeted to transfer based on recorded revenues. For instance, Gas will transfer 11%, Light will transfer 11%, but all other Utility Funds will transfer 10%.

Property Taxes - Property Taxes are the second largest source of revenue to the City. Current taxes (including Title Ad Valorem Taxes) provide $18,397,706, approximately 23.3% of the General Fund Revenue. Property taxes are calculated using a state approved tax digest at millage rates set by the Mayor and Board of Commissioners. Presently, the millage rate for the City of Albany is 10.672 mills. One mill represents one dollar of tax for every $1,000 of taxable value.

Sales Taxes - Sales Taxes are the third largest revenue source, with estimated revenues of $12,886,059 or 16.3% of the General Fund Revenue. Sales Taxes are projected based on economic indicators and are collected at 1% of the State sales taxes. The Sales and Use Tax Rate in Dougherty County is presently 8%, and is distributed as follows: 4% State, 1% Local Option Sales Tax, 1% Special Purpose Local Option Sales Tax, 1% Transportation Local Option Sales Tax, and 1% Education Local Option Sales Tax. The City shares sales tax revenue with the County on a 60:40 basis of countywide collections (64:36 for SPLOST; 67:33 for TSPLOST). The State of Georgia limits a jurisdiction to one cent for general purpose.

The chart on the following page illustrates trends for the General Fund's three major revenue sources. Property tax revenue and utility transfer percentages have both increased about 12% and 2% respectively, this year. Sales tax revenue, on the other hand, has shown strong improvement in the last few years.



Light Fund is the largest of all the enterprise funds with anticipated revenues of $99,417,503. It represents approximately 28.7% of the City of Albany's FY 2026 Adopted Budget. The decrease from fiscal year 2025 revenue based on expected consumption.

Sanitary Sewer Fund is the second largest with anticipated revenues of $20,117,988 in revenues for FY 2026. Sewer revenue equals 5.8% of the budgeted revenues. The increase in revenue of $843,851 is due to implementing the 6.5% rate increase in order to continue to fund the necessary projects to meet the aggressive 3-year target of 85% separation put forward by environmental agencies.

Gas Fund is the third largest enterprise fund revenue producer with $17,020,00 in budgeted revenues. This is approximately 4.9% of the City of Albany's FY 2026 Adopted Budget. Gas revenues are increased due to the increase in cost of natural gas in FY 2026 compared with the previously budgeted amount.

Water Fund has a projected revenue of $15,576,218 in FY 2026. This is an increase in revenue of $784,704 over last year or 5.3%

Solid Waste Fund is responsible for generating approximately 4.2% or $14,461,321 of the City's FY 2026 revenue, an increase of $328,397 compared to FY 2025. The increase is related to the Consumer Price Index increase of 2.9%.

FY 2026
GENERAL FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Revenues			
Sales Tax			
5100 - Sales Tax	12,056,948	11,641,571	12,158,511
5110 - Sales Tax Energy	431,459	929,525	727,548
Property Tax			
5211 - Current Year Ad Valorem Tax	13,415,164	14,966,364	15,029,079
5212 - Prior Year Ad Valorem Tax	248,938	226,738	233,305
5221 - Automobile	133,459	137,572	127,640
5221 - TAVT	2,072,482	2,169,557	2,174,925
5221 - Alt Ad Valorem Tax	30,405	19,937	31,483
5222 - Mobile Homes	44,019	40,000	41,259
5245 - Personal Property Audit	6,048	0	0
5251 - Real Estate Transfer Tax	57,308	113,314	85,924
5252 - Payment In Lieu of Taxes	659,063	804,313	674,091
Other Taxes			
5214 - State of Ga-Railroad Eq	18,439	18,299	18,439
5230 - Intangible Tax	131,127	220,925	161,437
5240 - Penalties and Interest	80,132	94,718	81,603
5312 - Motor Vehicle Lic. and Permits	2,545	0	0
5322 - Liquor and Wine Tax	275,766	307,579	286,669
5323 - Beer Tax	703,649	760,362	761,520
5324 - Mixed Drink Tax	249,129	249,845	264,785
5335 - Passenger Car Rental Excise Tax	278,651	255,381	279,554
5341 - Casualty Insurance	74,577	76,270	78,574
Business Tax			
5310 - Occupational Tax	1,675,388	1,705,272	1,702,606
Licenses & Permits			
5310 - Penalty & Interest-Bus License		0	0
5311 - AT&T (ROW Agreement)	18,344	18,344	18,344
5313 - Windstream (ROW Agreement)	23,977	23,977	24,222
5313 - Right of Way Agreements	17	0	0
5313 - Small Cell Right of Way Agreements	1,064	0	0
5318 - Tower Cloud R.O.W.	40,290	48,000	47,019
5319 - Cell Tower Agreement	29,260	28,196	29,235
5321 - Alcohol Beverage Licenses	469,805	445,771	471,323
5325 - Alcohol Servers I/D Cards	20,425	20,060	21,220
5611 - Building Permits	400,928	574,484	530,822
5612 - Electrical Permits	39,522	43,216	43,386
5613 - Plumbing Permits	21,294	44,382	25,494
5614 - Gas Permits	385	1,063	571
5615 - HVAC Permits	38,562	35,080	35,863
5616 - Gas Certificates	38	0	
5617 - Reinspection Fees	0	1,000	263
5620 - Plans Review	1,524	5,000	8,092
5621 - Sign Permits	2,126	4,032	2,416
5623 - Fire Permits	5,375	5,000	5,570
5624 - Demolition Permits	3,000	6,000	2,530
5643 - Zoning Fee	10,581	1,000	1,000
5644 - Planning Misc Fees	34,930	37,668	40,647

FY 2026
GENERAL FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Insurance Premium Taxes			
5340 - Insurance Taxes	6,178,275	6,347,421	7,330,544
Franchise Fees			
5314 - AT&T (BellSouth Telecomm)	65,266	116,169	0
5315 - Georgia Power	565,702	498,163	537,779
5315 - Mitchell EMC	115,392	166,007	116,548
5410 - Cable Television	345,419	594,740	426,834
5411 - Solid Waste Haulers Fees	570,159	430,000	563,937
5440 - Radio Tower Rental		3,410	
Fines & Forfeitures			
5510 - Fines and Forfeitures	1,272,245	810,437	1,300,649
5510 - Fines and Forfeitures-Red Speed	2,967,431	2,641,652	3,925,637
5510 - Fines & Forf-Fees	(331,334)	(199,581)	(293,329)
5849 - False Alarms	13,350	8,542	8,242
Charges for Services			
Recreation			
5731 - Green Fees	108,692	104,108	117,919
5731 - Annual Memberships	44,931	44,400	45,617
5731 - Golf Merchandise	7,825	10,000	10,000
5731 - Golf Concessions	17,885	20,000	20,000
5731 - Hand Carts	11,983	0	0
5731 - Power Rentals	179,950	176,879	202,353
5731 - Golf Miscellaneous	2,584	0	0
5731 - Range Ball	4,059	1,500	1,500
5731 - Rental Club	432	1,000	1,000
5731 - Beer Purchases	(6,668)	(5,000)	(5,000)
5735 - Baseball	2,250	0	0
5735 - Basketball, Adult	320	3,000	3,000
5735 - Basketball, Youth	8,704	15,000	15,000
5735 - Football	2,630	3,000	3,000
5735 - Softball, Adult	0	3,000	3,000
5735 - Softball, Youth	0	3,000	3,000
5735 - Tennis/Misc. Revenue	39,979	12,000	12,000
5735 - Track and Field	0	0	2,000
5735 - Ceramic Supplies	446	1,000	1,000
5735 - Cheerleading	140	0	0
5735 - Soccer	0	2,000	0
5736 - Recreation Rental	11,705	5,000	5,000
5736 - George Ort Banquet Hall	11,199	5,000	5,000
5737 - Highland Concession	1,135	0	0
5737 - Special Events	0	0	200,000
5738 - Ceramic	92	0	0
5744 - Garnishment Fees	2,731	0	0
5746 - Attorney Fees	3,375	0	0
5747 - Lake Park Elem	0	0	83,000
5747 - Lincoln Elem	0	0	93,000
5747 - Live Oak Elem	0	0	62,000
5747 - Morningside Pre-K	0	0	41,000
5747 - Magnolia Pre-K	0	0	93,000
5813 - AFD Commerical Burn Permit	200	0	0
5813 - AFD Reinspection Fee	225	0	0
5751 - Graves	63,788	65,604	62,126
5752 - Perpetual Care	28,080	26,578	26,820
5753 - Lots	51,372	43,183	47,856
Intergovernmental			
5815 - SWAT Do Co Bd OF Comm	2,892	0	
5815 - SWAT Do Co School Bd	362	0	

FY 2026
GENERAL FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Dougherty County			
5310 - Admin-Do Co HB489	21,700	24,270	23,630
5310 - Return of Financial Inst	150,123	0	0
5816 - Do Co Code Enforcement	75,642	128,325	142,150
5821 - Fire Protection	5,058,701	5,245,873	5,398,003
5822 - Information Technology	858,955	1,045,476	981,245
5823 - Planning & Development Services	335,260	525,651	319,871
5825 - Central Services	68,750	75,000	75,000
5826 - Emergency Management	41,262	73,752	48,438
5829 - Recreation	180,700	180,700	180,700
State of Georgia			
5831 - Street Maint. & Construction	46,900	46,900	46,900
5832 - Highway Maintenance Contracts	116,295	116,295	116,295
5839 - Other Governments	24,738	0	0
City of Albany			
5845 - Indirect Allocation	7,116,374	6,303,497	5,929,845
5873 - Risk Management-Admin	531,481	705,420	801,743
Interest Income			
5550 - M Lynch Unrealized Gains Gener	3,538,124	0	0
5861 - Interest Income	3,240	0	0
5861 - M Lynch Interest - General	503,069	0	0
5861 - M Lynch Realized General	88	0	0
5861 - Merrill Lynch General Fees	(33,959)	0	0
5861 - M Lynch Interest Stabilization	91,820	0	0
5861 - Merrill Lynch Stabilization Fees	(6,749)	0	0
Miscellaneous Income			
5870 - Discounts Earned	836	0	0
5872 - Election Qualifying Fees	5,700	0	
5880 - Miscellaneous Revenue	152,766	0	182,702
5880 - Bid Bonds	3,042	0	
5880 - P Card Rebates	138,582	125,000	135,000
5880 - Demolition Revenue	26,985	0	
5880 - Lot Cleaning Recovery	1,350	0	
5889 - Handling Fee (Rtnd Ck Chrgd)	1,505	0	
5895 - Misc. Police Receipts	6,271	0	
5877 - Sediment/Erosion Control	7,050	0	
5880 - Fireworks Distribution	1,203	0	
Proceeds from Sale of Assets			
5868 - Gain/Loss on Sales	(201,785)	0	
5868 - Net Book Value	(48,600)	0	
5868 - Cash Clearing Account	46,201	0	
5868 - Proceeds/ Sale of Assets	157,328	0	
Transfers In/(Out)			
5991 - Operating Transfers In	17,108,302	19,083,211	19,528,591
5992 - Operating Transfers Out	(7,486,260)	(6,483,179)	(7,001,929)
5998 - Transfer from Fund Balance	0	1,000,000	700,000
General Fund Revenue Total	**74,814,334**	**76,233,218**	**78,906,185**

FY 2026
GENERAL FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Transfers to General Fund			2,672,967
Hotel/Motel Fund	740,370	413,000	623,000
Utility Fund			
Light	10,156,474	11,002,660	10,894,675
Gas	1,711,000	1,833,882	1,784,200
Water	1,136,000	1,479,151	1,524,736
Sewer	1,346,661	1,793,840	1,878,225
Telecom	310,188	348,791	380,735
Solid Waste	1,088,702	1,413,292	1,446,132
Storm Water	618,907	798,595	996,888
Transfer to General Fund Subtotal:	**17,108,302**	**19,083,211**	**19,528,591**
Transfers From General Fund			
Civic Center	(869,022)	(969,997)	(1,173,201)
Transit	(1,643,078)	(1,976,418)	(1,970,249)
Airport	(1,306,721)	(1,355,617)	(1,565,573)
Public Improvement Fund	(1,844,088)	(1,746,236)	(1,823,777)
DCED Fund	(523,351)	(296,257)	(330,475)
Grant Fund	0	(138,654)	(138,654)
Fleet Fund	(800,000)	0	0
Risk Fund	(500,000)	0	0
Transfers from General Fund Subtotal	**(7,486,260)**	**(6,483,179)**	**(7,001,929)**
GENERAL FUND REVENUE	**74,814,334**	**76,233,218**	**78,906,185**

FY 2026
GENERAL FUND EXPENDITURES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026	(decrease) / increase	%(decr) / incr
City Clerk's Office	694,387	649,268	758,019	108,751	17%
City Commission	316,129	363,925	402,173	38,248	11%
City Manager's Office	774,615	878,921	1,007,211	128,290	15%
City Manager's Office-Downtown Development	661,720	721,588	785,424	63,836	9%
City Manager's Office-Organizational Development	0	0	587,260	587,260	100%
City Attorney's Office	661,593	712,755	715,089	2,334	0%
Municipal Court-Administration	747,292	904,007	697,311	(206,696)	-23%
Municipal Court-Appointed	388,269	466,441	476,377	9,936	2%
Municipal Court-Albany Works	0	0	254,207	254,207	100%
Human Resources	1,782,375	2,026,665	2,010,742	(15,923)	-1%
Risk Management	531,482	720,023	801,743	81,720	11%
Finance: Procurement	481,509	482,003	506,914	24,911	5%
Finance: Material Mgmt.	326,901	346,886	377,770	30,884	9%
Finance: Administration & Accounting	2,586,435	2,884,513	2,874,487	(10,026)	0%
Finance: Office of Mgmt./Budget	879,113	637,677	637,677	0	0%
Finance: Treasury	310,153	349,385	381,266	31,881	9%
Code Enforcement	1,698,320	2,440,949	2,101,526	(339,423)	-14%
Code Enforcement-Marshall's Division	421,125	548,747	556,283	7,536	1%
Technology & Communication	3,148,734	3,719,757	3,405,502	(314,255)	-8%
Planning & Development Services	1,375,203	1,742,069	1,803,308	61,239	4%
Police-Administration	4,670,324	3,270,633	3,790,710	520,077	16%
Police-Uniform	11,467,024	11,608,425	11,471,950	(136,475)	-1%
Police-Support Services	1,965,417	1,778,610	2,066,268	287,658	16%
Police-Investigative	4,456,945	4,267,331	4,394,323	126,992	3%
Police-Awarded & Seized Funds	(470)	0	0	0	0%
Police-Gang Unit	444,329	0	0	0	0%
Police-Albany/Dougherty Special Investigations Un	759,369	1,098,414	1,036,344	(62,070)	-6%
Police-Community Oriented Policing	224,034	252,987	276,837	23,850	9%
Police-SWAT	24,383	76,523	40,619	(35,904)	-47%
Fire-Administration	925,910	1,088,970	1,113,506	24,536	2%
Fire-Suppression	15,874,261	16,724,116	17,328,108	603,992	4%
Fire-Prevention	529,231	657,373	456,280	(201,093)	-31%
Fire-Training	564,084	577,958	553,927	(24,031)	-4%
Fire-Emergency Management	96,875	58,040	51,940	(6,100)	-11%
Engineering	3,891,596	4,039,198	4,065,052	25,854	1%
Public Works - Right of Way	1,011,448	1,219,427	1,367,577	148,150	12%
Recreation-Administration	888,250	965,735	1,187,385	221,650	23%
Recreation-Centers & Gyms	555,864	529,224	625,744	96,520	18%
Recreation-Athletics	516,083	679,333	591,677	(87,656)	-13%
Recreation-Flint River Golf	798,037	908,181	814,555	(93,626)	-10%
Recreation-Health & Wellness	504,566	567,720	1,001,291	433,571	76%
Facilities Management Administration	1,030,979	1,054,073	1,316,736	262,663	25%
Parks Maintenance	1,753,442	1,881,419	1,765,843	(115,576)	-6%
Facility Maintenance	1,561,155	1,696,949	1,812,224	115,275	7%
Independent Agencies	629,257	637,000	637,000	0	0%
Total General Fund Expenditures:	**72,927,748**	**76,233,218**	**78,906,185**	**2,672,967**	**4%**

Explanations for differences of more than 10% and $100,000

City Clerk's increase is due to the election costs that happen every other year ($100K)
City Manager added part-time costs for the executive director costs for the Civil Rights Institute
City Manager-Organizational Development was added from existing positions but brought under City Manager's review
Municipal Court & Municipal Court-Albany Works is a shift of focus to show all related costs noted in the Works program
Code Enforcement decreased the expectations and related budget around the demolitions (reduction of $300K)
Police Admin & Support are budgeting to show the use of the restricted funding from school zone cameras
Fire Suppression & Prevention are shifting personnel to support operations
Right-of-way costs have been increasing on the maintenance of mowers and this aligns with expectations for FY26
Recreation add extended day program previously run by the school system at the same costs to families
Facilities Administration shifted personnel for the deputy and superintendent into the admin cost center from parks

FY 2026
COMMUNITY AND ECONOMIC DEVELOPMENT FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Rentals			
5018 - *Rental Rev-Bus/Tech Ctr	89,835	104,835	144,594
5018 - *Rental Rev-CDBG	377,099	393,156	437,220
5018 - *Rental Revenue-Broadway Ct	110,924	131,900	136,274
5018 - *Rental Rev-Highland/Madison	30,465	30,660	32,580
5018 - *Rental Rev-N.Davis	25,860	20,340	21,540
5018 - *Rental Rev-Windsor	224,925	252,784	282,744
5018 - Rental Revenue	120,163	128,964	132,342
Grant Revenue			
5010 - *Grant Revenue-CDBG	505,894	0	720,108
5010 - *Grant Rev-Home	279,039	569,507	457,903
5010 - *Grant Rev-Home ARP	0	1,798,393	717,590
5010 - *Grant Rev-Home Counsel	22,674	22,674	18,831
5010 - Grant Revenue ESGP	31,786	40,000	30,000
5010 - Grant Revenue-CBDG-CV	303,452	775,486	130,000
Other Revenue			
5010 - Lead Hazard Reduction Grant	0	0	139,720
5018 - Program Income-Misc Rev NSP	4,505	6,500	3,100
5020 - *Misc Rev-Bus/Tech Ctr	3,145	1,000	2,000
5020 - *Misc Rev-CDBG	3,796	4,500	4,500
5020 - *Misc Rev-General Management	3,199	5,000	2,500
5020 - *Misc Rev-Home	40,366	2,000	1,000
5020 - *Misc-CDBG RLF	2,650	600	1,950
5020 - *Misc-EDA Ind.Incubator	75,000	0	0
5020 - Misc Revenue TBRA	150	500	375
5024 - *Note Rev-CDBG AHOP	9,116	9,141	4,177
5024 - *Note Rev-Economic Dev	55,154	44,904	0
5024 - *Note Rev-Flood	178,818	139,056	0
5024 - *Note Rev-Home	145,998	108,080	129,943
5024 - *Note Rev-Redevelopment	52,857	53,000	53,006
5024 - Note Rev-CDBG RLF	143,498	164,928	138,118
5024 - Section 108 Note Revenue	0	125,557	0
5024 - Note Revenue-NSP	4,161	3,740	0
Proceeds from Sale of Assets			
5021 - *Sale Of Prop-CDBG	16,200	0	0
5021 - *Sale Of Prop-Home	0	0	98,030
5021 - *Sale of Property EDA	0	0	23,008
5021 - *Sale of Property NSP	0	0	4,200
Operating Transfers			
5991 - Transfer In	523,351	296,257	330,475
5998 - Transfer from Fund Balance	0	2,039,129	1,768,618
DCED FUND	**3,384,080**	**7,272,591**	**5,966,446**

FY 2026
CAD-911 FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
5888 - Miscellaneous Income	3,945	0	0
5820 - Telecommunication	283,556	247,970	247,970
5885 - 911 Fees	1,492,390	1,620,000	1,620,000
5998 - Transfer from Fund Balance	0	608,485	1,007,753
CAD-911 FUND	**1,779,891**	**2,476,455**	**2,875,723**

FY 2026
HOTEL/MOTEL FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
5330 - Hilton Garden	327,668	250,000	300,000
5330 - Hotel/Motel Tax	2,069,687	2,000,000	2,000,000
5330 - STVR	333,498	190,000	350,000
5992 - Operating Transfers Out	(740,370)	(413,000)	(623,000)
HOTEL/MOTEL FUND	**1,990,483**	**2,027,000**	**2,027,000**

FY 2026
CAPITAL IMPROVEMENT FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
5500 - GMA Lease Pool	13,909	0	0
5861 - Realized Gains/Losses/Interest	703,256	0	0
5991 - Operating Transfers In	1,844,088	1,746,236	1,823,777
5998 - Transfers from Fund Balance	0	7,817,772	4,116,641
5992 - Operating Transfers Out	0	0	0
CAPITAL IMPROVEMENT FUND	**2,561,253**	**9,564,008**	**5,940,418**

FY 2026
TAX ALLOCATION DISTRICT FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
5200 - Property Tax	556,271	0	0
TAD FUND	**556,271**	**0**	**0**

FY 2026
SPLOST FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
5100 - SPLOST Revenues	12,982,144	6,400,000	11,000,000
5125 - Other Municipalities	1,744,849	0	0
5500 - Interest Income	1,100,259	0	0
5998 - Transfer from Fund Balance	0	8,303,446	16,963,102
SPLOST FUND	**15,827,252**	**14,703,446**	**27,963,102**

FY 2026
TSPLOST FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
5100 - TSPLOST Revenues	12,217,573	10,500,000	10,500,000
5126 - Other External Sources	605,440	0	0
5831 - LMIG	2,142,857	0	0
5861 - Interest Income	1,176,912	0	0
5998 - Transfer from Fund Balance	0	2,524,503	9,900,000
TSPLOST FUND	**16,142,783**	**13,024,503**	**20,400,000**

FY 2026
JOB INVESTMENT FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
5861 - Realized Gains/Losses/Interest	522,892	0	0
JOB INVESTMENT FUND	**522,892**	**0**	**0**

FY 2026
R3M FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
5861 - Interest Earned	47,823	0	0
5998 - Transfers From Fund Balance	0	1,500,000	1,500,000
R3M FUND	**47,823**	**1,500,000**	**1,500,000**

FY 2026
GRANT FUND REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
5010 - JAG	19,510	124,402	124,402
5806 - Planning (PL Grant)	102,020	182,647	182,647
5806 - PL Supplemental Grants	137,132	0	0
5807 - Section 8 FTA	49,920	56,775	56,775
5811 - GRPA Boost Grant	196,159	0	0
5819 - PSN Grant	0	0	0
5819 - Bullet Proof Vest	11,383	21,600	21,600
5819 - COVID Emerg Supplemntl	68,228	0	0
5819 - Pol GEMA 2012 Bomb Dog	4,128	3,000	3,000
5820 - Community Court BJA Grant	61,914	231,369	231,369
5820 - Hazard Mitigation Grants	0	136,367	136,367
5820 - Safe Communities GOHS	153,235	0	0
5821 - Brownfield Grant	160,979	377,307	377,307
5823 - Performance Partnership Agre	28,820	0	0
5823 - Assistance to Firefighters	0	799,399	799,399
5832 - DHHS Health Literacy	1,074,429	0	0
5991 - Operating Transfers in	0	138,654	138,654
GRANT FUND	**2,067,857**	**2,071,520**	**2,071,520**

FY 2026
GORTATOWSKY REVENUE

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
5861 - Interest Earned	478	0	0
GORTATOWSKY FUND	**478**	**0**	**0**

FY 2026
SPECIAL FUNDS EXPENDITURES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
General Fund	**72,927,748**	**76,233,218**	**78,906,185**
Community & Economic Development	4,209,985	7,272,591	5,966,446
CAD 911	2,393,555	2,476,455	2,875,723
Hotel/Motel Fund	2,027,000	2,027,000	2,027,000
Capital Improvement	2,798,300	9,564,008	5,940,418
Tax Allocation District	340,945	0	0
SPLOST Funds	11,555,684	14,703,446	27,963,102
TSPLOST Funds	6,984,395	13,024,503	20,400,000
Job Investment Fund	0	0	0
R3M Fund	1,188,525	1,500,000	1,500,000
Gortatowsky	0	0	0
Grant Fund	2,270,309	2,071,520	2,071,520
TOTAL SPECIAL FUNDS:	**33,768,698**	**52,639,523**	**68,744,209**
TOTAL GENERAL/SPECIAL FUNDS	**106,696,446**	**128,872,741**	**147,650,394**

FY 2026
LIGHT FUND REVENUES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Residential	42,497,442	45,003,952	43,137,479
Commercial	34,146,001	35,408,207	35,805,272
Industrial	12,206,848	12,963,036	12,269,177
Latent Charges	1,684,544	1,500,000	1,995,529
Other Charges	94,634	147,978	37,011
Environmental Cost Recovery	4,870,570	5,001,013	5,798,035
Interest Income	1,843,385	0	0
Capital Contribution	141,382	0	0
Proceeds from Sale of Assets	22,056	0	0
Miscellaneous Revenue	3,208,101	375,000	375,000
TOTAL LIGHT FUND REVENUES	**100,714,963**	**100,399,186**	**99,417,503**

FY 2026
LIGHT FUND EXPENSES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Cost of Goods Sold	60,620,729	61,906,390	62,865,865
Salaries and Benefits	5,055,394	4,521,043	5,489,439
Operating Expenses	2,848,607	3,888,874	3,849,599
Depreciation	1,925,894	1,872,924	1,942,779
Indirect Costs	7,209,039	9,615,422	9,024,410
Transfers Out	14,256,474	11,002,660	10,894,675
TOTAL LIGHT FUND EXPENSES	**91,916,137**	**92,807,313**	**94,066,767**
LIGHT FUND NET INCOME (LOSS)	**8,798,827**	**7,591,873**	**5,350,736**

FY 2026
SANITARY SEWER FUND REVENUES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Residential	9,968,561	10,562,368	11,199,663
Commercial	3,495,620	3,607,975	3,938,298
Industrial	3,980,690	5,103,794	4,980,027
Realized Gains/Losses/Interest	710,560	0	0
Miscellaneous Revenue	9,204,158	0	0
Other Revenues	1,181,025	0	0
TOTAL SEWER FUND REVENUES	**28,540,614**	**19,274,137**	**20,117,988**

FY 2026
SANITARY SEWER FUND EXPENSES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Salaries and Benefits	3,885,758	4,023,402	4,374,176
Operating Expenses	6,375,960	7,284,232	7,549,481
Depreciation	2,874,305	2,808,658	2,822,096
Indirect Costs	1,526,340	1,295,699	1,317,522
Transfers Out	1,346,661	1,793,840	1,878,225
Storm Water Transfer Out	1,335,034	1,335,740	1,335,740
TOTAL SEWER FUND EXPENSES	**17,344,058**	**18,541,571**	**19,277,240**
SEWER NET INCOME (LOSS)	**11,196,555**	**732,566**	**840,748**

FY 2026
GAS FUND REVENUES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Residential	4,944,382	4,148,000	4,500,000
Commercial	5,657,449	5,599,800	5,500,000
Industrial	5,275,772	6,222,000	5,500,000
Latent Charges	587,692	701,850	720,000
Other Revenue	1,086,338	0	800,000
Proceeds from Sale of Assets	10,121	0	0
Interest Earned	144,714	0	0
TOTAL GAS FUND REVENUES	**17,706,468**	**16,671,650**	**17,020,000**

FY 2026
GAS FUND EXPENSES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Cost of Goods Sold	8,095,458	8,132,802	8,867,070
Salaries and Benefits	3,002,487	2,048,695	2,211,697
Operating Expenses	626,005	853,314	838,085
Depreciation	418,725	409,679	414,934
Indirect Costs	2,740,162	2,730,178	2,761,530
Transfers Out	1,711,000	1,833,882	1,784,200
TOTAL GAS FUND EXPENSES	**16,593,837**	**16,008,550**	**16,877,516**
GAS FUND NET INCOME (LOSS)	**1,112,631**	**663,100**	**142,484**

FY 2026
WATER FUND REVENUES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Residential	8,816,081	9,573,866	10,079,611
Commercial	3,072,398	3,948,495	4,214,345
Latent Charges	873,467	800,000	1,074,716
Other Revenue	251,316	469,153	207,546
Proceeds from Sale of Assets	1,625	0	0
Miscellaneous Revenue	146,623	0	0
Interest Earned	32,248	0	0
TOTAL WATER FUND REVENUES	**13,193,759**	**14,791,514**	**15,576,218**

FY 2026
WATER FUND EXPENSES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Cost of Goods Sold	2,078,273	2,363,144	2,463,256
Salaries and Benefits	2,307,192	2,277,442	2,485,108
Operating Expenses	1,867,688	2,001,335	2,404,192
Depreciation	2,326,100	2,282,737	2,334,594
Indirect Costs	4,325,487	4,195,672	4,259,683
Transfers Out	1,136,000	1,479,151	1,524,736
TOTAL WATER FUND EXPENSES	**14,040,740**	**14,599,481**	**15,471,569**
WATER FUND NET INCOME (LOSS)	**(846,981)**	**192,033**	**104,649**

FY 2026
SOLID WASTE FUND REVENUES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Residential	11,840,394	12,312,836	12,421,899
Commercial	2,027,275	1,820,088	2,039,422
Realized Gains/Losses/Interest	3,070	0	0
Miscellaneous Revenue	6,706	0	0
Capital Contribution	26,526	0	0
TOTAL SOLID WASTE REVENUES	**13,903,971**	**14,132,924**	**14,461,321**

FY 2026
SOLID WASTE FUND EXPENSES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Salaries and Benefits	1,634,765	1,768,531	1,735,905
Operating Expenses	9,491,419	9,672,278	10,138,102
Depreciation	220,433	258,653	231,719
Indirect Costs	1,061,764	940,828	873,629
Transfers Out	1,088,702	1,413,292	1,446,132
TOTAL SOLID WASTE EXPENSES	**13,497,083**	**14,053,582**	**14,425,487**
SOLID WASTE NET INCOME (LOSS)	**406,888**	**79,342**	**35,834**

FY 2026
STORM WATER FUND REVENUES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Residential	2,347,896	2,433,709	3,151,016
Commercial	4,271,960	4,216,503	5,482,121
Capital Contributions	849,269	0	0
Other Revenue	50,975	0	0
Transfer In	1,335,034	1,335,740	1,335,740
TOTAL STORM WATER REVENUES	**8,855,134**	**7,985,952**	**9,968,877**

FY 2026
STORM WATER FUND EXPENSES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Salaries and Benefits	3,042,136	2,824,478	2,886,341
Operating Expenses	2,061,255	2,389,840	3,905,277
Depreciation	1,127,584	1,112,121	1,110,081
Indirect Costs	1,091,148	858,789	863,150
Transfer Out	618,907	798,595	996,888
TOTAL STORM WATER EXPENSES	**7,941,030**	**7,983,823**	**9,761,737**
STORM WATER NET INCOME (LOSS)	**914,104**	**2,129**	**207,139**
	8,236,227	7,187,357	8,971,989

FY 2026
TELECOM FUND REVENUES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Recurring (Internal Charges)	783,564	785,000	575,000
Residential	212,713	228,000	355,648
Commercial	2,375,420	2,300,000	2,831,702
Other	718,101	234,914	80,000
TOTAL TELECOM FUND REVENUES	**4,089,798**	**3,547,914**	**3,842,350**

FY 2026
TELECOM FUND EXPENSES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Cost of Goods Sold	470,071	257,630	422,655
Salaries and Benefits	841,415	634,140	677,735
Operating Expenses	460,439	411,863	401,786
Depreciation	469,399	464,067	429,060
Indirect Costs	1,309,620	1,426,262	1,462,468
Transfers Out	310,188	348,791	380,735
TOTAL TELECOM FUND EXPENSES	**3,861,132**	**3,542,753**	**3,774,439**
TELECOM FUND NET INCOME (LOSS)	**228,666**	**5,161**	**67,911**

FY 2026
TRANSIT FUND REVENUES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Bus Fares	207,299	250,000	250,000
Bus Para transit	17,994	50,000	35,000
Transportation Agreements	207,607	1,150	0
Operating Grant	1,187,884	2,161,298	1,666,814
Capital Grant	1,329,281	2,649,512	2,247,173
Rentals	1,400	0	0
Capital Contributions	50,000	222,648	333,711
Operating Transfers In	1,643,078	1,976,418	1,970,249
TOTAL TRANSIT FUND REVENUES	**4,644,542**	**7,311,026**	**6,502,947**

FY 2026
TRANSIT FUND EXPENSES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Salaries and Benefits	2,289,994	2,729,595	2,714,342
Operating Expenses	2,152,384	2,379,181	2,639,351
Capital Outlay	0	1,742,344	633,000
Depreciation & Amortization	1,214,434	1,155,772	1,306,329
Indirect Costs	463,836	459,906	516,254
TOTAL TRANSIT FUND EXPENSES	**6,120,648**	**8,466,798**	**7,809,276**
TRANSIT FUND NET INCOME (LOSS)	**(1,476,106)**	**(1,155,772)**	**(1,306,329)**

FY 2026
Flint River Entertainment Complex REVENUES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Arena Rent	2,556,999	834,152	774,739
Miscellaneous Income	93	325,933	369,690
Operating Transfers In	869,022	969,997	1,173,201
Capital Contributions	375,920	0	0
TOTAL CIVIC CENTER REVENUES	**3,802,035**	**2,130,082**	**2,317,630**

FY 2026
Flint River Entertainment Complex EXPENSES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Operating Expense	4,260,408	2,130,082	2,317,630
Depreciation & Amortization	491,040	478,872	562,741
TOTAL CIVIC CENTER EXPENSES	**4,751,448**	**2,608,954**	**2,880,371**
CIVIC CENTER NET INCOME (LOSS)	**(949,414)**	**(478,872)**	**(562,741)**

FY 2026
AIRPORT FUND REVENUES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Delta	202,237	220,000	220,000
Non-Scheduled	1,403	1,350	1,350
United Parcel Services	189,576	210,000	200,000
Avis Car Rental	187,369	180,000	200,000
Budget Car Rentals	(17,066)	0	0
Hertz	105,256	115,000	0
Enterprise Car Rental	125,950	110,000	150,000
TSA Rental	46,372	48,000	48,000
Airport Parking	322,241	345,000	420,000
Eagles of America	107,357	225,000	260,000
Airport Miscellaneous	4,940	20,000	20,000
House Rental	8,151	7,800	7,800
Federal Grants	2,397,731	4,414,222	4,611,000
State of Georgia	50,401	374,470	352,000
PFC Revenues Earned	30,357	131,214	513,500
CFC Revenues Earned	461,536	1,472,500	533,500
Lease Int Rec-GASB 87	2,250	0	0
Advertising Revenue	0	50,000	28,000
Capital Contributions	3,393,196	375,000	0
Operating Transfers In	1,306,721	1,355,617	1,565,573
TOTAL AIRPORT FUND REVENUES	**8,925,979**	**9,655,173**	**9,130,723**

FY 2026
AIRPORT FUND EXPENSES

Description	Actual 2023/2024	Adopted 2024/2025	Adopted 2025/2026
Personal Services	1,791,252	1,602,684	1,683,062
Operating Expense	1,879,869	2,855,955	2,101,093
Capital Outlay	32,000	4,806,000	5,030,000
Depreciation & Amortization	1,660,867	1,652,787	1,673,976
Indirect Costs	390,540	390,534	316,568
TOTAL AIRPORT FUND EXPENSES	**5,754,528**	**11,307,960**	**10,804,699**
AIRPORT FUND NET INCOME (LOSS)	**3,171,451**	**(1,652,787)**	**(1,673,976)**

Summary of Changes to Proposed Budget

During the review of the fiscal year 2026 budget adoption process, there were a few items of note that changed from original proposal.

1. Additional funding for the drone program in the Police budget: $200,000
2. Additional funding related to the Organizational Development Department: $82,702
3. Additional funding related to the solution for Extended Day Program hosted by the Recreation Department: $372,000



Policies & Procedures

POLICIES AND PROCEDURES

The development and management of the City of Albany's annual budget is governed by both formal policies and by accepted practices. A number of pertinent policies and practices are outlined in this section. In addition, this section includes summary information that was provided to the City Commission during the annual budget process. The City's complete Financial Management Policy manual is located under the Finance Department tab on the City's website http://www.albanyga.gov/

BUDGET DEVELOPMENT AND ADOPTION

The budget process began in January 2025 with the Finance Department preparing the FY 2026 revenue projections, updating the budget request forms, and revising the instructions to City departments for the completion of the budget requests.

Once these tasks were completed, the annual budget meeting was held in January 2025 and each department was given its FY 2026 budget package. The City Manager conducted budget hearings with each department head to review all budget requests and to prioritize each department's requests. The budget process included an opportunity for department heads to make a presentation to the Mayor and Board of City Commissioners highlighting their FY 2026 budgetary needs. The presentations provide the Board with a great deal of insight as to how priorities might be met, if required.

After the budget hearings were completed, the City Manager again reviewed and analyzed each request to formulate the recommended budget. Recommendations were based on historical data, an improving revenue base, and justification of budgetary needs as provided by the department heads, input from the Mayor and Board of Commissioners, and special circumstances that were anticipated to occur during the fiscal year. In addition, the City Manager's recommendations were based on what was reasonable and necessary for departments to operate efficiently and effectively and to maintain, at a minimum, the current level of service.

The recommended budget was submitted to the Mayor and Board of City Commissioners on May 6th. In order to promote citizen participation, a public hearing for the budget was advertised and held June 3rd. This hearing was designed to allow public input into the FY 2026 budget before its adoption.

After extensive work by the City Manager and the budget preparation staff, the FY 2026 budget was adopted on June 24, 2025. Notification of the budget adoption was advertised in the local newspaper and a copy was placed on file in the City Clerk's office as required by State law. The approved budget, which is controlled and maintained by the Finance Department, was then added to the computerized budgetary and actual financial reporting system on June 30, 2025. The new fiscal year began July 1, 2025.

BUDGET MANAGEMENT PROCESS

Monthly financial reports are emailed to the City's Department Heads. These reports are also published on the City of Albany's website. As the fiscal year progresses, monthly meetings are conducted to review budget to actual revenues and expenditures with those departments needing attention. Expenditures are projected to fiscal year end, which helps management determine if their current spending trends need to be modified to change their departments' projected outcome.

Since a budget is an estimated financial plan, the existing budgetary process also allows for budget transfers throughout the fiscal year. The line-item transfers do not change the amount appropriated. It is the responsibility of each department/division to control expenditures and to expend funds only for items that have been budgeted; however, due to unforeseen emergencies, a system is in place to accommodate changing needs.

BASE BUDGETING

Annual budgets are legally adopted for the General Fund, Special Funds, Internal Services Fund OCGA 36-81-3(B) (3), and Enterprise Funds. This budget is balanced in accordance with Georgia law (OCGA 36-81-3(B) (3)) that states that, "a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriation." Department and division expenditures are summarized as personnel services and operating expenses. All budgets begin with the basic cost to maintain personnel services while preserving the current level of service. Operating expenses and capital outlay are then allocated to departments for delivery of service.

FUND ACCOUNTING

The accounts of the City are organized based on funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equities, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and how spending activities are controlled. The various funds in this budget are grouped into generic fund types and two broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those with other fund accounting requirements.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt Service Funds are used to account for debt service transactions for bonds and other debts issued by the City and by ADICA.

Capital Projects Funds - Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Capital is defined as any one asset valued at $5,000 or more and has a useful life of more than one year.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations: (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, or accountability of other purposes.

Internal Service Funds - The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

BASIS OF ACCOUNTING

The budgeting and basis of accounting policies of the City of Albany conform to generally accepted accounting principles (GAAP) as applicable to governments. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All Governmental Fund Types, Expendable Trust Funds, and Agency Funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

"Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers revenues as available if they are collected within 60 days after year-end. Those revenues considered susceptible to accrual are property taxes, charges for services, sales taxes, fines, forfeitures, interest income, and intergovernmental grants. Revenues from licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used for guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts are paid to the City; therefore, revenues are recognized based on the expenditures recorded. In the other type, monies are virtually unrestricted as to purpose of expenditure and are nearly irrevocable (i.e., revocable only for failure to comply with prescribed compliance requirements, such as equal employment opportunity). These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria for availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related liabilities are incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, judgments, and claims which are not expected to be paid out of "available spendable resources"; (2) principal and interest on general obligation long-term debt which are recognized when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year; and (3) inventory of materials and supplies which are recorded as expenditures when they are consumed.

Proprietary Fund Types and the Pension Trust Fund utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The following is a summary of the more significant policies.

BASIS OF BUDGETING

The City of Albany employs the cash plus encumbrance method as its basis of budgeting for governmental funds. Revenue for the governmental funds is recognized when it is actually received in cash and encumbered amounts are treated as expenditures under this method. The City uses the accrual method as its basis of budgeting for proprietary funds. Under this method, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur. The City deviates from Generally Accepted Accounting Principles (GAAP), and its basis of accounting stated in its audited financial statements, in the following areas as well:

- The fair value of investments is not treated as adjustments to revenue
- Some component units are excluded in this budget document- Albany-Dougherty Inner City Authority (ADICA), Downtown Development Authority (DDA), and Chehaw Park Authority
- Some funds are excluded in this budget document- the Public Employees Group Health Plan, Risk Management Fund, and Workers' Compensation Fund
- The Enterprise Funds are allowed to have an unbalanced budget.

BUDGET AMENDMENT

The City of Albany's budget amendment/budget transfer process is regulated by the Official Code of Georgia (OCGA 36-81-3(d) (1)) and local policies. The level of control, or level at which expenditures may not legally exceed the budget, is at the department level in the State of Georgia (OCGA 36-81-2(14)). Any increase in appropriation in any department of local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, requires the approval of the governing authority (OCGA 36-81-3(d)(1)).

BUDGET TRANSFERS

The Finance Department can approve budget transfers up to $10,000 without the Chief Financial Officer's approval among various accounts within a department/division with the following exceptions:

1. No budget transfers are to be made between the Personnel Services Budget and the Operations Budget.
2. No budget transfer will be made into or out of The Capital Improvement Fund.

Otherwise, any increase in appropriations in any fund for a department or through a budget transfer of appropriation among departments shall require the approval of the Chief Financial Officer for amounts over $10,000.

All budget transfers must be signed and justified by the Department Head. Requests will be considered based on the justification. All requests are to be submitted to the Finance Department, which will forward requests to the Chief Financial Officer, if necessary.

All appropriations lapse at fiscal year-end except for Capital Improvement Projects if it takes longer to construct.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a five-year program that details anticipated expenditures as well as the proposed sources of funding. The General & Special Funds capital requests are defined as any one asset valued at $5,000 or more that have a useful life of more than one year. They are funded through a minimum of 15% transfer of total sales tax from the General Fund.

The capital requests for Enterprise Funds are funded by the amount budgeted for their depreciation. The first year of the CIP is incorporated into the annual budget. The subsequent or outlying years are updated and revised each year to reflect the changing needs and priorities of the department heads.

Except for Enterprise Funds, vehicles for the City are purchased through the Capital Improvement Fund. Purchases are handled with available resources on hand. If financing is necessary, vehicles are purchased through a lease pool agreement with the Georgia Municipal Association (GMA). The GMA offers a program to governmental entities whereby they can borrow funds from the Bank of New York Mellon to finance rolling stock equipment for a maximum of five years. This pool covers new equipment purchases and does not offer reimbursements for previously purchased equipment. Items other than rolling stock may be approved by submitting an application to the Bank of New York Mellon prior to requesting funds. The City of Albany is currently participating in the 1998 GMA Lease Pool Agreement.

DEBT SERVICE POLICY

The City of Albany updated its formal debt service policy in July 2021. The City shall comply with all requirements of the Official Code of Georgia Annotated (O.C.G.A.) Title 36 Chapter 82 and other legal requirements regarding the issuance of bonds and certificates of the City or its debt issuing authorities.

The City has utilized both general obligation and revenue bonds to finance capital improvements too large to be financed from current revenues. In more recent years, the City has utilized Georgia Environmental Finance Authority and direct bank loans for financing.

PURCHASING POLICY

The City Charter and State law set forth requirements for the expenditure of local government funds for the purchase of goods and services. Section 4, paragraphs 8 and 14 of the City Charter gives the City Manager the authority to make and execute all lawful contracts for operations under his/her supervision. It provides that all purchases of $40,000 and above must provide opportunity for competition. It further states that the City Commission must approve all purchases above $40,000, except as may be otherwise provided by law or by ordinance.

Section 2.649 of the City Code gives the City Manager the authority to make purchases up to $40,000. Over this amount, the City Commission must grant approval. This section of the code also gives the City Manager the authority to sell surplus property up to $40,000. The sale of surplus property valued over that amount requires prior Commission approval.

Link to the Purchasing Policy

REVENUE AND EXPENDITURE POLICIES

An accepted but informal policy is that each component of the City's overall budget should be independent and self-sufficient. While recognizing that supplemented Enterprise Funds such as the Transit System, Flint River Entertainment Complex, and Airport, would traditionally need some revenue subsidy from the General Fund, it has been determined that interfund dependency should be avoided between the General/Special Funds and the Self-Sustaining Enterprise Funds.

Another policy was formulated which stated that revenue and expenditures should be accounted for in the budget just as they would be set forth in the year-end audit. The result of this policy is to include non-cash revenue and expenditure items previously not included in adopted budgets but included in year-end audits.

CASH STABILIZATION POLICY

The scope of the cash stabilization policy is to establish a separate Cash Stabilization Fund by setting aside funds equal to 15% (5% stabilization fund, 10% working capital) of the current year's budgeted General Fund revenues. The goal is to maintain at least three months operating cost in liquid form. These reserve funds are a prudent way of maintaining a level of financial resources necessary to protect against short-term borrowing for cash flow purposes and to have adequate funds available in the event of an emergency or catastrophe. Also, credit rating agencies carefully monitor the level of fund balances and unreserved fund balances in a government's general fund when evaluating that government's credit worthiness.

These reserve funds shall be secured in a manner that is consistent with the following principles, in the order listed:

1. Legality – all investments comply with state and local laws.
2. Safety – principal is protected from loss with secure investment practices and collateralization.
3. Liquidity – investments are readily converted to cash when needed without losses.
4. Yield or Return on Investment – earnings are maximized without diminishing the other principles.

Funds may be transferred from the working capital account to the City's General Fund operating account only with the prior approval of the City Manager, who will notify the City Commission at the next available opportunity. No withdrawals from the cash stabilization fund shall be made without a resolution by the Commission. The cash stabilization fund must be replenished within five years following the year(s) in which it is used. The working capital must be replenished to its minimum level within one year of its use.

Fund Relationship Table

	Funding Sources									
Fund Description	**Revenues**	**General Fund**	**Solid Waste**	**Sewer**	**Hotel/ Motel**	**Storm Water**	**Water**	**Gas**	**Light**	**Telecom**
General Fund	77.3%	-	1.7%	2.2%	0.7%	1.2%	1.8%	1.8%	12.7%	0.4%
Capital Improvement Fund	69.3%	30.7%	-	-	-	-	-	-	-	-
Solid Waste	100%	-	-	-	-	-	-	-	-	-
Transit	69.7%	30.3%	-	-	-	-	-	-	-	-
Civic Center	49.4%	50.6%	-	-	-	-	-	-	-	-
Sewer	100%	-	-	-	-	-	-	-	-	-
CAD-911	100%	-	-	-	-	-	-	-	-	-
Community Development	94.5%	5.5%	-	-	-	-	-	-	-	-
R3M Fund	100%	-	-	-	-	-	-	-	-	-
Grant Fund	93.3%	6.7%	-	-	-	-	-	-	-	-
Airport	82.9%	17.1%	-	-	-	-	-	-	-	-
Hotel/Motel	100%	-	-	-	-	-	-	-	-	-
Job Investment Fund	100%	-	-	-	-	-	-	-	-	-
Tax Allocation District	100%	-	-	-	-	-	-	-	-	-
SPLOST Funds	100%	-	-	-	-	-	-	-	-	-
TSPLOST Fund	100%	-	-	-	-	-	-	-	-	-
Storm Water	86.6%	-	-	13.4%	-	-	-	-	-	-
Water	100%	-	-	-	-	-	-	-	-	-
Gas	100%	-	-	-	-	-	-	-	-	-
Light	100%	-	-	-	-	-	-	-	-	-
Telecom	100%	-	-	-	-	-	-	-	-	-
Utility Internal Service Fund	-	-	2.1%	3.3%	-	2.8%	21.3%	14.4%	48.8%	7.4%

Major Fund Descriptions

Major Governmental Funds

General Fund The city's Primary Operating Fund accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Community Development It accounts for the financial resources received from the HUD and loan programs which are restricted and commited to be used for the various operations of DCED.

Job Investment Fund It accounts for revenues received from MEAG committed for expenditures related to economic development.

SPLOST Fund It accounts for construction or acquisition of major capital facilities financed by Special Purpose Local Option Sales Tax proceeds.

Major Enterprise Funds

Sewer It accounts for the provision of Sewer services to the residents of the City.

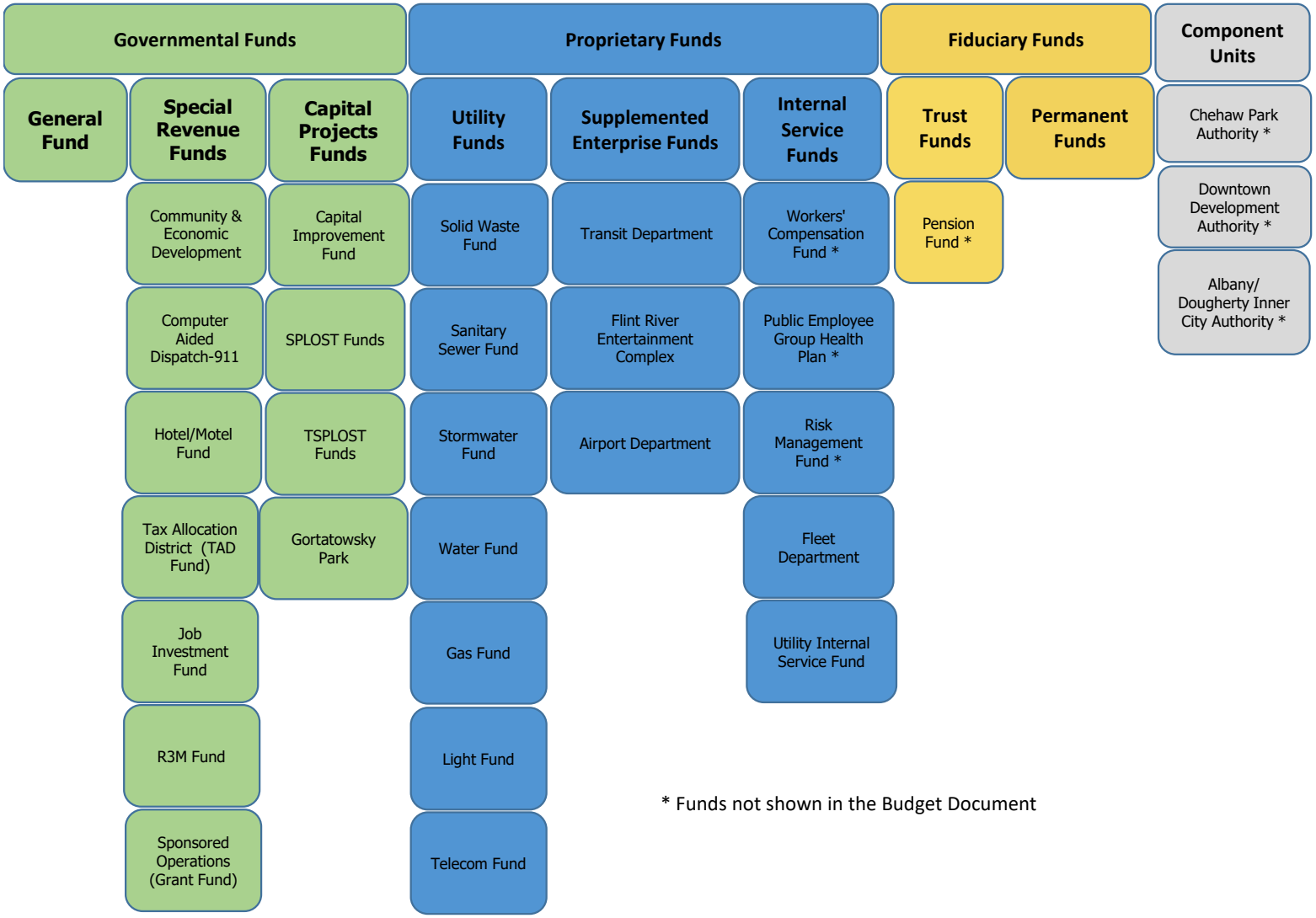
Airport It accounts for the construction, operations, and maintenance of the Albany Airport and runways.

Water It accounts for the water utility operations provided to the residents of the City.

Light It accounts for the electric utility operations provided to the residents of the City.

Storm Water It accounts for the storm water utility operations provided to the residents of the City.

FUND STRUCTURE



* Funds not shown in the Budget Document

FY 2026 BUDGET CALENDAR

Budget Activity	Action By	Completion Date
1. Budget Planning Session	City Manager/Finance Department	January 17
2. Completion of Budget Requests (including Revenue Projections)	Department/Division Heads	One week before scheduled meetings
3. Verification & Audit of Departmental Requests	Finance Department	Three days before scheduled meetings
4. Review Analysis of Requests with Departmental Officials	City Manager/Finance Department	February 26 - March 28
5. Budget Summary	City Manager/Finance Department	April 2
6. Budget Presentation	City Manager/Finance Department	May 21
7. Budget Discussion/Q&A	City Commission/City Manager/Finance Department	May
8. Public Notices: Hearing of Proposed Budget	Finance Department	May 18, June 1
9. Public Hearing of Proposed Budget	City Commission/City Manager/Finance Department	June 4
10. Budget Discussion/Q&A	City Commission/City Manager/Finance Department	June 18
11. Preparation of Budget Ordinance, Incorporating Final Changes by Mayor and City Commission	City Attorney	June
12. Adoption of FY 2025 Budget	Mayor/City Commission	June 26

FY 2026 BUDGET MEETINGS

Department	Staff Review
General Government	**Wednesday, February 28, 2024**
Technology & Communications	10:00
Telecom	10:30
Fleet Management	2:30
Code Enforcement	4:00
General Government (continued)	**Thursday, February 29, 2024**
City Manager	11:00
Finance	11:30
Human resource	2:00
Planning	3:00
General Government (continued)	**Monday, March 11, 2024**
Police	1:30
Fire	3:30
General Government (continued)	**Monday, March 12, 2024**
Community/Economic Development	10:30
Airport	1:30
Transit	2:00
General Government (continued)	**Wednesday, March 13, 2024**
Municipal Court	2:00
Marketing	4:00
Utility Management	4:30
Utility Funds	**Tuesday, March 15, 2024**
Customer Service	11:00
Utility Funds	**Monday, March 25, 2024**
Light	3:30

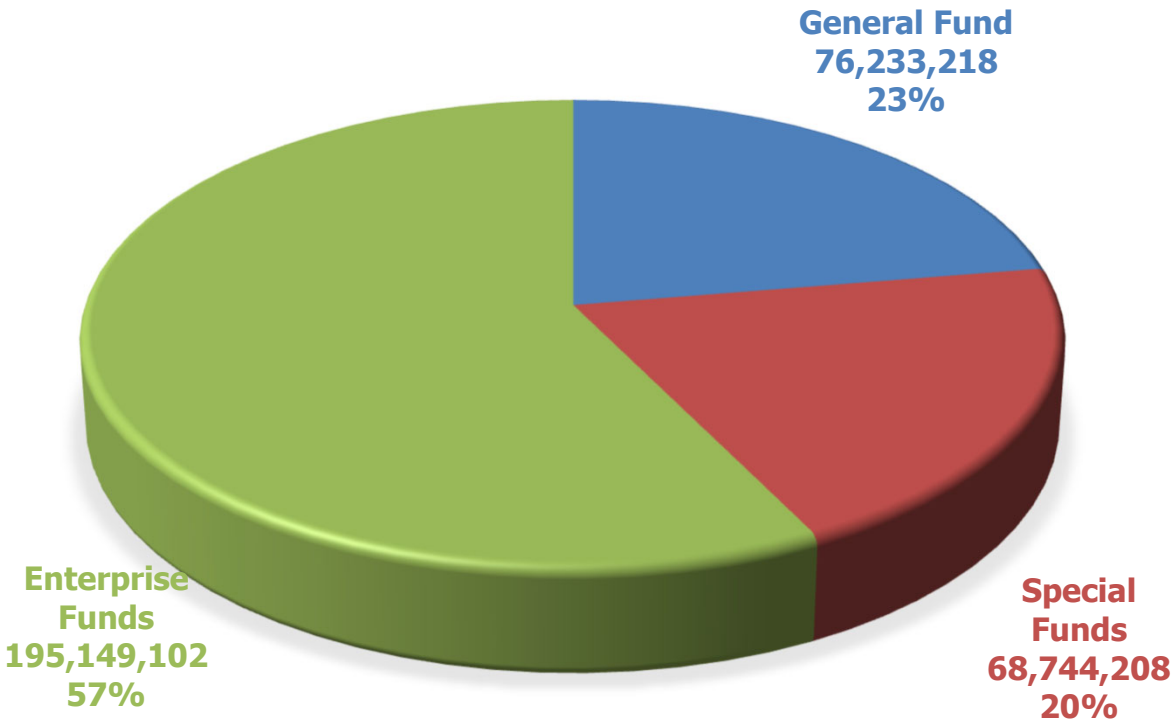
FY 2026 BUDGET MEETINGS

Department	Staff Review	Commission Review
Capital/R3M Requests Non-Rolling Stock/R3M SPLOST/TSPLOST	**Monday, March 28, 2024** 10:00 2:00	
Budget Summary	**Tuesday, April 2, 2023** 3:00	
Budget Overview	**Tuesday, April 2, 2024**	
Budget Discussion/Q&A		**April 29, 2024**
Budget Presentation		**May 21, 2024**
Budget Discussion/Public Hearing		**June 4, 2024**
Budget Discussion/Q&A		**June 18, 2024**
Commission Consideration & Budget Adoption		**June 26, 2024** **6:00 p.m.**



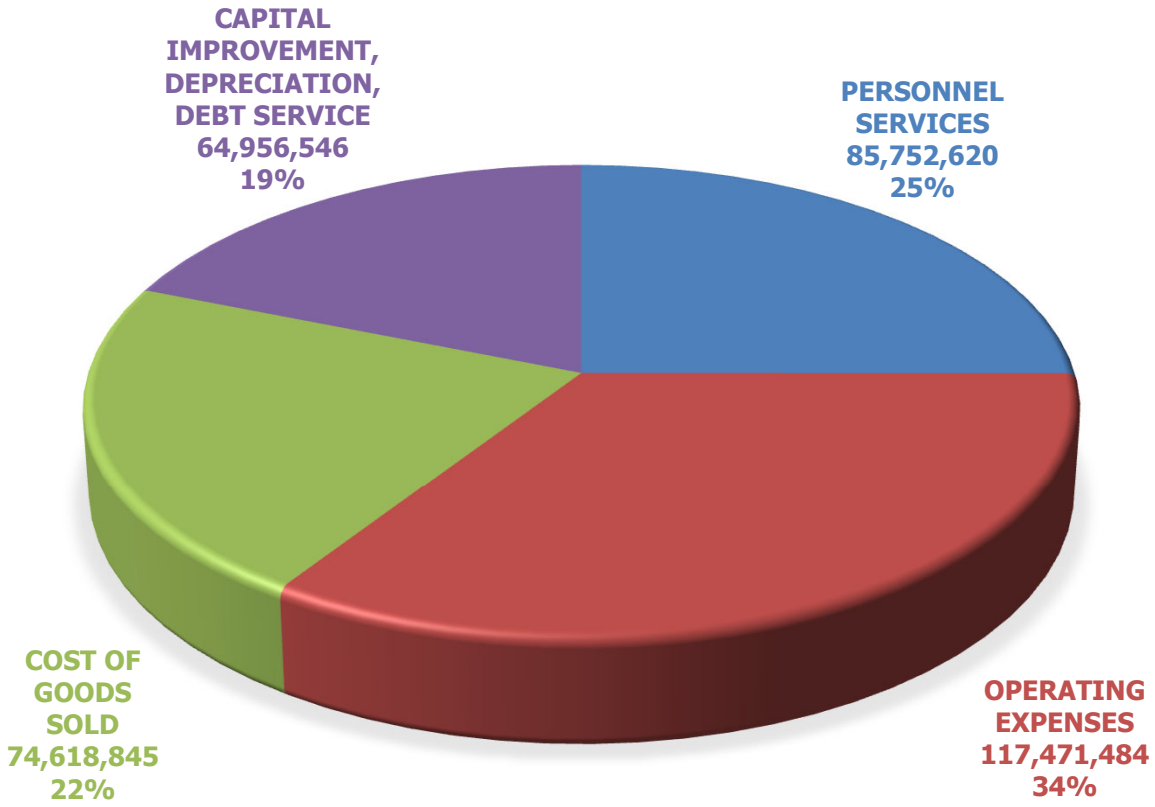
Revenues & Expenditures

City of Albany
FY 2026
Adopted Operating Budget



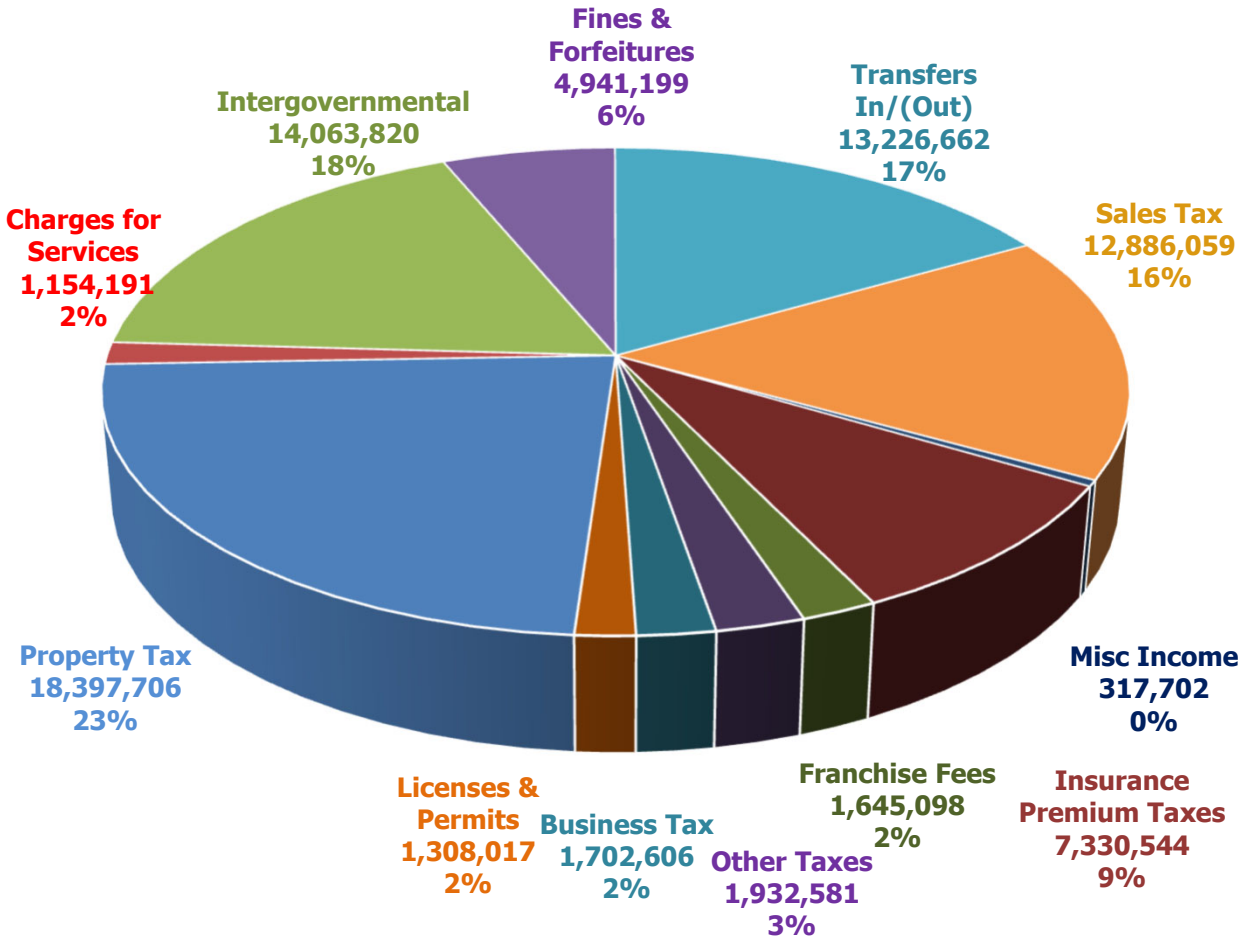
Total Budget
$342,799,495

City of Albany
FY 2026
Total Operating Budget



Total Budget
$342,799,495

City of Albany
FY 2026
General Fund Revenues



Total General Fund Revenues
$78,906,185

FY 2026
ADOPTED BUDGET

DEPARTMENT	PERSONNEL SERVICES	OPERATING EXPENSES	CAPITAL IMPROVEMENT, DEPRECIATION, DEBT SERVICE	TOTAL
General Fund				
City Clerk's Office	356,367	401,652	0	758,020
City Commission	327,173	75,000	0	402,173
City Manager's Office	548,676	458,535	0	1,007,211
Downtown Development	455,597	329,827	0	785,424
Organizational Development	414,577	172,683	0	587,260
City Attorney's Office	576,778	138,311	0	715,089
Municipal Court-Administration	548,160	149,151	0	697,311
Municipal Court-Appointed	415,497	60,880	0	476,377
Municipal Court-Albany Works	237,295	16,912	0	254,207
Human Resources	1,439,755	570,987	0	2,010,742
Risk Management	624,206	177,537	0	801,743
Finance - Procurement	394,939	111,975	0	506,914
Finance - Material Mgmt.	312,233	65,538	0	377,771
Finance - Administration	2,058,814	815,673	0	2,874,487
Finance - Office Management & Budget	637,677	0	0	637,677
Finance - Treasury	262,320	118,945	0	381,265
Technology & Communication	1,687,709	1,717,793	0	3,405,502
Planning & Development Services	739,866	1,063,442	0	1,803,308
Police-Administration	1,786,215	2,004,495	0	3,790,710
Police-Uniform	10,099,950	1,372,000	0	11,471,950
Police-Support Services	1,726,612	339,656	0	2,066,268
Police-Investigative	3,959,069	435,254	0	4,394,323
Police-Albany/Dougherty Drug Unit	842,741	193,603	0	1,036,344
Police-Commuinity Oriented Policing	39,787	237,050	0	276,837
Police-SWAT	5,000	35,619	0	40,619
Code Enforcement	1,132,081	969,445	0	2,101,526
Code Enforcement - Marshall's Division	503,702	52,581	0	556,283
Fire-Administration	571,945	541,561	0	1,113,506
Fire-Suppression	16,185,105	1,143,003	0	17,328,108
Fire-Prevention	409,489	46,791	0	456,280
Fire-Training	453,462	100,465	0	553,927
Fire-Emergency Management	0	51,940	0	51,940
Engineering	2,301,744	1,763,308	0	4,065,052
P/W - Right of Way Maintenance	810,406	557,171	0	1,367,577
Recreation-Administration	695,540	491,845	0	1,187,385
Recreation-Centers & Gyms	467,250	158,494	0	625,744
Recreation-Athletics	337,028	254,649	0	591,677
Recreation-Flint River Golf	456,501	358,054	0	814,555
Recreation-Health & Wellness	384,744	616,547	0	1,001,291
Facilities Management - Administration	465,964	850,772	0	1,316,736
Facilities Management - Grounds	1,074,894	690,949	0	1,765,843
Facilities Management - Buildings	1,149,168	663,056	0	1,812,224
Independent Agencies	0	637,000	0	637,000
GENERAL FUND	**57,896,036**	**21,010,149**	**0**	**78,906,185**

FY 2026
ADOPTED BUDGET

DEPARTMENT	PERSONNEL SERVICES	OPERATING EXPENSES	COST OF GOODS SOLD	CAPITAL IMPROVEMENT, DEPRECIATION, DEBT SERVICE	TOTAL
Special Funds					
DCED - CDBG	741,704	1,100,514	0	0	1,842,218
DCED - Rental	149,361	895,839	0	0	1,045,200
DCED - Home	341,371	2,322,529	0	0	2,663,900
DCED - Lead Mitigation	54,398	85,322	0	0	139,720
DCED - Flood Recovery	0	226,577	0	0	226,577
DCED - Housing Counseling	12,860	5,971	0	0	18,831
DCED - Emergency Housing	0	30,000	0	0	30,000
CAD 9-1-1	2,101,933	773,790	0	0	2,875,723
Hotel/Motel Fund	0	2,027,000	0	0	2,027,000
Capital Improvement Fund	0	538,283	0	5,402,135	5,940,418
Tax Allocation District	0	0	0	0	-
SPLOST Fund	0	0	0	27,963,102	27,963,102
TSPLOST Fund	0	7,300,000	0	13,100,000	20,400,000
R3M - Repair, Renovate, & Replace	0	1,500,000	0	0	1,500,000
Gortatowsky	0	0	0	0	-
Grant Fund	197,151	1,874,369	0	0	2,071,520
Special Funds	**3,598,778**	**18,680,194**	**0**	**46,465,237**	**68,744,209**
Enterprise Funds (Utility Funds)					
Light Operations	5,489,440	23,768,684	62,865,864	1,942,779	94,066,767
Light Operations	**5,489,440**	**23,768,684**	**62,865,864**	**1,942,779**	**94,066,767**
Sewer Systems-Wastewater Treatment	904,299	5,308,816	0	130,023	6,343,138
Waste Water Treatment-Lift Station	0	862,950	0	619,675	1,482,625
Sewer Systems-Administration	1,398,517	4,973,895	0	1,548,424	7,920,836
Sewer Systems-Maintenance	1,125,606	539,215	0	358,989	2,023,810
Sewer Systems-Construction	516,024	212,334	0	132,069	860,427
Wastewater Sampling & Utility Location	429,730	183,758	0	32,916	646,404
Sanitary Sewer Systems	**4,374,176**	**12,080,968**	**0**	**2,822,096**	**19,277,240**
Gas Operations	2,211,697	5,383,815	8,867,070	414,934	16,877,516
Gas Operations	**2,211,697**	**5,383,815**	**8,867,070**	**414,934**	**16,877,516**
Water Distribution	2,485,108	8,172,547	0	2,251,440	12,909,095
Water Production	0	16,064	2,463,256	83,154	2,562,474
Water Operations	**2,485,108**	**8,188,611**	**2,463,256**	**2,334,594**	**15,471,569**
Solid Waste-Administration	411,790	2,735,396	0	30,881	3,178,067
Solid Waste-Residential	0	7,431,941	0	0	7,431,941
Solid Waste-Commercial	825,457	2,099,676	0	189,997	3,115,130
Solid Waste-Special Services	498,658	190,850	0	10,841	700,349
Solid Waste Fund	**1,735,905**	**12,457,863**	**0**	**231,719**	**14,425,487**
Storm Water-Engineering	554,172	59,941	0	7,595	621,708
Storm Water-Sweeping	942,397	2,542,367	0	339,462	3,824,226
Storm Water-Asphalt/Concrete	408,141	211,348	0	25,833	645,322
Storm Water-Grading/Construction	814,307	457,413	0	118,169	1,389,889
Storm Water-Maintenance/Drainage	167,324	2,494,246	0	619,022	3,280,592
Storm Water Fund	**2,886,341**	**5,765,315**	**0**	**1,110,081**	**9,761,737**
Telecom Operations	677,735	2,244,989	422,655	429,060	3,774,439
Telecom Operations	**677,735**	**2,244,989**	**422,655**	**429,060**	**3,774,439**
Subtotal, Utility Funds	**19,860,402**	**69,890,245**	**74,618,845**	**9,285,263**	**173,654,755**

FY 2026
ADOPTED BUDGET

DEPARTMENT	PERSONNEL SERVICES	OPERATING EXPENSES	COST OF GOODS SOLD	CAPITAL IMPROVEMENT, DEPRECIATION, DEBT SERVICE	TOTAL
Enterprise Funds (Supplemented)					
Airport	1,683,062	1,437,661	0	1,673,976	4,794,699
Airport - Grant	0	980,000	0	5,030,000	6,010,000
Flint River Entertainment Complex	0	2,317,630	0	562,741	2,880,371
Transit System	2,714,342	1,575,204	0	1,306,329	5,595,875
Transit System - Grant	0	1,580,401	0	633,000	2,213,401
Supplemented Enterprise Funds	**4,397,404**	**7,890,896**	**0**	**9,206,046**	**21,494,346**
Enterprise Funds Subtotal	**24,257,806**	**77,781,141**	**74,618,845**	**18,491,309**	**195,149,101**
Grand Total	**85,752,620**	**117,471,484**	**74,618,845**	**64,956,546**	**342,799,495**

For Informational Purposes Only

Utility Internal Service Fund (UISF)					
General Manager's Office and Commission	1,070,940	293,002	0	1,649	1,365,591
Investigations	240,323	154,719	0	18,828	413,870
Engineering	566,003	128,517	0	16,041	710,561
Marketing	272,637	241,883	0	1,650	516,170
HDD	967,716	473,810	0	134,247	1,575,773
Distribution Operations Center (DOC)	1,222,464	495,066	0	100,740	1,818,270
Vegetation Management	792,197	2,215,492	0	126,982	3,134,671
Administrative Services	3,085,695	2,546,740	0	117,108	5,749,543
AMI System Operations	1,296,846	834,043	0	104,556	2,235,445
Subtotal, Utility Internal Service Fund	**9,514,821**	**7,383,272**	**0**	**621,801**	**17,519,894**

The expenses incurred in the Utility Internal Service fund have been properly recorded in each fund that utilizes its services. I.E. Water, Gas, Light, Telecom, Sanitary Sewer, Storm Water, and Solid Waste Fund. Therefore, these expenses have already been included in the total budget, reported above.

Revenues By Major Type

	Actuals 2022	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026
Property Taxes	16,685,952	16,610,083	16,666,887	18,477,795	18,397,706
Sales Taxes	11,948,598	12,643,630	12,488,407	12,571,096	12,886,059
Other Taxes	11,921,869	10,962,287	11,329,615	11,844,561	12,610,829
License & Permits	1,330,889	1,704,484	1,311,569	1,342,273	1,308,017
Intergovernmental	12,349,374	12,218,548	14,480,011	14,471,159	14,063,820
Charges for Services	467,710	573,166	600,045	540,252	1,154,191
Fines & Foreitures	2,202,595	4,259,327	3,921,692	3,406,802	4,941,199
Investment Income	(4,381,856)	(458,984)	4,095,634	0	0
Other	404,295	478,221	391,491	180,968	317,702
	52,929,426	58,990,763	65,285,350	62,834,906	65,679,523
Proceeds from Sale of Assets	203,382	145,037	(93,058)	0	0
Transfer (To)/From Fund Balance	0	0	0	1,000,000	700,000
Transfers In	16,823,046	17,148,353	17,108,302	19,083,211	19,528,591
Transfers Out	(7,597,282)	(7,869,131)	(7,486,260)	(6,184,899)	(7,001,929)
	9,429,146	9,424,258	9,528,984	13,898,312	13,226,662
	62,358,571	68,415,021	74,814,334	76,733,218	78,906,185

General Government					
Legislative	880,015	864,466	1,010,516	1,013,193	1,160,192
Administrative	1,391,215	1,209,716	1,436,335	1,600,509	2,379,895
Human Resources	1,596,497	1,585,465	1,782,375	2,026,665	2,010,742
Procurement & Materials	530,519	429,132	481,509	482,003	506,914
Materials Management	303,688	300,469	326,901	346,886	377,770
Finance	4,363,776	4,258,063	3,465,548	3,522,190	3,512,164
Treasury	338,006	294,357	310,153	349,385	381,266
Information Technology	2,572,730	3,104,597	3,148,734	3,719,757	3,405,502
Risk Management	444,328	461,684	531,481	720,023	801,743
Planning & Development	1,259,369	1,706,202	1,375,203	1,742,069	1,803,308
Total General Government	13,680,143	14,214,151	13,868,755	15,522,680	16,339,496
Judicial:					
Municipal Court	875,388	881,258	1,135,561	1,370,448	1,427,895
City Attorney	509,779	457,401	661,593	712,755	715,089
Total Judicial	1,385,168	1,338,659	1,797,154	2,083,203	2,142,984
Public Safety:					
Police	16,840,950	20,720,701	23,976,972	22,276,400	23,036,432
Code Enforcement	1,241,157	1,166,361	1,698,320	2,940,949	2,101,526
Fire	15,668,896	16,440,877	17,990,361	19,106,456	19,503,761
Marshall Division	304,971	326,636	421,125	548,747	556,283
SWAT Team	8,035	35,002	34,383	76,523	40,619
Total Public Safety	34,064,008	38,689,577	44,121,161	44,949,075	45,238,621
Public Works					
Engineering	3,518,753	3,589,334	3,891,596	4,039,199	4,065,052
Street Maintenance	974,562	1,099,598	1,011,448	1,219,427	1,367,577
Total Public Works	4,493,316	4,688,932	4,903,044	5,258,626	5,432,629
Parks & Recreation					
Administration	672,711	786,214	888,250	965,735	1,187,385
Parks	2,544,975	2,836,498	2,825,389	3,089,976	2,983,264
Park Development & Management	2,765,756	3,108,291	3,096,700	3,318,742	4,130,251
Turner Golf Course	767,043	817,126	798,037	908,181	814,555
Total Parks & Recreation	6,750,486	7,548,129	7,608,376	8,282,634	9,115,455
Community Service	593,627	627,140	629,257	637,000	637,000
Total Expenditures	60,966,747	67,106,587	72,927,747	76,733,218	78,906,185
Net Revenues over/(under) Expenditures	1,391,824	1,308,434	1,886,587	0	0



Supplemental Information

HISTORICAL TRENDS / REVENUE & EXPENDITURE ANALYSIS

Information is provided in this Supplemental Information section to give the reader an overview of the current year's budget as well as to present historical trends on the City's budget. Also included are graphs and charts on revenue/expenditures, fund balances for all funds, property tax information, Utility transfers, debt and tax digest information, and other pertinent information about the City of Albany.

The City, like other communities across the country, is still facing economic challenges due to the COVID-19 pandemic. However, due to the City's diverse revenue sources, it is poised to deal with this situation successfully.

The Mayor and Board of Commissioners adopted a millage increase after over 9 years or rollbacks and over 11 years of no increases in property tax rate in Fiscal Year 2025.

A synopsis of revenues and expenditures from FY 2022 through FY 2026 is discussed below:

Fiscal Year 2022

The FY 2022 Adopted budget of $291,927,793 represents an *increase* of less than 1%, or $2,099,181, from the FY 2021 Adopted budget of $289,828,612.

The General Fund for FY 2022 will not require a transfer from fund balance. The fiscal year's budget includes a 2.5% C.O.L.A. for all employees. Also, due to the CARES Act funding, the Airport fund will continue to not be scheduled to receive a transfer from the General Fund.

During FY 2021, prior year collections for SPLOST VII and TSPLOST will be budgeted. Also, the reduced sales tax collections anticipated based on the COVID-19 impact budgeted in FY 2021 is expected the recover to its FY 2020 actual level (approximately 13% increase over FY 2021 budget).

Fiscal Year 2023

The FY 2023 Adopted budget of $299,592,399 represents an *increase* of less than 2.6%, or $7,664,606, from the FY 2022 Adopted budget of $291,927,793.

The General Fund for FY 2023 will require a transfer from fund balance of $815,080. The fiscal year's budget includes a 4.5% C.O.L.A. for all employees with a budgeted increase .5% of employee contribution to the pension. Due to the CARES Act funding, the Airport fund will continue to not be scheduled to receive a transfer from the General Fund for the final operating budget year.

During FY 2023, Department of Community & Economic Development received and budgeted the an additional $1.8 Million in ARP HOME funding for the homeless project to be used but it not scheduled to be recurring grant funding.

HISTORICAL TRENDS / REVENUE & EXPENDITURE ANALYSIS

Fiscal Year 2024

The FY 2024 Adopted budget of $316,850,454 represents an *increase* of less than 5.7%, or $17,258,055, from the FY 2023 Adopted budget of $299,592,399.

The General Fund for FY 2024 will require a transfer from fund balance of $815,080. The fiscal year's budget includes a 13.51% increase for Police Officers through Major ranks and 6.1% C.O.L.A. for all other employees with a budgeted increase .5% of general government employee contribution to the pension. The Airport fund will restart receiving an operating transfer from the General Fund in the amount of $1,313,735 for this budget year.

During FY 2024, the expectation is to continue to utilize the funds in SPLOST VII that have already been collected while utilizing the continued collections of SPLOST VIII starting in FY 2024. This led to a $10.5M increase in the budgeted SPLOST dollars. Other necessary capital projects (i.e. Municipal Court Renovation/Relocation & Golf Course Maintenance Building) have added to the normal recurring capital budget during FY 2024 as well in the amount of $2.4M. As the City continues to invest in its infrastructure and assets, the recurring costs will go down while these large one-time investments will decrease.

Fiscal Year 2025

The FY 2025 Adopted budget of $318,793,527 represents an *increase* of less than 1%, or $1,943,772, from the FY 2024 Adopted budget of $316,850,454

The General Fund for FY 2025 will require a transfer from fund balance of $1,000,000. The fiscal year's budget includes a 3.7% increase for C.O.L.A. all employees. The budget includes the implications of the pay study that was adopted during fiscal year 2024.

Fiscal Year 2026

The FY 2025 Adopted budget of $342,799,495 represents an *increase* of 7.5%, or $24,005,968, from the FY 2025 Adopted budget of $318,793,527. This large increase is due to the enhanced focus on the SPLOST & TSPLOST projects that will be using previously collected funding. This increase in the SPLOST & TSPLOST budget is approximately $13.2 million and $7.4 million respectively.

The General Fund for FY 2026 will require a transfer from fund balance of $700,000. The fiscal year's budget includes a 3.0% increase for C.O.L.A. all employees.

Fund Balances/Net Assets for All Budgeted Funds

Included in the following section is a three-year actuals and two-year budgeted activity of fund balance/net assets for General Fund, Community & Economic Development, CAD-911, Hotel/Motel, Capital Improvement, Tax Allocation District, Job Investment, Gortatowsky, Grant, SPLOST, TSPLOST, R3M, Light, Sanitary Sewer, Gas, Water, Solid Waste, Storm Water, Telecom, Utility Internal Service Fund, Airport, Civic Center, and Transit. These fund balances and net assets are carried forward from the previous fiscal year. Fund balance/net assets usually consists of two basic components: cash carried forward and contributed capital carried forward. Currently, the largest source of fund equity carried forward comes from the Light Fund at $110,386,056 for fiscal year ending 2024. The fund balance for the General Fund for fiscal year ending 2024 was $39,409,041. The City works tirelessly to build and maintain a healthy Fund Balance. As of fiscal year ending June 30, 2024, the total is cash and investments exceeds the fund balance, which provides a very strong position that insures the City meets all obligations.

GENERAL FUND REVENUES, EXPENDITURES, AND FUND BALANCES
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 ADOPTED
REVENUES:					
Property Taxes	16,685,951	16,610,083	16,666,887	18,477,795	18,397,706
Sales Taxes	11,948,598	12,643,630	12,488,407	12,571,096	12,886,059
Other Taxes	11,921,871	10,962,287	11,329,615	11,844,561	12,610,829
License & Permits	1,330,889	1,704,484	1,311,569	1,342,273	1,308,017
Intergovernmental	12,349,374	12,218,548	14,480,011	14,471,159	14,063,820
Charges for Services	467,708	573,166	600,045	540,252	1,154,191
Fines, Forfeitures & Penalties	2,202,594	4,259,327	3,921,692	3,406,802	4,941,199
Investment Income (Loss)	(4,381,855)	(458,984)	4,095,634	0	0
Miscellaneous/Other	404,296	478,221	391,491	180,968	317,702
Proceeds from sale of assets	203,381	145,037	(93,058)	0	0
Transfer In	16,823,046	17,148,353	17,108,302	19,083,211	19,528,591
Transfer Out	(7,647,283)	(7,869,131)	(7,486,260)	(6,184,899)	(7,001,929)
Transfer From Fund Balance	0	0	0	1,000,000	700,000
TOTAL	**62,308,570**	**68,415,021**	**74,814,334**	**76,733,218**	**78,906,185**
EXPENDITURES:					
General Government	13,668,783	14,214,151	13,868,755	15,522,680	16,339,496
Judicial	1,385,167	1,338,659	1,797,154	2,083,203	2,142,984
Public Safety	34,064,135	38,689,577	44,121,161	44,949,075	45,238,621
Public Works	4,493,315	4,688,932	4,903,044	5,258,626	5,432,629
Parks & Recreation	6,750,485	7,548,129	7,608,376	8,282,634	9,115,455
Community Service	543,499	627,140	629,257	637,000	637,000
TOTAL	**60,905,384**	**67,106,587**	**72,927,747**	**76,733,218**	**78,906,185**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**1,403,186**	**1,308,434**	**1,886,587**	**0**	**0**
FUND BALANCE Beginning of year July 1	**34,810,834**	**36,214,020**	**37,522,454**	**39,409,041**	**39,409,041**
FUND BALANCE End of year June 30	**36,214,020**	**37,522,454**	**39,409,041**	**39,409,041**	**39,409,041**

SPECIAL FUND REVENUES, EXPENDITURES AND FUND BALANCES
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 ADOPTED
COMMUNITY AND ECONOMIC DEVELOPMENT FUND					
REVENUES:					
Grant Revenue	1,436,183	1,200,021	1,142,845	3,206,060	2,074,430
Rentals	821,202	935,257	979,271	1,062,639	1,187,294
Charges for Services	0	0	0	0	
Other	1,133,080	1,875,960	738,613	668,506	605,627
Transfer In	0	201,000	523,351	296,257	330,475
Transfer from Fund Balance	0	0	0	2,039,129	1,768,618
TOTAL	**3,390,465**	**4,212,238**	**3,384,080**	**7,272,591**	**5,966,444**
EXPENDITURES:					
Personal Services	766,791	991,397	1,050,704	1,427,906	1,368,314
Operating Expense	2,990,994	2,403,955	3,147,938	5,844,685	4,598,130
Capital Outlay	0	6,485	0	0	
TOTAL	**3,757,785**	**3,401,837**	**4,198,642**	**7,272,591**	**5,966,444**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**(367,320)**	**810,401**	**(814,562)**	**0**	**0**
FUND BALANCE (DEFICIT) Beginning of year July 1	**2,024,278**	**1,656,958**	**2,467,359**	**1,652,797**	**(386,332)**
FUND BALANCE (DEFICIT) End of year June 30	**1,656,958**	**2,467,359**	**1,652,797**	**(386,332)**	**(2,154,950)**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 ADOPTED
CAD-911 FUND					
REVENUES:					
Charges for Services	1,877,798	1,717,932	1,779,891	1,867,970	1,867,970
Miscellaneous Income	0	0	0	0	0
Transfer In	0	0	0	0	0
Transfer from Fund Balance	0	0	0	608,485	1,007,753
TOTAL	**1,877,798**	**1,717,932**	**1,779,891**	**2,476,455**	**2,875,723**
EXPENDITURES:					
Personal Services	1,330,278	1,292,574	1,599,200	1,742,399	2,101,933
Operating Expense	1,030,685	749,545	794,355	734,056	773,790
TOTAL	**2,360,963**	**2,042,119**	**2,393,555**	**2,476,455**	**2,875,723**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**(483,165)**	**(324,187)**	**(613,664)**	**0**	**0**
FUND BALANCE (DEFICIT) Beginning of year July 1	**1,562,995**	**1,079,830**	**755,643**	**141,979**	**(466,506)**
FUND BALANCE (DEFICIT) End of year June 30	**1,079,830**	**755,643**	**141,979**	**(466,506)**	**(1,474,259)**

SPECIAL FUND REVENUES, EXPENDITURES AND FUND BALANCES
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
HOTEL/MOTEL FUND					
REVENUES:					
Hotel/Motel Tax	2,585,294	2,493,606	2,730,853	2,440,000	2,650,000
Operating Transfers Out	(415,818)	(439,612)	(740,370)	(413,000)	(623,000)
Operating Transfers In	0	0	0	0	0
TOTAL	**2,169,476**	**2,053,994**	**1,990,483**	**2,027,000**	**2,027,000**
EXPENDITURES:					
Operating Expense	2,027,000	2,027,000	2,027,000	2,027,000	2,027,000
TOTAL	**2,027,000**	**2,027,000**	**2,027,000**	**2,027,000**	**2,027,000**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**142,476**	**26,994**	**(36,517)**	**0**	**0**
FUND BALANCE (DEFICIT)					
Beginning of year July 1	**78,352**	**220,828**	**247,822**	**211,305**	**211,305**
FUND BALANCE (DEFICIT)					
End of year June 30	**220,828**	**247,822**	**211,305**	**211,305**	**211,305**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
CAPITAL IMPROVEMENT FUND					
REVENUES:					
Interest Income	572,475	508,197	717,166	0	0
Intergovernmental	0	0	0	0	0
Transfers In	1,687,810	1,523,952	1,844,088	1,746,236	1,823,777
Transfer from Fund Balance	0	0	0	7,817,772	4,116,641
TOTAL	**2,260,285**	**2,032,149**	**2,561,254**	**9,564,008**	**5,940,418**
EXPENDITURES:					
Capital Outlay	1,649,528	1,637,740	2,099,182	9,005,279	5,402,135
Operating Expense	519,913	628,946	699,118	558,729	538,283
TOTAL	**2,169,441**	**2,266,686**	**2,798,300**	**9,564,008**	**5,940,418**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**90,844**	**(234,537)**	**(237,046)**	**0**	**0**
FUND BALANCE (DEFICIT)					
Beginning of year July 1	**13,989,083**	**14,079,927**	**13,845,390**	**13,608,344**	**5,790,572**
FUND BALANCE (DEFICIT)					
End of year June 30	**14,079,927**	**13,845,390**	**13,608,344**	**5,790,572**	**1,673,931**

SPECIAL FUND REVENUES, EXPENDITURES AND FUND BALANCES
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 ADOPTED
T.A.D. FUND					
REVENUES:					
Property Tax	342,195	571,829	556,271	0	0
Transfer (to)/from Fund Balance	0	0	0	0	0
TOTAL	**342,195**	**571,829**	**556,271**	**0**	**0**
EXPENDITURES:					
Debt Service	338,675	339,995	340,395	0	0
Operating Expenses	550	550	550	0	0
Capital Outlay	0	47,680	47,771	0	0
TOTAL	**339,225**	**388,225**	**388,716**	**0**	**0**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**2,970**	**183,604**	**167,555**	**0**	**0**
FUND BALANCE (DEFICIT) Beginning of year July 1	**(2,627,177)**	**(2,624,207)**	**(2,440,603)**	**(2,273,048)**	**(2,273,048)**
FUND BALANCE (DEFICIT) End of year June 30	**(2,624,207)**	**(2,440,603)**	**(2,273,048)**	**(2,273,048)**	**(2,273,048)**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 ADOPTED
JOB INVESTMENT FUND					
REVENUES:					
Interest Income	42,672	136,949	522,892	0	0
Transfers In	0	0	0	0	0
TOTAL	**42,672**	**136,949**	**522,892**	**0**	**0**
EXPENDITURES:					
Operating Expense	400,000	0	0	0	
TOTAL	**400,000**	**0**	**0**	**0**	**0**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**(357,328)**	**136,949**	**522,892**	**0**	**0**
FUND BALANCE (DEFICIT) Beginning of year July 1	**25,058,106**	**24,700,778**	**24,837,727**	**25,360,619**	**25,360,619**
FUND BALANCE (DEFICIT) End of year June 30	**24,700,778**	**24,837,727**	**25,360,619**	**25,360,619**	**25,360,619**

SPECIAL FUND REVENUES, EXPENDITURES AND FUND BALANCES
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
GORTATOWSKY FUND					
REVENUES:					
Realized Gains/Loss/Interest	30	17	478	0	0
Transfer from Fund Balance	0	0	0	0	0
TOTAL	**30**	**17**	**478**	**0**	**0**
EXPENDITURES:					
Operating Expense	0	0	0	0	0
TOTAL	**0**	**0**	**0**	**0**	**0**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**30**	**17**	**478**	**0**	**0**
FUND BALANCE (DEFICIT)					
Beginning of year July 1	**9,925**	**9,955**	**9,972**	**10,450**	**10,450**
FUND BALANCE (DEFICIT)					
End of year June 30	**9,955**	**9,972**	**10,450**	**10,450**	**10,450**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
GRANT FUND					
REVENUES:					
Intergovernmental	1,224,922	2,253,704	2,067,857	1,932,866	1,932,866
Transfers In	41,331	231,547	0	138,654	138,654
TOTAL	**1,266,253**	**2,485,252**	**2,067,857**	**2,071,520**	**2,071,520**
EXPENDITURES:					
Personnel Services	231,761	360,902	326,606	197,151	197,151
Operating Expense	820,388	2,225,051	1,857,102	1,874,369	1,874,369
Capital Outlay	49,450	43,301	86,601	0	0
TOTAL	**1,101,599**	**2,629,255**	**2,270,309**	**2,071,520**	**2,071,520**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**164,654**	**(144,003)**	**(202,452)**	**0**	**0**
FUND BALANCE (DEFICIT)					
Beginning of year July 1	**0**	**164,654**	**20,651**	**(181,801)**	**(181,801)**
FUND BALANCE (DEFICIT)					
End of year June 30	**164,654**	**20,651**	**(181,801)**	**(181,801)**	**(181,801)**

SPECIAL FUND REVENUES, EXPENDITURES AND FUND BALANCES
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
SPLOST V, VI, VII, & VIII					
REVENUES:					
Sales Tax	11,989,450	12,154,983	12,982,144	6,400,000	11,000,000
LMIG	0	0	0	0	0
Other Municipalities Reimbursements	8,390,035	6,459,378	1,744,849	0	0
Realized Gains/Loss/Interest	79,555	306,844	1,100,259	0	0
Transfer from Fund Balance	0	0	0	8,303,446	16,963,102
TOTAL	**20,459,040**	**18,921,204**	**15,827,252**	**14,703,446**	**27,963,102**
EXPENDITURES:					
Personnel Services	510,184	449,292	123,973	0	0
Operating Expense	2,813,257	1,655,183	4,759,829	120,000	0
Capital Outlay	13,127,651	14,343,080	6,671,882	14,583,446	27,963,102
TOTAL	**16,451,092**	**16,447,555**	**11,555,684**	**14,703,446**	**27,963,102**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**4,007,948**	**2,473,649**	**4,271,568**	**0**	**0**
FUND BALANCE (DEFICIT) Beginning of year July 1	**35,841,305**	**39,849,253**	**42,322,902**	**46,594,470**	**38,291,024**
FUND BALANCE (DEFICIT) End of year June 30	**39,849,253**	**42,322,902**	**46,594,470**	**38,291,024**	**21,327,922**

	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
R3M Fund					
REVENUES:					
Realized Gains/Loss/Interest	4,771	7,705	47,823	0	0
Transfers In	0	1,200,000	0	0	0
Transfer from Fund Balance		0	0	1,500,000	1,500,000
TOTAL	**4,771**	**1,207,705**	**47,823**	**1,500,000**	**1,500,000**
EXPENDITURES:					
Operating Expense	416,500	549,675	1,188,525	1,500,000	1,500,000
TOTAL	**416,500**	**549,675**	**1,188,525**	**1,500,000**	**1,500,000**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**(411,729)**	**658,030**	**(1,140,702)**	**0**	**0**
FUND BALANCE (DEFICIT) Beginning of year July 1	**2,476,652**	**2,064,923**	**2,722,953**	**1,582,251**	**82,251**
FUND BALANCE (DEFICIT) End of year June 30	**2,064,923**	**2,722,953**	**1,582,251**	**82,251**	**(1,417,749)**

SPECIAL FUND REVENUES, EXPENDITURES AND FUND BALANCES
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 ADOPTED
TSPLOST					
REVENUES:					
Sales Tax	11,421,781	11,659,660	12,217,573	10,500,000	10,500,000
Other Municipalities Reimbursements	0	15,206	605,440	0	0
LMIG	893,621	914,057	2,142,857	0	0
Interest Income	49,043	628,566	1,176,912	0	0
Transfer from Fund Balance	0	0	0	2,524,503	9,900,000
TOTAL	**12,364,445**	**13,217,488**	**16,142,783**	**13,024,503**	**20,400,000**
EXPENDITURES:					
Personnel Services	40,863	73,573	132,860	0	
Operating Expense	381,942	7,314,039	2,930,279	5,304,582	7,300,000
Capital Outlay	326,580	53,368	3,921,256	7,719,921	13,100,000
TOTAL	**749,385**	**7,440,981**	**6,984,395**	**13,024,503**	**20,400,000**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	**11,615,060**	**5,776,507**	**9,158,388**	**0**	**0**
FUND BALANCE (DEFICIT) Beginning of year July 1	**17,114,613**	**28,729,673**	**34,506,180**	**43,664,568**	**41,140,065**
FUND BALANCE (DEFICIT) End of year June 30	**28,729,673**	**34,506,180**	**43,664,568**	**41,140,065**	**31,240,065**

ENTERPRISE FUND REVENUES, EXPENSES AND NET ASSETS
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 ADOPTED
LIGHT FUND					
REVENUES:					
Charges for Services	85,401,353	91,025,609	95,500,039	100,024,186	99,042,503
Other	9,318,859	7,477,623	5,214,924	375,000	375,000
TOTAL	**94,720,212**	**98,503,232**	**100,714,963**	**100,399,186**	**99,417,503**
EXPENSES:					
Cost of Goods Sold	60,467,370	57,124,217	60,620,729	61,906,390	62,865,865
Personal Services	2,640,844	5,611,762	5,055,394	4,521,043	5,489,439
Operating Expense	2,209,741	3,952,095	2,848,607	3,888,874	3,849,599
Depreciation & Amortization	1,872,220	1,891,717	1,925,894	1,872,924	1,942,779
Indirect Costs	6,138,498	7,094,385	7,209,039	9,615,422	9,024,410
Transfers Out	10,113,416	11,447,814	14,256,474	11,002,660	10,894,675
TOTAL	**83,442,089**	**87,121,990**	**91,916,137**	**92,807,313**	**94,066,767**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**11,278,123**	**11,381,242**	**8,798,827**	**7,591,873**	**5,350,736**
NET ASSETS (DEFICIT)					
Beginning of year July 1	**78,927,864**	**90,205,987**	**101,587,229**	**110,386,056**	**117,977,929**
TOTAL NET ASSETS (DEFICIT)					
End of year June 30	**90,205,987**	**101,587,229**	**110,386,056**	**117,977,929**	**123,328,665**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 ADOPTED
SANITARY SEWER FUND					
REVENUES:					
Charges for Services	15,757,608	17,399,644	17,444,871	19,274,137	20,117,988
Other	2,292,960	4,680,254	11,095,743	0	0
Transfers In	0	0	0	0	0
TOTAL	**18,050,568**	**22,079,898**	**28,540,614**	**19,274,137**	**20,117,988**
EXPENSES:					
Personal Services	2,766,388	3,884,229	3,885,758	4,023,402	4,374,176
Operating Expense	6,106,916	6,155,357	6,375,960	7,284,232	7,549,481
Depreciation & Amortization	2,887,606	2,767,018	2,874,305	2,808,658	2,822,096
Indirect Costs	1,265,100	1,335,511	1,526,340	1,295,699	1,317,522
Transfers Out	2,413,285	2,659,265	2,681,695	3,129,580	3,213,965
TOTAL	**15,439,295**	**16,801,380**	**17,344,058**	**18,541,571**	**19,277,240**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**2,611,273**	**5,278,518**	**11,196,556**	**732,566**	**840,748**
NET ASSETS (DEFICIT)					
Beginning of year July 1	**59,173,407**	**61,784,680**	**67,063,198**	**78,259,754**	**78,992,320**
TOTAL NET ASSETS (DEFICIT)					
End of year June 30	**61,784,680**	**67,063,198**	**78,259,754**	**78,992,320**	**79,833,068**

ENTERPRISE FUND REVENUES, EXPENSES AND NET ASSETS
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 ADOPTED
GAS FUND					
REVENUES:					
Charges for Services	19,064,117	19,643,619	16,465,296	16,671,650	16,220,000
Other	809,130	1,266,007	1,241,173	0	800,000
TOTAL	**19,873,247**	**20,909,626**	**17,706,468**	**16,671,650**	**17,020,000**
EXPENSES:					
Cost of Goods Sold	14,324,909	13,010,101	8,095,458	8,132,802	8,867,070
Personal Services	1,223,134	1,579,236	3,002,487	2,048,695	2,211,697
Operating Expense	1,175,555	747,809	626,005	853,314	838,085
Depreciation & Amortization	348,926	385,560	418,725	409,679	414,934
Indirect Costs	2,476,507	2,382,536	2,740,162	2,730,178	2,761,530
Transfers Out	2,001,872	1,996,680	1,711,000	1,833,882	1,784,200
TOTAL	**21,550,903**	**20,101,922**	**16,593,837**	**16,008,550**	**16,877,516**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**(1,677,656)**	**807,704**	**1,112,631**	**663,100**	**142,484**
NET ASSETS (DEFICIT)					
Beginning of year July 1	**11,743,713**	**10,066,057**	**10,873,761**	**11,986,392**	**12,649,492**
TOTAL NET ASSETS (DEFICIT)					
End of year June 30	**10,066,057**	**10,873,761**	**11,986,392**	**12,649,492**	**12,791,976**

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 ADOPTED
WATER FUND					
REVENUES:					
Charges for Services	11,273,429	12,040,001	13,013,262	14,791,514	15,576,218
Other	375,360	15,245	180,497	0	0
TOTAL	**11,648,789**	**12,055,246**	**13,193,759**	**14,791,514**	**15,576,218**
EXPENSES:					
Cost of Goods Sold	1,850,771	1,748,573	2,078,273	2,363,144	2,463,256
Personal Services	1,452,444	2,185,953	2,307,192	2,277,442	2,485,108
Operating Expense	1,723,596	1,894,869	1,867,688	2,001,335	2,404,192
Depreciation & Amortization	2,281,865	2,298,468	2,326,100	2,282,737	2,334,594
Indirect Costs	3,831,326	3,780,367	4,325,487	4,195,672	4,259,683
Transfers Out	1,081,061	1,084,473	1,136,000	1,479,151	1,524,736
TOTAL	**12,221,063**	**12,992,703**	**14,040,740**	**14,599,481**	**15,471,569**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**(572,274)**	**(937,457)**	**(846,981)**	**192,033**	**104,649**
NET ASSETS (DEFICIT)					
Beginning of year July 1	**23,799,194**	**23,226,920**	**22,289,463**	**21,442,482**	**21,634,515**
TOTAL NET ASSETS (DEFICIT)					
End of year June 30	**23,226,920**	**22,289,463**	**21,442,482**	**21,634,515**	**21,739,164**

ENTERPRISE FUND REVENUES, EXPENSES AND NET ASSETS
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
SOLID WASTE FUND					
REVENUES:					
Charges for Services	12,152,686	13,505,672	13,867,670	14,132,924	14,461,321
Other	308,434	15,816	36,302	0	0
TOTAL	**12,461,120**	**13,521,488**	**13,903,971**	**14,132,924**	**14,461,321**
EXPENSES:					
Personal Services	957,268	1,624,193	1,634,765	1,768,531	1,735,905
Operating Expense	9,026,187	9,257,939	9,491,419	9,672,278	10,138,102
Depreciation & Amortization	301,753	238,341	220,433	258,653	231,719
Indirect Costs	977,503	966,338	1,061,764	940,828	873,629
Transfers Out	1,048,450	1,113,415	1,088,702	1,413,292	1,446,132
TOTAL	**12,311,161**	**13,200,226**	**13,497,083**	**14,053,582**	**14,425,487**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**149,959**	**321,262**	**406,888**	**79,342**	**35,834**
NET ASSETS (DEFICIT)					
Beginning of year July 1	**4,332,997**	**4,482,956**	**4,804,218**	**5,211,106**	**5,290,448**
TOTAL NET ASSETS (DEFICIT)					
End of year June 30	**4,482,956**	**4,804,218**	**5,211,106**	**5,290,448**	**5,326,282**

	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
STORM WATER FUND					
REVENUES:					
Charges for Services	5,644,102	6,021,397	6,619,856	6,650,212	8,633,137
Other	55,179	1,315,699	900,243	0	0
Transfers In	1,174,023	1,326,832	1,335,034	1,335,740	1,335,740
TOTAL	**6,873,304**	**8,663,928**	**8,855,134**	**7,985,952**	**9,968,877**
EXPENSES:					
Personal Services	2,393,317	2,473,997	3,042,136	2,824,478	2,886,341
Operating Expense	1,951,570	2,107,431	2,061,255	2,389,840	3,905,277
Depreciation & Amortization	1,204,987	1,180,213	1,127,584	1,112,121	1,110,081
Indirect Costs	746,191	882,413	1,091,148	858,789	863,150
Transfers Out	606,247	623,715	618,907	798,595	996,888
TOTAL	**6,902,312**	**7,267,769**	**7,941,030**	**7,983,824**	**9,761,737**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**(29,008)**	**1,396,159**	**914,104**	**2,128**	**207,140**
NET ASSETS (DEFICIT)					
Beginning of year July 1	**21,210,424**	**21,181,416**	**22,577,575**	**23,491,679**	**23,493,807**
TOTAL NET ASSETS (DEFICIT)					
End of year June 30	**21,181,416**	**22,577,575**	**23,491,679**	**23,493,807**	**23,700,947**

ENTERPRISE FUND REVENUES, EXPENSES AND NET ASSETS
FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
TELECOM FUND					
REVENUES:					
Charges for Services	3,286,447	3,288,483	3,371,697	3,313,000	3,762,350
Other	111,025	6,585,582	718,101	234,914	80,000
Transfers In	0	0	0	0	0
TOTAL	**3,397,472**	**9,874,065**	**4,089,798**	**3,547,914**	**3,842,350**
EXPENSES:					
Cost of Goods Sold	335,035	329,204	470,071	257,630	257,630
Personal Services	503,873	902,715	841,415	634,140	634,140
Operating Expense	446,074	467,828	460,439	411,863	411,863
Depreciation & Amortization	495,783	477,177	469,399	464,067	464,067
Indirect Costs	1,311,236	1,126,725	1,309,620	1,426,262	1,426,262
Transfers Out	316,920	310,188	310,188	348,791	348,791
TOTAL	**3,408,921**	**3,613,836**	**3,861,132**	**3,542,753**	**3,542,753**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**(11,449)**	**6,260,229**	**228,666**	**5,161**	**299,597**
NET ASSETS (DEFICIT)					
Beginning of year July 1	**3,429,859**	**3,418,410**	**9,678,639**	**9,907,305**	**9,912,466**
TOTAL NET ASSETS (DEFICIT)					
End of year June 30	**3,418,410**	**9,678,639**	**9,907,305**	**9,912,466**	**10,212,063**

	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
UTLITY INTERNAL SERVICE FUND					
REVENUES:					
Charges for Services	13,402,621	14,292,679	15,647,564	17,663,213	17,519,894
Other	31,456	136,437	136,429	0	0
Transfers In	0	0	0	0	0
TOTAL	**13,434,077**	**14,429,116**	**15,783,993**	**17,663,213**	**17,519,894**
EXPENSES:					
Personal Services	7,743,231	8,181,544	8,503,824	9,198,583	9,514,821
Operating Expense	4,082,378	3,937,412	4,783,868	6,521,800	6,069,219
Depreciation & Amortization	451,007	531,448	601,046	599,268	621,801
Indirect Costs	1,267,040	1,132,312	1,565,366	1,343,562	1,314,053
TOTAL	**13,543,656**	**13,782,717**	**15,454,104**	**17,663,213**	**17,519,894**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**(109,579)**	**646,399**	**329,889**	**0**	**0**
NET ASSETS (DEFICIT)					
Beginning of year July 1	**589,968**	**480,389**	**1,126,788**	**1,456,677**	**1,456,677**
TOTAL NET ASSETS (DEFICIT)					
End of year June 30	**480,389**	**1,126,788**	**1,456,677**	**1,456,677**	**1,456,677**

SUPPLEMENTED ENTERPRISE FUND REVENUES, EXPENSES, AND FUND BALANCES FISCAL YEAR END JUNE 30TH

	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
AIRPORT FUND					
REVENUES:					
Charges for Services	1,300,734	1,269,402	1,283,786	1,482,150	1,527,150
Grants	7,853,922	6,702,410	2,940,026	6,392,406	6,010,000
Other	30,219	875,936	3,395,446	425,000	28,000
Transfers In/Out	0	0	1,306,721	1,355,617	1,565,573
TOTAL	**9,184,875**	**8,847,748**	**8,925,979**	**9,655,173**	**9,130,723**
EXPENSES:					
Personal Services	1,324,879	984,630	1,791,252	1,602,684	1,683,062
Operating Expense	1,032,419	1,256,972	1,879,869	2,855,955	2,101,093
Capital Outlay	0	42,669	32,000	4,806,000	5,030,000
Depreciation & Amortization	1,775,523	1,716,416	1,660,867	1,652,787	1,673,976
Indirect Costs	194,112	161,044	390,540	390,534	316,568
TOTAL	**4,326,933**	**4,161,730**	**5,754,528**	**11,307,960**	**10,804,699**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**4,857,942**	**4,686,018**	**3,171,451**	**(1,652,787)**	**(1,673,976)**
NET ASSETS (DEFICIT) Beginning of year July 1	**46,686,374**	**51,544,316**	**56,230,334**	**59,401,785**	**57,748,998**
NET ASSETS (DEFICIT) End of year June 30	**51,544,316**	**56,230,334**	**59,401,785**	**57,748,998**	**56,075,022**

	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
FLINT RIVER ENTERTAINMENT COMPLEX					
REVENUES:					
Charges for Services	2,371,587	1,711,364	2,556,999	1,160,085	774,739
Other	1,315,383	50,939	376,013	0	369,960
Transfers In	905,852	875,804	869,022	969,997	1,173,201
TOTAL	**4,592,822**	**2,638,107**	**3,802,034**	**2,130,082**	**2,317,900**
EXPENSES:					
Personal Services	0	0	0	0	0
Operating Expense	3,867,627	3,506,518	4,260,408	2,130,082	2,317,630
Depreciation & Amortization	483,793	485,418	491,040	478,872	562,741
Indirect Costs	0	0	0	0	0
TOTAL	**4,351,420**	**3,991,936**	**4,751,448**	**2,608,954**	**2,880,371**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**241,402**	**(1,353,829)**	**(949,414)**	**(478,872)**	**(562,471)**
NET ASSETS (DEFICIT) Beginning of year July 1	**8,542,311**	**8,783,713**	**7,429,884**	**6,480,470**	**6,001,598**
NET ASSETS (DEFICIT) End of year June 30	**8,783,713**	**7,429,884**	**6,480,470**	**6,001,598**	**5,439,127**

SUPPLEMENTED ENTERPRISE FUND REVENUES, EXPENSES, AND FUND BALANCES FISCAL YEAR END JUNE 30TH

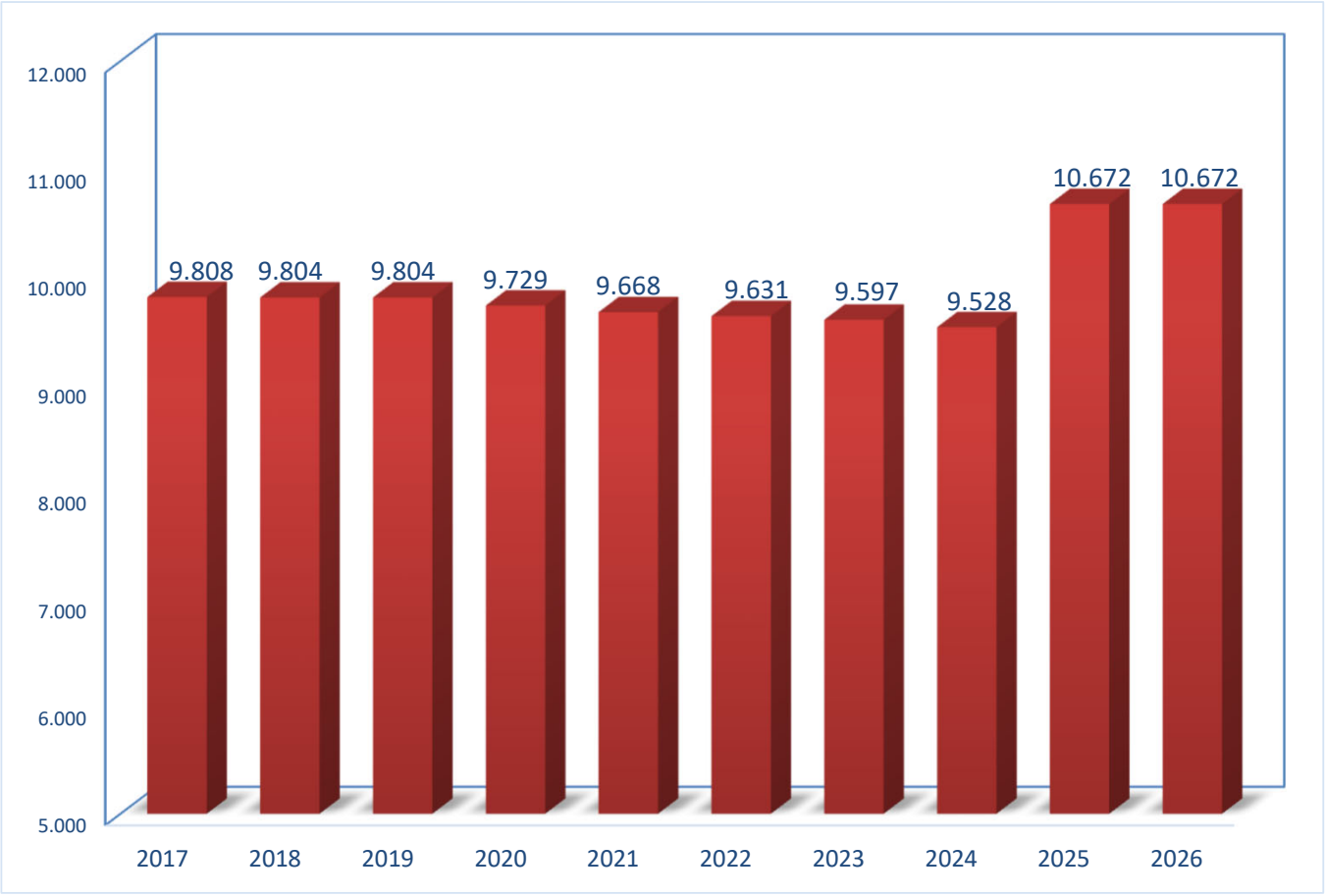
	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED	2026 ADOPTED
TRANSIT					
REVENUES:					
Charges for Services	548,791	416,339	432,899	301,150	285,000
Grants	2,202,872	5,112,675	2,517,165	4,810,810	3,913,987
Other	5,856,883	6,290,283	51,400	222,648	333,711
Transfers In	2,209,384	2,036,828	1,643,078	1,976,418	1,970,249
TOTAL	**10,817,930**	**13,856,125**	**4,644,542**	**7,311,026**	**6,502,947**
EXPENSES:					
Personal Services	1,273,790	1,691,913	2,289,994	2,729,595	2,714,342
Operating Expense	1,915,064	2,173,899	2,152,384	2,379,181	2,639,351
Capital Outlay	0	0	0	1,742,344	633,000
Depreciation & Amortization	1,018,920	1,098,277	1,214,434	1,155,772	1,306,329
Indirect Costs	323,568	278,414	463,836	459,906	516,254
TOTAL	**4,531,342**	**5,242,503**	**6,120,648**	**8,466,798**	**7,809,276**
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**6,286,588**	**8,613,622**	**(1,476,106)**	**(1,155,772)**	**(1,306,329)**
NET ASSETS (DEFICIT) Beginning of year July 1	**6,790,420**	**13,077,008**	**21,690,630**	**20,214,524**	**19,058,752**
NET ASSETS (DEFICIT) End of year June 30	**13,077,008**	**21,690,630**	**20,214,524**	**19,058,752**	**17,752,423**

CITY OF ALBANY, GEORGIA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS ENDED JUNE 30

	CITY OF ALBANY MILLAGE*			DOUGHERTY COUNTY MILLAGE*			BOARD OF EDUCATION MILLAGE*				
FISCAL YEAR	OPERATING	DEBT SERVICE	TOTAL CITY	OPERATING	DEBT SERVICE	TOTAL COUNTY	OPERATING	DEBT SERVICE	TOTAL SCHOOL	OTHER (STATE OF GA)	TOTAL
2016	9.853	0.00	9.853	12.594	0.00	12.594	18.445	0.00	18.445	0.05	40.942
2017	9.808	0.00	9.808	12.577	0.00	12.577	18.445	0.00	18.445	0.00	40.830
2018	9.804	0.00	9.804	15.644	0.00	15.644	18.433	0.00	18.433	0.00	43.881
2019	9.804	0.00	9.804	15.569	0.00	15.569	18.433	0.00	18.433	0.00	43.806
2020	9.729	0.00	9.729	15.569	0.00	15.569	18.323	0.00	18.433	0.00	43.731
2021	9.668	0.00	9.668	15.569	0.00	15.569	18.219	0.00	18.433	0.00	43.670
2022	9.631	0.00	9.631	15.569	0.00	15.569	18.154	0.00	18.154	0.00	43.354
2023	9.597	0.00	9.597	19.069	0.00	19.069	18.096	0.00	18.096	0.00	46.762
2024	9.528	0.00	9.528	19.069	0.00	19.069	17.993	0.00	17.993	0.00	46.590
2025	10.672	0.00	10.672	19.069	0.00	19.069	17.993	0.00	17.993	0.00	47.734
2026	10.672	0.00	10.672	19.069	0.00	19.069	17.993	0.00	17.993	0.00	47.734

*ONE MILL IS EQUAL TO $1.00 PER $1,000 OF ASSESSED VALUE

City of Albany
FY 2017 - 2026
Property Tax Millage Rates



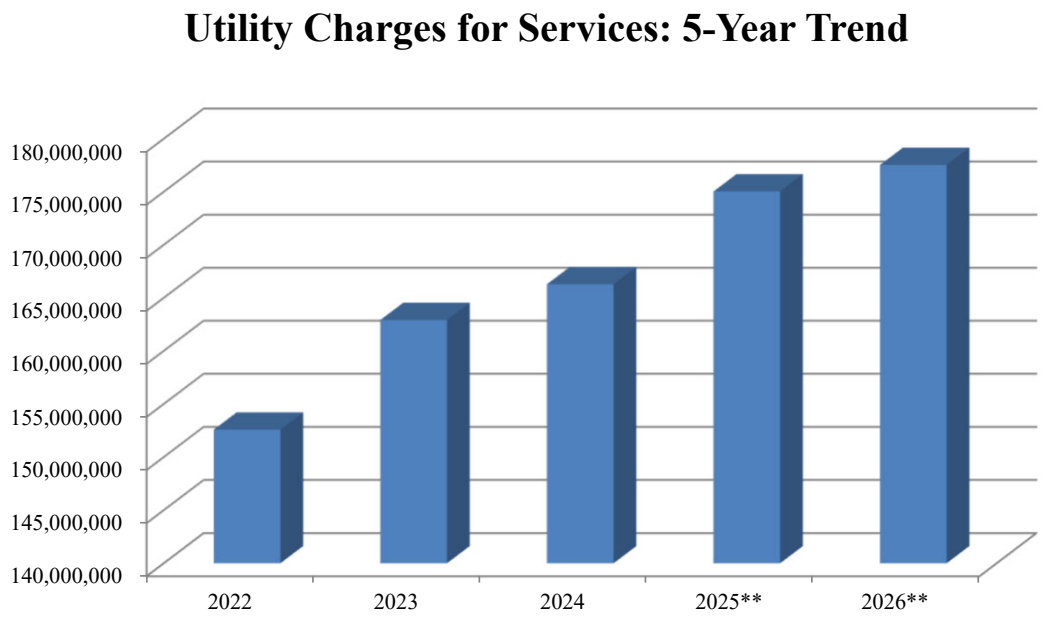
1 Mill = Approximately $1,452,775

CITY OF ALBANY
Utility Support
Years Ended, June 30

	2022	2023	2024	2025**	2026**
Transfers	16,407,228	16,708,741	16,367,931	18,670,211	18,905,591
Utility Revenue	152,579,742	162,910,561	166,282,690	175,032,537	177,529,655
Transfer Expressed as % of Revenue	10.8	10.3	9.8	10.7	10.6

** Reflects the transfer based on budgeted revenues for the seven departments that will transfer.

The monthly transfer rate is 10% on billed revenue for Solid Waste, Sewer, Storm Water, Water, and Telecom. The transfer rates for the Light and Gas Funds are 11% of billed revenue.



DEBT AND TAX DIGEST INFORMATION

This section provides financial data on the City's long-term financial obligation, current debt obligation, debt levels and legal limits, City's tax digest and information on the largest taxpayers.

Certificates of Participation

In 1998 the City of Albany entered into a lease pool agreement with Georgia Municipal Association. The City draws from the investment to lease equipment from GMA. The agreement requires the City to pay back into the investment account to fund the $10,000,000 principal plus 4.75% interest. The interest is payable on an annual basis. The principal is due in a lump sum on June 1, 2028. Annual debt service requirements are as follows:

FYE	Principal	Interest	Total
2025	0	475,000	475,000
2026	0	475,000	475,000
2027	0	475,000	475,000
2028	10,000,000	0	10,000,000
Total	$10,000,000	$1,425,000	$11,425,000

Debt Limitation

The present constitutional limit on direct general obligation debt for the City is equivalent to ten percent of assessed valuation of taxable property for debt service purposes. The unused legal debt margin for the City after the issuance of the bonds is computed below for FY 2022 (in thousands):

Assessed Value of Taxable Property	$1,468,706	
Add Back Exempt Property	153,563	$1,622,269
Debt Limit--10% of Assessed Value (Article IX, Section VII of the Constitution of Georgia)		$162,227
Amount of Debt applicable to Constitutional Debt Limit, Total General Obligation Bond Debt (ADICA and SPLOST)	$ 0	
Less: Assets Available for Bond Service	0	$ 0
Legal Debt Margin pursuant to Article IX, Section III of the Constitution of Georgia		$162,227
Percent of Debt Limit Used		0.0%

The constitutional debt limitation applies to all direct general obligation bonds authorized with a ten percent limit imposed upon Dougherty County and a separate ten percent limit imposed upon the Dougherty County School System. Additional general obligation bonds may be issued if so approved by a voting majority in an election held for that purpose.

Assessed and Estimated Fair Market Taxable Property Values

2024	Estimated Fair Market Value of Taxable Property	$ 3,732,174,360
2024	Net Assessed Valuation of Taxable Property for Bond Purposes	$ 1,492,869,744

Computation of Direct and Overlapping Bonded Debt General Obligation Bonds Tax Digest

Jurisdiction	Net General Obligation Bond Debt Outstanding	Percentage Applicable to City of Albany	Amount Applicable to City of Albany
Direct			
City of Albany (1)	*$21,872,919	100%	$21,872,919
Overlapping:			
Board of Education	33,369,372	81%	27,029,191
Total	$55,242,291		$49,902,110

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(1) These bonds are direct general obligations of the City of Albany, either directly or through leases with ADICA. Principal and interest are payable from an ad valorem tax upon all city property.

Debt and Assessed Value per Capita

Total City Debt per Capita *	$ 327
Fair Market Value of City Taxable Property per Capita *	$55,807

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* Based on estimated 2023 population of 67,192 for the City

Tax Collection Procedure

The Dougherty County Tax Commissioner collects ad valorem taxes that have been levied by the City. Real and personal taxes are generally billed in October of each year and are due on December 20. Interest of one percent per month is imposed on taxes not paid by their due date. Additionally, a ten percent penalty is imposed on all taxes delinquent after 90 days. Public utilities are billed in October and are due on December 20. The Tax Commissioner follows State law as it pertains to the advertisement and sale of property where taxes have been delinquent for an extended period of time. Mobile home taxes are due January 1 of each year and are payable without penalty between January 1 and May 1. Motor vehicle taxes are due on the taxpayer's birthday. As tax payments are received and properly credited by the Tax Commissioner, the applicable portion is transferred to the City.

Largest Taxpayers

The following table lists the ten largest taxpayers based on their 2024 assessed value in the City of Albany and their respective percentage of the City's total assessed valuation.

TAXPAYER	NATURE OF BUSINESS	2024 ASSESSED VALUE	Percentage of Total Assessed Valuation (1)
MARS CHOCOLATE	CONFECTIONER	13,394,857	0.82%
GEORGIA POWER CO	UTILITY	13,386,336	0.82%
FMC Corp APG	FARM PRODUCT MATERIAL WHOLESALE	10,790,224	0.66%
STRATEGIC EQUIPMENT	EQUIPMENT WHOLESALER	8,439,092	0.51%
YANCEY BROS CO	MACHINERY RETAILER	7,404,859	0.45%
BROOKS FAMIGLIA	REAL ESTATE MGT	7,032,859	0.43%
PRINCETON PLACE	REAL ESTATE/LEASING	6,651,640	0.41%
FLINT RIVER ALBANY LLC	WAREHOUSING	6,306,560	0.38%
MEDIACOM	CABLE DISTRIBUTOR	6,196,819	0.38%
PHOEBE PUTNEY HEALTH SYSTEM, INC	HOSPITAL / MEDICAL	5,810,259	0.38%

(1) Based on 2024 estimated net tax digest for maintenance and operation purposes of $ 1,584,607,248.

SOURCE: Dougherty County Tax Department

Property Tax Digest Trend

The property tax digests of the City for the calendar years 2019 through 2024 are outlined on the following table. Values for real property represent all real estate less the exempt property in the city, and personal property includes motor vehicles, bank shares, inventories, aircraft, pleasure boats, industrial machinery, fixtures and equipment, farm machinery and equipment, livestock, mobile homes and public utilities. State law requires that all property assessments be at a uniform 40 percent of current market value.

	2025	**2024**	**2023**
Property Type			
Real & Personal	1,585,518,539	1,635,094,606	1,622,270,266
Motor Vehicles	12,733,960	14,075,660	15,227,720
Mobile Homes	5,351,780	4,551,897	3,807,522
Timber - 100%	69,020	0	0
Heavy Duty Equipment	2,146	11,512	48,414
Gross Digest	1,603,675,445	1,653,733,675	1,641,353,922
less: Exemptions (1)	130,649,593	160,863,931	153,562,651
Net Digest:	1,473,025,852	1,492,869,744	1,487,791,271

	2021	**2021**	**2020**
Property Type			
Real & Personal	1,564,418,961	1,549,993,601	1,542,345,469
Motor Vehicles	15,634,140	20,389,980	28,863,760
Mobile Homes	3,540,652	3,582,823	3,661,395
Timber - 100%	0	61,913	38,319
Heavy Duty Equipment	78,467	5,886,088	4,899,772
Gross Digest	1,583,672,220	1,579,914,405	1,575,808,715
less: Exemptions (1)	128,161,946	130,714,097	118,827,887
Net Digest:	1,455,510,274	1,449,200,308	1,456,980,828

Source: Dougherty County Tax/Tag Office "5-Year History Tax Digest"

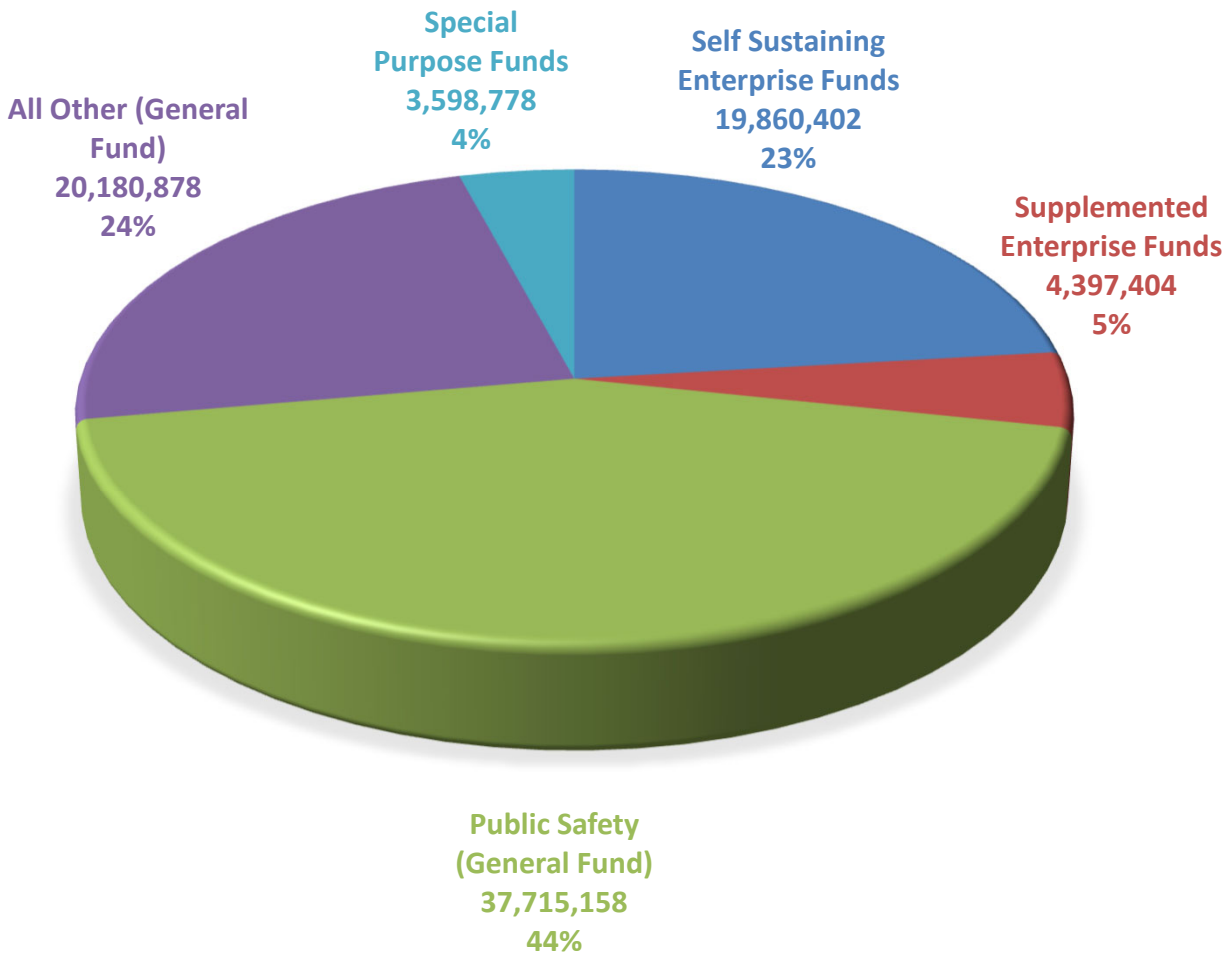
Ad Valorem Tax Collections

The following table summarizes ad valorem tax levies and collections in the City for the fiscal years ended 2014 through 2023 (in thousands).

Fiscal Year	Total Tax Levy	Current Tax Collections	Delinquent Tax Collection	Total Tax Collections	Ratio of Total Tax Collections to Total Levy %
2024	$12,906	$12,330	$ 565	$12,895	99.91 %
2023	$13,784	$ 13,297	$ 434	$ 13,731	99.62 %
2022	$ 13,669	$ 13,283	$ 322	$ 13,605	99.53 %
2021	$ 13,763	$ 13,216	$ 499	$ 13,715	99.65 %
2020	$ 13,731	$ 13,148	$ 536	$ 13,684	99.66 %
2019	$ 13,783	$ 13,231	$ 500	$ 13,731	99.62 %
2018	$ 13,721	$ 13,281	$ 380	$ 13,661	99.56 %
2017	$ 13,740	$ 13,273	$ 430	$ 13,703	99.73 %
2016	$ 13,741	$ 13,495	$ 212	$ 13,707	99.75 %
2015	$ 13,834	$ 13,496	$ 303	$ 13,799	99.75 %

Source: Dougherty County Tax Department

City of Albany
FY 2026
Personnel Services



Total Personnel Services
$85,752,620

FY 2026 Personnel Services

The City of Albany's number one priority is to provide the most effective and efficient services to the citizens of Albany. The City has a dedicated workforce, which consists of 1,174 full-time budgeted positions. Through these dedicated and motivated employees, the City provides a wide range of quality services to all citizens in our community.

The City is aware of the importance of maintaining a well-trained motivated work force and strives toward offering its employees a competitive benefit package. The City's total benefit package includes the following:

- Salaries & Wages
- Retirement Plan with Pension and Vesting Benefits
- Deferred Compensation Plan
- Health and Dental Insurance
- Life Insurance
- Cafeteria Plan (Health Savings Account)
- Social Security (FICA)
- Workers' Compensation
- Sick and Vacation Pay
- Employee Assistance Program
- Tuition Reimbursement Program
- Paid Holidays

Salaries & Wages

Salaries and fringe benefits account for approximately 26% of the total operating budget. Included in the salary account are overtime pay, holiday pay, and part time help.

Retirement Plan with Pension and Vesting Benefits

A retirement plan is provided for all regular, full-time employees. All general employees contribute 5.5% of their gross income to the plan and the city contributes 12% on their behalf to the pension plan. Public Safety employees contribute 7.5% of their gross salary to the pension plan and the city contributes 15% on their behalf to the pension plan. Full-time employees are eligible for this coverage effective with their date of employment, and are also eligible for vested benefits upon completion of 10 years of service.

Deferred Compensation Plan

The City provides employees with the choice of participating in a deferred compensation plan. This plan allows an employee to make tax deferred contributions into a retirement savings account.

Health and Dental Insurance

The City of Albany allows full-time employees the opportunity to buy into a health plan, which offers health and dental insurance. The employee's coverage will start on the first day of the month following completion of one month's premium deduction from the employee's paycheck. The City pays >80% and the employee pays <20% of the monthly premium for this coverage.

Life Insurance

For full-time employees who choose to participate in the life insurance program, the City provides basic life insurance and accidental death/dismemberment (AD&D) insurance. The City pays $.65 per $1,000 of coverage for the life and AD&D insurance. Employees may also purchase additional life insurance coverage for which the employee pays 100% of the cost.

The premium for this coverage is based on the age of the employee. For part-time employees the City provides basic life insurance after one year of employment.

Cafeteria Plan

The City provides a Cafeteria Plan to its employees, which allows for pre-tax deductions for group insurance premiums and dependent care expenses.

Social Security (FICA)

All employees are enrolled in the Social Security Act. The City contributes the employer share of 7.65% (6.20% of an employee's salary to a maximum salary of $176,100 for Social Security and 1.45% of all earnings for employees for Medicare).

Workers' Compensation

The City provides a self-funded Workers' Compensation program. Benefits are paid as prescribed under the State of Georgia Workers' Compensation Law. Medical care is provided through a panel of physicians selected by the City.

Sick and Vacation Pay

Sick Leave and Vacation Leave are accrued by all full-time employees. All employees receive the same amount of sick leave accrual each pay period (12 days per year). Vacation leave accumulation per week is dependent upon the employees' exempt or non-exempt status along with the length of employment.

Employee Assistance Program

The City has an Employee Assistance Program for its employees and their families. The program provides free counseling services for employees and their families who are experiencing legal, emotional, financial, or other problems which may affect their job performance.

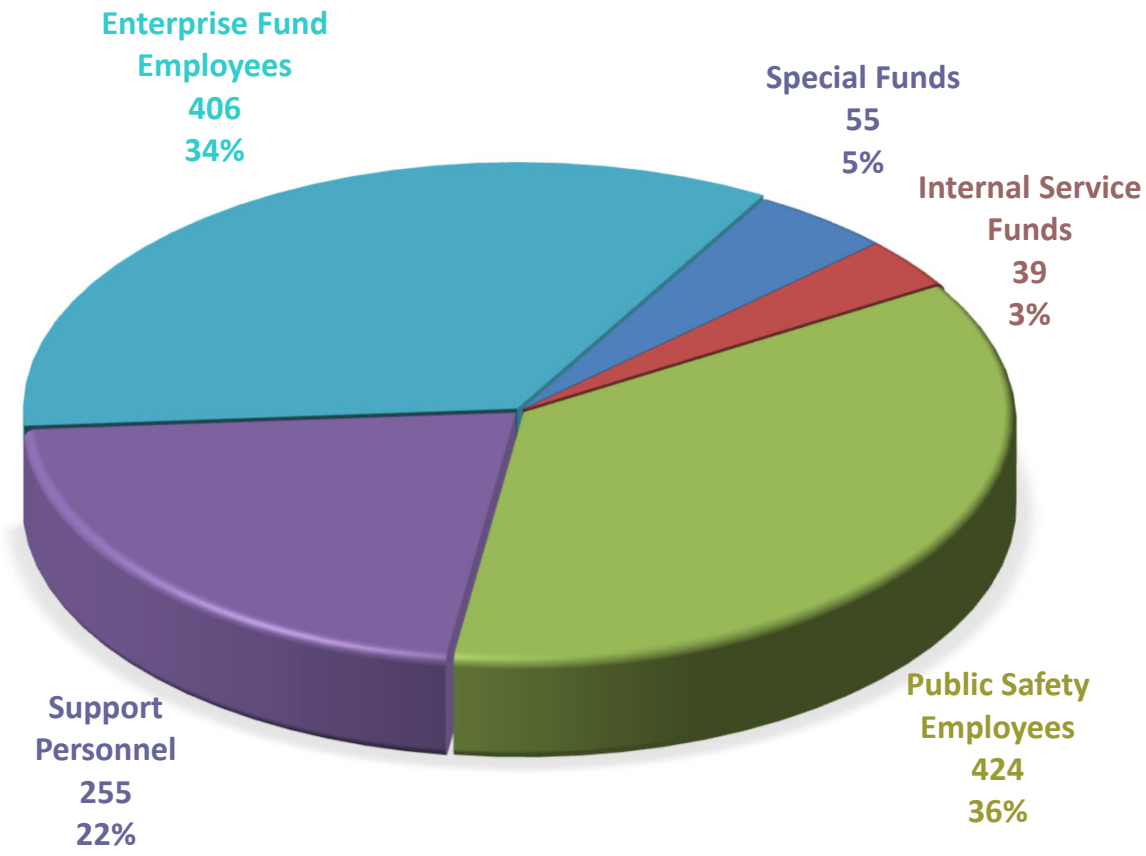
Tuition Reimbursement Program

The Tuition Reimbursement Program of the City of Albany is designed to encourage employees of the City to improve their job-related knowledge, skills, and abilities through training and/or education. Reimbursement for education that is job related shall be on a tuition reimbursable basis each year, not to exceed $2,000 per academic year.

Paid Holidays

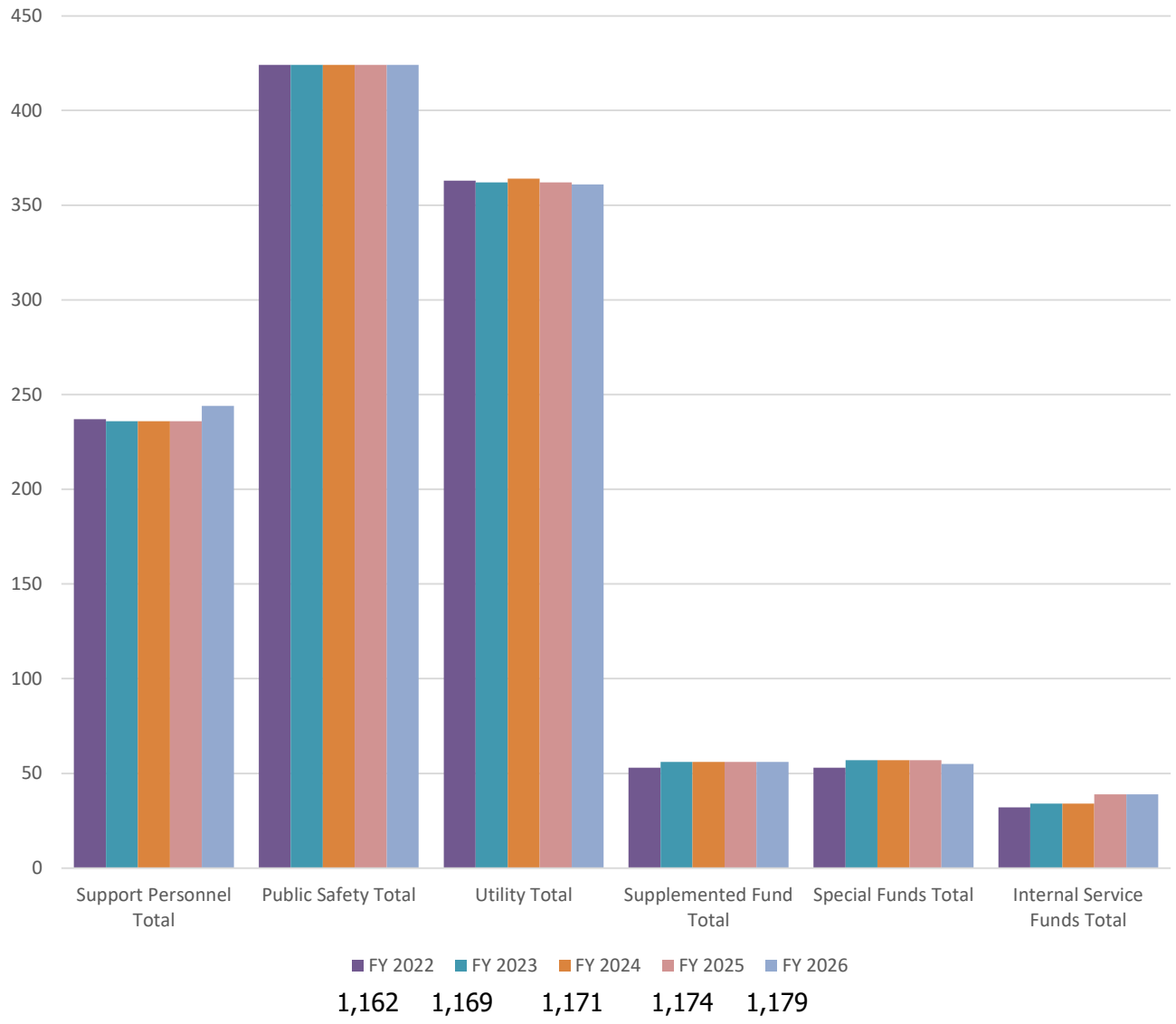
The City of Albany provides eleven paid holidays each year to regular, full-time employees with benefits. These holidays include; New Year’s Day (1); Martin Luther King Jr. Day (1); Memorial Day (1); Juneteenth (1) Independence Day (1); Labor Day (1); Thanksgiving Day and the day after (2); Christmas Eve (1); Christmas Day (1); and one floating holiday (1).

City of Albany
FY 2026
Total Employees by Category



Total Positions
1179

City of Albany
FY 2026
5 Year Trend of Positions



FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
1,162	1,169	1,171	1,174	1,179

REVENUES & EXPENDITURES-PROJECTIONS
FISCAL YEAR 2025 **ALL PROJECTIONS HAVE NOT BEEN ADOPTED BY ORDINANCE OR COMMITTED**

Description	Adopted 2023/2024	Adopted 2024/2025	Adopted 2025/2026	Projections 2026/2027	Projections 2027/2028	Projections 2028/2029	Projections 2027/2029
GENERAL & SPECIAL FUNDS:							
General Fund	**72,455,643**	**76,233,218**	**78,906,185**	**79,300,716**	**80,093,723**	**80,894,660**	**81,703,607**
Community & Economic Development	6,882,120	7,272,591	5,966,446	6,085,775	6,207,490	6,331,640	6,458,273
CAD 911	2,536,148	2,476,455	2,875,723	2,904,480	2,933,525	2,962,860	2,992,489
Hotel/ Motel Fund	2,027,000	2,027,000	2,027,000	2,027,000	2,027,000	2,027,000	2,027,000
Capital Improvement	6,430,745	9,564,008	5,940,418	5,999,822	6,059,820	6,120,419	6,181,623
TAD Fund	388,738	0	0	0	0	0	0
SPLOST	22,586,624	14,703,446	27,963,102	28,242,733	28,525,160	28,810,412	29,098,516
TSPLOST	16,537,031	13,024,503	20,400,000	20,604,000	20,810,040	21,018,140	21,228,322
Job Investment Fund	0	0	0	0	0	0	0
R3M - Repair, Renovate, & Replace	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Gortatowsky	9,972	0	0	0	0	0	0
Grant Fund	2,071,520	2,071,520	2,071,519	2,092,234	2,113,157	2,134,288	2,155,631
Special Funds	**60,969,898**	**52,639,523**	**68,744,208**	**69,456,045**	**70,176,193**	**70,904,760**	**71,641,854**
ENTERPRISE FUNDS:							
Light Operations	96,111,437	100,399,186	99,417,503	98,920,415	99,909,620	99,410,072	100,404,172
Gas Operations	17,110,000	16,671,650	17,020,000	17,190,200	17,362,102	17,535,723	17,711,080
Sanitary Sewer Enterprise	18,159,000	19,274,137	20,117,988	20,721,528	21,343,173	21,983,469	22,642,973
Water	14,200,000	14,791,514	15,576,218	15,887,742	16,205,497	16,367,552	16,694,903
Solid Waste Enterprise	13,608,777	14,132,924	14,461,321	14,750,547	15,045,558	15,346,470	15,653,399
Storm Water	7,736,334	7,985,952	9,968,877	10,068,566	10,169,251	10,270,944	10,373,653
Telecom Operations	3,649,270	3,547,914	3,842,350	3,880,774	3,919,581	3,958,777	3,998,365
Airport	14,905,785	9,655,173	9,130,723	9,222,030	9,314,251	9,407,393	9,501,467
Albany Civic Center/Auditorium	1,986,522	2,130,082	2,317,630	2,340,806	2,364,214	2,387,857	2,411,735
Transit System	4,695,093	7,311,026	6,502,947	6,567,976	6,633,656	6,699,993	6,766,993
Enterprise Funds	**192,162,218**	**195,899,558**	**198,355,557**	**199,550,585**	**202,266,904**	**203,368,248**	**206,158,740**
TOTAL REVENUES - ALL FUNDS	**325,587,759**	**324,772,299**	**346,005,950**	**348,307,346**	**352,536,820**	**355,167,668**	**359,504,201**
IDITURES / EXP							
GENERAL & SPECIAL FUNDS:							
General Fund	**72,455,643**	**76,233,218**	**78,906,185**	**79,300,716**	**80,093,723**	**80,894,660**	**81,703,607**
Community & Economic Development	6,882,120	7,272,591	5,966,446	6,085,775	6,207,490	6,331,640	6,458,273
CAD 911	2,536,148	2,476,455	2,875,723	2,904,480	2,933,525	2,962,860	2,992,489
Hotel/Motel Fund	2,027,000	2,027,000	2,027,000	2,027,000	2,027,000	2,027,000	2,027,000
Capital Improvement	6,430,745	9,564,008	5,940,418	5,999,822	6,059,820	6,120,419	6,181,623
TAD Fund	388,738	0	0	0	0	0	0
SPLOST	22,586,624	14,703,446	27,963,102	28,242,733	28,525,160	28,810,412	29,098,516
TSPLOST	16,537,031	13,024,503	20,400,000	20,604,000	20,810,040	21,018,140	21,228,322
Job Investment Fund	0	0	0	0	0	0	0
R3M - Repair, Renovate, & Replace	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Gortatowsky	9,972	0	0	0	0	0	0
Grant Fund	2,071,520	2,071,520	2,071,519	2,092,234	2,113,157	2,134,288	2,155,631
Special Funds	**60,969,898**	**52,639,523**	**68,744,208**	**69,456,045**	**70,176,193**	**70,904,760**	**71,641,854**
ENTERPRISE FUNDS:							
Light Operations	84,376,283	92,807,313	94,066,767	95,007,435	95,957,509	96,917,084	97,886,255
Gas Operations	17,025,604	16,008,550	16,877,516	16,708,741	17,042,916	17,383,774	17,731,449
Sanitary Sewer Enterprise	17,740,664	18,541,571	19,277,240	19,662,785	20,056,040	20,457,161	20,866,305
Water	14,119,119	14,599,481	15,471,569	15,626,285	15,938,810	16,257,587	16,582,738
Solid Waste Enterprise	13,476,061	14,053,582	14,425,487	14,713,997	15,008,277	15,308,442	15,614,611
Storm Water	7,728,046	7,983,824	9,761,737	9,859,354	9,957,948	10,057,527	10,158,103
Telecom Operations	3,593,093	3,542,753	3,774,439	3,812,183	3,850,305	3,888,808	3,927,696
Airport	16,829,062	11,307,960	10,804,700	11,022,030	11,114,251	11,207,393	11,301,467
Flint River Entertainment Complex	2,567,180	2,608,954	2,880,371	2,840,806	2,864,214	2,887,857	2,911,735
Transit System	5,969,801	8,466,798	7,809,276	7,867,976	7,933,656	7,999,993	8,066,993
Enterprise Funds	**183,424,913**	**189,920,786**	**195,149,102**	**197,121,593**	**199,723,926**	**202,365,626**	**205,047,352**
TOTAL EXPENDITURES / EXPENSES - ALL FUNDS	**316,850,454**	**318,793,527**	**342,799,495**	**345,878,353**	**349,993,842**	**354,165,046**	**358,392,813** *

Note: The expections within the projections are that the personnel services will be increasing as staffing increases. But these increases will be offset in a large degree due to efficiency that will be released by lowered operating costs. The average projected increase is a little over 1% a year.

Note: The grant fund has a few non-recurring grants that were not included in the baseline for the future increases.

Note: Sewer Fund has a large capital contribution included in the revenues which in not being projected into the future.



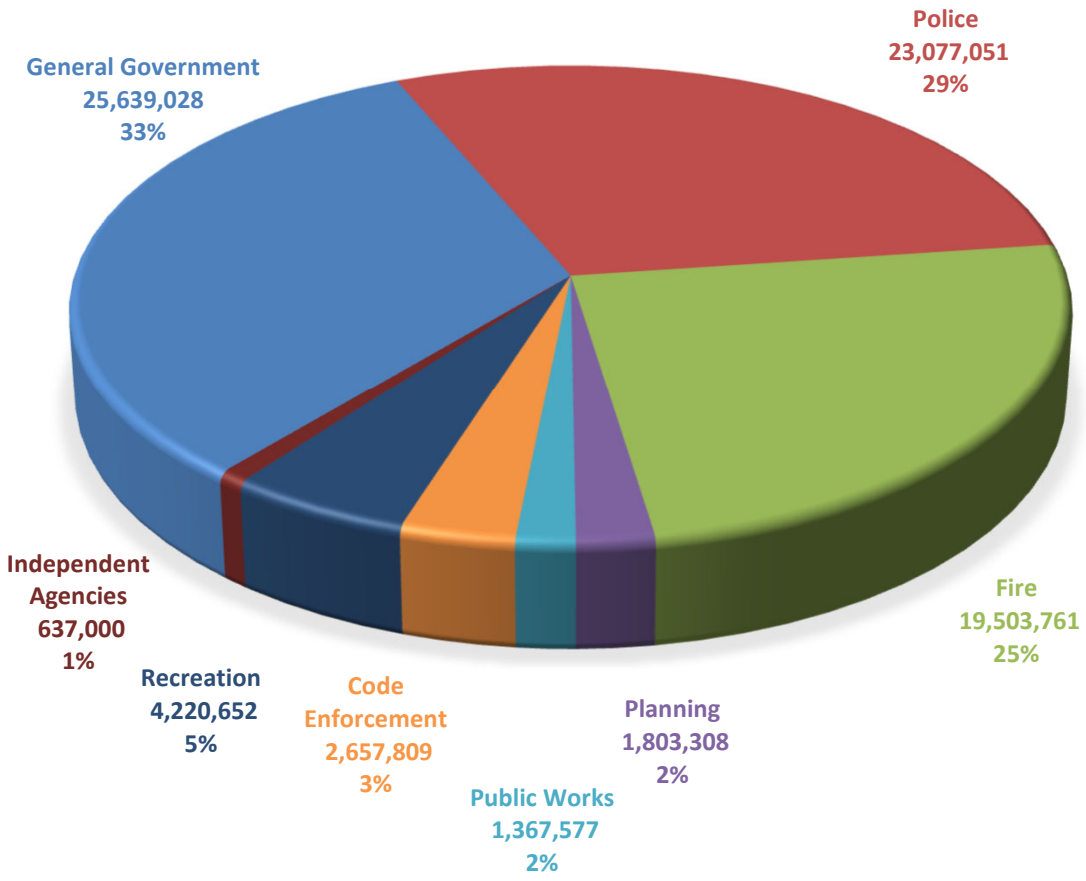
General Fund

GENERAL FUND SUMMARY

This Summary Contains All of the Governmental Functions Contained in the General Fund (i.e. Police, Fire, Planning, Engineering, Procurement, Finance, etc.)

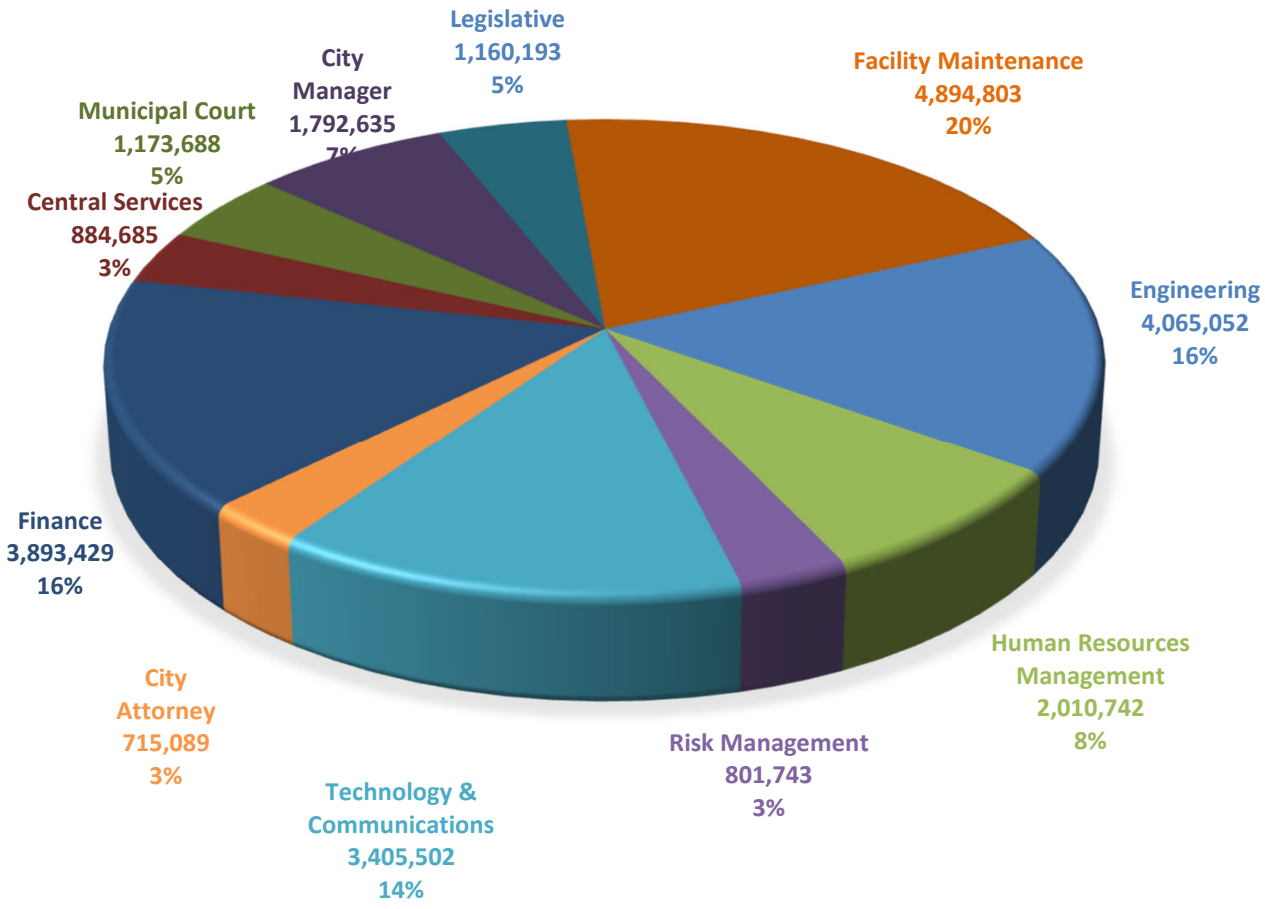
MAJOR OBJECT OF EXPENDITURE	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
Revenues	65,192,292	63,633,186	66 379 523
Transfers In	17,108,302	19,083,211	19,528,591
Transfers Out	-7,486,260	-6,483,179	-7,001,929
Total Revenue	**74,814,334**	**76,233,218**	**78,906,185**
Personnel Services	52,017,013	57,262,384	57,896,036
Operating Expense	20,910,735	18,970,834	21,010 149
Total Expenditures	**72,927,748**	**76,233,218**	**78,906,185**
Net Revenues Over Expenditures	**1,886,586**	**0**	**0**
FULL TIME POSITIONS	**671**	**671**	**679**

City of Albany
FY 2026
General Fund Expenditures



Total General Fund Expenditures
$78,906,185

City of Albany
FY 2026
General Government Expenditures



Total General Government Expenditures
$25,639,028



City Clerk's Office

CITY CLERK'S OFFICE

SUMMARY

In accordance with the City Charter and Code of Ordinances, the Office of the City Clerk is responsible for the following functions: Serves as official custodian of the City Seal (Sec. 2.2); maintaining records management/retention of all records of the City of Albany (Sec. 2.6 a & b); maintaining the expense reports of the Mayor and Board of Commissioners including all travel functions (Sec. 2.47); maintaining the official minutes of Commission meetings and all ordinances and resolutions that are adopted by the Board of Commissioners (Sec. 2.162); in accordance with O.C.G.A. §21-5-34 (4), serves as the filing officer for municipal elections (which includes campaign and financial disclosure forms, etc.). The City Clerk is responsible for attending all Commission meetings and compiling/distributing the agenda for these meetings. The City Clerk serves as an Ex-Officio member on the Pension Board of Trustees and as liaison to the Mayor, Board of Commissioners, City Manager, Department Directors and citizens as required and requested in performing other duties not listed.

STRATEGIC PRIORITIES (SP)

SP IV: Promotion of the City of Albany as a great place to live, work and play.

GOALS & OBJECTIVES (G&O)

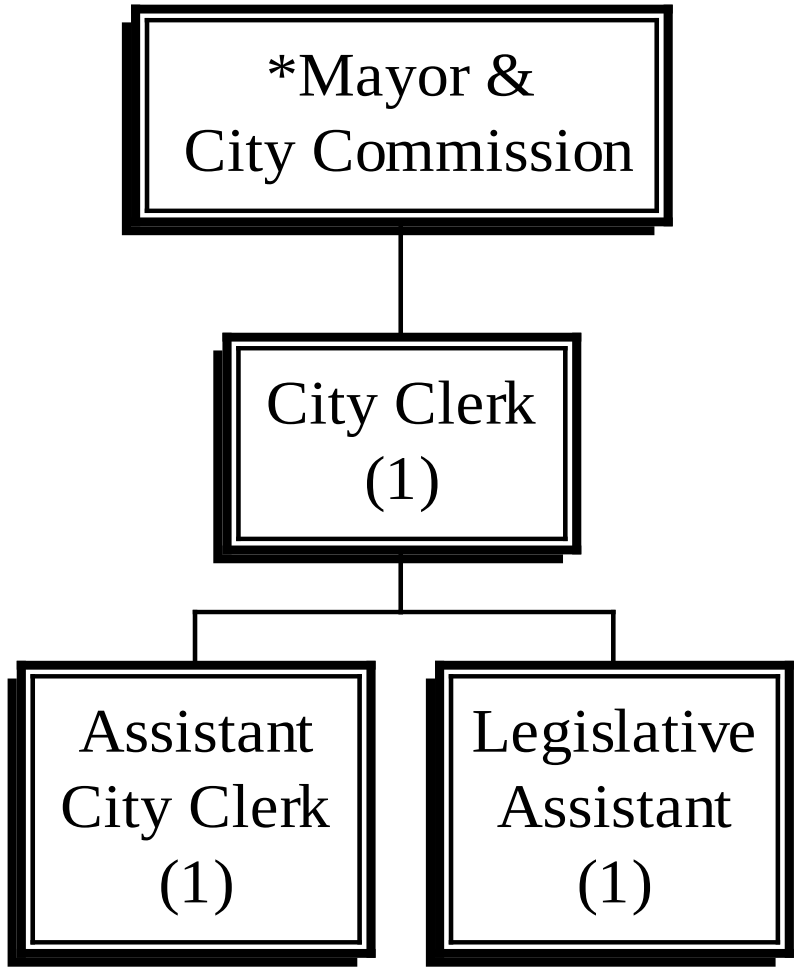
SP IV, G&O 3: To Be Recognized as a Progressive and Innovative Community.

PERFORMANCE MEASURES (PM)

	FY 2021	FY 2022	FY 2023
SP IV, G&O 3, PM 1: # of Certifications Pursued	3	3	3

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Legislative
and
Office of City Clerk



* These are elected officials and are not full-time employees

LEGISLATIVE SUMMARY

SUMMARY

In accordance with the City Charter and Code of Ordinances, the Office of the City Clerk is responsible for the following functions: Serves as official custodian of the City Seal (Sec. 2.2); maintaining records management/retention of all records of the City of Albany (Sec. 2.6 a & b); maintaining the expense reports of the Mayor and Board of Commissioners including all travel functions (Sec. 2.47); maintaining the official minutes of Commission meetings and all ordinances and resolutions that are adopted by the Board of Commissioners (Sec. 2.162); in accordance with O.C.G.A. §21-5-34 (4), serves as the filing officer for municipal elections (which includes campaign and financial disclosure forms, etc.). The City Clerk is responsible for attending all Commission meetings and compiling/distributing the agenda for these meetings. The City Clerk serves as an Ex-Officio member on the Pension Board of Trustees and as liaison to the Mayor, Board of Commissioners, City Manager, Department Directors and citizens as required and requested in performing other duties not listed.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	559,019	645,127	683,540
OPERATING EXPENSE	451,497	368,066	476,652
TOTAL	**1,010,516**	**1,013,193**	**1,160,192**
FULL TIME POSITIONS	**3**	**3**	**3**

Current Active Full-Time Employees	3
Number of Vacancies	0

CITY CLERK'S OFFICE

DESCRIPTION

In accordance with the City Charter and Code of Ordinances, the Office of the City Clerk is responsible for the following functions: Serves as official custodian of the City Seal (Sec. 2.2); maintaining records management/retention of all records of the City of Albany (Sec. 2.6 a & b); maintaining the expense reports of the Mayor and Board of Commissioners including all travel functions (Sec. 2.47); maintaining the official minutes of Commission meetings and all ordinances and resolutions that are adopted by the Board of Commissioners (Sec. 2.162); in accordance with O.C.G.A. §21-5-34 (4), serves as the filing officer for municipal elections (which includes campaign and financial disclosure forms, etc.). The City Clerk is responsible for attending all Commission meetings and compiling/distributing the agenda for these meetings. The City Clerk serves as an Ex-Officio member on the Pension Board of Trustees and as liaison to the Mayor, Board of Commissioners, City Manager, Department Directors and citizens as required and requested in performing other duties not listed.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	306,867	356,202	356,367
OPERATING EXPENSE	387,519	293,066	401,652
TOTAL	**694,387**	**649,268**	**758,020**
FULL TIME POSITIONS	**3**	**3**	**3**
Class Title			
City Clerk	1	1	1
Assistant City Clerk	1	1	1
Legislative Assistant	1	1	1
TOTAL	**3**	**3**	**3**

CITY CLERK'S OFFICE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
100					
7110	Regular Wages	202,155	243,250	229,735	-13,515
7120	Overtime	2,563	3,000	3,000	0
7130	Part Time	22,528	21,500	29,752	8,252
7210	W/C Insurance	99	268	262	-6
7260	FICA Matching	16,715	20,483	20,080	-403
7270	Pension Matching	24,529	29,550	27,928	-1,622
7280	Insurance Matching	35,022	35,151	41,610	6,459
7290	Contribution Matching	3,256	3,000	4,000	1,000
7510	Professional Services	262,440	157,000	257,000	100,000
7512	Tech.Svcs(Surveys,DP)	5,006	2,000	2,000	0
7550	Communications	3,895	1,445	2,733	1,288
7570	Advertising	0	400	0	-400
7600	Travel	10,304	10,000	11,000	1,000
7630	Train/Cont. Education	4,364	6,000	7,000	1,000
7700	Risk Allocation	25,192	38,886	41,798	2,912
7870	Maint:Vehicle Maint	1,727	0	0	0
7880	Maint:Mach/Imp/Tools	10,176	8,904	8,139	-765
7990	Utilities	0	2,075	2,075	
7990	Dues and Fees	28,678	27,825	28,876	1,051
8010	Supplies	5,849	4,000	6,000	2,000
8016	Small Equip	0	2,000	2,500	500
8017	Printing(Not Std Forms)	44	1,000	1,000	0
8018	Books & Subscriptions	557	600	600	0
8052	Building Use-Govt Building	27,800	28,431	28,431	0
8110	Motor Fuel	86	0	0	0
8150	Employee Appreciation	1,401	2,500	2,500	0
	Total	**694,387**	**649,268**	**758,020**	**108,752**

CITY COMMISSION

DESCRIPTION

The Board of City Commissioners consists of seven elected members, a Mayor and six Commissioners. The Mayor is elected at-large while the Commissioners are elected by wards. The City Commission makes policy decisions concerning all City Departments, passes ordinances and resolutions, and raises revenue as necessary. The Commission meets on the first and third Tuesday of the month for consideration of agenda items in work sessions. The voting meeting of each month is held on the fourth Tuesday. All meetings are held in Room 100 of the Government Center at 222 Pine Avenue, Albany, Georgia. The official meeting times are posted on our website at www.albanyga.gov and in the Government Center on the first floor.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	252,152	288,925	327,173
OPERATING EXPENSE	63,978	75,000	75,000
TOTAL	**316,129**	**363,925**	**402,173**
FULL TIME POSITIONS	**0**	**0**	**0**

CITY COMMISSION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
101					
7132	Elected Officials	143,406	171,800	171,806	6
7210	W/C Insurance	163	172	172	0
7260	FICA Matching	8,804	12,183	12,183	0
7270	Pension Matching	17,778	20,617	20,617	0
7280	Insurance Matching	80,268	82,752	119,895	37,143
7290	Contribution Matching	1,734	1,401	2,500	1,099
7550	Comm & Postage	186	0	0	0
7550	Comm & Postage Ward 1	2,080	0	0	0
7550	Comm & Postage Ward 2	1,003	0	0	0
7550	Comm & Postage Ward 3	1,055	0	0	0
7550	Comm & Postage Ward 4	1,020	0	0	0
7550	Comm & Postage Ward 5	1,020	0	0	0
7550	Comm & Postage Ward 6	1,119	0	0	0
7550	Comm & Postage Mayor	1,471	0	0	0
7600	Travel-Ward 1	4,165	0	0	0
7600	Travel-Ward 2	6,442	0	0	0
7600	Travel-Ward 3	8,317	0	0	0
7600	Travel-Ward 4	5,893	0	0	0
7600	Travel-Ward 5	2,761	0	0	0
7600	Travel-Ward 6	7,049	0	0	0
7600	Travel-Mayor	4,554	0	0	0
7630	Train & Ed-Ward 1	1,615	0	0	0
7630	Train & Ed-Ward 2	1,505	0	0	0
7630	Train/Ed-Ward 3	1,965	0	0	0
7630	Train/Ed-Ward 4	1,425	0	0	0
7630	Train/Ed-Ward 6	1,100	0	0	0
7630	Train/Ed-Mayor	675	0	0	0
7990	Dues & Fees-Ward 3	100	0	0	0
7990	Dues & Fees-Ward 4	45	0	0	0
7990	Dues & Fees-Ward 6	420	0	0	0
7990	Dues & Fees-Mayor	79	0	0	0
7999	Misc. Exp-Ward 1	0	10,000	10,000	0
7999	Misc. Exp-Ward 2	0	10,000	10,000	0
7999	Misc. Exp-Ward 3	0	10,000	10,000	0
7999	Misc. Exp-Ward 4	0	10,000	10,000	0
7999	Misc. Exp-Ward 5	0	10,000	10,000	0
7999	Misc. Exp-Ward 6	0	10,000	10,000	0
7999	Misc. Exp-Mayor	0	15,000	15,000	0
8010	Supplies-Ward 1	1,936	0	0	0
8010	Supplies-Ward 2	762	0	0	0
8010	Supplies-Ward 6	901	0	0	0
8010	Supplies-Mayor	405	0	0	0
8017	Printing Ward 1	482	0	0	0
8017	Printing Ward 4	1,044	0	0	0
8017	Printing Mayor	144	0	0	0
8018	Books & Subs Ward 5	370	0	0	0
8150	Food-Ward 1	676	0	0	0
8150	Food-Ward 4	91	0	0	0
8150	Food-Ward 6	103	0	0	0
	Total	**316,129**	**363,925**	**402,173**	**38,248**



City Manager's Office

CITY'S MANAGER'S DEPARTMENT

DESCRIPTION

The City Manager is responsible for the management and direction of all activities of the City Government as outlined in the City Charter, Code of Ordinances, and as directed by the Board of City Commissioners. The City Manager is also responsible for the preparation, implementation, and control of the annual budget. In addition to the management of the Departments and Agencies of the City, the City Manager coordinates areas of common concern with other governmental units and community interest groups. The duties and responsibilities of the office are set forth in Section IV of the City Charter.

STRATEGIC PRIORITIES (SP)

SP II: Economic Development & Jobs
SP III: Infrastructure & Asset Management
SP IV: Promotion of the City of Albany as a Great Place to Live, Work, and Play
SP V: Effective & Excellent Service Delivery
SP VI: Fiscal Responsibility

GOALS & OBJECTIVES (G&O)

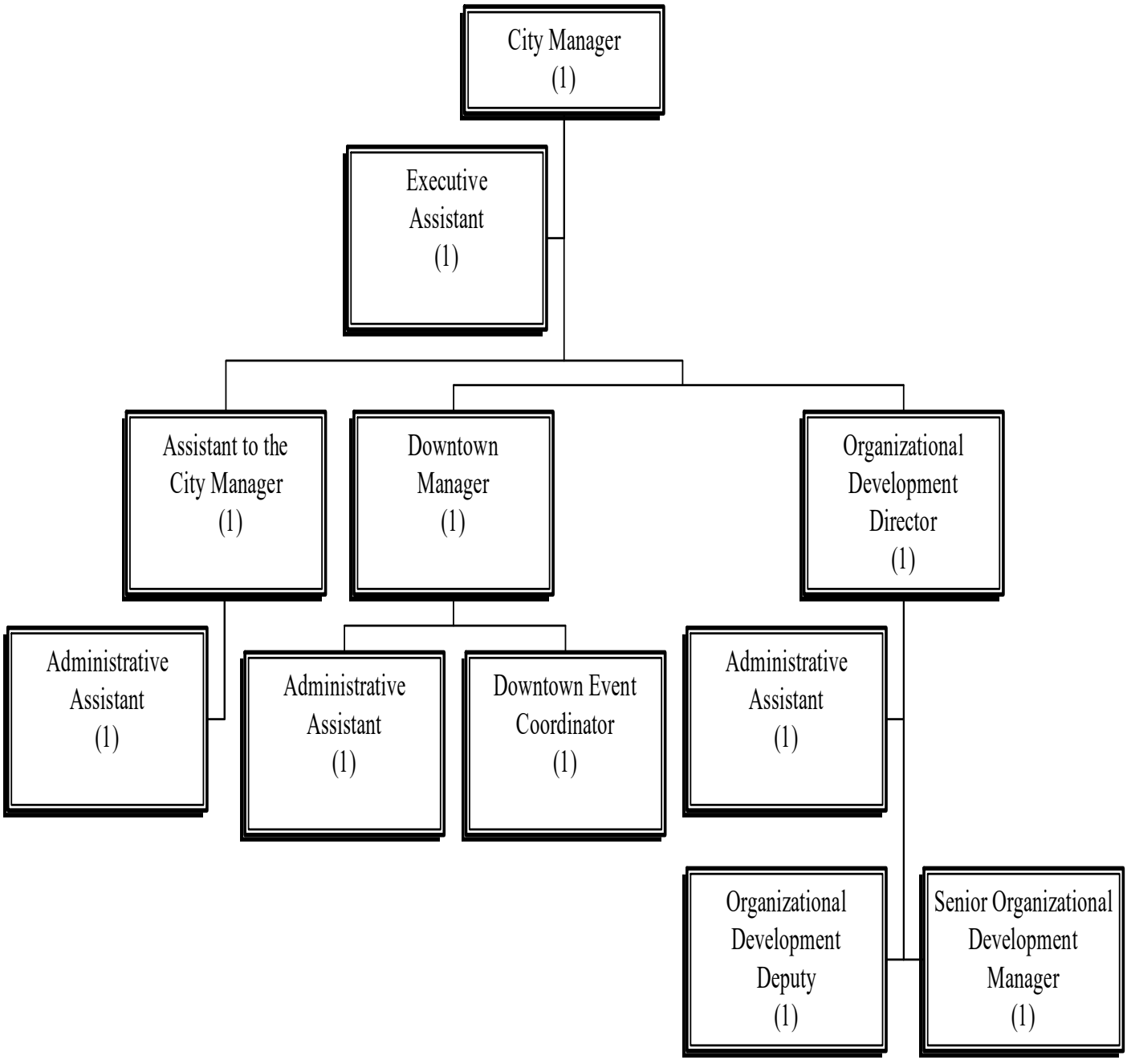
SP II, G&O 1: Expand Albany Utilities Infrastructure
SP III, G&O 1: Develop an Efficient and Sustainable Infrastructure Management Program
SP IV, G&O 1: To Have a Thriving Downtown
SP IV, G&O 2: To Be Recognized as a Vibrant Community & Tourist Destination
SP V, G&O 2: Provide Customer Satisfaction, not only Customer Service
SP VI, G&O 3: Revenue Enhancements

PERFORMANCE MEASURES (PM)

Measures	FY 2021 Actuals	FY 2022 Budget	FY 2022 Actuals	FY 2023 Actuals
SP IV, G&O 1, PM 2: # of Downtown Events	223	150	75	150
SP IV, G&O 1, PM 3: # of Tourist Visiting Downtown	41,800	41,800	13,933	41,800
SP IV, G&O 1, PM 4: # of Annual Downtown Events	9	9	3	9
SP IV, G&O 2, PM 1: # of Businesses Located Downtown	278	285	285	285
SP II, G&O 1, PM 1: Percentage of Metaswitch Project implemented and operational	100%	100%	100%	100%
SP III, G&O 1 - PM 3(a): Percentage of Streetlights converted to LED.	100%	100%	100%	100%
SP III, G&O 1 - PM 3(b): Number of Streetlights converted to LED.	12,500	N/A	N/A	N/A
SP VI, G&O 3, PM 1: # of Businesses added to Downtown	11	7	7	7
SP V, G&O 2, PM 1: % of employees that have completed customer satisfaction training.	100%	100%	100%	100%

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City Manager's Department



CITY MANAGER'S OFFICE

DESCRIPTION

The City Manager is responsible for the management and direction of all activities of the City Government as outlined in the City Charter, Code of Ordinances, and as directed by the Board of City Commissioners. The City Manager also serves as the General Manager for Albany Utilities and oversees the Downtown Manager's Office responsible for downtown redevelopment. The City Manager is also responsible for the preparation, implementation, and control of the annual budget. In addition to the management of the Departments and Agencies of the City, the City Manager coordinates areas of common concern with other governmental units and community interest groups. The duties and responsibilities of the office are set forth in Section IV of the City Charter.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	697,220	869,085	1,418,850
OPERATING EXPENSE	739,114	731,424	961,045
TOTAL	**1,436,335**	**1,600,509**	**2,379,895**
FULL TIME POSITIONS	**8**	**8**	**12**

Current Active Full-Time Employees	10
Number of Vacancies	2

CITY MANAGER'S OFFICE

DESCRIPTION

The City Manager is responsible for the management and direction of all activities of the City Government as outlined in the City Charter, Code of Ordinances, and as directed by the Board of City Commissioners. The City Manager also serves as the General Manager for Albany Utilities and oversees the Downtown Manager's Office responsible for downtown redevelopment. The City Manager is also responsible for the preparation, implementation, and control of the annual budget. In addition to the management of the Departments and Agencies of the City, the City Manager coordinates areas of common concern with other governmental units and community interest groups. The duties and responsibilities of the office are set forth in Section IV of the City Charter.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	375,860	451,532	548,676
OPERATING EXPENSE	398,755	427,389	458,535
TOTAL	**774,615**	**878,921**	**1,007,211**
FULL TIME POSITIONS	**4**	**4**	**4**
Class Title			
City Manager	1	1	1
Assistant to the City Manager	1	1	1
Admin. Manager, City Manager	1	1	1
Administrative Assistant	1	1	1
TOTAL	**4**	**4**	**4**

CITY MANAGER'S OFFICE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
201					
7110	Regular Wages	283,820	339,420	364,905	25,485
7130	Part Time	0	0	50,000	50,000
7120	Overtime	453	1,000	500	-500
7210	W/C Insurance	90	340	415	75
7260	FICA Matching	19,970	26,042	31,778	5,736
7270	Pension Matching	29,884	40,730	43,789	3,059
7280	Insurance Matching	38,530	40,000	54,289	14,289
7290	Contribution Matching	3,114	4,000	3,000	-1,000
7510	Professional Services	141,600	142,000	142,000	0
7550	Communications	5,542	6,259	2,993	-3,266
7600	Travel	15,942	19,755	19,755	0
7610	Auto Allowance	3,247	6,000	6,000	0
7630	Train/Cont. Education	4,347	6,700	6,700	0
7700	Risk Allocation	16,449	16,449	44,779	28,330
7870	Motor: Maint Equip	1,754	0	1,115	1,115
7880	Maint: Mach/Imp/Tools	3,374	3,440	4,692	1,252
7900	Utilities	0	1,661	2,000	339
7990	Dues and Fees	3,572	5,325	5,325	0
7995	Contingency	187,449	200,000	200,000	0
8010	Supplies	6,370	7,300	7,300	0
8016	Small Equipment	124	2,000	2,000	0
8017	Printing(Not Std Forms)	780	1,000	1,000	0
8018	Books & Subscriptions	170	500	500	0
8050	Equipment Rental	653	2,000	5,000	3,000
8110	Motor Fuel	349	0	376	376
8150	Employee Appreciation	7,033	7,000	7,000	0
	Total	**774,615**	**878,921**	**1,007,211**	**128,290**

DOWNTOWN DEVELOPMENT

DESCRIPTION

The Downtown Manager's Office plays a crucial role in fostering economic development, business support, and community engagement within the downtown district. This office is responsible for implementing strategic initiatives that enhance the vibrancy and appeal of the downtown area. Through business retention and recruitment, event coordination, infrastructure improvements, and stakeholder collaboration, the Downtown Manager's Office ensures that downtown Albany remains a thriving hub for commerce, culture, and community activities.

The office operates with a focus on economic sustainability, downtown revitalization, and public-private partnerships to drive investment and innovation. Key functions include:

- Supporting local businesses and attracting new investments.
- Coordinating special events and promotional activities to increase foot traffic.
- Managing beautification and infrastructure enhancement projects.
- Overseeing marketing and branding efforts to enhance downtown's image.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	321,360	417,553	455,597
OPERATING EXPENSE	340,360	304,035	329,827
TOTAL	**661,720**	**721,588**	**785,425**
FULL TIME POSITIONS	**4**	**4**	**4**
Class Title			
Downtown Event Coordinator	1	1	1
Downtown Business Development Manager	1	1	1
Administrative Assistant	1	1	1
Downtown Manager	1	1	1
TOTAL	**4**	**4**	**4**

DOWNTOWN DEVELOPMENT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
DOWNTOWN DEVELOPMENT					
7110	Regular Wages	219,120	303,507	313,451	9,944
7120	Overtime	889	1,500	3,500	2,000
7130	Part Time	13,595	0	24,913	24,913
7210	W/C Insurance	143	610	684	74
7260	FICA Matching	17,915	23,333	26,153	2,820
7270	Pension Matching	25,909	36,421	37,614	1,193
7280	Insurance Matching	43,595	51,182	48,282	-2,900
7290	Contribution Matching	192	1,000	1,000	0
7510	Professional Services	214,344	147,500	165,000	17,500
7550	Communications	3,854	1,923	3,400	1,477
7570	Advertising	616	3,000	2,500	-500
7600	Travel	4,085	3,500	4,000	500
7610	Auto Allowance	6,170	6,000	6,000	0
7630	Train/Cont. Education	4,910	3,500	3,500	0
7700	Risk Allocation	25,506	25,252	32,838	7,586
7880	Maint: Mach/Imp/Tools	2,884	5,343	7,829	2,486
7900	Utilties	22,585	38,477	50,000	11,523
7990	Dues and Fees	375	2,105	1,760	-345
8010	Supplies	43,571	61,000	43,500	-17,500
8016	Small Equipment	0	0	3,000	3,000
8017	Printing(Not Std Forms)	3,807	3,000	3,000	0
8018	Books & Subscriptions	2,853	435	0	-435
8150	Employee Appreciation	4,800	3,000	3,500	500
	Total	**661,720**	**721,588**	**785,425**	**63,837**

ORGANIZATIONAL DEVELOPMENT

DESCRIPTION

The Organizational Development (OD) Department is a strategic partner in cultivating a high-performing, future-ready workforce for the City of Albany. It is dedicated to enhancing the capacity, effectiveness, and engagement of employees through a holistic approach to leadership development, skill-building, and organizational growth. The OD team focuses on designing and delivering intentional, inclusive, and data-informed development initiatives that support the City's mission, vision, and core values. This includes facilitating targeted training programs, succession planning, performance improvement strategies, and change management efforts that foster innovation and resilience across departments. By strengthening leadership capacity at all levels and aligning workforce capabilities with evolving organizational needs, the OD Department empowers employees to thrive in their roles, drive service excellence, and contribute meaningfully to Albany's long-term goals. Ultimately, the OD Department serves as a catalyst for cultivating a values-driven culture where continuous learning, collaboration, accountability, and community impact are central to success.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	0	0	414,577
OPERATING EXPENSE	0	0	172,683
TOTAL	**0**	**0**	**587,260**
FULL TIME POSITIONS	**0**	**0**	**4**
Class Title			
Director of Organizational Development	0	0	1
Organizational Development Deputy	0	0	1
Senior Organizational Development Manager	0	0	1
Administrative Assistant	0	0	1
TOTAL	**0**	**0**	**4**

ORGANIZATIONAL DEVELOPMENT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
207					
7110	Regular Wages	0	0	305,318	305,318
7210	W/C Insurance	0	0	611	611
7230	Uniforms	0	0	1,400	1,400
7260	FICA Matching	0	0	23,357	23,357
7270	Pension Matching	0	0	36,638	36,638
7280	Insurance Matching	0	0	46,253	46,253
7290	Contribution Matching	0	0	1,000	1,000
7510	Professional Services	0	0	65,000	65,000
7550	Communications	0	0	2,775	2,775
7600	Travel	0	0	16,000	16,000
7630	Train/Cont. Education	0	0	10,400	10,400
7880	Maint: Mach/Imp/Tools	0	0	57,388	57,388
7900	Utilties	0	0	5,520	5,520
7990	Dues and Fees	0	0	1,600	1,600
8010	Supplies	0	0	9,000	9,000
8150	Employee Appreciation	0	0	5,000	5,000
	Total	**0**	**0**	**587,260**	**587,260**



City Attorney's Office

CITY ATTORNEY'S OFFICE

DESCRIPTION

To promote and protect the interests of the City of Albany by providing quality legal services to the Mayor and Board of Commissioners as well as to the City Manager and Department Heads. The City Attorney is available to review and/or draft contracts, leases, ordinances, resolutions, as well as conduct real estate closings. The City Attorney participates with Risk Management in initial review of Ante-Litem notices and with Animal Control in handling dangerous dog hearings. The office began work in the area of nuisance abatements in 2005 and in 2020 began work dealing with blighted property. Both matters are now part of the City Attorney's Office.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable & Business Friendly
SP IV: Promotion of the City of Albany as a Great Place to Live, Work, and Play

GOALS & OBJECTIVES (G&O)

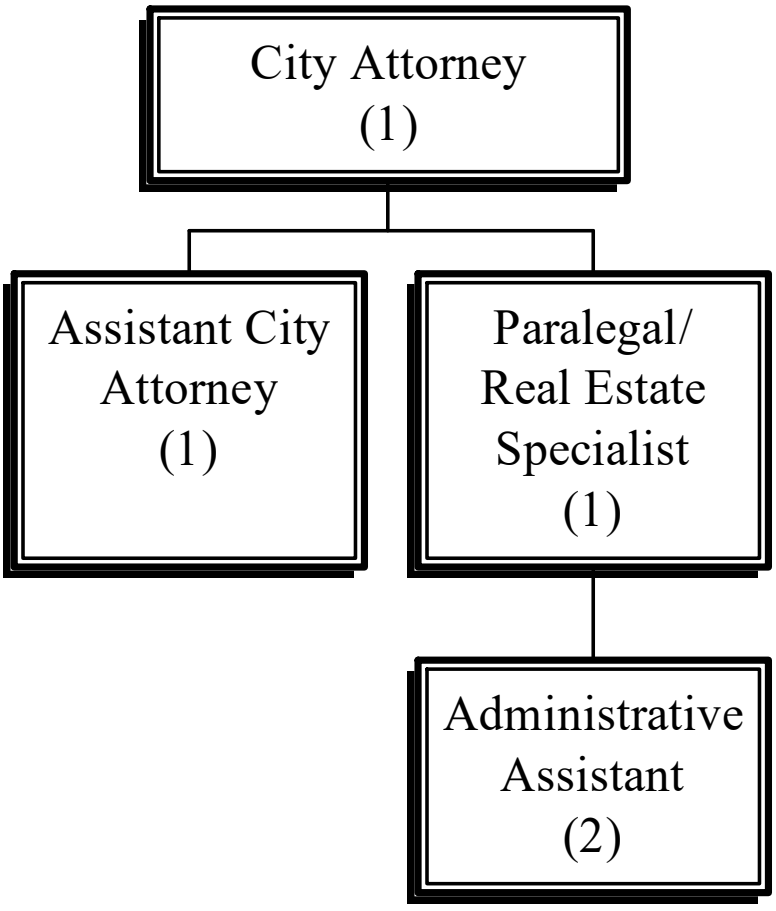
SP I, G&O 1: Create a Safe Community to Live, Work, and Play that Encourages the Well-Being of Albany's Citizens and Assets
SP IV, G&O 3: To Be Recognized as a Progressive & Innovative Community

PERFORMANCE MEASURES (PM)

	FY 2021 Actuals	FY 2022 Budget	FY 2022 Actuals	FY 2023 Actuals
SP I, G&O 1, PM 1: Nuisance Abatement Cases Processed for Demo/Rehab	134	240	180	240
SP IV, G&O 3, PM 1: Open Records Request: Processed	1,121	1,200	1,115	1,200
SP IV, G&O 3, PM 2: % of Open Records Request: Processed in 3 business days	90%	90%	90%	90%

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Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	552,659	583,439	576,778
OPERATING EXPENSE	108,934	129,316	138,311
TOTAL	**661,593**	**712,755**	**715,089**
FULL TIME POSITIONS	**5**	**5**	**5**

Class Title			
City Attorney	1	1	1
Assistant City Attorney	1	1	1
Senior Paralegal	1	1	1
Paralegal	0	0	1
Administrative Assistant	2	2	1
TOTAL	**5**	**5**	**5**

Current Active Full-Time Employees	4
Number of Vacancies	1

CITY ATTORNEY'S OFFICE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
300					
7110	Regular Wages	438,853	434,982	427,318	-7,664
7210	W/C Insurance	330	435	427	-8
7260	FICA Matching	32,054	33,276	32,690	-586
7270	Pension Matching	39,413	52,198	51,278	-920
7280	Insurance Matching	40,070	60,548	63,065	2,517
7290	Contribution Matching	1,752	2,000	2,000	0
7510	Professional Services	18,344	25,000	40,000	15,000
7550	Communications	3,634	5,660	5,752	92
7570	Advertising	1,172	8,000	8,000	0
7600	Travel	2,960	2,500	2,800	300
7610	Auto Allowance	2,150	2,400	0	-2,400
7630	Train/Cont. Education	375	2,000	2,400	400
7700	Risk Allocation	7,323	5,325	4,037	-1,288
7880	Maint: Mach/Imp/Tools	3,722	4,135	4,135	0
7990	Dues and Fees	20,548	21,741	21,700	-41
8010	Supplies	2,035	4,000	4,000	0
8016	Small Equip	2,138	3,450	4,500	1,050
8017	Printing(Not Std Forms)	68	100	100	0
8018	Books & Subscriptions	16,536	15,654	11,536	-4,118
8052	Rent- Gov't Buildling	27,800	28,851	28,851	0
8150	Employee Appreciation	129	500	500	0
	Total	**661,593**	**712,755**	**715,089**	**2,334**



Municipal Court

MUNICIPAL COURT

DESCRIPTION

The Municipal Court is a misdemeanor court that has jurisdiction over City Ordinance violations and State and Local traffic offenses. Specific type cases handled by the court include routine traffic offenses, driving under the influence of alcohol, possession and consumption by a minor, truancy and curfew violations, possession of marijuana less than an ounce, firearms violations, nuisance and abatement cases, animal control citations, false alarm, and lot cleaning cases. The court is also responsible for entering citations and case dispositions and forwarding entries to the Department of Public Safety. Court sessions begin at 8:30 a.m. and are held Monday, Wednesday, Thursday, and Friday. Animal Control, Lot Cleaning, and False Alarm Cases are held on the fourth Tuesday of each month. Nuisance and Abatement dockets are heard on the fourth Thursday of each month. Jail arraignments are held on Monday, Wednesday, and Friday at 7:30 a.m. at the Dougherty County Jail. The court contracts with a probation office to supervise programs on probation that require probation revocation hearings, signing of arrest warrants, and probation violation petitions.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, & Business Friendly

GOALS & OBJECTIVES (G&O)

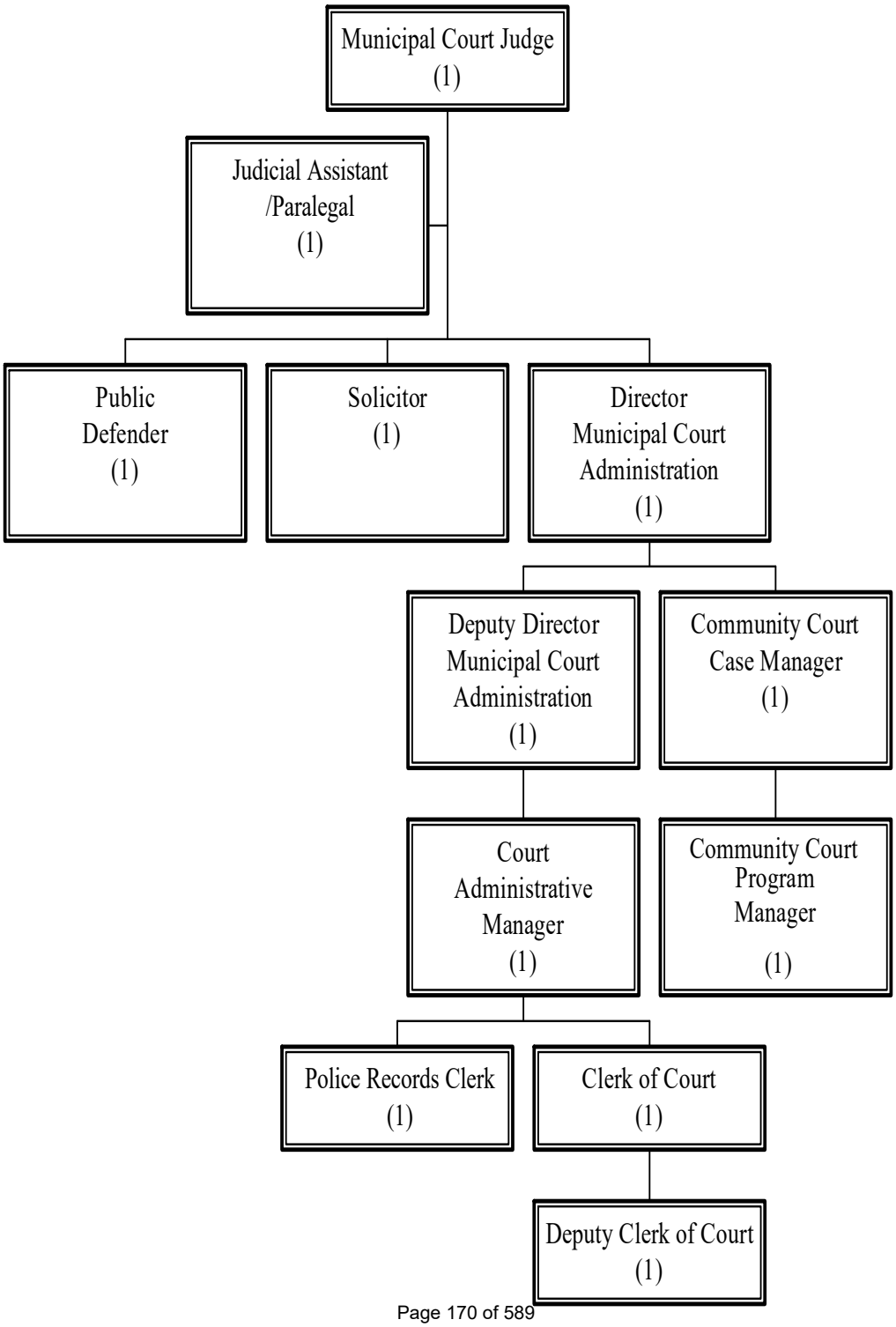
SP I, G&O 2: Create an Environment that Consistently Encourages Business Development & Educational Opportunities

PERFORMANCE MEASURES (PM)

Measures	Actuals 2021	Budget FY 2022	Actuals FY 2022	Actuals FY 2023
SP I, G&O 1, PM 1: # Nuisance Abatement Cases Cleared	200	200	150	200

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Municipal Court Office



MUNICIPAL COURT

DESCRIPTION

The Municipal Court is a misdemeanor court that has jurisdiction over City Ordinance violations and State and Local traffic offenses. Specific type cases handled by the court include routine traffic offenses, driving under the influence of alcohol, possession and consumption by a minor, truancy and curfew violations, possession of marijuana less than an ounce, firearms violations, nuisance and abatement cases, animal control citations, false alarm, and lot cleaning cases. The court is also responsible for entering citations and case dispositions and forwarding entries to the Department of Public Safety. Court sessions begin at 8:30 a.m. and are held Monday, Wednesday, Thursday, and Friday. Animal Control, Lot Cleaning, and False Alarm Cases are held on the fourth Tuesday of each month. Nuisance and Abatement dockets are heard on the fourth Thursday of each month. Jail arraignments are held on Monday, Wednesday, and Friday at 7:30 a.m. at the Dougherty County Jail. The court contracts with a probation office to supervise programs on probation that require probation revocation hearings, signing of arrest warrants, and probation violation petitions. Municipal Court funding is independent of the fines/fees projected to be imposed by Albany Muncipal Court

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	822,738	1,168,290	1,200,952
OPERATING EXPENSE	312,823	202,158	226,943
TOTAL	**1,135,561**	**1,370,448**	**1,427,895**
FULL TIME POSITIONS	**15**	**13**	**13**

Current Active Full-Time Employees	8
Number of Vacancies	5

MUNICIPAL COURT-Administration

DESCRIPTION

The Municipal Court is a misdemeanor court that has jurisdiction over City Ordinance violations and State and Local traffic offenses. Specific type cases handled by the court include routine traffic offenses, driving under the influence of alcohol, possession and consumption by a minor, truancy and curfew violations, possession of marijuana less than an ounce, firearms violations, nuisance and abatement cases, animal control citations, false alarm, and lot cleaning cases. The court is also responsible for entering citations and case dispositions and forwarding entries to the Department of Public Safety. Court sessions begin at 8:30 a.m. and are held Monday, Wednesday, Thursday, and Friday. Animal Control, Lot Cleaning, and False Alarm Cases are held on the fourth Tuesday of each month. Nuisance and Abatement dockets are heard on the fourth Thursday of each month. Jail arraignments are held on Monday, Wednesday, and Friday at 7:30 a.m. at the Dougherty County Jail. The court contracts with a probation office to supervise programs on probation that require probation revocation hearings, signing of arrest warrants, and probation violation petitions.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	499,488	766,269	548,160
OPERATING EXPENSE	247,804	137,738	149,151
TOTAL	**747,292**	**904,007**	**697,311**
FULL TIME POSITIONS	**8**	**6**	**6**

Class Title			
Director of Municipal Court Administration	1	1	1
Deputy Director of Municipal Court Admin	1	1	1
Clerk of Court	1	1	1
Deputy Clerk of Court	1	1	1
Court Administrative Manager	1	1	1
Police Records Clerk	3	1	1
TOTAL	**8**	**6**	**6**

MUNICIPAL COURT-Administration

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
400					
7110.	Regular Wages	249,134	547,205	395,881	-151,324
7120.	Overtime	2,680	5,000	3,000	-2,000
7130.	Part Time	0	10,000	0	-10,000
7210.	W/C Insurance	260	562	399	-163
7230.	Uniforms	288	0	0	0
7260.	FICA Matching	18,785	43,009	30,514	-12,495
7270.	Pension Matching	29,666	66,265	47,866	-18,399
7280.	Insurance Matching	196,800	90,728	67,000	-23,728
7290	Contribution Matching	1,876	3,500	3,500	0
7510.	Professional Services	2,104	13,000	3,500	-9,500
7513.	Adm.Svcs(Finance,Mgt)	114,348	0	0	0
7550.	Communications	9,223	12,523	5,500	-7,023
7570	Advertising	0	200	150	-50
7600.	Travel	1,456	2,400	6,250	3,850
7630.	Train/Cont. Education	2,863	450	2,500	2,050
7700	Risk Allocation	16,658	13,965	15,411	1,446
7880.	Maint: Mach/Imp/Tool	39,422	30,980	34,885	3,905
7900	Utilities	0	0	6,500	6,500
7990.	Dues and Fees	1,166	1,100	1,055	-45
8010.	Supplies	6,032	4,100	8,500	4,400
8016.	Small Equip	6,026	4,500	3,000	-1,500
8017.	Printing(Not Std Forms)	212	500	0	-500
8052.	Rent Judicial Bldg	46,047	53,820	58,500	4,680
8150.	Employee Appreciation	2,203	200	3,400	3,200
	Total	**747,292**	**904,007**	**697,311**	**-206,696**

MUNICIPAL COURT-Appointed

DESCRIPTION

The Municipal Court has five appointed positions from the City Commission. This cost center will show the personnel and operating costs associated with these individuals.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	323,250	402,021	415,497
OPERATING EXPENSE	65,019	64,420	60,880
TOTAL	**388,269**	**466,441**	**476,377**
FULL TIME POSITIONS	**4**	**4**	**4**
Class Title			
Public Defender	1	1	1
Solicitor	1	1	1
Municipal Court Judge	1	1	1
Interim Recorder Judge	1	0	0
Judicial Assistant/Paralegal	0	1	1
TOTAL	**4**	**4**	**4**

MUNICIPAL COURT-Appointed

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
401					
7110.	Regular Wages	264,023	335,412	331,734	-3,678
7210.	W/C Insurance	243	335	332	-3
7230	Uniforms	130	600	600	0
7260.	FICA Matching	20,848	25,659	25,378	-281
7270	Pension Matching	10,661	11,207	25,000	13,793
7280.	Insurance Matching	25,569	27,183	28,453	1,270
7290	Contribution Matching	1,777	1,625	4,000	2,375
7510.	Professional Services	61,498	59,200	52,200	-7,000
7600.	Travel	2,694	3,620	5,000	1,380
7630.	Train/Cont. Education	750	750	780	30
7990.	Dues and Fees	0	850	200	-650
8016	Small Equipment	77	0	2,700	2,700
	Total	**388,269**	**466,441**	**476,377**	**9,936**

MUNICIPAL COURT-Albany Works

DESCRIPTION

The Municipal Court has five appointed positions from the City Commission. This cost center will show the personnel and operating costs associated with these individuals.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	0	0	237,295
OPERATING EXPENSE	0	0	16,912
TOTAL	**0**	**0**	**254,207**
FULL TIME POSITIONS	**3**	**3**	**3**

Class Title			
Community Court Program Manager	1	1	1
Community Court Case Manager	1	1	1
Program Administrator (Grade 7)	1	1	1
TOTAL	**3**	**3**	**3**

MUNICIPAL COURT-Albany Works

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
402					
7110.	Regular Wages	0	0	177,339	177,339
7120	Part Time	0	0	7,500	7,500
7210.	W/C Insurance	0	0	185	185
7230	Uniforms	0	0	350	350
7260.	FICA Matching	0	0	14,140	14,140
7270	Pension Matching	0	0	21,281	21,281
7280.	Insurance Matching	0	0	13,000	13,000
7290	Contribution Matching	0	0	3,500	3,500
7550	Communications	0	0	66	66
7630.	Train/Cont. Education	0	0	1,750	1,750
7880.	Maint: Mach/Imp/Tool	0	0	2,704	2,704
7900.	Utilities	0	0	6,500	6,500
8010.	Supplies	0	0	592	592
8016.	Small Equipment	0	0	3,000	3,000
8150.	Employee Appreciation	0	0	2,300	2,300
	Total	**0**	**0**	**254,207**	**254,207**



Human Resources

HUMAN RESOURCES MANAGEMENT

DESCRIPTION

The Office of Human Resources (OHR) serves as a strategic business partner ensuring that Human Resources' initiatives, policies and procedures align with the strategic direction of the City's leadership. HR is committed to providing the citizens of Albany with a diverse, competent, trained and professional workforce.
The City of Albany is an Equal Opportunity Employer and maintains an alcohol and drug-free workplace. The City of Albany is a rewarding organization to work for that provides a competitive benefits package and a stimulating work environment.
A variety of services are offered to the employees of the City of Albany through the Office of Human Resources. The Office of Human Resources is responsible for Recruitment, Employee Performance Evaluations, Benefits administration, Salary and Wage Administration, Employee Relations, Employee Training and Development, Retirement administration, Personnel Records Retention/Management and Policy Compliance and administration.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, & Business Friendly
SP IV: Promotion of the City of Albany as a great place to live, work and play.
SP V: Effective and Excellent Service Delivery

GOALS & OBJECTIVES (G&O)

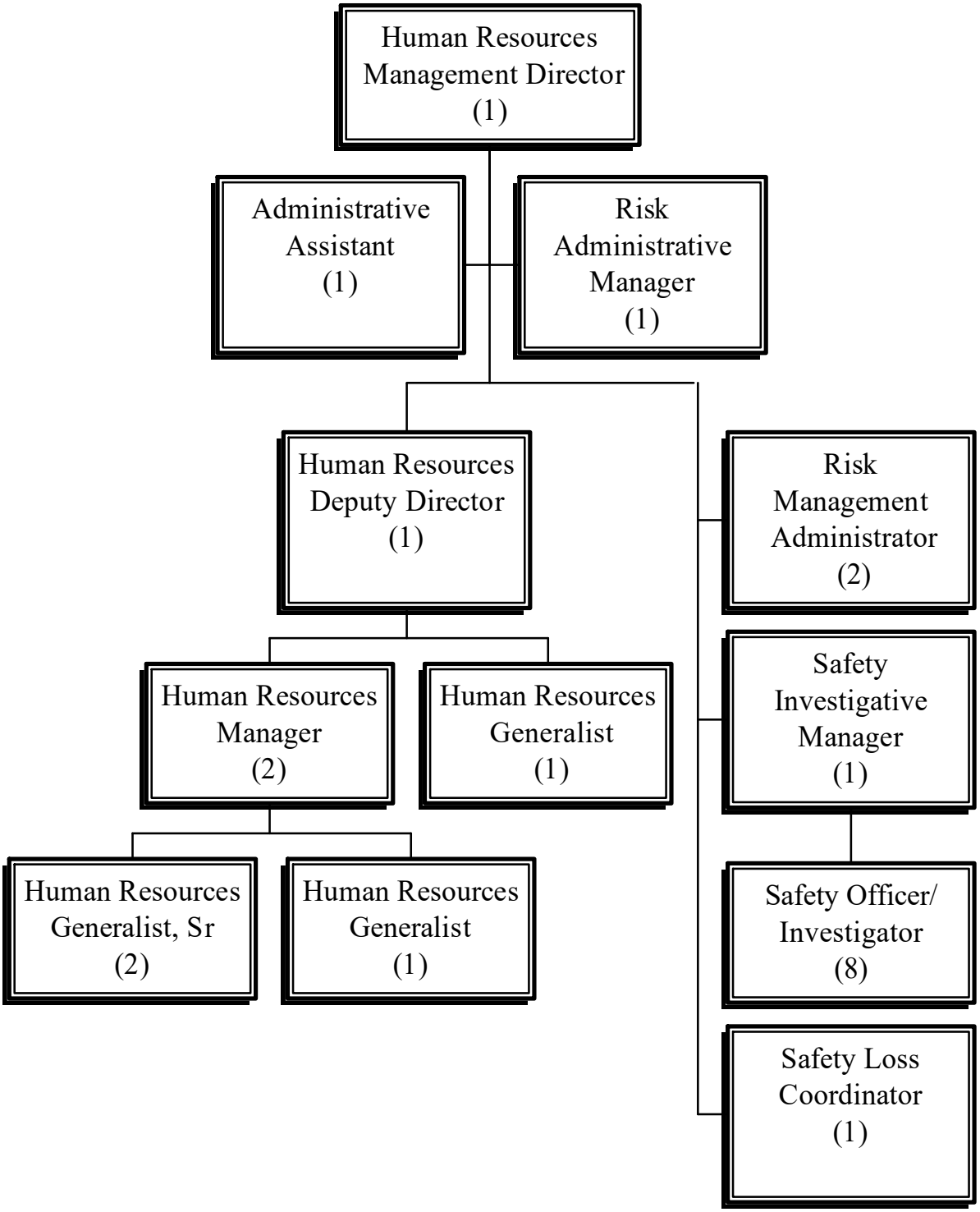
SP I, G&O 2: Create an Environment that Consistently Encourages Business Development & Educational Opportunities
SP IV, G&O 3: Be Recognized as a Progressive and Innovative Community

PERFORMANCE MEASURES (PM)

Measures	FY 2021 Actuals	FY 2022 Budget	FY 2022 Actuals	FY 2023 Actuals
SP I, G&O 2, PM 1: # of Interns Involved in the Citywide Internship Program	5	5	1	5
SP IV, G&O 3, PM 1: (Internal) Length of Time for On-Boarding Process (Measured in days)	60	60	45	30
SP IV, G&O 3, PM 2: % of Performance Appraisals Completed On-time	70%	70%	80%	80%

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Human Resources Department



HUMAN RESOURCES MANAGEMENT

DESCRIPTION

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Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	1,792,736	2,029,408	2,063,961
OPERATING EXPENSE	521,121	717,280	748,524
TOTAL	**2,313,857**	**2,746,688**	**2,812,485**
FULL TIME POSITIONS	**16**	**17**	**22**

Current Active Full-Time Employees	13
Number of Vacancies	4

HUMAN RESOURCES MANAGEMENT

DESCRIPTION

The Office of Human Resources (OHR) serves as a strategic business partner ensuring that Human Resources' initiatives, policies and procedures align with the strategic direction of the City's leadership. HR is committed to providing the citizens of Albany with a diverse, competent, trained and professional workforce. The City of Albany is an Equal Opportunity Employer and maintains an alcohol and drug-free workplace. The City of Albany is a rewarding organization to work for that provides a competitive benefits package and a stimulating work environment. A variety of services are offered to the employees of the City of Albany through the Office of Human Resources. The Office of Human Resources is responsible for Recruitment, Employee Performance Evaluations, Benefits administration, Salary and Wage Administration, Employee Relations, Employee Training and Development, Retirement administration, Personnel Records Retention/Management and Policy Compliance and Administration.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	1,339,956	1,469,635	1,439,755
OPERATING EXPENSE	442,419	557,030	570,987
TOTAL	**1,782,375**	**2,026,665**	**2,010,742**
FULL TIME POSITIONS	**10**	**10**	**9**
Class Title			
Director, Human Resources	1	1	1
Deputy Director, Human Resources	1	1	1
HR Manager	2	2	2
Administrative Assistant	1	1	1
HR Generalist	3	3	2
HR Generalist, Sr.	2	2	2
TOTAL	**10**	**10**	**9**

HUMAN RESOURCES MANAGEMENT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
1000					
7110.	Regular Wages	411,507	503,983	496,110	-7,873
7120.	Overtime	3,664	1,000	1,000	0
7130	Part Time	7,347	32,000	32,000	0
7210.	W/C Insurance	216	537	529	-8
7220.	Tuition Assistance	42,347	56,000	56,000	0
7260.	FICA Matching	30,685	41,079	40,477	-602
7270.	Pension Matching	50,117	60,598	59,653	-945
7275.	Retiree Insurance	509,737	525,000	525,000	0
7275.MEDB	Medicare B Reimb	168,700	167,800	158,000	-9,800
7280	Insurance Matching	112,154	77,638	68,986	-8,652
7290	Contribution Matching	3,482	4,000	2,000	-2,000
7510	Professional Services	182,050	176,875	175,975	-900
7550.	Communications	8,115	8,200	5,700	-2,500
7570.	Advertising	681	1,500	1,500	0
7600	Travel	2,859	17,000	17,000	0
7630	Train/Cont. Education	6,853	13,800	13,800	0
7640	Training Development	131,031	178,100	178,100	0
7700.02	Unemployment Insurance	12,882	15,000	15,000	0
7700.03	Risk Allocation	20,170	49,410	55,854	6,444
7700.04	Group Ins.Y/E Audit Adj.	2,223	10,000	10,000	0
7880.	Maint: Mach/Imp/Tools	11,071	26,647	32,402	5,755
7900	Utilities	0	0	3,000	3,000
7990	Dues and Fees	4,456	6,977	7,235	258
8010.	Licenses(CDL,CPA,Etc)	55	0	0	0
8010.	Supplies	12,843	7,100	7,800	700
8016.	Small Equip	4,084	0	0	0
8017.	Printing(Not Std Forms)	659	500	500	0
8018.	Books & Subscriptions	0	1,000	1,200	200
8052.	Rent Gov't Building	37,560	40,921	40,921	0
8150.	Employee Appreciation	4,827	4,000	5,000	1,000
	Total	**1,782,375**	**2,026,665**	**2,010,742**	**(15,923)**

RISK MANAGEMENT DEPARTMENT SUMMARY

DESCRIPTION

Plans, organizes, implements, and monitors a comprehensive loss control program for the City. Identifies, analyzes, and evaluates risks and potential losses to the City as they relate to insurance, safety, and claims. Recommends and assists in the negotiation and selection of insurance programs for the City. Negotiates the adjustment of all insured and uninsured losses. Monitors the safety program of the City to ensure its uniform application and shall make recommendations as needed. Participates in the investigation of accidents and injuries and prepares material and evidence for use by the City in hearings, lawsuits, and insurance investigations. Inspects City facilities to assess existing or potential accident and health hazards and recommends corrective or preventive measures as needed.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	452,780	559,773	624,206
OPERATING EXPENSE	78,702	160,250	177,537
TOTAL	**531,482**	**720,023**	**801,743**
FULL TIME POSITIONS	**6**	**7**	**13**
Class Title			
Safety Investigative, Manager	1	1	1
Administrative Manager, Risk	1	1	1
Safety/Loss Control Coordinator	1	1	1
Safety Officer/Investigator	2	2	8
Risk Management Administrator	1	2	2
TOTAL	**6**	**7**	**13**

RISK MANAGEMENT DEPARTMENT OFFICE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
1003					
7110	Regular Wages	330,291	409,845	417,788	7,943
7120	Overtime	122	1,500	1,500	0
7210	W/C Insurance	306	411	419	8
7230	Uniforms	1,776	2,500	5,000	2,500
7260	FICA Matching	23,635	31,468	32,076	608
7270	Pension Matching	41,390	49,361	50,315	954
7280	Insurance Matching	52,014	60,918	113,108	52,190
7290	Contribution Matching	3,246	3,770	4,000	230
7510	Professional Services	3,516	0	0	0
7514	Contract Labor (Temp)	6,351	15,000	20,000	5,000
7550	Communications	7,184	7,182	4,582	-2,600
7600	Travel	10,277	16,040	22,050	6,010
7630	Train/Cont. Education	8,878	9,962	18,460	8,498
7700	Risk Allocation	12,789	12,984	7,269	-5,715
7870	Maint: Motor Equip.	9,477	6,583	9,870	3,287
7880	Maint: Mach/Imp/Tools	5,425	63,839	65,740	1,901
7900	Utilities	0	0	2,500	2,500
7990	Dues and Fees	2,668	6,553	6,635	82
8010	Supplies	9,008	12,250	12,750	500
8016	Small Equip	198	1,978	0	-1,978
8017	Printing(Not Std Forms)	0	300	700	400
8018	Books & Subscriptions	130	395	411	16
8110	Motor Fuel	1,790	3,504	2,320	-1,184
8150	Employee Appreciation	1,011	3,680	4,250	570
	Total	**531,482**	**720,023**	**801,743**	**81,720**



Finance

FINANCE-PROCUREMENT DIVISION

SUMMARY

The Central Services Department provides support services to all City departments and to Dougherty County departments as requested. The Department is responsible for acquisition, storekeeping, maintenance and disposal of supplies and equipment. Central Services is comprised of two divisions: Procurement, which houses Administrative employees and Materials Management, which houses the Warehouse and Surplus.

STRATEGIC PRIORITIES (SP)

V - Effective & Excellent Service Delivery

GOALS & OBJECTIVES (G&O)

SP V, G&O 2: Provide Customer Satisfaction, Not Only Customer Service

PERFORMANCE MEASURES (PM)

Measures	FY 2021 Actual	FY 2022 Budget	FY 2022 Actuals	FY 2023 Actuals
SP V, G&O 2, PM 1: Total Requisitions Assigned during the F'	1,635	2,000	1,800	1,900
SP V, G&O 2, PM 2: Formal Bids advertised	55	65	60	65
SP V, G&O 2, PM 3: Formal Bids awarded	42	40	45	40
SP V, G&O 2, PM 4: RFP's advertised	19	10	15	20
SP V, G&O 2, PM 5: RFP's awarded	9	5	10	15
SP V, G&O 2, PM 6: Average days from advertisement to	44	50	45	45
SP V, G&O 2, PM 7: Purchase Orders issued by Procurement	2,489	3,000	2,500	3,000
SP V, G&O 2, PM 8: # of surplus items sold	338	525	400	400
SP V, G&O 2, PM 9: Receipts from surplus sales	$740,189	$600,000	$600,000	$600,000

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SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

FINANCE

DESCRIPTION

The Finance Department supervises, coordinates, and directs all of the financial operations for the City of Albany. These operations include: accounting for all disbursements and receipts, preparation and administration of the annual budget, administering the retirement system and the Public Employees Group Health Plan, and safeguarding all of the City's assets. The department also serves as advisor to the City Manager and City Commission on all financial matters. The office coordinates audits performed by Independent Certified Public Accountants, and Federal and State Auditors.

STRATEGIC PRIORITIES (SP)

SP IV: Promotion of the City of Albany as a great place to live, work and play.
SP VI: Fiscal Responsibility.

GOALS & OBJECTIVES (G&O)

SP IV, G&O 3: To Be Recognized as a Progressive and Innovative Community.
SP VI, G&O 1: To Have Effective and Consistent Processes Throughout the Organization.
SP VI, G&O 2: Effectively Manage Organization Risk.

PERFORMANCE MEASURES (PM)

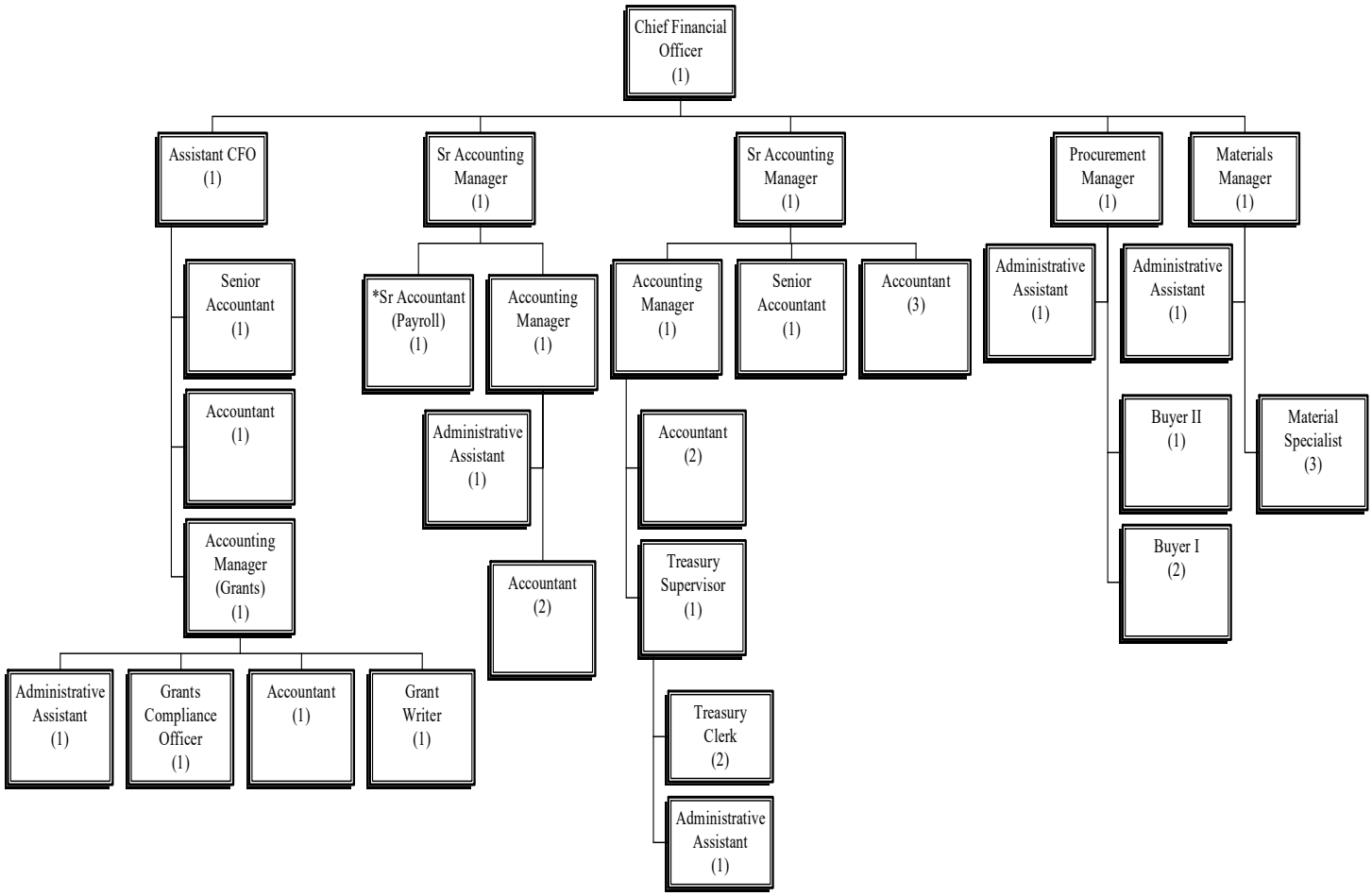
	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2022 Actuals	FY 2023 Actuals
SP VI, G&O 1, PM 1 - Number of Process Improvement Initiatives Being Worked.	8	5	4	1	5
SP VI, G&O 1, PM 2 - Percentage of Vendors Using ACH or Electronic	1%	20%	20%	25%	35%
SP VI, G&O 1, PM 3 - % Revenue/Cash Handling Policy Updated and Consistent Throughout the City	13%	50%	100%	100%	100%
SP VI, G&O 1, PM 4 - % Cashless Department that receive payments	N/A	88%	94%	82%	94%
SP VI, G&O 2, PM 1 - Financial Policies Reviewed and/or Updated.	Reviewed	Reviewed	Update	Update	Reviewed
SP VI, G&O 2, PM 2 - # of Audit Recommendations or Comments (In the Year Provided, not the Audit Fiscal Year)	0	1	0	0	0

1. COA – Utilities Administration - Executions of recommended Non-Tyler Administrative Projects
2. COA Procurement – Department Administrators Formal Training & Information Network
3. COA Procurement – Enhanced P-Card Usage - Strategy & Implementation
4. COA City Attorney's Office – Civil Litigation Retention & Storage Project
5. COA Municipal Court – Redesign Strategy
6. COA Municipal Court – Strategy & Implementation Plan-Court Staff Training & "Fresh Start"
7. COA Municipal Court – Operational Procedures Manual & Clerk Training Manuals
8. COA Municipal Court – Center for Court Innovations – Community Needs Assessment Report
9. COA Municipal Court – U.S. Department of Justice – Grant for the planning and establishment of Community Courts

Process Improvements in Parks & Recreation
Process Improvements in DCED
Leadership Training and Development -DCED & Recreation

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Finance Department



*1 Funded by Public Employees Group Health Plan

FINANCE SUMMARY

DESCRIPTION

The Finance Department supervises, coordinates, and directs all of the financial operations for the City of Albany. These operations include: accounting for all disbursements and receipts, preparation and administration of the annual budget, administering the retirement system and the Public Employees Group Health Plan, and safeguarding all of the City's assets. The department also serves as advisor to the City Manager, Utility Board and City Commission on all financial matters. The office coordinates audits performed by Independent Certified Public Accountants, and Federal and State Auditors.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	3,379,735	3,630,674	3,665,983
OPERATING EXPENSES	1,188,303	1,069,790	1,112,131
TOTAL	**4,568,038**	**4,700,464**	**4,778,115**
FULL TIME POSITIONS	**36**	**36**	**36**

Current Active Full-Time Employees	35
Number of Vacancies	1

FINANCE DEPARTMENT

DESCRIPTION

The Finance Department supervises, coordinates, and directs all of the financial operations for the City of Albany. These operations include: accounting for all disbursements and receipts, preparation and administration of the annual budget, administering the retirement system and the Public Employees Group Health Plan, and safeguarding all of the City's assets. The department also serves as advisor to the City Manager, Utility Board and City Commission on all financial matters. The office coordinates audits performed by Independent Certified Public Accountants, and Federal and State Auditors.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	1,731,580	2,065,461	2,058,814
OPERATING EXPENSES	838,777	819,052	815,673
TOTAL	**2,570,357**	**2,884,513**	**2,874,487**
FULL TIME POSITIONS	**21**	**23**	**23**

Class Title			
Chief Financial Officer	1	1	1
Administrative Assistant	2	2	2
Assistant Chief Financial Officer	1	1	1
Business Process Improvement Specialist	1	1	0
Grant Compliance Officer	0	1	1
Grant Writer	0	0	1
Senior Accounting Manager	2	2	2
*Accountant, Senior	3	3	3
Accountant	8	9	9
Accounting Manager	2	3	3
Grants Manager	1	0	0
TOTAL	**21**	**23**	**23**

* One Position Funded by Public Employees Group Health Plan

FINANCE DEPARTMENT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
1501					
7110.	Regular Wages	1,244,395	1,506,717	1,495,285	-11,432
7120.	Overtime	1,392	2,000	3,600	1,600
7130.	Part Time	18,676	18,630	21,000	2,370
7210.	W/C Insurance	-241	3,017	2,998	-19
7260.	FICA Matching	93,833	115,417	114,665	-752
7270.	Pension Matching	153,759	181,046	179,866	-1,180
7280.	Insurance Matching	208,890	227,634	229,400	1,766
7290.	Contribution Matching	10,875	11,000	12,000	1,000
7510.	Professional Services	285,715	257,800	255,000	-2,800
7513.	Adm.Svcs(Finance,Mgt)	356,184	356,187	356,187	0
7550.	Communications	18,500	19,000	13,500	-5,500
7570.	Advertising	1,683	1,800	5,000	3,200
7600.	Travel	15,274	14,000	14,000	0
7610.	Auto Allowance	4,000	6,000	6,000	0
7630.	Train/Cont. Education	8,093	8,317	11,000	2,683
7700.	Risk Allocation	34,113	36,020	37,427	1,407
7880.	Maint: Mach/Imp/Tools	14,493	16,180	14,500	-1,680
7900	Utilities	0	0	5,800	5,800
7990.	Dues and Fees	46,273	24,160	19,000	-5,160
8009.	Licenses (CDL,CPA,Etc)	200	0	0	0
8010.	Supplies	-4,187	12,000	10,000	-2,000
8016.	Small Equip	4,794	7,300	8,000	700
8017.	Printing(Not Std Forms)	2,644	3,000	3,000	0
8018.	Books & Subscriptions	934	1,000	1,000	0
8050.	Equipment Rental	4,673	5,192	5,300	108
8052.	Rent -Gov't Building	42,917	47,959	47,959	0
8110.	Motor Fuel	58	137	0	-137
8150	Employee Appreciation	2,416	3,000	3,000	0
	Total	**2,570,356**	**2,884,513**	**2,874,487**	**(10,026)**

Budget Management

DESCRIPTION

The Finance Department supervises, coordinates, and directs all of the financial operations for the City of Albany. These operations include: accounting for all disbursements and receipts, preparation and administration of the annual budget, administering the retirement system and the Public Employees Group Health Plan, and safeguarding all of the City's assets. The department also serves as advisor to the City Manager, Utility Board and City Commission on all financial matters. The office coordinates audits performed by Independent Certified Public Accountants, and Federal and State Auditors.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	771,555	637,677	637,677
OPERATING EXPENSES	107,558	0	0
TOTAL	**879,113**	**637,677**	**637,677**
FULL TIME POSITIONS	**0**	**0**	**0**

Budget Management

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
1502					
7110.	Regular Wages	694,692	577,868	577,868	0
7210	W/C Insurance	12,566	15,602	15,602	0
7260.	FICA Matching	48,344	44,207	44,207	0
7270.	Pension Matching	8,513	0	0	0
7280.	Insurance Matching	7,441	0	0	0
7510	Professional Services	896	0	0	0
7512	Technical Services	7,218	0	0	0
7990	Dues and Fees	2,450	0	0	0
8010	Supplies	16,125	0	0	0
8150	Employee Appreciation	67,613	0	0	0
	Total	**879,113**	**637,677**	**637,677**	**0**

TREASURY DIVISION

DESCRIPTION

The primary function of the Treasury Division is to collect funds due to the city in the form of alcohol license fees, occupational taxes, miscellaneous permits, bonds & fines, Community Development loan payments, delinquent revenue accounts, and other miscellaneous income. Maintain the petty cash funds and the payment of travel vouchers. Serves as a collection point for generated revenue from other city departments. Consolidate daily transaction reports of collected revenue for bank deposits and submit them to the Finance Department. In addition we collect County Occupational Taxes and alcohol license fees.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	227,105	246,740	262,320
OPERATING EXPENSE	83,053	102,645	118,945
TOTAL	**310,158**	**349,385**	**381,266**
FULL TIME POSITIONS	**4**	**4**	**4**
Class Title			
Teller/Treasury Supervisor	1	1	1
Administrative Assistant	1	1	1
Treasury Clerk	2	2	2
TOTAL	**4**	**4**	**4**

TREASURY DIVISION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
1504					
7110.	Regular Wages	157,194	171,925	178,807	6,882
7120.	Overtime	470	500	500	0
7210.	W/C Insurance	102	172	179	7
7260.	FICA Matching	11,345	13,191	13,717	526
7270.	Pension Matching	18,920	20,631	21,457	826
7280.	Insurance Matching	38,485	39,571	46,910	7,339
7290.	Contribution Matching	590	750	750	0
7550.	Communications	4,243	4,800	750	-4,050
7600.	Travel	0	2,500	2,500	0
7630	Training & Development	796	2,000	2,000	0
7880.	Maint: Mach/Imp/Tools	40,221	42,108	42,719	611
7900.	Utilities	0	0	1,900	1,900
7990.	Dues and Fees	12,534	25,000	46,000	21,000
8010.	Supplies	3,572	3,500	3,500	0
8016.	Small Equip	2,109	3,160	0	-3,160
8052.	Rent Central Square Bldg	19,577	19,577	19,577	0
	Total	**310,158**	**349,385**	**381,266**	**31,881**

PROCUREMENT DIVISION

DESCRIPTION

Administration directs and furnishes support for the three service divisions by planning, implementing policies and procedures, budgeting and staff assistance. The function of the Procurement Division is to provide centralized purchasing of all equipment supplies and services necessary to operate the City; initiate and administer all contracts; support all departments with product/service information, specifications, standards, and advise on procedures, policy and law; advise management on trends, developments and problems related to goods and services that may affect the various departments of the City.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	387,933	388,887	394,939
OPERATING EXPENSE	93,576	93,116	111,975
TOTAL	**481,509**	**482,003**	**506,914**
FULL TIME POSITIONS	**6**	**5**	**5**

Class Title			
Procurement Manager	1	1	1
Buyer	2	2	2
Compliance Officer	1	0	0
Procurement Assistant	0	0	1
Buyer II	1	1	1
Administrative Assistant	1	1	0
TOTAL	**6**	**5**	**5**

PROCUREMENT DIVISION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
1100					
7110	Regular Wages	269,537	255,845	263,864	8,019
7120	Overtime	121	500	500	0
7130	Part Time	15,789	21,140	21,000	-140
7210	W/C Insurance	228	694	285	-409
7260	FICA Matching	21,136	21,228	21,830	602
7270	Pension Matching	32,662	33,298	34,244	946
7280	Insurance Matching	43,730	51,182	50,716	-466
7290	Contribution Matching	2,778	5,000	2,500	-2,500
7550	Communications	4,184	3,400	800	-2,600
7570	Advertising	450	800	1,000	200
7600	Travel	927	1,200	1,200	0
7630	Train/Cont. Education	1,722	4,000	4,000	0
7700	Risk Allocation	18,695	19,048	42,290	23,242
7870	Maint:Motor Equipment	1,698	700	1,010	310
7880	Maint:Mach/Imp/Tools	6,517	6,610	6,000	-610
7990	Dues and Fees	2,459	1,692	1,810	118
8010	Supplies	4,297	4,350	4,350	0
8016	Small Equip	4,555	3,000	1,300	-1,700
8018	Books & Subscriptions	0	200	200	0
8052	Rent - Gov't Bldg	43,645	44,906	44,906	0
8110	Motor Fuel	142	210	109	-101
8150	Employee Appreciation	4,278	3,000	3,000	0
8999	Contracts	7	0	0	0
	Total	**481,509**	**482,003**	**506,914**	**24,911**

MATERIALS MANAGEMENT DIVISION

DESCRIPTION

The Materials Management Division maintains supplies and tools for all Departments of the City, as well as Dougherty County when requested. Receives, stores and disposes of surplus materials and equipment. Monitors expendable inventory throughout the City.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	261,562	291,909	312,233
OPERATING EXPENSE	65,339	54,977	65,538
TOTAL	**326,901**	**346,886**	**377,771**
FULL TIME POSITIONS	**5**	**4**	**4**
Class Title			
Materials Manager	1	1	1
Administrative Assistant	1	0	0
Materials Specialist	3	3	3
TOTAL	**5**	**4**	**4**

MATERIALS MANAGEMENT DIVISION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
1104					
7110	Regular Wages	156,956	197,180	202,991	5,811
7120	Overtime	14,430	18,000	20,000	2,000
7210	W/C Insurance	4,287	9,683	4,928	-4,755
7230	Uniforms	2,317	3,250	2,050	-1,200
7260	FICA Matching	13,014	16,461	17,059	598
7270	Pension Matching	20,512	25,822	26,759	937
7280	Insurance Matching	49,912	20,513	37,446	16,933
7290	Contribution Matching	134	1,000	1,000	0
7550	Communications	6,139	6,900	2,000	-4,900
7600	Travel	0	0	1,600	1,600
7630	Training & Education	0	3,000	3,400	400
7860	Maint: Bldgs.	2,115	0	0	0
7870	Maint: Motor Equip.	20,663	9,053	14,643	5,590
7880	Maint: Mach/Imp/Tools	573	790	550	-240
7900	Utilities	22,361	27,000	37,000	10,000
7990	Dues and Fees	237	0	0	0
8010	Supplies	1,375	3,000	2,000	-1,000
8016	Small Equip	3,275	3,000	1,500	-1,500
8050	Rental of Equipment	6,581	0	0	0
8110	Motor Fuel	1,671	1,534	2,144	610
8150	Employee Appreciation	349	700	700	0
	Total	**326,901**	**346,886**	**377,771**	**30,885**



Code Enforcement

CODE ENFORCEMENT

DESCRIPTION

The Code Enforcement Department is responsible for the life-safety, general health and welfare of the public within the boundaries of the City of Albany and Dougherty County as they relate to the construction, occupancy and maintenance of buildings, structures and property. This is accomplished by the enforcement of Georgia State adopted building codes, laws and the local ordinances of the City of Albany and Dougherty County. The primary duties include the prevention, identification, correction or abatement of violations of all applicable laws, codes and ordinances. All functions of this Department require frequent communication and interaction with other local, state, and federal officials.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, & Business Friendly

GOALS & OBJECTIVES (G&O)

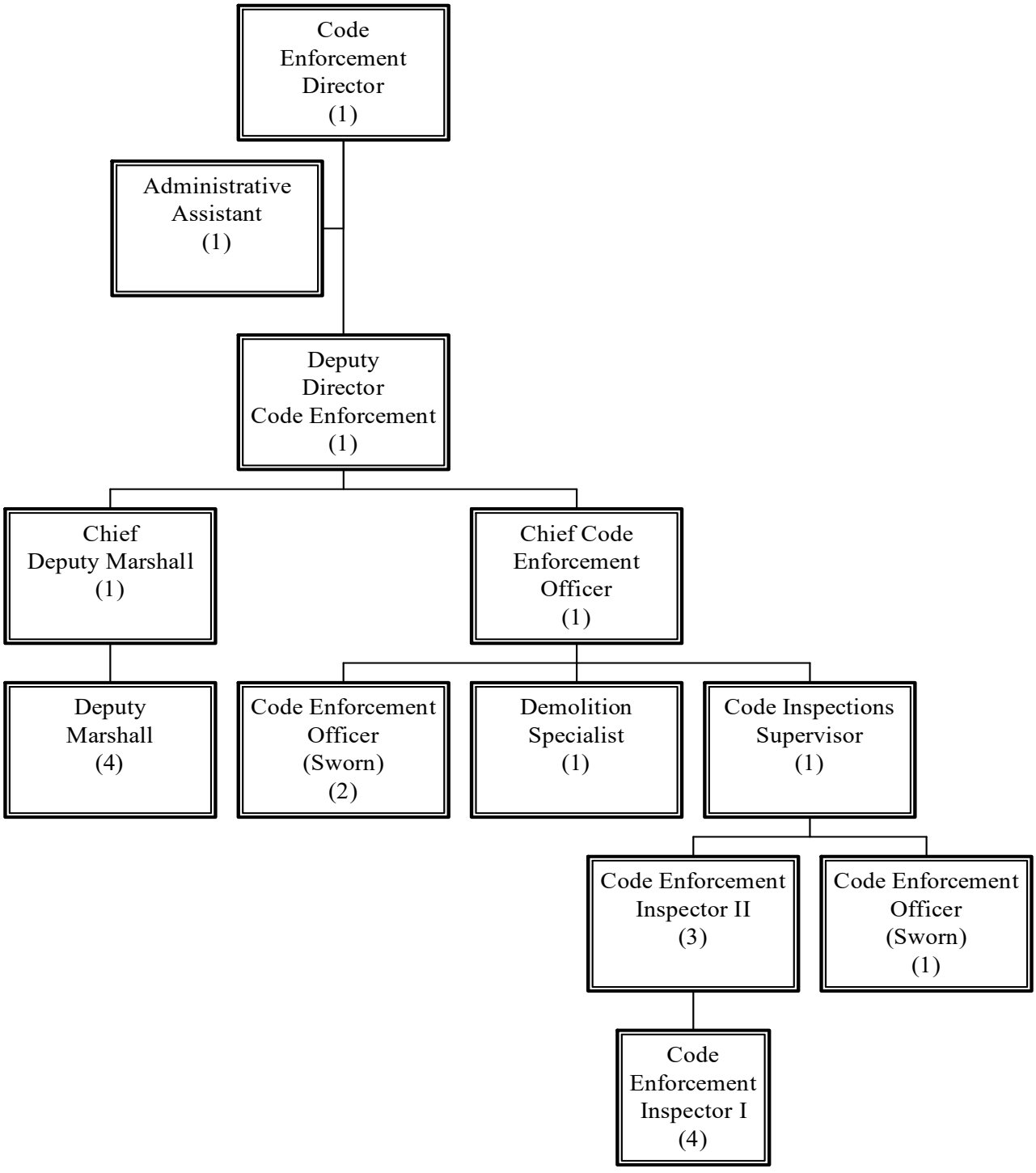
SP I, Goal 1: Create a Safe Community to Live, Work, and Play that Encourages the Well-Being of Albany's Citizens and Assets.
SPI, Goal 1, Objective 8: Identify and develop a plan to address blighted residential and commercial structures

PERFORMANCE MEASURES (PM)

Measures	FY 2021	FY 2022	FY 2023
SP I, Goal I, Objective 8: Compliants Cleared within 60 Days (Property Mnt & Nuisance)	90%	90%	90%
SP I, Goal I, Objective 8: Build a database that records blighted residential and commercial properties	N/A	100%	100%
SP I, Goal I, Objective 8: Establish a team that focuses on blighted property and its disposition	N/A	100%	100%
SP I, Goal I, Objective 8: % of violators complying with the ordinance	N/A	60%	60%

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Code Enforcement



CODE ENFORCEMENT SUMMARY

SUMMARY

The Code Enforcement Department consists of the Enforcement Division and the Marshal's Division. The Enforcement Division is responsible for the life-safety, general health, and welfare of the public within the boundaries of the City of Albany and Dougherty County as they relate to commercial and residential properties. The Marshal's Division is responsible for maintaining the best interest of the citizens of Albany and Dougherty County as it relates to conducting business, security for the Municipal Court and the Albany Utility.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	1,569,666	1,703,871	1,635,783
OPERATING EXPENSE	549,654	1,285,825	1,022,026
TOTAL	**2,119,320**	**2,989,696**	**2,657,809**
FULL TIME POSITIONS	**21**	**22**	**21**

Current Active Full-Time Employees	16
Number of Vacancies	6

CODE ENFORCEMENT DEPARTMENT

DESCRIPTION

The Code Enforcement Department consists of the Enforcement Division and the Marshal's Division. The Enforcement Division is responsible for the life-safety, general health, and welfare of the public within the boundaries of the City of Albany and Dougherty County as they relate to commercial and residential properties. The Marshal's Division is responsible for maintaining the best interest of the citizens of Albany and Dougherty County as it relates to conducting business, security for the Municipal Court and the Albany Utility.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	1,189,004	1,205,520	1,132,081
OPERATING EXPENSE	509,192	1,235,429	969,445
TOTAL	**1,698,195**	**2,440,949**	**2,101,526**
FULL TIME POSITIONS	**17**	**17**	**16**
Class Title			
Administrative Assistant	1	1	1
Code Enforcement Director	1	1	1
Deputy Director	1	1	1
Chief Code Enforcement Officer	1	1	1
* Code Enforcement Ofcr (Sworn)	3	3	0
Demolition Specialist	2	2	1
**Code Enforcement Inspector I	4	4	4
Code Enforcement Inspector II	3	3	3
Code Inspections Supervisor	1	1	1
*Deputy Marshall	0	0	3
TOTAL	**17**	**17**	**16**

** One of the Deputy Marshall's (formerly Code Enforcement Officer(sworn) position and One of the Code Enforcement Inspector I is paid for by Solid Waste Enterprise Fund*

***Two of the Code Inspector I is paid for by Dougherty County*

CODE ENFORCEMENT DEPARTMENT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
1700					
7110	Regular Wages	655,107	834,644	785,094	(49,550)
7120	Overtime	2,141	1,250	1,250	0
7210	W/C Insurance	11,915	30,259	28,466	(1,793)
7230	Uniforms	7,241	9,600	10,950	1,350
7260	FICA	47,966	63,946	60,155	(3,791)
7270	Pension Matching	335,523	125,384	117,952	(7,432)
7280	Insurance Matching	120,883	131,779	120,279	(11,500)
7290	Contribution Matching	8,229	8,658	7,935	(723)
7510	Professional Services	0	1,300	1,100	(200)
7512.01	Demolition Cost	189,616	1,000,000	700,000	(300,000)
7512.03	Mowing/Lot Cleaning	60,588	60,000	70,000	10,000
7550	Communications	22,867	25,240	25,554	314
7600	Travel	10,168	11,390	11,390	0
7630	Train/Cont. Education	8,217	9,180	9,180	0
7700	Risk Allocation	56,390	44,369	40,419	(3,950)
7860	Maint: Buildings	0	1,000	1,000	0
7870	Maint. Motor Equip.	15,227	12,643	17,365	4,722
7880	Maint: Mach/Imp/Tools	19,768	22,035	23,575	1,540
7900	Utilities	0	0	4,000	4,000
7990	Dues and Fees	1,150	2,604	2,604	0
8010	Supplies	88,234	3,350	3,350	0
8016	Small Equip	6,940	8,000	20,850	12,850
8017	Printing	694	2,000	1,700	(300)
8018	Books & Subscription	1,927	250	1,000	750
8052	Rent Central Square Bldg	14,400	18,812	18,812	0
8110	Motor Fuel	12,280	10,756	15,046	4,290
8150	Employee Appreciation	726	2,500	2,500	0
	Total	**1,698,195**	**2,440,949**	**2,101,526**	**(339,423)**

MARSHAL'S DIVISION

DESCRIPTION

The Marshals are responsible for maintaining the best interest of the citizens of Albany and Dougherty County as it relates to conducting business. Their duties are to conduct investigations, regulate and approve permits, monitor alcohol establishments and businesses. To make sure that those conducting business are in possession of an Occupational Tax Certificate for the City of Albany, and Dougherty County and when applies an alcohol license. Aid in the collection of delinquent excise taxes and bad checks. They also inspect all vehicles for hire to ensure safe transportation for the public; perform training to area merchants in hope to prevent the sale of alcohol to persons underage. This Division also serves delinquent property tax notices, city warrants (make arrest) and deliver summons from the Municipal Court. Additionally, the division is responsible for the security of the Albany Utilities and during judicial hearings of the Municipal Court.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	380,662	498,351	503,702
OPERATING EXPENSE	40,462	50,396	52,581
TOTAL	**421,125**	**548,747**	**556,283**
FULL TIME POSITIONS	**4**	**5**	**5**

Class Title			
Deputy Marshall	3	4	4
Chief Deputy/License Inspector	1	1	1
TOTAL	**4**	**5**	**5**

MARSHALS DIVISION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
1701					
7110	Regular Wages	227,488	309,084	312,851	3,767
7120	Overtime	5,466	7,000	9,000	2,000
7130	Part Time	18,139	20,190	21,000	810
7210	W/C Insurance	5,519	7,230	7,371	141
7230	Uniforms	4,020	4,800	6,000	1,200
7260	FICA Matching	17,765	24,180	24,622	442
7270	Pension Matching	35,291	47,413	48,278	865
7280	Insurance Matching	64,754	76,254	72,580	-3,674
7290	Contribution Matching	2,221	2,200	2,000	-200
7550	Communications	5,832	6,100	4,100	-2,000
7600	Travel	1,083	2,995	2,995	0
7630	Train/Cont. Education	795	3,025	3,025	0
7870	Maint: Motor Equip.	8,118	8,267	9,377	1,110
7880	Maint: Mach/Imp/Tools	18,096	22,045	23,100	1,055
7900	Utilities	0	0	2,000	2,000
7990	Dues and Fees	159	250	250	0
8010	Supplies	2,307	2,500	2,500	0
8016	Small Equip	843	1,000	1,000	0
8017	Printing (Not Std Forms)	214	500	500	0
8018	Books & Subscriptions	400	300	320	20
8110	Motor Fuel	2,615	2,914	2,914	0
8150	Employee Appreciation	0	500	500	0
	Total	**421,125**	**548,747**	**556,283**	**7,536**



Technology & Communications

TECHNOLOGY AND COMMUNICATIONS

DESCRIPTION

The Technology and Communications (TAC) department is charged with establishing, monitoring and maintaining all information technology systems and services for Albany and Dougherty County. TAC is responsible for providing the infrastructure for innovation and automation throughout the City and County including the integrated telephone system servicing the Judicial Building, Government Center, Central Square, City Public Works Compound, Transit, Local Law Enforcement Center, and Albany Dougherty Drug Unit. TAC implements governance for the use of the network and auxiliary operating systems while supporting the operational units by coordinating budgetary and functional requirements with all City and County Departments.

STRATEGIC PRIORITIES (SP)

SP IV: Promotion of the City of Albany as a Great Place to Live, Work, and Play
SP V: Effective & Excellent Service Delivery

GOALS & OBJECTIVES (G&O)

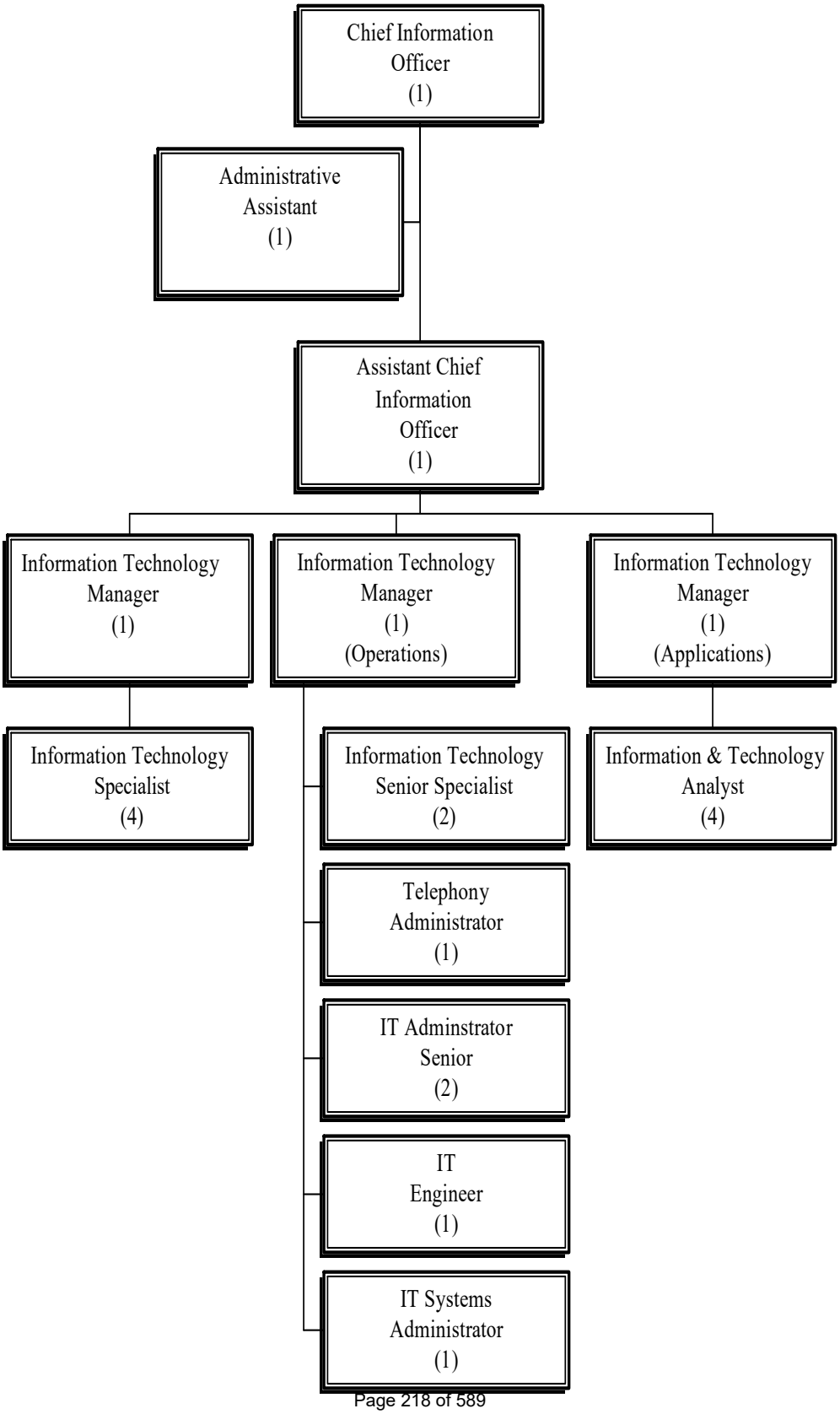
SP IV, G&O 3: Be Recognized as a Progressive and Innovative Community
SP V, G&O 1: Improve the Processes in the Planning & Development and Licensing & Business Support Department

PERFORMANCE MEASURES (PM)

	2020	2021	2022	2023
SP IV, G&O 3, PM 1: % of Deployment of Technology Around Smart Cities Initiative	60%	100%	100%	100%
SP IV, G&O 3, PM 2: Implementation of New Technology to Replace Legacy Hardware & System	N/A	N/A	100%	100%
SP IV, G&O 3, PM 3: % of Metaswitch Phone System Migration from Avaya PBX	25%	100%	100%	N/A
SP IV, G&O 3, PM 4: Implementation & Deployment of Cloud Technology for Document Storage	N/A	N/A	50%	50%
SP V, G&O 1, PM 1: % of Open Government Platform Project Complete	30%	30%	50%	50%
SP V, G&O 1, PM 2: # of Processes automated through the Paperless Workflow Initiative	28	65	65	70

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SP VI = Fiscal Responsibility

Technology & Communications



TECHNOLOGY AND COMMUNICATIONS

DESCRIPTION

The Technology and Communications (TAC) department is charged with establishing, monitoring and maintaining all information technology systems and services for Albany and Dougherty County. TAC is responsible for providing the infrastructure for innovation and automation throughout the City and County, including the integrated phone system and network. TAC is comprised of four divisions, Applications, Operations, Service Desk, and Telecom. TAC implements governance for the use of the network and auxiliary operating systems while supporting the operational units by coordinating budgetary and functional requirements with all City and County Departments.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	1,409,951	2,027,562	1,687,709
OPERATING EXPENSE	1,738,783	1,692,195	1,717,793
TOTAL	**3,148,734**	**3,719,757**	**3,405,502**
FULL TIME POSITIONS	**22**	**22**	**21**

Class Title			
Chief Information Officer	1	1	1
Assistant Chief Information Officer	1	1	1
IT Analyst	4	4	4
IT Manager	2	2	3
IT Supervisor	1	1	0
IT Systems Administrator, Sr.	2	2	2
IT Systems Administrator	1	1	2
IT Specialist	6	6	4
IT Specialist, Sr.	0	0	2
Telephony Administrator	1	1	1
IT Engineer, Sr.	2	2	0
Administrative Assistant	1	1	1
TOTAL	**22**	**22**	**21**

Current Active Full-Time Employees	15
Number of Vacancies	7

TECHNOLOGY AND COMMUNICATIONS

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
1800					
7110	Regular Wages	946,607	1,478,604	1,219,679	-258,925
7120	Overtime	26,816	20,000	25,000	5,000
7210	W/C Insurance	739	1,499	1,245	-254
7220	FICA Matching	71,863	114,643	95,218	-19,425
7270	Pension Matching	116,610	179,832	149,361	-30,471
7280	Insurance Matching	236,638	222,984	185,206	-37,778
7290	Contribution Matching	10,677	10,000	12,000	2,000
7512	Tech.Svcs(Surveys,DP)	151,441	247,100	259,100	12,000
7550	Communications	250,087	59,207	69,500	10,293
7600	Travel	6,687	5,000	5,000	0
7610	Auto Allowance	4,638	6,000	6,000	0
7630	Train/Cont. Education	20,261	17,000	13,500	-3,500
7700	Risk Allocation	21,337	21,009	38,222	17,213
7870	Maint: Motor Equip.	2,685	1,937	3,119	1,182
7880	Maint: Mach/Imp/Tools	1,142,987	950,387	999,887	49,500
7900	Utilties	30,391	274,293	242,292	-32,001
7990	Dues and Fees	36,177	33,950	33,950	0
8010	Supplies	3,711	5,500	11,500	6,000
8016	Small Equip	31,377	32,000	32,000	0
8052.	Rent Judicial Bldg	35,066	35,066	0	-35,066
8110.	Motor Fuel	1,123	1,246	1,223	-23
8150	Employee Appreciation	815	2,000	2,500	500
	Total	**3,148,734**	**3,719,757**	**3,405,502**	**-314,255**



Planning & Development Services

PLANNING & DEVELOPMENT

DESCRIPTION

The Planning and Development Services Department is comprised of two Divisions: Planning & Zoning and Development Services (Inspection). Planning and Zoning is responsible for the governing of all land usage and developments within the city limits of Albany and the unincorporated limits of Dougherty County. This Division is also responsible for the administration of the Comprehensive Land Use Plan, Zoning Ordinance, Floodplain Management Ordinances, and Sign Ordinances; and provision of staff support for several citizen boards, including Historic Preservation, Greenspace, and Transportation. Inspection provides quality public service while ensuring compliance with the Georgia State building code, local codes, and ordinances. We provide information for our residents, design professionals, contractors, builders and developers to ensure that all construction is maintained in a safe, energy efficient, and accessible manner.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, & Business Friendly

GOALS & OBJECTIVES (G&O)

SP I, G&O 1: Goal 1: Create a Safe Community to Live, Work, and Play that Encourages the Well-Being of Albany's Citizens and Assets.

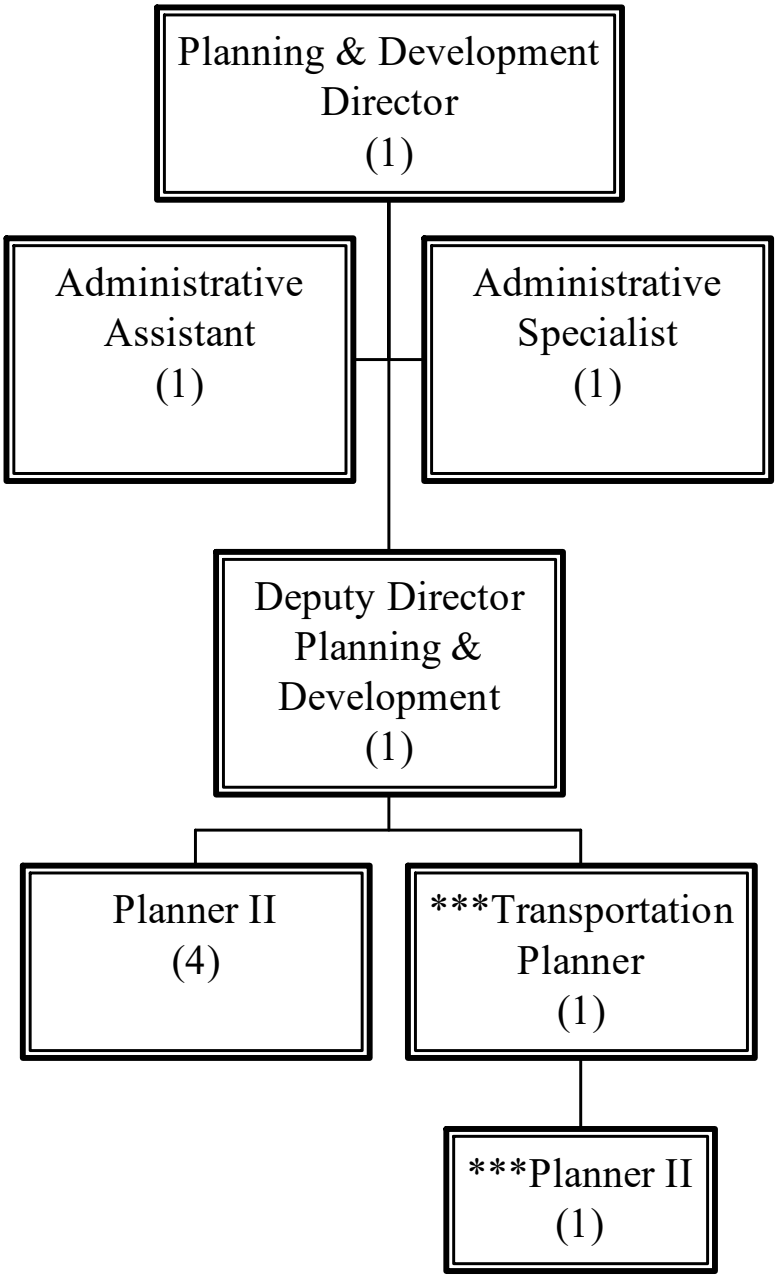
SP I, G&O 2: Create an environment that consistently encourages business development and educational opportunities

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Budget	FY 2022 Actuals	FY 2023 Actuals
SP I, G&O 2, PM 1: Establish a Complete Count Committee to educate the public and generate interest in the 2020 US Census	100%	N/A	N/A	N/A
SP I, G&O 2, PM 1: # of Development Review meetings Facilitated to discuss potential development projects with developers, engineers, and architects	18	20	20	20
SP I, G&O 1, PM 1: # of Developers and other interested citizens connected with regarding tax-delinquent properties available through the Land Bank for redevelopment	45	55	56	58
SP I, G&O 2, PM 4: % of building permits issued within 10 business days	85%	87%	87%	90%

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SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Planning & Development



*** Position is grant funded

PLANNING & DEVELOPMENT SERVICES

DESCRIPTION

The Planning & Development Services Department is comprised of two Divisions: Planning and Zoning and Development Services (building permits and inspection). The Department is responsible for the administration of all land use and building permit regulations within Albany as well as Dougherty County. The Planning and Zoning Division manages the Comprehensive Land Use Plan, Zoning Ordinance, Floodplain Management Ordinances, and Sign Ordinances. It also provides staff support for several appointed boards, including Historic Preservation, Greenspace, Planning Commission, Land Bank and Transportation. The Development Services Division provides first-rate customer service while ensuring compliance with the Georgia State building code, local codes, and ordinances. Assistance is given to residents, design professionals, contractors, builders and developers to ensure that construction is safe, energy efficient, and accessible.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
REVENUES	**1,274,959**	**883,210**	**1,149,672**
PERSONNEL SERVICES	596,125	705,339	739,866
OPERATING EXPENSE	779,078	1,036,730	1,063,442
TOTAL	**1,375,203**	**1,742,069**	**1,803,308**
FULL TIME POSITIONS	**10**	**10**	**10**
Class Title			
Administrative Assistant	1	1	1
* Planner II - Transportation Planner	1	1	1
* Planner I	1	1	1
Planner II	3	2	4
Planner, Senior	1	1	0
Planning Manager	1	1	0
Administrative Specialist	1	1	1
Deputy Director	0	1	1
Director of Planning & Development Services	1	1	1
TOTAL	**10**	**10**	**10**

** Grant Funded Position*

Current Active Full-Time Employees	8
Number of Vacancies	2

PLANNING & DEVELOPMENT SERVICES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2100					
7110	Regular Wages	443,303	532,872	546,749	13,877
7120	Overtime	346	500	500	0
7210	W/C Insurance	485	533	547	14
7230	Uniforms	236	360	450	90
7260	FICA Matching	32,545	40,803	41,865	1,062
7270	Pension Matching	52,440	64,005	65,670	1,665
7280	Insurance Matching	60,831	60,266	77,585	17,319
7290	Contribution Matching	5,940	6,000	6,500	500
7510	Professional Services	618,268	804,984	832,012	27,028
7550	Communications	9,500	10,750	12,171	1,421
7570	Advertising	18,434	16,000	16,000	0
7600	Travel	11,860	11,749	11,064	-685
7630	Train/Cont. Education	9,197	6,151	5,931	-220
7700	Risk Allocation	16,331	17,387	14,870	-2,517
7860	Maint. Buildings	1,687	75,000	75,000	0
7870	Maint. Motor Equip.	6,166	4,422	6,161	1,739
7880	Maint: Mach/Imp/Tools	12,872	14,831	15,202	371
7990	Dues and Fees	15,348	16,262	16,217	-45
8010	Supplies	4,418	3,050	3,950	900
8016	Small Equip	4,524	5,637	3,597	-2,040
8017	Printing(Not Std Forms)	4,810	4,000	4,000	0
8018	Books & Subscriptions	405	200	200	0
8052	Rent Central Square Bldg	40,146	42,247	42,247	0
8110	Motor Fuel	3,309	2,560	3,320	760
8150	Employee Appreciation	1,803	1,500	1,500	0
	Total	**1,375,203**	**1,742,069**	**1,803,308**	**61,239**



Police

POLICE DEPARTMENT

DESCRIPTION

The Albany Police Department is responsible for safeguarding lives and property in the City of Albany. The Department is responsible for the enforcement of laws, prevention of crime, promotion of safety, education and implementation of programs to reduce crimes, to protect the innocent against deception, the weak against oppression or intimidation, and the peaceful against violence or disorder. In our efforts to accomplish these mandates the Albany Police Department has embraced the philosophies of "Community Oriented Policing". The goal of Community Oriented Policing is the reduction of crime and disorder by carefully examining the characteristics of problems in the neighborhoods, and then applying appropriate problem-solving remedies. The "Community" for which a patrol officer is given responsibility is a small, well-defined geographical area. Beats are configured in a manner that preserves, as much as possible, the unique geographical and social characteristics of neighborhoods while still allowing efficient service. Effective community policing is generated by optimizing positive daily contacts between our citizens and the police. Assignment of officers to "Districts" enable them to work long term assignments in the same areas, becoming more familiar with members of the community, thus enabling them to stay aware of the day-to-day working of their community.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, & Business Friendly
SP IV: Promotion of the City of Albany as a Great Place to Live, Work, and Play

GOALS & OBJECTIVES (G&O)

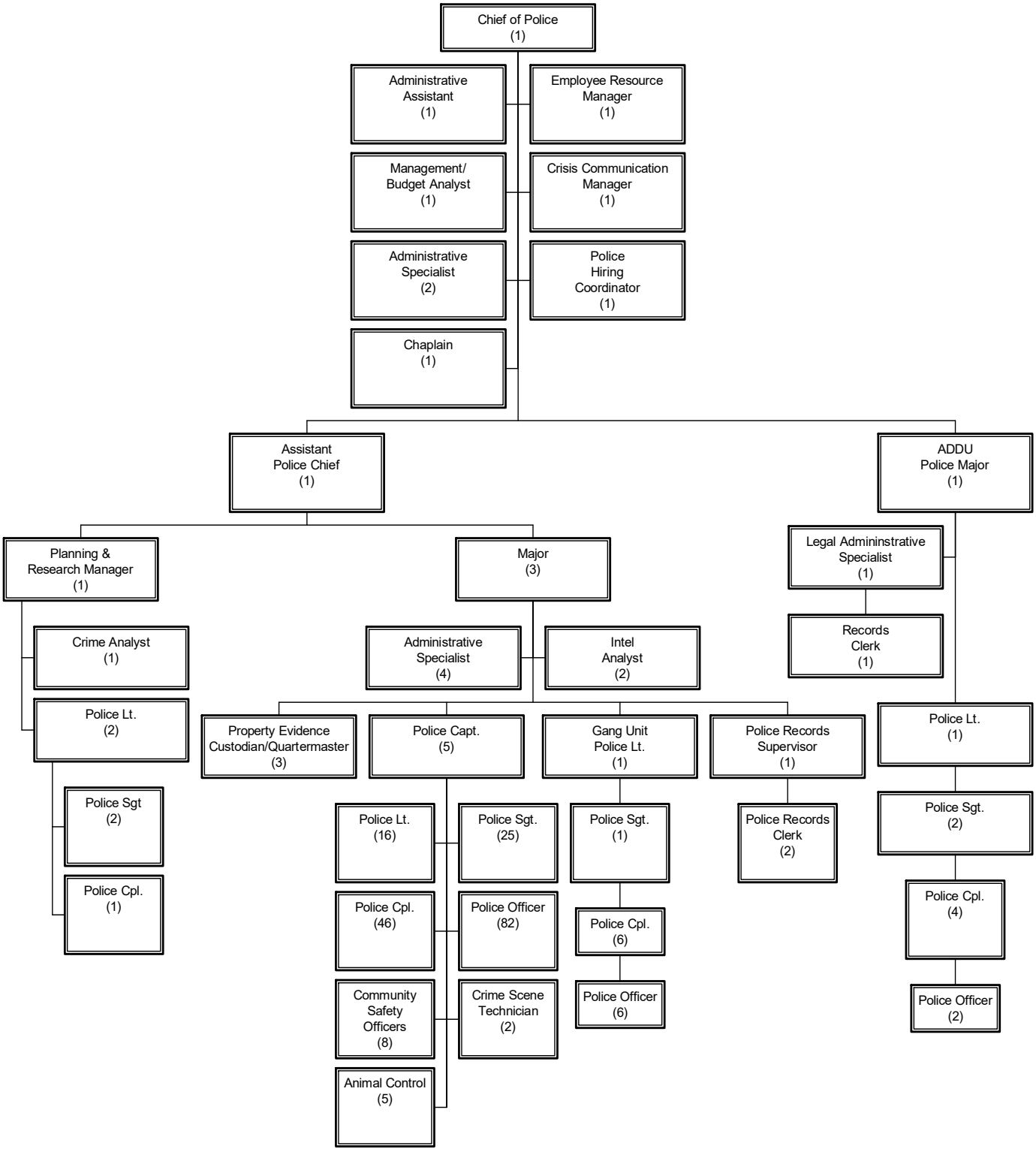
SP I, G&O 1: Create a Safe Community to Live, Work, and Play that Encourages the Well-Being of Albany's Citizens and Assets.
SP IV, G&O 3: To Be Recognized as a Progressive and Innovative Community

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actual	FY 2021 Budget	FY 2022 Actuals	FY 2023 Actuals
SP I, G&O 1, PM 1: Sworn Officers Retention Rate	74%	74%	74%	74%
SP I, G&O 1, PM 3: Average Response Time for Priority Calls (I, II, III to describe the 3 different levels)	9:34	9:00	8:31	9:00
SP I, G&O 1, PM 4: # of Traffic Citations Issued	9,967	11,800	10,646	11,800
SP IV, G&O 3, PM 1: # of Drone Deployments in Support of Public Safety Operations	15	36	22	54

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Police Department



POLICE DEPARTMENTAL SUMMARY

SUMMARY

The Albany Police Department is responsible for safeguarding lives and property in the City of Albany. The Department is responsible for the enforcement of laws, prevention of crime, promotion of safety, education and implementation of programs to reduce crimes, to protect the innocent against deception, the weak against oppression or intimidation, and the peaceful against violence or disorder. In our efforts to accomplish these mandates the Albany Police Department has embraced the philosophies of "Community Oriented Policing". The goal of Community Oriented Policing is the reduction of crime and disorder by carefully examining the characteristics of problems in the neighborhoods, and then applying appropriate problem-solving remedies. The "Community" for which a patrol officer is given responsibility is a small, well-defined geographical area. Beats are configured in a manner that preserves, as much as possible, the unique geographical and social characteristics of neighborhoods while still allowing efficient service. Effective community policing is generated by optimizing positive daily contacts between our citizens and the police. Assignment of officers to "Districts" enable them to work long term assignments in the same areas, becoming more familiar with members of the community, thus enabling them to stay aware of the day-to-day working of their community.

MAJOR OBJECT OF EXPENDITURE	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	17,502,525	18,452,172	18,459,374
OPERATING EXPENSE	6,508,830	3,900,751	4,617,677
TOTAL	**24,011,355**	**22,352,923**	**23,077,051**
FULL TIME POSITIONS	**247**	**247**	**247**

Current Active Full-Time Employees	185
Number of Vacancies	62

POLICE ADMINISTRATION

DESCRIPTION

The Administrative Bureau directs all police operations and provides guidance, leadership and integrity over all branches of the Police Department. This is done through the planning and coordination of all activities by the implementation of policy and procedures. The Administrative Bureau oversees all functions of budgetary matters and procedures. The Planning and Research Section provides up-to-date data and techniques used to plan the operation of the Police Department including the securing of various grant funds. The Office of Professional Standards is comprised of Internal Affairs, Recruitment and Training. The Recruitment Unit insures that candidates for the position of Police Officer are capable, knowledgeable and reflect the goals and objectives of the Police Department and the City of Albany. The Training Section acts as a facilitator and mentor, managing new recruits to insure proper training is provided to each officer hired. It is also responsible for providing updated and advanced in-service training to officers currently on the force. The Internal Affairs section protects the Police Department, the City of Albany, and the officers themselves through the development and enhancement of skills, knowledge, procedures and the constitutional rights afforded equally to all citizens of this community.

MAJOR OBJECT OF EXPENDITURE	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	1,473,463	1,745,221	1,786,215
OPERATING EXPENSE	3,196,861	1,525,412	2,004,495
TOTAL	**4,670,324**	**3,270,633**	**3,790,710**
FULL TIME POSITIONS	**18**	**17**	**16**
Class Title			
Police Chief	1	1	1
Deputy Chief of Police	1	1	1
Crisis Communication Manager	1	1	1
Police Hiring Coordinator	1	1	0
Chaplain	1	1	1
Police Captain	1	1	1
Police Lieutenant	1	2	2
Police Sergeant	2	2	2
Police Corporal	1	0	0
Police Planning & Research Mgr	1	1	1
Employee Resource Manager, APD	1	1	1
Management/Budget Analyst, APD	1	1	1
Police Crime Analyst	1	0	0
Administrative Assistant	1	1	1
Administrative Specialist	3	3	3
TOTAL	**18**	**17**	**16**

POLICE ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2201					
7110	Regular Wages	994,234	1,223,413	1,208,054	-15,359
7120	Overtime	70,599	20,000	20,000	0
7210	W/C Insurance	9,106	16,164	15,965	-199
7230	Uniforms	10,498	5,700	5,700	0
7260	FICA Matching	77,987	95,121	93,946	-1,175
7270	Pension Matching	145,947	186,512	184,208	-2,304
7280	Insurance Matching	152,053	184,311	244,342	60,031
7290	Contribution Matching	13,039	14,000	14,000	0
7510	Professional Services	1,029,251	60,650	60,650	0
7512	Tech.Svcs(Surveys,DP)	367,171	259,700	595,000	335,300
7514	Contract Labor(Temp)	8,370	15,000	10,000	-5,000
7550	Communications	47,433	41,300	41,300	0
7570	Advertising	1,056	1,000	300	-700
7600	Travel	56,199	20,300	25,300	5,000
7630	Train/Cont. Education	72,821	15,100	15,100	0
7700	Risk Allocation	818,186	853,525	991,616	138,091
7870	Maint: Motor Equip.	12,875	27,512	19,251	-8,261
7880	Maint: Mach/Imp/Tools	252,282	17,268	17,268	0
7981	Dougherty County Jail	137,250	100,000	100,000	0
7990	Dues and Fees	66,790	30,180	30,180	0
8010	Supplies	66,374	12,600	17,600	5,000
8016	Small Equipment	198,988	15,000	15,000	0
8017	Printing(Not Std Forms)	920	0	0	0
8018	Books & Subscriptions	5,735	4,100	4,100	0
8050	Rent of Equipment	1,640	0	0	0
8052	Rent - GBI	26,433	29,520	29,520	0
8110	Motor Fuel	14,517	14,657	14,310	-347
8150	Employee Appreciation	12,569	8,000	18,000	10,000
	Total	**4,670,324**	**3,270,633**	**3,790,710**	**520,077**

POLICE UNIFORM

DESCRIPTION

The Uniform Bureau is the largest of the Four (4) Bureaus which comprise the Albany Police Department. It presently patrols Three (3) districts, each with a Community Policing Center. The Uniform Bureau is committed to serving our community, to enhancing quality of life and to nurturing public trust by holding itself to the highest standards of performance and ethics. These officers are determined to serve as a deterrent to crime, develop relationships with community groups, residential and business organizations and promote an environment receptive to all who visit or live in our city. We embrace a Community Oriented Policing Philosophy and rely heavily upon community input and collaborative problem solving strategies. It is through this move of heightened community involvement in public safety matters that the Uniform Bureau will effectively address the future of policing and perception of crime in our city.

MAJOR OBJECT OF EXPENDITURE	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	10,207,733	10,445,133	10,099,950
OPERATING EXPENSE	1,259,291	1,163,292	1,372,000
TOTAL	**11,467,024**	**11,608,425**	**11,471,950**
FULL TIME POSITIONS	**144**	**151**	**152**
Class Title			
Police Captain	3	4	4
Police Lieutenant	10	10	10
Police Major	1	1	1
Police Sergeant	11	11	11
Police Corporal	28	29	29
Police Officer	77	76	77
Crossing Guard	0	0	0
Community Safety Officers	8	14	14
Administrative Specialist	1	1	1
Animal Control Superintendent	1	1	1
Animal Control Agent	4	4	4
TOTAL	**144**	**151**	**152**

POLICE UNIFORM

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2202					
7110	Regular Wages	5,912,953	6,552,112	6,211,890	-340,222
7120	Overtime	1,123,490	1,000,000	930,000	-70,000
7130	Part Time	125,512	99,800	89,300	-10,500
7210	W/C Insurance	155,349	202,010	190,903	-11,107
7230	Uniforms	33,964	20,000	5,000	-15,000
7260	FICA Matching	528,425	563,371	531,186	-32,185
7270	Pension Matching	1,289,520	1,052,017	990,484	-61,533
7280	Insurance Matching	990,004	907,323	1,091,187	183,864
7290	Contribution Matching	48,516	48,500	60,000	11,500
7510	Professional Services	7,423	21,000	21,000	0
7514	Contract Labor	0	5,000	0	-5,000
7550	Communications	48,267	41,540	41,540	0
7600	Travel	73,242	54,500	39,500	-15,000
7630	Train/Cont. Education	16,783	20,000	15,500	-4,500
7870	Maint: Motor Equip.	590,060	519,334	639,906	120,572
7880	Maint: Mach/Imp/Tools	179,850	135,740	170,460	34,720
7990	Dues and Fees	4,280	1,000	1,000	0
8010	Supplies	30,794	18,000	26,000	8,000
8016	Small Equip	32,986	30,000	46,775	16,775
8050	Rental Equipment	10,117	25,000	25,000	0
8110	Motor Fuel	261,574	286,678	340,069	53,391
8150	Employee Appreciation	3,450	5,000	5,000	0
8520	Cap. O/Lay: Motor	135	0	0	0
8540	Cap. O/Lay: Tools	330	0	0	
	Total	**11,467,024**	**11,608,425**	**11,471,950**	**-136,475**

POLICE SUPPORT SERVICES

DESCRIPTION

The Support Services Bureau is comprised of units that provides a "behind the scene support" to other segments for the police department. This support service includes: 1) Records Section - inputs/ manage incident reports and tickets, 2) Information Desk / Telephone Incident Reporting System (TIRS) - provides general information and assistance to citizens, vendors, media, and other government agencies. TIRS also generates incident reports for victims that walk-in or call-in to report crimes, 3) Computer System Analyst - analyzes computer problems and use computer technology to meet the needs of an organization, 4) Georgia Crime Information Center (GCIC)/National Crime Information Center (NCIC) Operator - enters and removes Hot-File information pertaining to stolen/recovered property, missing and wanted persons; provides vehicle identification numbers to local Wrecker Services; compiles, tabulates, enters, and disseminate monthly and annual crime statistics to the Georgia Crime Information Center, 5) Quartermaster/Supply Section - orders, receives, manages, and issues police duty equipment/property, 6) Vehicle Maintenance - oversees the maintenance and up-keep of all department's vehicles, 7) Animal Control Unit - rescues and impound animals, provide impound/shelter care, educate the public about the realities of pet overpopulation and responsible pet ownership, and prosecute individuals who abuse animals.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	1,485,739	1,411,588	1,726,612
OPERATING EXPENSE	479,677	367,022	339,656
TOTAL	**1,965,417**	**1,778,610**	**2,066,268**
FULL TIME POSITIONS	**16**	**16**	**16**
Class Title			
Police Captain	1	1	1
Police Lieutenant	2	2	2
Police Major	1	1	1
Police Sergeant	2	1	1
Police Corporal	2	2	2
Police Officer	0	1	1
Administrative Specialist	1	1	1
Police Records Supervisor	1	1	1
Police Records Clerk	3	3	3
Evidence Custodian/Quartermast	3	3	3
TOTAL	**16**	**16**	**16**

POLICE SUPPORT SERVICES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2203					
7110	Regular Wages	843,567	898,145	921,041	22,896
7120	Overtime	189,582	65,000	210,000	145,000
7130	Part Time	0	0	28,500	28,500
7210	W/C Insurance	15,667	25,331	30,496	5,165
7230	Uniforms	35,775	8,000	38,000	30,000
7260	FICA Matching	75,708	73,681	88,705	15,024
7270	Pension Matching	147,556	144,472	169,656	25,184
7280	Insurance Matching	170,081	184,959	232,214	47,255
7290	Contribution Matching	7,805	12,000	8,000	-4,000
7510	Professional Services	1,115	4,900	6,000	1,100
7550	Communications	82,423	148,365	121,100	-27,265
7600	Travel	27,132	39,500	45,000	5,500
7630	Train/Cont. Education	3,910	2,000	4,000	2,000
7870	Maint: Motor Equip.	31,938	30,650	34,499	3,849
7880	Maint: Mach/Imp/Tools	77,881	59,870	62,100	2,230
7990	Dues and Fees	1,986	2,000	2,000	0
8010	Supplies	96,427	25,300	38,000	12,700
8016	Small Equip	136,412	36,000	0	-36,000
8017	Printing(Not Std Forms)	16	500	500	0
8050	Rental of Equipment	0	100	1,000	900
8110	Motor Fuel	19,929	16,837	19,707	2,870
8150	Employee Appreciation	509	1,000	3,500	2,500
	Total	**1,965,417**	**1,778,610**	**2,066,268**	**287,658**

POLICE INVESTIGATIVE

DESCRIPTION

The primary function of the Investigative Bureau is to identify, investigate, and prosecute individuals or groups involved in crimes against persons or property and / or participants in organized crime. This is done through identification and collection of data and evidence, assembling facts, collection of information, interviewing witnesses and suspects, engaging in the pursuit of leads and information, and through exchange of information with other police agencies. A close liaison with the other agencies involved in similar activities is maintained. We conduct security surveys and surveillance details. The Investigative Bureau assists in investigations when and wherever needed to maintain files of criminal activity and prosecute violators of all Federal, State and Local statutes. Included under this division are the Family Protection Unit, the Polygraph Unit, the Forensics Section, the Property Management Section and the Domestic Violence Response Unit.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	3,262,344	3,887,901	3,959,069
OPERATING EXPENSE	1,194,601	379,430	435,254
TOTAL	**4,456,945**	**4,267,331**	**4,394,323**
FULL TIME POSITION	**44**	**50**	**50**

Class Title			
Police Captain	2	1	1
Police Lieutenant	4	4	4
Police Major	1	1	1
Police Sergeant	9	9	9
Police Corporal	18	18	18
Police Officer	5	5	5
Intel Analyst	2	6	6
Crime Scene Technician	2	4	4
Police Crime Analyst	0	1	1
Administrative Specialist	1	1	1
TOTAL	**44**	**50**	**50**

POLICE INVESTIGATIVE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2204					
7110	Regular Wages	2,117,485	2,639,882	2,692,542	52,660
7120	Overtime	184,270	153,010	153,010	0
7210	W/C Insurance	50,391	60,047	61,179	1,132
7230	Uniforms	11,372	20,000	5,000	-15,000
7260	FICA Matching	168,988	213,656	217,685	4,029
7270	Pension Matching	334,776	418,934	426,833	7,899
7280	Insurance Matching	375,786	363,152	380,820	17,668
7290	Contribution Matching	19,275	19,220	22,000	2,780
7510	Professional Services	584,916	500	500	0
7512	Tech.Svcs(Surveys,DP)	32,706	8,700	8,700	0
7550	Communications	18,109	16,200	16,200	0
7600	Travel	27,699	24,760	24,760	0
7630	Train/Cont. Education	7,457	19,000	19,000	0
7870	Maint. Motor Equip.	119,065	118,123	152,750	34,627
7880	Maint. Mach/Imp/Tools	275,869	79,383	94,288	14,905
7990	Dues and Fees	735	2,000	2,000	0
7995	Confidential Informant Pmts	2,200	6,300	6,300	0
8010	Supplies	19,578	23,200	23,200	0
8016	Small Equip	59,233	30,000	30,000	0
8017	Printing & Binding	481	500	500	0
8110	Motor Fuel	43,070	47,064	53,356	6,292
8150	Employee Appreciation	3,482	3,700	3,700	0
	Total	**4,456,945**	**4,267,331**	**4,394,323**	**126,992**

POLICE AWARDED & SEIZED FUNDS

DESCRIPTION

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
OPERATING EXPENSE	(470)	0	0
TOTAL	**(470)**	**0**	**0**
FULL TIME POSITION	**0**	**0**	**0**

POLICE INVESTIGATIVE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2205					
7990	Dues and Fees	-470	0	0	0
	Total	**-470**	**0**	**0**	**0**

POLICE GANG UNIT

DESCRIPTION

The primary function of the Gang Unit is to assess the nature and scope of illegal gang activities, once identified penetrate and dismantle the criminal activities with a proactive investigative effort. The unit focuses on intelligence gathering and establish/implement a database; Ensure subordinate officers are trained and expected to provide quality customer services to all citizens; Ensure that personnel provide proficient and prompt law enforcement services; Establish and communicate general and specific department rules, regulations, policies and procedures; Maintain current knowledge of changes in laws, new methods of enforcement, and other trends and development in the suppression of gang activities; Evaluate subordinate officers by completing performance appraisals; review subordinate supervisor appraisals of officers and staff personnel; Meet and coordinate with other law enforcement professionals to seek solutions to regional and statewide gang problems and issues; Maintain oversight on expenditures; Ensure that laws and ordinances are enforced; Perform special studies, research, and investigations and conducts special assignments. This unit is committed to educating the public about different types of gang activities and awareness.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	360,191	0	0
OPERATING EXPENSE	84,137	0	0
TOTAL	**444,329**	**0**	**0**
FULL TIME POSITIONS	**14**	**0**	**0**
Class Title			
Police Lieutenant	1	0	0
Police Corporal	6	0	0
Police Officer	6	0	0
Police Sergeant	1	0	0
TOTAL	**14**	**0**	**0**

POLICE GANG UNIT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2208					
7110	Regular Wages	194,908	0	0	0
7120	Overtime	40,216	0	0	0
7210	W/C Insurance	5,462	0	0	0
7230	Uniforms	229	0	0	0
7260	FICA Matching	17,428	0	0	0
7270	Pension Matching	34,723	0	0	0
7280	Insurance Matching	65,475	0	0	0
7290	Contribution Matching	1,750	0	0	0
7550	Communications	6,221	0	0	0
7600	Travel	11,507	0	0	0
7630	Train/Cont. Education	4,960	0	0	0
7870	Maint: Motor Equipment	36,258	0	0	0
7880	Maint: Mach/Imp/Tools	711	0	0	0
8010	Supplies	453	0	0	0
8016	Small Equipment	1,737	0	0	0
8110	Motor Fuel	22,292	0	0	0
	Total	**444,329**	**0**	**0**	**0**

ALBANY/DOUGHERTY SPECIAL INVESTIGATION UNIT

DESCRIPTION

The Albany/Dougherty Drug Unit was formed in 1989, as a joint effort of the City and County to combat the drug problem in the community. The Drug Unit is comprised of five (5) separate entities: City of Albany Police Department, Dougherty County Police Department, Dougherty County Sheriff's Office, Dougherty County District Attorney's Office and the Albany City Attorney's Office.

The five (5) person advisory board set the policies for the Unit's activities, which are administered through the Unit Commander who is appointed by the Board. The primary function of the Unit is the reduction of illegal narcotics being brought into the community, reduction of the number of drug dealers and the demand for their products as well as drug interaction with other related agencies. The Albany/Dougherty Drug Unit is jointly funded by the City of Albany and Dougherty County.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	665,445	917,542	842,741
OPERATING EXPENSE	93,924	180,872	193,603
TOTAL	**759,369**	**1,098,414**	**1,036,344**
FULL TIME POSITIONS	**11**	**13**	**13**
Class Title			
Police Captain	1	1	1
Police Lieutenant	1	1	1
Police Sergeant	2	2	2
Police Corporal	4	6	6
Police Officer	2	2	2
Legal Administrative Specialist	1	1	1
TOTAL	**11**	**13**	**13**

Albany/Dougherty Special Investigation

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2209					
7110	Regular Wages	399,105	510,684	540,228	29,544
7120	Overtime	23,410	34,000	34,000	0
7210	W/C Insurance	8,721	11,715	12,350	635
7230	Uniforms	73	3,000	3,000	0
7260	FICA Matching	30,741	41,682	43,942	2,260
7270	Pension Matching	61,763	81,730	86,161	4,431
7280	Insurance Matching	138,633	226,731	121,060	-105,671
7290	Contribution Matching	3,000	8,000	2,000	-6,000
7510	Professional Services	0	700	700	0
7550	Communications	0	9,600	9,600	0
7600	Travel	0	1,000	1,000	0
7630	Training	0	10,000	10,000	0
7870	Vehicle Maintenance	0	35,909	41,417	5,508
7880	Maint: Mach/Imp/Tools	0	850	850	0
7980	Metro Drug Unit	93,924	92,927	100,000	7,073
7990	Dues and Fees	0	1,500	1,500	0
8010	Supplies	0	1,500	1,500	0
8016	Small Equipment	0	3,500	3,500	0
8110	Fuel	0	23,386	23,536	150
	Total	**759,369**	**1,098,414**	**1,036,344**	**-62,070**

POLICE BUILDINGS

DESCRIPTION

Having adopted the Community Oriented Policing philosophy the Albany Police Department operates two Community Policing Centers, which are strategically located within our two of our three geographical Community Policing Districts. These centers give the citizens a sense of public safety presence within "their" communities and fosters positive relationships between them and their police department. The buildings serve a variety of purposes such as holding neighborhood watch meetings, town hall style meetings for City Commissioners, public access to needed law enforcement services as well as facilitating officers in the districts with functions that used to require them to commute to the main Police Department (report writing, telephone calls, investigations, etc.). Also included here are expenses for the operation of the Albany Police Department Law Enforcement Center, Forensics Building and Firearms Range facilities.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	41,786	39,787	39,787
OPERATING EXPENSE	182,249	213,200	237,050
TOTAL	**224,034**	**252,987**	**276,837**
FULL TIME POSITIONS	**0**	**0**	**0**

POLICE BUILDINGS

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2211					
7130	Part Time	37,911	36,200	36,200	0
7210	W/C Insurance	882	778	778	0
7260	FICA Matching	2,953	2,769	2,769	0
7280	Insurance Matching	40	40	40	0
7550	Communications	11,818	17,650	18,000	350
7880	Maint: Mach/Imp/Tools	0	16,050	16,050	0
7900	Utilities	169,546	177,500	193,000	15,500
8010	Supplies	884	2,000	2,000	0
	Total	**224,034**	**252,987**	**276,837**	**23,850**

ALBANY - DOUGHERTY SWAT TEAM

DESCRIPTION

It is the policy and intent of the Albany/Dougherty Metro SWAT Team to provide the community with a reservoir of skilled law enforcement personnel who are capable of identifying and implementing a high level response to special threats with minimal risk to personnel and citizens. The role of law enforcement in all cases, including riotous activity, insurrection, barricaded subjects, execution of narcotics warrants, arrest of dangerous felons, and the rescue of hostages or endangered persons, is the protection of lives and property. The Albany/Dougherty Metro SWAT is a team of specially trained police officers from participating political subdivisions, which will respond to any incident where special weapons and tactics are needed within the member jurisdictions. The unit consist of a maxiumum of twenty five highly trained personnel with specific skills in the areas of marksmanship, tactical response and containment, and the deployment of chemical munitions. The Albany/Dougherty Metro SWAT is under the direct supervision of a unit Commander with the governing authority derived through the Albany/Dougherty Metro SWAT Board of Directors.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	5,824	5,000	5,000
OPERATING EXPENSE	18,559	71,523	35,619
TOTAL	**24,383**	**76,523**	**40,619**
FULL TIME POSITIONS	**0**	**0**	**0**

City employees assigned to the SWAT Team are housed in APD cost centers.

ALBANY-DOUGHERTY SWAT TEAM

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
205					
7230	Uniforms	5,824	5,000	5,000	0
7550	Communication	536	1,750	1,750	0
7600	Travel	2,455	10,000	15,000	5,000
7630	Train/Cont. Education	2,288	7,500	10,000	2,500
7870	Maint: Motor Equip	2,296	2,702	2,369	-333
7880	Maint: Mach/Imp/Tools	0	1,000	1,000	0
7990	Dues and Fees	0	1,500	1,500	0
8010	Supplies	4,181	4,000	4,000	0
8016	Small Equip	6,749	43,000	0	-43,000
8110	Motor Fuel	55	71	0	-71
	Total	**24,383**	**76,523**	**40,619**	**-35,904**



Fire

FIRE DEPARTMENT

DESCRIPTION

The Fire Department's primary function is to save lives and property by fighting and preventing fires through fire prevention efforts such as inspections, code enforcement, education, as well as arson investigation and prosecution. The Fire Department's responsibilities are defined in the City Charter and State Statutes. This department consists of seven divisions - Administration, Fire Fighting, Fire Prevention, Fire Training, Emergency Management,Public Safety Communications, and CAD 911. CAD 911's expenditures are budgeted separately and is located in the Special Funds section.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, and Business-Friendly

SP II: Economic Development & Jobs

SP III: Infrastructure & Asset Management

GOALS & OBJECTIVES (G&O)

SP I, G&O 1: Create a Safe Community to Live, Work, and Play that Encourages the Well-Being of Albany's Citizens and Assets.

SP II, G&O 3: Promote & Support Best Practices and Standards

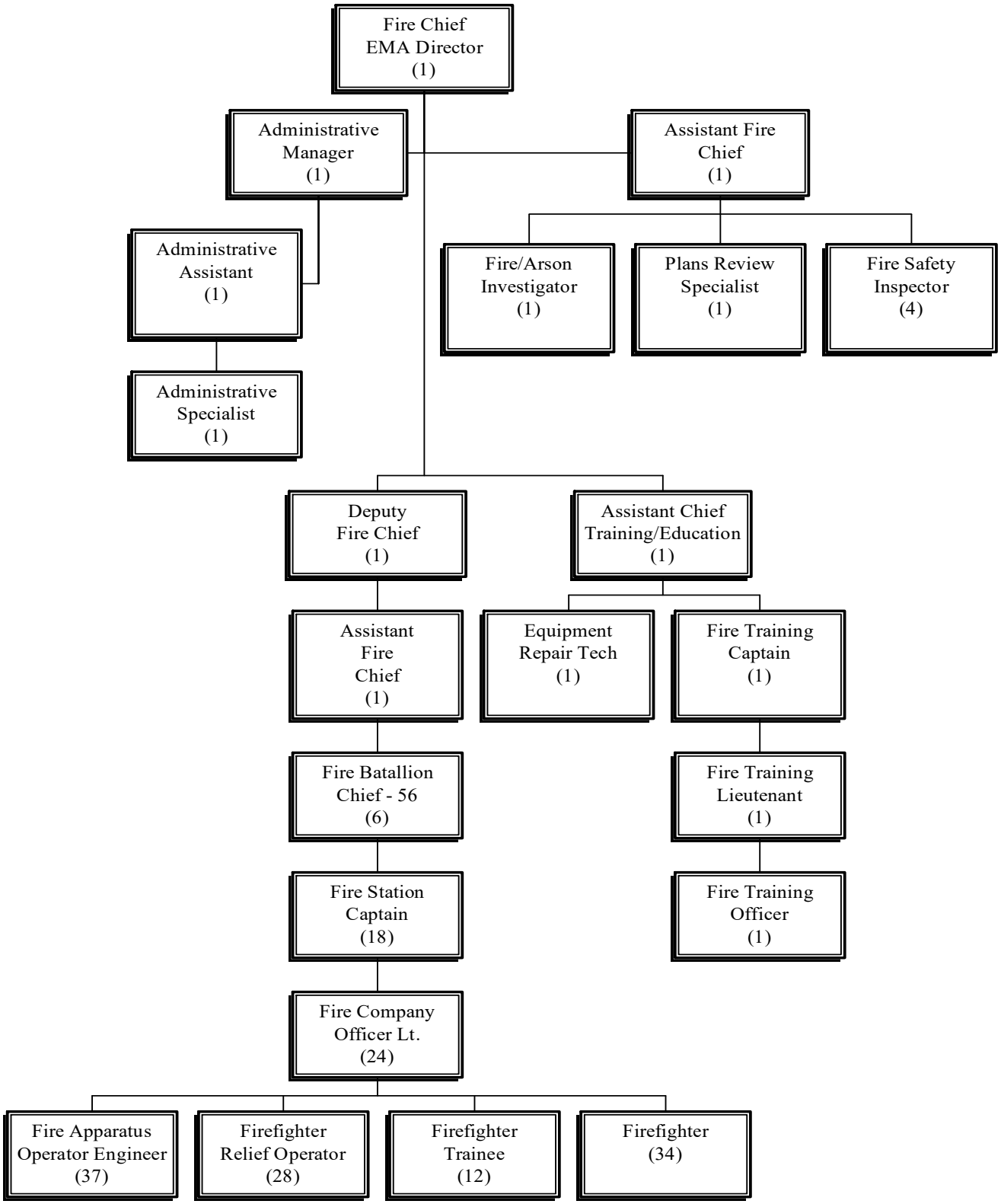
SP III, G&O 2: Be Recognized as the Regional Technology Leader

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP I, G&O 1, PM 1: # of Participants @ Fire & Property Safety Educational Even	30,000	30,000	15,000	15,000
SP I, G&O 1, PM 2: Fire Safety Blitz - # of Homes Visited	1,300	1,300	650	1,300
SP I, G&O 1, PM 3: "Hear the Alarm; Escape Unharmed" - Residents Educated	30	30	15	140
SP I, G&O 1, PM 4: "Hear the Alarm; Escape Unharmed" - Smoke Alarms Installed	40	40	20	70
SP I, G&O 1, PM 5: Emergency Preparedness & Resiliency Presentations	24	24	12	10

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Fire Department



FIRE DEPARTMENT SUMMARY

COMBINED SUMMARY

The Fire Department's primary function is to save lives and property by fighting and preventing fires through fire prevention efforts such as inspections, code enforcement, education, as well as arson investigation and prosecution. The Fire Department's responsibilities are defined in the City Charter and State Statutes. This department consists of seven divisions - Administration, Fire Fighting, Fire Prevention, Fire Training, Emergency Management, Public Safety Communications, and CAD 911. CAD 911's expenditures are budgeted separately and is located in the Special Funds section.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	16,093,091	17,258,984	17,620,001
OPERATING EXPENSE	1,897,271	1,847,472	1,883,760
TOTAL	**17,990,361**	**19,106,456**	**19,503,761**
FULL TIME POSITIONS	**177**	**177**	**177**

Current Active Full-Time Employees	153
Number of Vacancies	24

FIRE ADMINISTRATION

DESCRIPTION

Under the direction of the Fire Chief, the Administrative Division of the Albany Fire Department, as required by the City Charter and Code of the City Ordinances, directs the everyday operations of the department. This includes administration, personnel management, maintenance, repair, purchasing, receiving, supply, safety and fiscal affairs management.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	407,232	559,669	571,945
OPERATING EXPENSE	518,679	529,301	541,561
TOTAL	**925,910**	**1,088,970**	**1,113,506**
FULL TIME POSITIONS	**5**	**5**	**5**
Class Title			
Deputy Fire Chief	1	1	1
Administrative Assistant	1	1	2
Fire Chief	1	1	1
Administrative Manager	1	1	1
Administrative Specialist	1	1	0
TOTAL	**5**	**5**	**5**

FIRE ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2300					
7110	Regular Wages	262,599	412,001	420,226	8,225
7120	Overtime	841	1,500	1,500	0
7210	W/C Insurance	178	435	443	8
7230	Uniforms	145	0	0	0
7260	FICA Matching	24,585	31,633	32,262	629
7270	Pension Matching	45,645	62,025	63,259	1,234
7280	Insurance Matching	68,058	46,075	48,255	2,180
7290	Contribution Matching	5,180	6,000	6,000	0
7510	Professional Services	17,103	20,000	28,000	8,000
7512	Tech Svcs (Surveys, DP)	50,146	45,000	43,200	-1,800
7550	Communications	38,324	38,180	39,864	1,684
7570	Advertising	5,531	0	0	0
7600	Travel	28,342	16,400	11,400	-5,000
7630	Train/Cont. Education	2,858	4,760	2,760	-2,000
7700	Risk Allocation	298,370	324,423	354,862	30,439
7870.05	Outside Upkeep	420	0	0	0
7880	Maint: Mach/Imp/Tools	4,456	2,300	3,000	700
7990	Dues and Fees	2,045	1,895	1,895	0
8010	Supplies	21,886	20,080	33,580	13,500
8016	Small Equip	6,020	5,000	2,000	-3,000
8052	Rent	759	3,500	4,500	1,000
8052	Judicial Building	29,763	29,763	0	-29,763
8150	Employee Appreciation	12,658	18,000	16,500	-1,500
	Total	**925,910**	**1,088,970**	**1,113,506**	**24,536**

FIRE SUPPRESSION

DESCRIPTION

The Firefighting Division performs the very visible function of fire suppression, rescue and related services within the City of Albany and the rest of the County as provided for by contract. The mandates for these functions fall within the provisions of the City Charter, the Code of City Ordinances and OCGA, title 25-12. These duties are accomplished from eleven fire stations utilizing one hundred sixty assigned personnel.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	14,644,714	15,633,541	16,185,105
OPERATING EXPENSE	1,229,547	1,090,574	1,143,003
TOTAL	**15,874,261**	**16,724,115**	**17,328,108**
FULL TIME POSITIONS	**160**	**160**	**160**
Class Title			
Fire Apparatus Operator Engineer	39	39	45
Fire Battalion Chief	6	6	6
Fire Station Officer Captain	18	18	18
Fire Company Officer Lieutenant	24	24	24
Firefighter Trainee	10	10	4
Firefighter	34	34	34
Firefighter Relief Operator	28	28	28
Assistant Fire Chief	1	1	1
TOTAL	**160**	**160**	**160**

FIRE SUPPRESSION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2301					
7110	Regular Wages	7,159,498	9,212,092	8,600,340	-611,752
7120	Overtime	2,757,408	1,500,000	2,500,000	1,000,000
7130	Part Time	39,058	40,000	50,000	10,000
7210	W/C Insurance	296,758	483,844	501,765	17,921
7230	Uniforms	210,315	182,000	205,000	23,000
7260	FICA Matching	731,917	822,535	853,001	30,466
7270	Pension Matching	1,726,670	1,606,814	1,665,051	58,237
7280	Insurance Matching	1,610,642	1,661,256	1,684,948	23,692
7290	Contribution Matching	112,447	125,000	125,000	0
7510	Professional Services	40,062	25,700	16,900	-8,800
7512	Tech Services	460	0	0	0
7570	Advertising	24,369	22,987	10,000	-12,987
7550	Communications	0	10,000	22,987	12,987
7600	Travel	20,089	25,200	23,000	-2,200
7630	Train/Cont. Education	17,000	35,800	73,000	37,200
7870	Maint: Motor Equipment	692,993	534,186	678,290	144,104
7880	Maint: Mach/Imp/Tools	68,716	45,607	46,330	723
7900	Utilities	108,685	100,000	0	-100,000
7990	Dues and Fees	6,404	4,895	4,895	0
8010	Supplies	32,847	29,000	26,000	-3,000
8016	Small Equip	79,235	87,500	67,100	-20,400
8060	Laundry	676	3,000	3,000	0
8110	Motor Fuel	138,012	166,699	171,501	4,802
	Total	**15,874,261**	**16,724,115**	**17,328,108**	**603,993**

FIRE PREVENTION

DESCRIPTION

This division has the overall responsibility for administering/conducting annual fire safety compliance inspections in each business in Albany/Dougherty County; additionally, its personnel performs all fire/life safety compliance inspections on new business licensing, new construction and renovations, to include plan reviews of all new construction. The division is responsible for investigating all fires of suspicious, incendiary or undetermined fires with a high dollar loss or fatality. Division personnel are also responsible for fire safety education to all the citizens of Albany/Dougherty County.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	494,464	600,231	409,489
OPERATING EXPENSE	34,766	57,142	46,791
TOTAL	**529,231**	**657,373**	**456,280**
FULL TIME POSITIONS	**7**	**7**	**7**

Class Title			
Assistant Chief - Support	1	1	1
Plans Review Specialist	1	1	1
Fire/Arson Investigator	1	1	1
Fire Safety Inspector	4	4	4
TOTAL	**7**	**7**	**7**

FIRE PREVENTION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2302					
7110	Regular Wages	326,737	394,546	211,965	-182,581
7120	Overtime	14,980	15,000	30,000	15,000
7210	W/C Insurance	9,199	16,378	9,676	-6,702
7260	FICA Matching	24,954	31,330	18,510	-12,820
7270	Pension Matching	49,138	61,432	36,295	-25,137
7280	Insurance Matching	66,077	78,345	99,043	20,698
7290	Contribution Matching	3,379	3,200	4,000	800
7550	Communications	7,818	7,380	7,380	0
7600	Travel	5,691	12,200	11,800	-400
7630	Train/Cont. Education	1,020	4,900	2,100	-2,800
7870	Maint: Motor Equipment	4,820	3,331	4,346	1,015
7880	Maint: Mach/Imp/Tools	491	1,000	1,000	0
7990	Dues & Fees	193	1,875	1,165	-710
8010	Supplies	10,888	20,000	15,000	-5,000
8110	Motor Fuel	2,345	2,456	0	-2,456
	Total	**529,231**	**657,373**	**456,280**	**-201,093**

FIRE SUPPORT SERVICES

DESCRIPTION

This division provides planned course content and direction for the on-going study of fire fighting responsibilities. The responsibility of training new recruits for fire fighting, rescue functions and other related tasks, as well as providing direction for increased skills and abilities through knowledge for suppression personnel is assigned to the Training Division. Testing, evaluating, and recommendations of all new hires and promotions within the department. Records and reports on all department training activities.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	503,924	465,543	453,462
OPERATING EXPENSE	60,160	112,415	100,465
TOTAL	**564,084**	**577,958**	**553,927**
FULL TIME POSITIONS	**5**	**5**	**5**
Class Title			
Fire Training Captain	1	1	1
Fire Lieutenant	1	1	1
Fire Training Officer	1	1	1
Fire Equipment Repair Tech	1	1	1
Assistant Fire Chief, Training	1	1	1
TOTAL	**5**	**5**	**5**

FIRE SUPPORT SERVICES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2303					
7110	Regular Wages	318,003	273,858	293,183	19,325
7120	Overtime	2,949	3,000	1,500	-1,500
7210	W/C Insurance	9,121	8,666	9,224	558
7260	FICA Matching	23,013	21,180	22,543	1,363
7270	Pension Matching	48,143	41,529	44,202	2,673
7280	Insurance Matching	97,785	108,310	73,810	-34,500
7290	Contribution Matching	4,910	9,000	9,000	0
7510	Professional Services	4,022	6,000	4,500	-1,500
7512	Tech. Services (Surveys, DP)	39	0	0	0
7550	Communications	1,823	3,000	3,000	0
7600	Travel	13,004	9,000	6,000	-3,000
7630	Train/Cont. Education	1,631	4,400	2,200	-2,200
7880	Maint: Mach/Imp/Tools	1,744	12,100	9,100	-3,000
7900	Utilities	29,026	29,000	29,000	0
7990	Dues & Fees	380	415	165	-250
8010	Supplies	5,890	8,500	11,500	3,000
8016	Small Equip	2,479	40,000	35,000	-5,000
	Total	**564,084**	**577,958**	**553,927**	**-24,031**

FIRE/EMERGENCY MANAGEMENT

DESCRIPTION

The Emergency Management organization has the responsibility for the development and continuous review and update of plans designed to provide for the continuity of local government prior to and/or during times of high stress, emergencies, or disasters. This responsibility includes (without limitation): the necessary coordination, training, resources and guidelines needed to enable the city and county departments, volunteers or other agencies to operate as a total organization during periods of high stress or emergency/disaster situations and support such operations with manpower, supplies and equipment as economically as possible. This division has been tasked with the management of the 911 Comunications Division.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	42,757	0	0
OPERATING EXPENSE	54,119	58,040	51,940
TOTAL	**96,875**	**58,040**	**51,940**
FULL TIME POSITIONS	**0**	**0**	**0**
Class Title			
Emergency Mgmt. Specialist	0	0	0
TOTAL	**0**	**0**	**0**

FIRE / EMERGENCY MANAGEMENT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2305					
7110	Regular Wages	42,757	0	0	0
7550	Communications	13,584	14,390	5,260	-9,130
7600	Travel	4,675	3,000	3,000	0
7630	Training & Development	0	225	225	0
7870	Maint: Motor Equipment	6,669	2,970	0	-2,970
7880	Maint: Mach/Imp/Tools	2,366	2,430	1,430	-1,000
7990	Dues and Fees	0	25	25	0
8010	Supplies	14,531	10,000	15,000	5,000
8016	Small Equip	10,029	10,000	10,000	0
8150	Employee Appreciation	2,264	15,000	17,000	2,000
	Total	**96,875**	**58,040**	**51,940**	**-6,100**



Engineering

ENGINEERING

DESCRIPTION

The Engineering Department Civil and Project Management Divisions have the responsibility for providing the necessary design, inspection and project management for the City of Albany. The department is an information repository for Albany's existing infrastructure to be utilized by the private sector for future development and by the City forces for maintenance. This department provides a vital function by providing information about the infrastructures to guide and help promote development without causing undue financial or physical hardship on the taxpayers. This is accomplished by carefully reviewing, approving and inspecting development projects to ensure compliance with local, state, and federal laws, as well as sound engineering principles. The Engineering Department Traffic Division is responsible for installation and maintenance of all traffic control devices together with conducting studies for implementing necessary modifications to improve the flow of traffic. This department also coordinates activities with the utility companies, the GA D.O.T., Dougherty County, state and federal agencies, and other engineers relative to long range planning.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable & Business Friendly

SP II: Economic Development & Jobs

SP IV: Promotion of the City of Albany as a Great Place to Live, Work & Play

GOALS & OBJECTIVES (G&O)

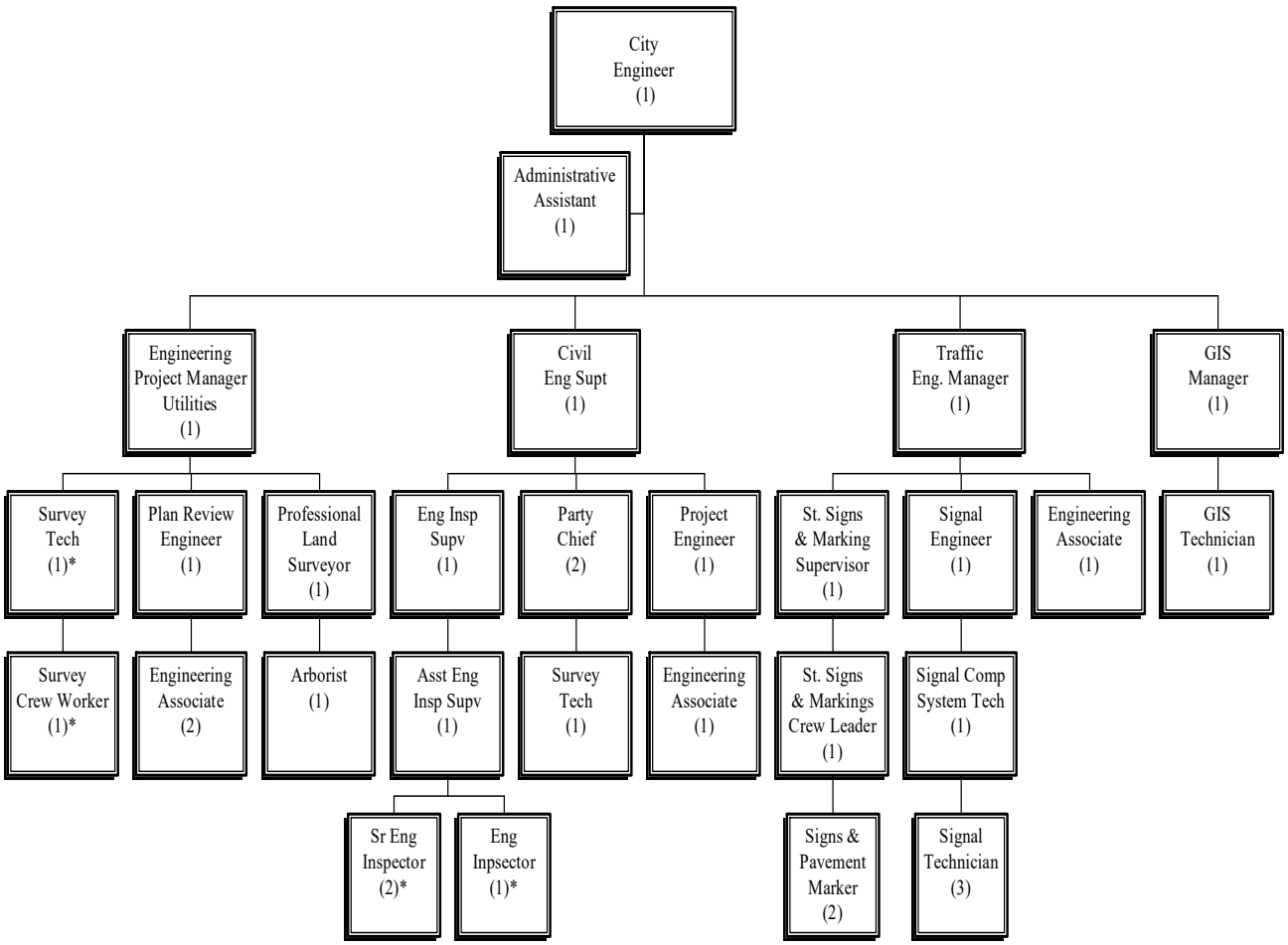
SP I, G&O 1: Create a safe community to live, work, and play that encourages the well-being of Albany's citizens & assets
SP II, G&O 1: Expand Albany Utilities infrastructure
SP IV, G&O 3: To be recognized as a vibrant community & tourism destination

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actual	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP I, G&O 1, PM 1: Needs Assessment for Sidewalks - % Complet	N/A	100%	100%	100%
SP I, G&O 1, PM 2: School Zone Cameras - % Complete	15%	100%	100%	N/A
SP I, G&O 1, PM 3: Illuminated Street Name Signs - % Complete	20%	90%	90%	N/A
SP III, G&O 2, PM 1: Design Rails-to-Trails Connector to Riverfront Trail - % Complete	N/A	100%	100%	N/A
SP III, G&O 1, PM 2: Design of Barkley Blvd Extention - % Complete	100%	N/A	N/A	N/A
SP III, G&O 1, PM 3: Design of Widening Nottingham Way to Whispering Pines - % Complete	20%	75%	75%	100%
SP III, G&O 1, PM 4: Design of Nottingham Way and Whispering Pines Roundabout - % Complete	N/A	100%	100%	N/A

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Engineering Department



* Positions funded by SPLOST

ENGINEERING

DESCRIPTION

The Engineering Department Civil and Project Management Divisions have the responsibility for providing the necessary design, inspection and project management for the City of Albany. The department is an information repository for Albany's existing infrastructure to be utilized by the private sector for future development and by the City forces for maintenance. This department provides a vital function by providing information about the infrastructures to guide and help promote development without causing undue financial or physical hardship on the taxpayers. This is accomplished by carefully reviewing, approving and inspecting development projects to ensure compliance with local, state, and federal laws, as well as sound engineering principles. The Engineering Department Traffic Division is responsible for installation and maintenance of all traffic control devices together with conducting studies for implementing necessary modifications to improve the flow of traffic. This department also coordinates activities with the utility companies, the GA D.O.T., Dougherty County, state and federal agencies, and other engineers relative to long range planning.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	2,064,311	2,361,781	2,301,744
OPERATING EXPENSE	1,827,287	1,677,418	1,763,308
TOTAL	**3,891,598**	**4,039,199**	**4,065,052**
FULL TIME POSITIONS	**34**	**34**	**34**
Class Title			
City Engineer	1	1	1
Arborist	1	1	1
Administrative Assistant	1	1	1
Assistant Engineering Inspector Supervisor	1	1	1
Plan Review Engineer	1	1	1
Civil Engineer Superintendent	1	1	1
Professional Land Surveyor	1	1	1
Engineering Project Manager-Utilities	1	1	1
Project Engineer	1	1	1
Engineering Associate	4	4	4
Engineering Inspection Supervisor	1	1	1
Engineering Inspector, Senior	2	2	2
Engineering Inspector	1	1	1
GIS Analyst	0	0	1
GIS Manager	1	1	1
*GIS Technician	1	1	0
Survey Party Chief	2	2	2
Signal Computer System Technician	1	1	1
Signal Engineer	1	1	1
Signal Technician	3	3	3
Signs & Pavement Marker	2	2	2
St/Signs & Mark Supervisor	1	1	1
St/Signs/Mark Crew Leader	1	1	1
Survey Crew Worker	1	1	1
Surveying Technician	2	2	2
Traffic Engineering Manager	1	1	1
TOTAL	**34**	**34**	**34**

* One GIS Technician is paid for by Dougherty County

ENGINEERING

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2400					
7110	Regular Wages	1,223,370	1,637,241	1,562,431	(74,810)
7120	Overtime	45,763	35,000	38,000	3,000
7130	Part Time	14,639	40,000	40,000	0
7210	W/C Insurance	25,119	45,203	43,307	(1,896)
7230	Uniforms	8,604	8,000	8,000	0
7260	FICA Matching	93,784	130,986	125,493	(5,493)
7270	Pension Matching	400,796	200,669	192,052	(8,617)
7280	Insurance Matching	238,393	250,682	277,461	26,779
7290	Contribution Matching	13,843	14,000	15,000	1,000
7510	Professional Services	11,068	10,400	10,600	200
7512	Tech.Svcs(Surveys,DP)	2,547	5,400	5,400	0
7550	Communications	28,647	31,570	24,000	(7,570)
7570	Advertising	0	1,000	1,000	0
7600	Travel	4,750	5,900	5,900	0
7630	Train/Cont. Education	13,273	10,312	10,312	0
7700	Risk Allocation	90,428	68,411	122,257	53,846
7870	Maint: Motor Equip	100,015	92,603	102,528	9,925
7880	Maint: Mach/Imp/Tools	104,390	145,819	145,819	(0)
7900	Utilities	9,233	13,000	20,570	7,570
7910	Street Lights	1,052,458	917,200	917,200	0
7990	Dues and Fees	7,979	8,903	8,903	0
8009	Licenses(CDL,CPA,Etc)	105	2,605	2,605	0
8010	Supplies	300,687	248,479	268,479	20,000
8016	Small Equip	11,071	11,500	11,500	0
8018	Books & Subscriptions	955	600	600	0
8050	Equipment Rental	0	2,000	2,000	0
8052	Rent Central Square Bldg	58,528	65,671	65,671	0
8110	Motor Fuel	27,260	32,545	34,464	1,919
8150	Employee Appreciation	3,893	3,500	3,500	0
	Total	**3,891,598**	**4,039,199**	**4,065,052**	**25,853**



Right-of-Way Maintenance

RIGHT-OF-WAY MAINTENANCE

DESCRIPTION

The Right-of-Way Maintenance Section is responsible for herbicide application, mowing rights of way, side parks, Dawson Rd. & Slappey Welcome Sign area, holding ponds, and City maintained ditches within the City. The department also cuts overgrown bushes in alleys and edge trimming streets. The ROW maintenance section participates in numerous projects.

STRATEGIC PRIORITIES (SP)

SP IV: Promotion of the City of Albany as a Great Place to Live, Work, and Play

GOALS & OBJECTIVES (G&O)

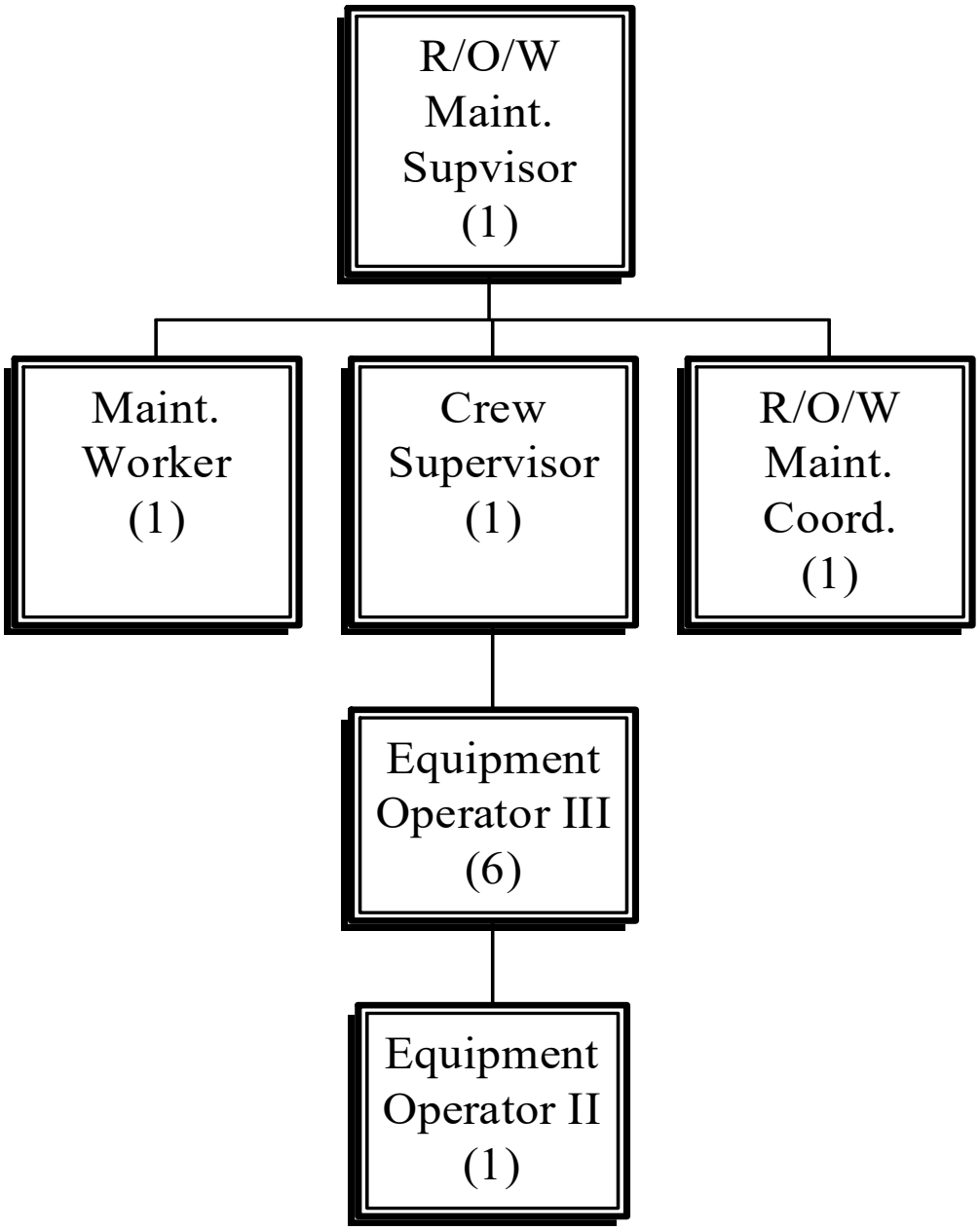
SP IV, G&O 2: To Be Recognized as a Vibrant Community & Tourist Destination

PERFORMANCE MEASURES (PM)

Measures	**FY 2019 Actuals**	**FY 2021 Actuals**	**FY 2022 Actuals**	**FY 2023 Actuals**
SP IV, G&O 2, PM 1: # of contractor litter bags pickups on By-pass	2,420	2,400	3,604	3,500
(Supervised by Solid Waste personnel)				
SP IV, G&O 2, PM 2: # of litter bags picked up by Inmate labor	10,400	10,400	10,500	10,500
SP IV, G&O 2, PM 3: # of litter bags picked up by Community Service Workers & In-house	2,800	2,800	2,800	2,800

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Right-of-Way Maintenance



RIGHT-OF-WAY MAINTENANCE

DESCRIPTION

The Right-of-Way Maintenance Section is responsible for herbicide application, mowing rights of way, side parks, holding ponds, and 172 miles of City maintained ditches within the City. The department also cuts overgrown bushes in alleys and edge trimming streets. The ROW maintenance section participates in numerous projects.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	533,433	727,526	810,406
OPERATING EXPENSES	478,015	491,901	557,171
TOTAL EXPENSES	**1,011,448**	**1,219,427**	**1,367,577**
FULL TIME POSITIONS	**11**	**11**	**11**

Class Title			
Equipment Operator III	6	6	6
Equipment Operator II	1	1	1
R/O/W Maint Supervisor	1	1	1
R/O/W Maint Coordinator	1	1	1
Crew Supervisor	1	1	1
Maintenance Worker	1	1	1
TOTAL	**11**	**11**	**11**

Current Active Full-Time Employees	7
Number of Vacancies	4

RIGHT-OF-WAY MAINTENANCE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3301					
7110	Regular Wages	306,075	478,821	514,771	35,950
7120	Overtime	20,559	8,750	8,750	0
7210	W/C Insurance	10,243	25,793	27,694	1,901
7260	FICA Matching	23,872	37,299	40,049	2,750
7270	Pension Matching	39,111	58,509	62,823	4,314
7280	Insurance Matching	131,060	116,354	153,319	36,965
7290	Contribution Matching	2,514	2,000	3,000	1,000
7512	Tech.Svcs (Surveys,DP)	55,640	60,000	60,000	0
7600	Travel	0	128	750	622
7630	Train/Cont. Education	0	360	750	390
7700	Risk Allocation	27,323	20,082	22,849	2,767
7870	Maint: Motor Equip.	295,207	284,438	348,025	63,587
7880	Maint: Mach/Imp/Tools	244	2,500	3,500	1,000
7900	Utilites	91	1,150	200	-950
7990	Dues and Fees	0	250	250	0
8010	Supplies	47,811	60,000	60,000	0
8016	Small Equipment	7,846	5,000	5,000	0
8050	Rental of Equipment	97	5,000	5,000	0
8110	Motor Fuel	43,756	52,993	50,847	-2,146
	Total	**1,011,448**	**1,219,427**	**1,367,577**	**148,150**



Recreation & Parks

RECREATION DEPARTMENT

DESCRIPTION

The Recreation Department is responsible for the development, coordination, and promotion of the recreational facilities and leisure opportunities within the City of Albany. The department develops immediate and long-range plans to meet recreational needs of all age groups. The Recreational Department is comprised of the following divisions: Administration, Centers & Gyms, Athletics, Flint River Golf Course, Parks Maintenance, Cemeteries, Park Planning/Natural Resources and Health/Wellness & Community.

STRATEGIC PRIORITIES (SP)

SP IV: Promoting Albany as a Great Place to Live, Work, and Play

GOALS & OBJECTIVES (G&O)

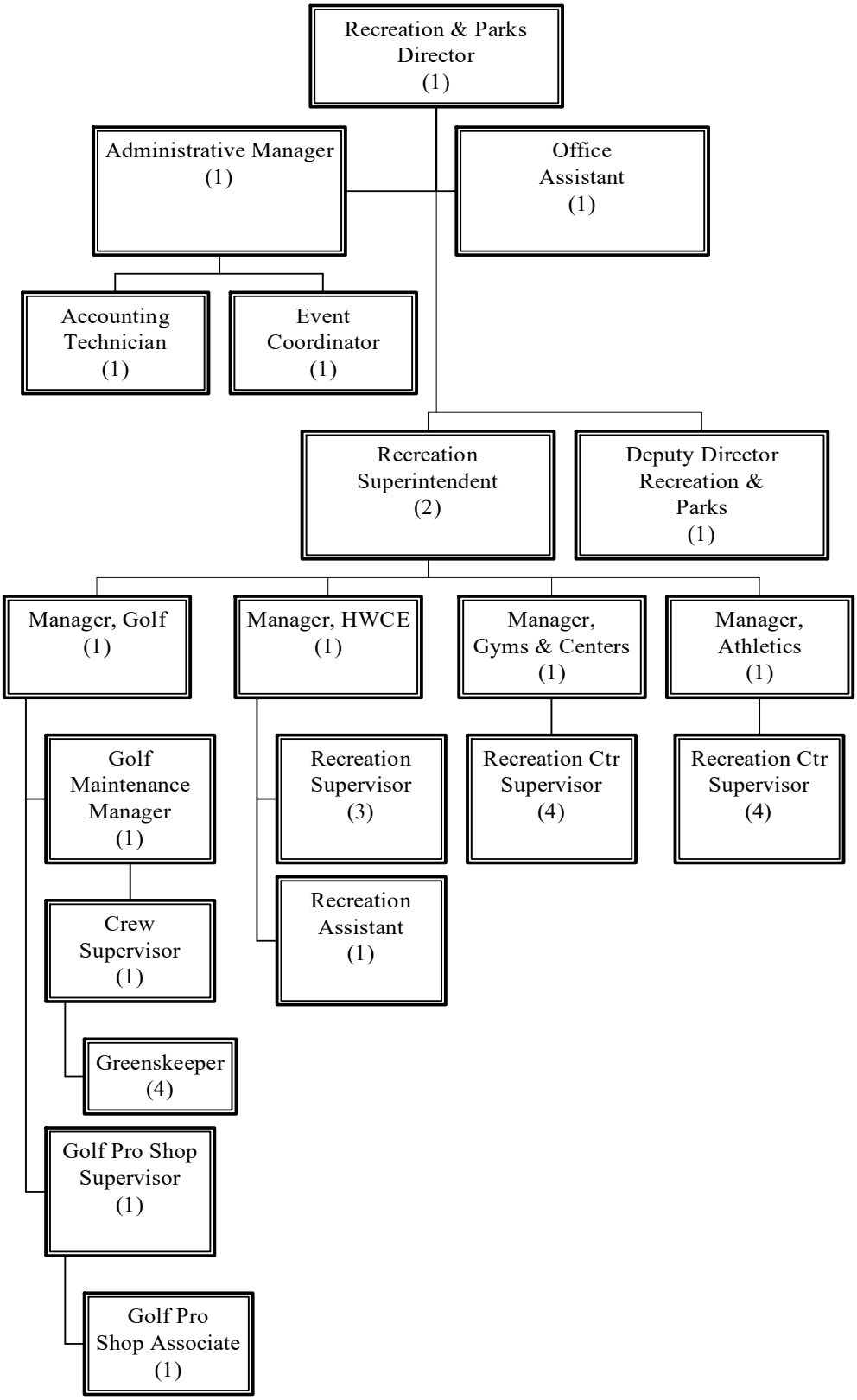
SP IV, G&O 2: To Be Recognized as a Vibrant Community & Tourist Destination
SP IV, G&O 3: To Be Recognized as a Progressive and Innovative Community

PERFORMANCE MEASURES (PM)

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP IV, G&O 2, PM 1: To Increase the # of Rounds Played & Grow Golf Membership				
- Rounds Played	16,000	16,000	12,000	16,000
- # of Members	150	150	135	150
SP IV, G&O 2, PM 2: To Increase the # of Special Events & Programs				
- # of Youth Events/Programs	28	28	2	28
- # of Participants	3,000	3,000	260	3,000
- # of Adult Events/Programs	32	32	0	32
- # of Participants	2,500	2,500	0	2,500
- # of Family Events/Programs	5	5	0	5
- # of Participants	1,500	1,500	0	1,500
- Total # of Events/Programs	65	65	2	65
- Total # of Participants	7,000	7,000	260	7,000

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SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Recreation & Parks Department



RECREATION DEPARTMENTAL SUMMARY

SUMMARY

The Recreation Department is responsible for the development, coordination, and promotion of the recreational facilities and leisure opportunities within the City of Albany. The department develops immediate and long-range plans to meet recreational needs of all age groups. The Recreational Department is comprised of the following divisions: Administration, Centers & Gyms, Athletics, Flint River Municipal Golf Course, and Health/Wellness & Community Events.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
REVENUES	**392,162**	**369,500**	**976,887**
PERSONNEL SERVICES	2,084,665	2,413,212	2,341,063
OPERATING EXPENSE	1,178,135	1,236,981	1,879,589
TOTAL	**3,262,800**	**3,650,193**	**4,220,652**
FULL TIME POSITION	**31**	**31**	**31**

Current Active Full-Time Employees	28
Number of Vacancies	3

RECREATION ADMINISTRATION

DESCRIPTION

The Recreation & Parks Administrative division provides administrative services for the department by serving employees, citizens, other City departments, other sports related organizations, participants (youth and adult), parents, volunteers, coaches and officials in regards to all departmental information, employment issues, fiscal reporting, and purchasing.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	647,811	698,330	695,540
OPERATING EXPENSE	240,439	267,405	491,845
TOTAL	**888,250**	**965,735**	**1,187,385**
FULL TIME POSITION	**8**	**8**	**7**
Class Title			
Accounting Technician	1	1	0
Administrative Assistant	0	0	1
Recreation Superintendent	2	2	2
Videographer/Photographer	0	1	1
Event Coordinator	1	0	0
Office Assistant	1	1	1
Administrative Manager	1	1	1
Director, Recreation	1	1	1
Deputy Director, Recreation	1	1	0
TOTAL	**8**	**8**	**7**

RECREATION ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
6100					
7110	Regular Wages	461,623	492,008	465,554	-26,454
7120	Overtime	43	0	0	0
7130	Part Time	0	5,000	25,000	20,000
7210	W/C Insurance	3,424	7,654	7,555	-99
7230	Uniforms	2,180	1,850	4,358	2,508
7260	FICA Matching	33,626	38,021	37,527	-494
7270	Pension Matching	50,119	59,041	55,867	-3,174
7280	Insurance Matching	95,382	91,756	96,679	4,923
7290	Contribution Matching	1,415	3,000	3,000	0
7510	Professional Services	0	16,000	35,454	19,454
7514	Contract Labor	7,491	0	0	0
7550	Communications	8,972	14,084	12,931	-1,153
7600	Travel	9,685	10,184	8,952	-1,232
7630	Train/Cont. Education	1,055	7,375	14,915	7,540
7700	Risk Allocation	143,001	125,403	243,332	117,929
7860	Maint: Bldgs	0	500	500	0
7870	Maint: Motor Equipment	6,909	7,917	8,473	556
7880	Maint: Mach/Imp/Tools	9,457	10,073	13,000	2,927
7900	Utilities	15,799	14,000	15,000	1,000
7990	Dues and Fees	13,429	15,815	21,450	5,635
8010	Supplies	6,410	9,000	9,000	0
8016	Small Equip	2,355	10,000	10,000	0
8017	Printing(Not Std Forms)	0	6,000	2,000	-4,000
8030	Janitorial Supplies	1,198	3,000	2,000	-1,000
8040	Fireworks	0	0	70,000	70,000
8050	Equipment Rental	650	0	0	0
8110	Motor Fuel	4,343	4,054	4,838	784
8150	Employee Appreciation	9,683	14,000	20,000	6,000
	Total	**888,250**	**965,735**	**1,187,385**	**221,650**

RECREATION/CENTERS AND GYMS

DESCRIPTION

The Centers and Gyms division provides citizens indoor leisure service and recreation needs through organized and supervised programs, including educational, cultural, and art for youth and adults in the community.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	403,120	402,231	467,250
OPERATING EXPENSE	152,744	126,993	158,494
TOTAL	**555,864**	**529,224**	**625,744**
FULL TIME POSITION	**5**	**5**	**7**
Class Title			
Greenskeepers	0	0	2
Crew Supervisor	0	0	1
Manager, Gyms & Centers	1	1	1
Recreation Center Supervisor	4	4	3
TOTAL	**5**	**5**	**7**

RECREATION / CENTERS AND GYMS

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
6101					
7110	Regular Wages	252,682	247,410	308,923	61,513
7120	Overtime	90	0	0	0
7130	Part Time	49,237	60,000	60,000	0
7210	W/C Insurance	4,050	2,459	2,951	492
7230	Uniforms	1,035	2,000	1,100	-900
7260	FICA Matching	22,181	23,517	28,223	4,706
7270	Pension Matching	30,032	29,689	37,071	7,382
7280	Insurance Matching	42,187	35,156	26,982	-8,174
7290	Contribution Matching	1,625	2,000	2,000	0
7510	Professional Services	30	0	0	0
7514	Contact Labor (Temp)	29,846	20,000	8,936	-11,064
7550	Communications	9,076	5,141	487	-4,654
7600	Travel	1,367	3,500	0	-3,500
7630	Train/Cont. Education	10	1,500	1,100	-400
7870	Maint: Motor Equip.	208	2,806	3,724	918
7880	Maint: Mach/Imp/Tools	275	700	10,700	10,000
7900	Utilities	64,637	85,000	90,000	5,000
7990	Dues and Fees	204	200	0	-200
8010	Supplies	30,709	3,000	5,860	2,860
8016	Small Equip	3,407	0	27,398	27,398
8018	Books & Subscriptions	0	0	1,500	1,500
8030	Janitorial Supplies	1,030	1,500	1,500	0
8110	Motor Fuel	1,718	1,646	2,289	643
8150	Employee Appreciation	10,226	2,000	5,000	3,000
	Total	**555,864**	**529,224**	**625,744**	**96,520**

RECREATION/ATHLETICS

DESCRIPTION

The Athletic Division plans, organizes and implements team based sports programs, leagues and activities for the citizens of our community. Additionally, the division hosts tournaments, facilitates the use of athletic facilities for use by local parent run volunteer organizations and trains volunteer coaches.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	272,143	405,607	337,028
OPERATING EXPENSE	243,941	273,726	254,649
TOTAL	**516,083**	**679,333**	**591,677**
FULL TIME POSITION	**5**	**5**	**5**
Class Title			
Manager, Athletics	1	1	1
Recreation Center Supervisor	4	4	4
TOTAL	**5**	**5**	**5**

RECREATION / ATHLETICS

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
6104					
7110	Regular Wages	191,213	289,743	200,597	-89,146
7120	Overtime	36	0	0	0
7130	Part Time	0	5,000	25,000	20,000
7210	W/C Insurance	1,066	11,035	8,446	-2,589
7230	Uniforms	1,756	2,000	1,450	-550
7260	FICA Matching	13,882	22,548	17,258	-5,290
7270	Pension Matching	22,571	34,769	24,072	-10,697
7280	Insurance Matching	40,380	38,012	57,705	19,693
7290	Contribution Matching	1,238	2,500	2,500	0
7510	Professional Services	0	0	0	0
7514	Contract Labor(Temp)	37,589	40,000	5,000	-35,000
7550	Communications	3,649	2,800	7,000	4,200
7570	Advertising	88	0	0	0
7600	Travel	2,083	1,000	0	-1,000
7630	Train/Cont. Education	921	1,000	0	-1,000
7870	Maint: Motor Equipment	11,808	13,983	17,072	3,089
7880	Maint: Mach/Imp/Tools	943	700	700	0
7900	Utilities	137,411	168,000	170,000	2,000
7901	Storm Water	-35	0	0	0
7990	Dues and Fees	1,166	0	0	0
8010	Supplies	31,753	20,000	37,800	17,800
8016	Small Equip	4,240	1,000	0	-1,000
8030	Janitorial Supplies	3,718	2,500	2,000	-500
8050	Equipment Rental	309	10,000	0	-10,000
8110	Motor Fuel	3,609	2,743	4,577	1,834
8150	Employee Appreciation	4,690	0	500	500
8710	Special Events	0	10,000	10,000	0
	Total	**516,083**	**679,333**	**591,677**	**-88,156**

RECREATION/FLINT RIVER GOLF COURSE

DESCRIPTION

Flint River Golf Course is a well maintained 18-hole public golf facility. Clinics, tournaments, and various special events are offered throughout the year. A Pro Shop, with various resale items, and Concessions are available for purchase. Flint River Golf Course also offers a banquet facility.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
Revenues	**346,753**	**321,500**	**357,887**
PERSONNEL SERVICES	456,472	550,913	456,501
OPERATING EXPENSE	341,566	357,268	358,054
TOTAL EXPENSES	**798,037**	**908,181**	**814,555**
FULL TIME POSITION	**9**	**9**	**7**
Class Title			
Manager, Golf Course	1	1	1
Greenskeeper	4	4	2
Golf Course Maintenance Manager	1	1	1
Crew Supervisor	1	1	1
Golf Pro Shop Associate	1	1	1
Golf Pro Shop Supervisor	1	1	1
TOTAL	**9**	**9**	**7**

RECREATION/FLINT RIVER GOLF COURSE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
6105					
7110	Regular Wages	269,698	354,571	297,596	-56,975
7120	Overtime	5	0	0	0
7130	Part Time	25,756	21,000	24,000	3,000
7210	W/C Insurance	3,728	7,474	6,400	-1,074
7230	Uniforms	6,423	3,000	1,500	-1,500
7260	FICA Matching	21,289	28,731	24,602	-4,129
7270	Pension Matching	32,499	42,549	35,712	-6,837
7280	Insurance Matching	93,192	90,088	62,191	-27,897
7290	Contribution Matching	3,882	3,500	4,500	1,000
7510	Professional Services	0	45,000	0	-45,000
7514	Contract Labor(Temp)	29,940	0	30,000	30,000
7550	Communications	4,055	3,280	3,280	0
7570	Advertising	0	1,000	500	-500
7630	Train/Cont. Education	135	1,500	0	-1,500
7870	Maint: Motor Equip	79,820	76,507	82,319	5,812
7880	Maint: Mach/Imp/Tools	11,929	19,500	15,500	-4,000
7900	Utilities	51,118	58,000	58,000	0
7990	Dues and Fees	25,033	5,200	3,480	-1,720
8010	Supplies	70,989	53,000	55,000	2,000
8016	Small Equip	1,263	3,000	3,000	0
8017	Printing(Not Std Forms)	110	0	0	0
8030	Janitorial Supplies	1,911	1,500	3,000	1,500
8050	Equipment Rental	44,528	45,000	62,000	17,000
8070	Concessions for Resale	5,076	5,000	6,000	1,000
8080	Supplies For Resale	5,536	7,000	7,000	0
8110	Motor Fuel	8,312	31,781	27,975	-3,806
8150	Employee Appreciation	1,770	1,000	1,000	0
8495	Cash Over/Short	40	0	0	0
	Total	**798,037**	**908,181**	**814,555**	**-93,626**

RECREATION/HEALTH, WELLNESS AND COMMUNITY

DESCRIPTION

The Health, Wellness, and Community Events division includes marketing, special events, cultural arts, summer playground activities, teen and pre-teen programs, therapeutic sports programs and activities, aquatics facilities and programs, and a health and wellness facility. This division is responsible for the USDA/Bright from the Start Summer Food Service Program.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	305,119	356,131	384,744
OPERATING EXPENSE	199,447	211,589	616,547
TOTAL	**504,566**	**567,720**	**1,001,291**
FULL TIME POSITION	**4**	**4**	**5**
Class Title			
Therapeutic Program Coordinator	0	0	1
Recreation Assistant	0	0	0
Recreation Supervisor	3	3	3
Health, Wellness, & Community Manager	1	1	1
TOTAL	**4**	**4**	**5**

RECREATION/HEALTH, WELLNESS AND COMMUNITY

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
6111					
7110	Regular Wages	167,448	220,137	263,893	43,756
7120	Overtime	131	0	0	0
7130	Temporary Help	46,675	34,000	15,000	-19,000
7210	W/C Insurance	2,356	5,987	6,571	584
7230	Uniforms	125	650	1,000	350
7260	FICA Matching	16,998	19,441	21,335	1,894
7270	Pension Matching	20,188	26,416	31,667	5,251
7280	Insurance Matching	50,020	48,500	43,278	-5,222
7290	Contribution Matching	1,179	1,000	2,000	1,000
7510	Professional Services	1,230	15,000	0	-15,000
7514	Contract Labor (Temp)	30,995	40,000	417,000	377,000
7550	Communications	4,173	5,600	4,500	-1,100
7570	Advertising	0	0	500	500
7600	Travel	1,394	3,200	3,300	100
7630	Train/Cont. Education	370	500	900	400
7860	Maint: Bldgs	0	3,100	0	-3,100
7870	Maint: Motor Equip.	70	199	947	748
7880	Maint: Mach/Imp/Tools	1,167	1,490	1,500	10
7900	Utilities	70,131	75,000	115,000	40,000
7990	Dues and Fees	2,168	3,000	500	-2,500
8010	Supplies	9,636	5,000	43,700	38,700
8016	Small Equip	2,529	5,000	6,000	1,000
8017	Printing (Not Std Forms)	0	1,000	200	-800
8030	Janitorial Supplies	2,825	2,000	7,500	5,500
8040	Fireworks	60,558	40,000	0	-40,000
8110	Motor Fuel	174	0	0	0
8150	Employee Appreciation	2,995	1,500	5,000	3,500
8710	Special Events	9,033	10,000	10,000	0
	Total	**504,566**	**567,720**	**1,001,291**	**433,571**



Facilities Management

FACILITIES MANAGEMENT

SUMMARY

The Maintenance Divsion provides the highest quality level of service for maintaining the facilities and property of the City/Albany Utility Board, to insure that all properties meet all current state, federal and safety regulations.

STRATEGIC PRIORITIES (SP)

SP III: Infrastructure & Asset Management

GOALS & OBJECTIVES (G&O)

SP III, G&O 1: Develop an Efficient and Sustainable Infrastructure Management Program

PERFORMANCE MEASURES (PM)

Measures	FY 2020	FY 2021	FY 2022	FY 2023
SP III, G&O 1, PM 1: Percentage of Standing Infrastructure Inventoried	90%	90%	90%	90%
SP III, G&O 1, PM 2: Vacant Lots Maintained (% Complete)	bi-weekly	bi-weekly	bi-weekly	bi-weekly
SP III, G&O 1, PM 3: Compliance with Bi-weekly mowing	90%	90%	90%	90%

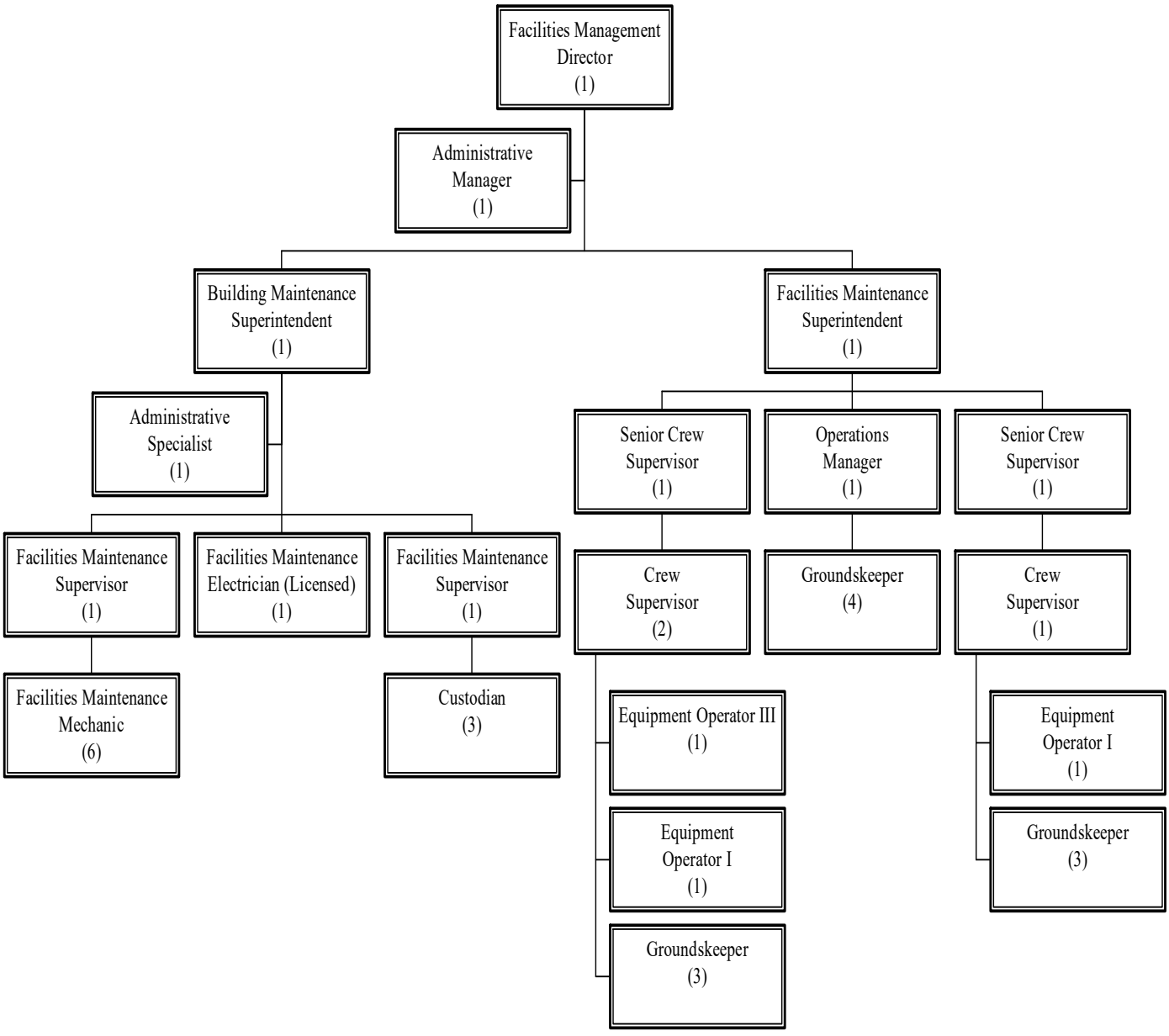
Note:
Buildings Division *Percentage of Standing Infrastructure accurately inventoried and PM schedule maintenance.*
-224 COA Buildings + 6 COA Gyms | Categories/Systems measured for facilities with applicable systems

Grounds Division *Goal of 90% or better schedule adherence/accomplishment weather condition dependent*
1 City of Albany Administration Building and 311 Call Center grounds (weekly mowing weed eating, litter pickup)
1 City of Albany Fleet Maintenance Facility (bi-weekly mowing, weed eating, litter pick up)
46 City Parks Maintained (bi-weekly mowing, edging, weed eating, litter pick up)
2 City Cemeteries Maintained (bi-weekly mowing, weed eating, litter pick up)
2 Boat Landings Maintained (bi-weekly mowing, weed eating, litter pick up)
5 Ball Parks Maintained (bi-weekly mowing, weed eating, letter pick up & seasonal field preparation and marking)
42 Well Sites (bi-weekly mowing, weed eating, litter pick up)
39 Electric substations/Fiber Optic Huts (bi-weekly mowing, weed eating, litter pick up)

Operations *Goal of 90% or better schedule adherence/accomplishment weather condition dependent*
-Maintenance of City Owned Vacant lots (bi-weekly mowing, weed eating, litter pick up)
-Maintenance of City Owned FEMA lots (normally, bi-weekly or monthly mowing, weed eating, etc)
-Successful response and resolution of 311 issues assigned to Facilities Management
Department (track items received and resolution)

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Facilities Management



FACILITIES MANAGEMENT

SUMMARY

The Maintenance Division provides the highest quality level of service for maintaining the facilities and property of the City/Albany Utility Board, to insure that all properties meet all current state, federal and safety regulations.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	2,359,139	2,685,914	2,690,026
OPERATING EXPENSE	2,011,876	1,946,527	2,204,777
TOTAL	**4,371,015**	**4,632,441**	**4,894,803**
FULL TIME POSITION	**36**	**36**	**36**

Current Active Full-Time Employees	30
Number of Vacancies	6

MAINTENANCE ADMINISTRATION

DESCRIPTION

The Administrative Division provides general overall administrative support to the Building Maintenance and Grounds Maintenance Divisions. This division prepares a variety of reports, processes invoices, payroll, coordinates correspondence, maintains files, personnel and payroll records. All preventative maintenance contracts and monthly service agreements, such as Exterminating Services, Janitorial Services, Generator Contracts and Elevator Inspections for the City / Utility Board are maintained through this division. In addition to overseeing all budgetary expenditures, this division also orders supplies and materials, as needed. This division coordinates with all internal departments and citizens to efficiently manage preventative maintenance / repairs to all city owned facilities. Prioritization of tasks is abetted through the use of internal Departmental work orders and 311 requests to maintain public facilities and properties.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	251,091	318,414	465,964
OPERATING EXPENSES	779,888	735,659	850,772
TOTAL	**1,030,979**	**1,054,073**	**1,316,736**
FULL TIME POSITIONS	**3**	**3**	**4**
Class Title			
Facilities Management Director	1	1	1
Facilities Management Deputy Director	0	0	1
Administrative Manager	1	1	1
Administrative Assistant	1	1	1
TOTAL	**3**	**3**	**4**

MAINTENANCE ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
6112					
7110	Regular Wages	183,675	248,816	369,501	120,685
7120	Overtime	8,739	0	0	0
7210	W/C Insurance	207	249	370	121
7260	FICA Matching	14,734	19,034	28,267	9,233
7270	Pension Matching	23,055	29,858	44,340	14,482
7280	Insurance Matching	17,007	16,457	19,486	3,029
7290	Contribution Matching	3,673	4,000	4,000	0
7510	Professional Services	677,530	627,095	721,200	94,105
7512	Tech.Svcs(Surveys,DP)	411	0	0	0
7550	Communications	6,766	4,674	4,674	0
7600	Travel	3,902	4,000	4,000	0
7610	Auto Allowance	6,000	6,000	6,000	0
7700	Risk Allocation	72,797	72,790	93,298	20,508
7880	Maint: Mach/Imp/Tools	627	7,100	7,100	0
7900	Utilities	3,646	5,000	5,500	500
7990	Dues and Fees	1,131	1,000	1,000	0
8010	Supplies	7,078	7,500	7,500	0
8017	Printing	0	500	500	0
	Total	**1,030,979**	**1,054,073**	**1,316,736**	**262,663**

PARK MAINTENANCE

DESCRIPTION

The function of Park Maintenance/Cemetery division is to: 1) provide maintenance services to all parks, playgrounds, and to provide assistance with special events; 2) provide necessary functions for the operation of approximately 80 acres known as the Riverside and Oakview Cemeteries. This operation includes all facets of cemetery management such as lot sales, burial records, grave excavation, funeral, arrangements, and grounds maintenance.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	1,091,394	1,261,767	1,074,894
OPERATING EXPENSES	687,486	619,652	690,949
TOTAL EXPENSES	**1,778,880**	**1,881,419**	**1,765,843**
FULL TIME POSITIONS	**19**	**19**	**18**

Class Title

Facilities Maint. Superintendent	1	1	0
Groundskeeper	10	10	10
Crew Supervisor, Senior	2	2	2
Crew Supervisor	2	2	2
Operations Manager	1	1	1
Equipment Operator I	2	2	2
Equipment Operator III	1	1	1
TOTAL	**19**	**19**	**18**

PARK MAINTENANCE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
6106					
7110	Regular Wages	732,473	796,482	671,335	(125,147)
7120	Overtime	19,422	23,000	23,000	0
7130	Part Time	3,611	45,240	45,240	0
7210	W/C Insurance	24,731	25,338	21,846	(3,492)
7230	Uniforms	12,489	11,450	11,450	0
7260	FICA Matching	54,516	66,151	56,577	(9,574)
7270	Pension Matching	78,606	98,338	83,320	(15,018)
7280	Insurance Matching	162,260	191,618	159,126	(32,492)
7290	Contribution Matching	3,285	4,150	3,000	(1,150)
7510	Professional Services	61,178	89,000	99,000	10,000
7514	Contract Labor (Temp)	72,111	38,000	48,000	10,000
7550	Communications	7,453	6,400	6,400	0
7600	Travel	1,000	1,400	2,250	850
7630	Train/Cont. Education	3,271	1,700	2,800	1,100
7870	Maint: Motor Equip.	291,628	239,286	275,895	36,609
7880	Maint: Mach/Imp/Tools	39,582	21,732	27,732	6,000
7900	Utilites	83,683	90,000	90,000	0
7990	Dues and Fees	2,993	2,500	2,900	400
8010	Supplies	39,820	60,000	60,000	0
8016	Small Equipment	10,623	10,000	15,000	5,000
8050	Equipment Rental	7,326	5,000	5,000	0
8110	Motor Fuel	66,819	54,634	55,972	1,338
	Total	**1,778,880**	**1,881,419**	**1,765,843**	**(115,576)**

Building Maintenance

DESCRIPTION

The primary function of the Building Maintenance Division is to provide the highest quality level of service for maintaining all facilities owned by the City / Utility Board to insure that all properties meet current local, state, federal and safety regulations. Responsibilities include overseeing contractors for special projects, performing all preventative maintenance duties and repairs to all properties. This division performs and/or oversees all HVAC, roofing, plumbing, painting, and electrical, safety inspections, new construction and remodeling of current facilities as well as city owned parks. This division also provides support/assistance with special projects city-wide. Coordinates with all departments/divisions to insure that all work is carried out in a safe and cost efficient manner. The Building Maintenance Division responds to emergency calls twenty-four hours a day, using an on-call rotation between the Technicians.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	1,016,654	1,105,733	1,149,168
OPERATING EXPENSES	544,501	591,216	663,056
TOTAL	**1,561,155**	**1,696,949**	**1,812,224**
FULL TIME POSITIONS	**14**	**14**	**14**
Class Title			
Facilities Maint. Superintendent	1	1	1
Administrative Specialist	1	1	1
Facilities Maint. Supervisor	2	2	2
Facility Maintenance Electrician(Non-Licensed)	1	1	1
Facility Maintenance Mechanic	6	6	6
Custodian	3	3	3
TOTAL	**14**	**14**	**14**

Building Maintenance

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
6114					
7110	Regular Wages	528,941	659,918	651,552	(8,366)
7120	Overtime	119,453	70,000	70,000	0
7130	Part Time	30,719	48,650	71,791	23,141
7210	W/C Insurance	13,912	17,907	18,247	340
7230	Uniforms	6,212	8,150	7,400	(750)
7260	FICA Matching	49,074	59,560	60,691	1,131
7270	Pension Matching	77,939	87,590	86,586	(1,004)
7280	Insurance Matching	185,064	147,958	176,901	28,943
7290	Contribution Matching	5,341	6,000	6,000	0
7510	Professional Services	265	0	0	0
7514	Contract Labor(Temp)	15,825	0	0	0
7550	Communications	5,785	6,550	6,550	0
7600	Travel	531	0	0	0
7630	Train/Cont. Education	2,110	4,600	3,500	(1,100)
7860	Bldg Maintenance	405,170	431,250	499,000	67,750
7870	Maint: Motor Equip.	55,502	60,402	61,857	1,455
7880	Maint: Mach/Imp/Tools	4,114	10,892	10,000	(892)
7990	Dues and Fees	668	500	500	0
8010	Supplies	12,732	28,700	28,700	0
8016	Small Equip	7,763	6,000	7,500	1,500
8017	Printing	384	1,000	1,000	0
8050	Rental of Equipment	3,061	5,000	5,000	0
8110.01	Gasoline	15,388	16,714	18,266	1,552
8110.02	Diesel Fuel	15,203	19,608	21,183	1,575
	Total	**1,561,155**	**1,696,949**	**1,812,224**	**115,275**



Independent Agencies

INDEPENDENT AGENCIES

DESCRIPTION

The Board of City Commissioners funds a number of independent agencies involved in enhancing the quality of life in Albany. The services provided by the Agencies range from the Boys' Club for youth, the Chamber of Commerce and Economic Development Commission for marketing and promotion of the City, to the Chehaw Park and the Albany Dougherty Inner City Authority (ADICA) for the development of Georgia's "Good Life City". These agencies play an integral part of involving many necessary services to our citizenry.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
OPERATING EXPENSE	627,409	637,000	637,000
TOTAL	**627,409**	**637,000**	**637,000**
FULL TIME POSITION	0	0	0

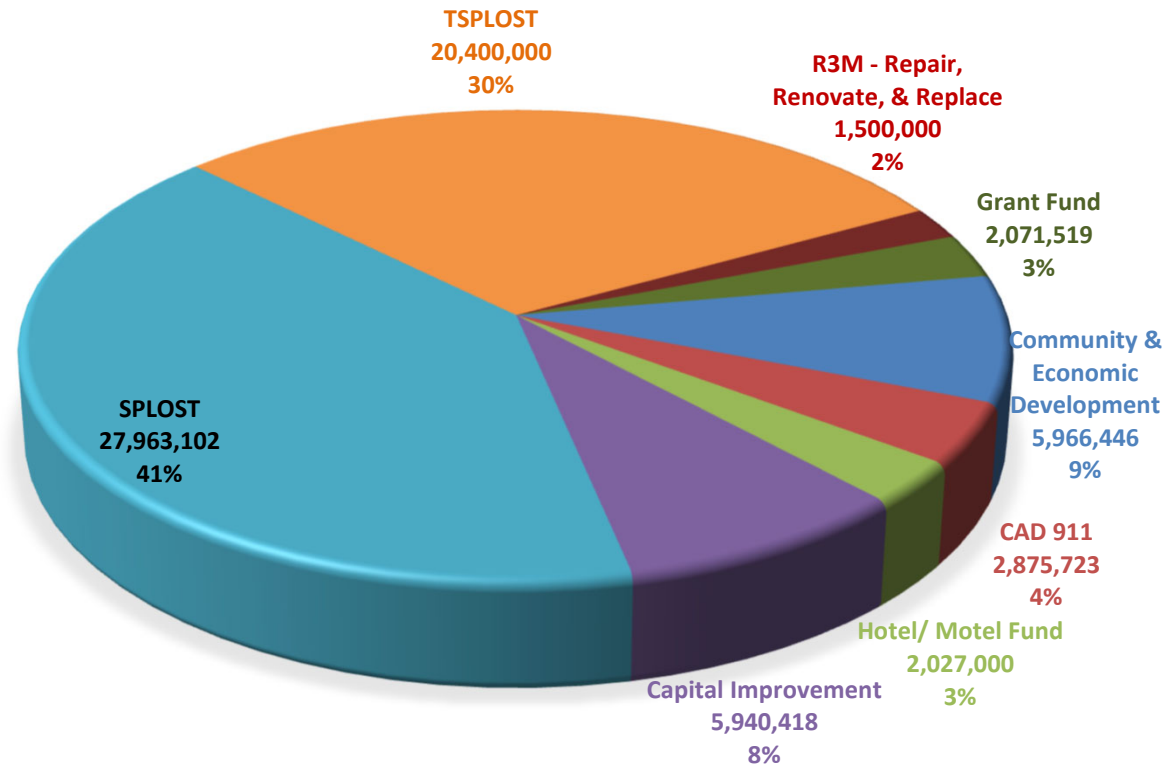
INDEPENDENT AGENCIES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
7100.					
7999.70	Boys/Girls Club	175,000	175,000	175,000	0
7999.74	DDA	50,000	50,000	50,000	0
7999.78	Keep Albany-Dougherty Beautiful	11,341	15,000	15,000	0
7999.82	Sowega Regional Commission	41,068	47,000	47,000	0
7999.92	Albany/Do Economic Development	350,000	350,000	350,000	0
	Total	**627,409**	**637,000**	**637,000**	0



Special Revenue Funds

City of Albany
Adopted Budget
FY 2026
Special Revenue Funds



Total Expenditures
$68,744,208

Special Revenue Funds Summary

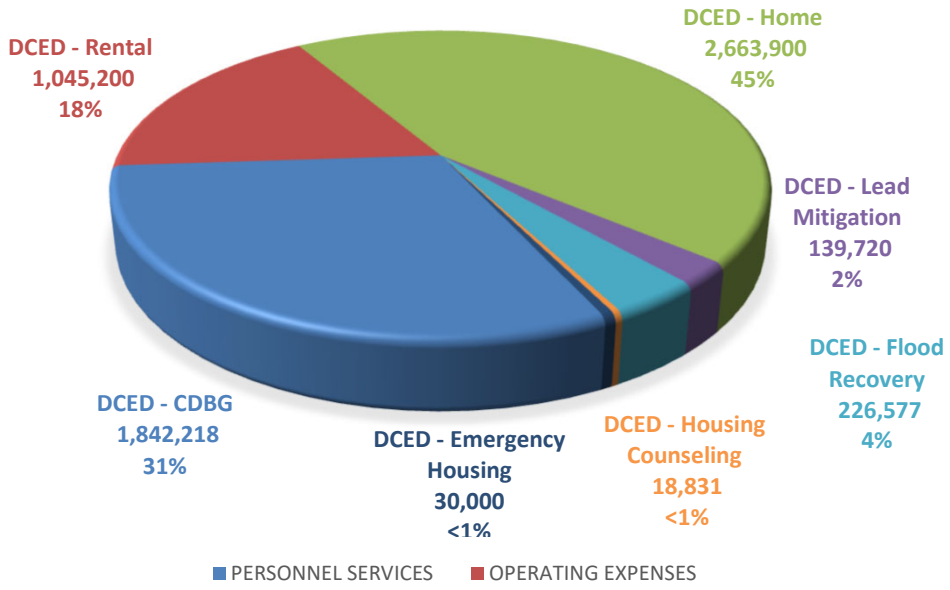
This summary contains Capital Improvement Fund, Job Investment Fund, Hotel/Motel Fund, Department of Community & Economic Development, Tax Allocation District, CAD-911 Fund, Grant Fund, R3M Fund, SPLOST, TSPLOST and Gortatowsky Fund

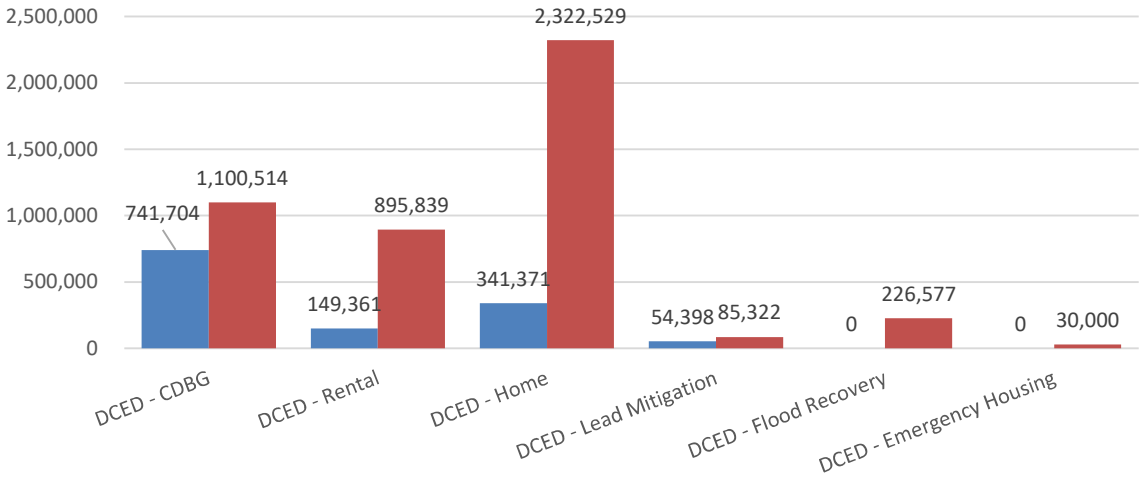
MAJOR OBJECT OF EXPENDITURE	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
Revenues	43,301,766	50,871,376	67,074,303
Transfers In	2,367,438	2,181,147	2,292,906
Transfers Out	-740,370	-413,000	-623,000
Total Revenue	**44,881,064**	**52,639,523**	**68,744,209**
Personnel Services	3,233,343	3,367,456	3,598,778
Operating Expense	17,680,619	17,936,657	18,654,149
Capital Outlay	12,826,691	31,308,646	46,465,237
Indirect Costs	28,044	26,764	26,045
Total Expenditures	**33,786,697**	**52,639,523**	**68,744,209**
Net Revenues Over Expenditures	**11,112,367**	**0**	**0**
FULL TIME POSITIONS	**57**	**57**	**55**



Community & Economic Development

City of Albany
Adopted Budget
FY 2026
Community Development Expenditures





Total Expenditures
$5,966,446

COMMUNITY DEVELOPMENT

DESCRIPTION

The Community Development Program is funded through the U.S. Department of Housing and Urban Development's Community Development Block Grant Entitlement funds. The primary objectives of the program are to provide for the development of a variable urban community by providing decent housing and a suitable living environment, expanding economic opportunities, and meeting the needs of persons of low and moderate income. This program is in compliance with the Housing and Urban Rural Recovery Act of 1983. The program is responsible for the reversal of the physical deterioration and aids in the elimination of the adverse influences that now threaten the targeted areas.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, and Business Friendly

SP IV: Promotion of the City of Albany as a Great Place to Live, Work, & Play

GOALS & OBJECTIVES (G&O)

SP I, G&O 1: Create a Safe Community to Live, Work, and Play that Encourages the Well-Being of Albany's Citizens and Assets

SP I, G&O 2: Create an environment that consistently encourages business development & educational opportunities

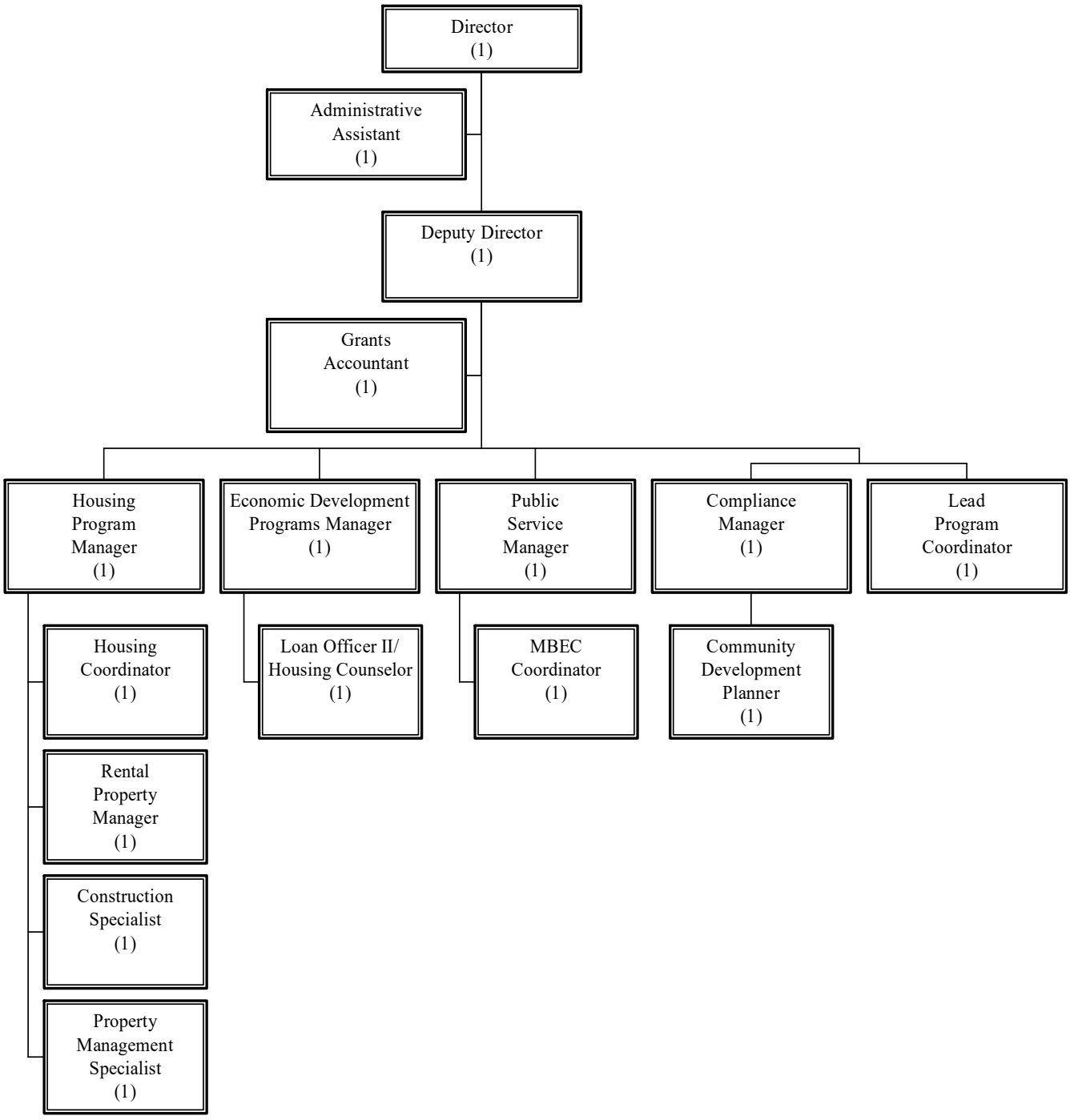
SP IV, G&O 3: Be recognized as a progressive and innovative community

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP I, G&O 1, PM 1: # Housing Units Rehabilitated within NRSAs	40	40	19	22
SP I, G&O 1, PM 2: % Rental Property Occupancy	79%	90%	82%	90%
SP I, G&O 2, PM 1: # Households Assisted with Homebuyer Assistance	3	3	3	3
SP I, G&O 2, PM 2: # of Rental Rehab/Renovations	N/A	35	35*	5
SP IV, G&O 3, PM 1: # New Business Loans Attracted	3	3	3	3
# On-going Maintenance & Weatherization of Existing Units	N/A	N/A	N/A	10

SP I = Safe, Sustainable, & Business Friendly
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SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Community & Economic Development



COMMUNITY DEVELOPMENT

SUMMARY

The Community Development Program is funded through the U.S. Department of Housing and Urban Development's Community Development Block Grant Entitlement funds. The primary objectives of the program are to provide for the development of a variable urban community by providing decent housing and a suitable living environment, expanding economic opportunities, and meeting the needs of persons of low and moderate income. This program is in compliance with the Housing and Urban Rural Recovery Act of 1983. The program is responsible for the reversal of the physical deterioration and aids in the elimination of the adverse influences that now threaten the targeted areas.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
REVENUE	2,860,729	4,937,205	3,867,353
TRANSFER IN	523,351	296,257	330,475
TRANSFER (TO)/FROM FUND BALANCE	814,563	2,039,129	1,768,616
TOTAL REVENUE	**4,198,642**	**7,272,591**	**5,966,444**
PERSONNEL SERVICES	1,050,704	1,427,907	1,368,314
OPERATING EXPENSE	3,147,938	5,844,684	4,598,130
CAPITAL OUTLAY	0	0	0
TOTAL EXPENSES	**4,198,642**	**7,272,591**	**5,966,444**
TOTAL NET INCOME/(LOSS)	**0**	**0**	**0**
FULL TIME POSITIONS	**18**	**18**	**16**

COMMUNITY DEVELOPMENT BLOCK GRANT

DESCRIPTION

The Community Development Program is funded through the U.S. Department of Housing and Urban Development's Community Development Block Grant Entitlement funds. The primary objectives of the program are to provide for the development of a variable urban community by providing decent housing and a suitable living environment, expanding economic opportunities, and meeting the needs of persons of low and moderate income. This program is in compliance with the Housing and Urban Rural Recovery Act of 1983. The program is responsible for the reversal of the physical deterioration and aids in the elimination of the adverse influences that now threaten the targeted areas.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
REVENUE	1,163,112	1,212,575	1,188,328
TRANSFER (TO)/FROM FUND BALANCE	583,231	581,679	487,388
TRANSFER IN	523,351	160,198	166,501
TOTAL REVENUE	**2,269,694**	**1,954,452**	**1,842,217**
PERSONNEL SERVICES	692,448	773,110	741,703
OPERATING EXPENSE	1,577,245	1,181,342	1,100,514
TOTAL EXPENSES	**2,269,694**	**1,954,452**	**1,842,217**
TOTAL NET INCOME/(LOSS)	**0**	**0**	**0**
FULL TIME POSITIONS	**15**	**15**	**11**
Class Title			
Loan Officer II/Housing Counselor	1	1	1
Administrative Assistant	1	1	1
Grants Accountant	1	1	1
Construction Specialist	1	1	1
Compliance Manager	1	1	0
Compliance Specialist	2	2	0
MBEC Coordinator	1	1	1
Community Services Specialist	1	1	0
Public Service Manager	1	1	1
Program Manager- Economic Development	1	1	1
Community Development Planner	1	1	1
Deputy Director	1	1	1
Director, Comm & Economic Development	1	1	1
Housing Program Coordinator	1	1	1
TOTAL	**15**	**15**	**11**

COMMUNITY DEVELOPMENT BLOCK GRANT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7603					
7110.	Regular Wages	520,178	578,450	557,451	(20,999)
7120.8325FM	Workers Compensation	1,742	579	557	(22)
7230.	Uniforms	0	150	0	(150)
7260.	FICA Matching	38,494	44,250	42,645	(1,605)
7270.	Pension Matching	62,211	69,414	66,893	(2,521)
7280.	Insurance Matching	65,806	75,720	69,716	(6,004)
7290.	Contribution Matching	4,017	4,546	4,442	(104)
7510.	*Prof/Legal	21,831	12,000	12,000	0
7510.BTC	*Prof/Legal-BTC	1,378	3,000	3,000	0
7514.BTC	Contract Labor/Temporary	35,244	35,000	33,000	(2,000)
7520.	*Public Info Ads	3,635	3,000	3,000	0
7550.	Communications	10,221	9,115	9,115	0
7550.BTC	*Communications-BTC	1,349	1,445	1,445	0
7560.	*Postage	774	300	500	200
7570.BTC	*Advertising	1,361	2,500	2,500	0
7600.	*Travel	2,967	2,000	3,000	1,000
7610.	Auto Allowance	1,800	1,950	1,950	0
7630.	*Train/Cont. Education	431	1,000	2,000	1,000
7630.BTC	*Train/Cont. Education BTC	973	2,000	2,000	0
7700.03	Risk Management Services	11,152	8,554	828	(7,726)
7700.03BTC	Risk Management Services BTC	64,536	5,794	25,343	19,549
7860.BTC	*Maint On BTC	113,713	83,447	90,000	6,553
7870.01	*Auto-Labor	2,366	3,520	2,350	(1,170)
7870.02	*Auto-Maint	552	3,944	1,875	(2,069)
7870.03	*Auto-Parts	695	2,467	2,467	(0)
7870.05	Outside Upkeep	855	562	562	0
7880.	*Maintenance:Machinery/Tools	15,151	11,510	8,378	(3,132)
7880.BTC	*Maintenence:Machinery/Tools	1,272	1,500	1,500	0
7900	Utilities	65,985	72,000	72,000	0
7901.	Storm Water	659	1,345	900	(445)
7901.BTC	Storm Water Fees	1,529	1,700	1,800	100
7990.	Dues and Fees	712	3,000	2,000	(1,000)
7990.BTC	*Dues and Fees BTC	1,395	1,245	1,245	0
8010.	*Supplies	4,775	8,000	8,000	0
8010.BTC	*Supplies-BTC	3,160	2,750	3,500	750
8016.	Small Equip	142	3,000	1,500	(1,500)
8016.BTC	*Small Equip BTC	2,885	1,500	1,500	0
8018.	*Books & Subscriptions	75	50	0	(50)
8030.BTC	*Janitoral Supplies-BTC	1,138	2,000	2,000	0
8110.01	*Auto Fuel	2,134	2,294	2,294	0
8200.02	*CDBG Loan Servicing	46,212	50,000	50,000	0
8210	Housing Rehabilitation	183,214	200,000	211,665	11,665
8211.002	Emergency Repair	95,501	75,000	0	(75,000)
8211.11	Rehab Rental Units	18,925	35,000	0	(35,000)
8211.13	Rehab Multi Units	40,789	75,000	0	(75,000)
8299.	Project Cost Rehab	0	5,850	0	(5,850)
8320.	*Public Service	0	75,000	75,000	0
8320.01CV	*Public Service-Admin.	176,617	0	130,000	130,000
8320.05TAG	Technical Assistance	36,874	75,000	75,000	0
8320.08	*Liberty House	10,000	0	0	0
8320.101	*Open Arms, Inc	25,000	0	0	0
8320.109	*Fair Housing	7,433	5,000	5,000	0
8320.118	*Communties in Schools	13,750	0	0	0
8320.12	Rehabilitation Administration	13,130	15,000	15,000	0
8320.146	New Visions	15,000	0	0	0
8320.147	Destiny4U Counseling	5,000	0	0	0
8320.15	Albany Housing Authority	5,000	0	0	0
8320.25	*Homeless Programs	6,229	5,000	5,000	0
8320.59	Housing Counseling	7,369	7,000	7,000	0
8320.75	First Time Homebuyer	0	0	85,000	85,000
8321.26	ESG Supportive Services Match	3,475	5,000	5,000	0
8321.27	ESG Match Short & Med Term	33,884	25,000	16,500	(8,500)
8321.28	ESG Match Financial Assist	12,607	10,000	8,500	(1,500)
8410.	Facade Loans	13,308	20,000	15,000	(5,000)
8411.003EC	*Albany Community Together	0	100,000	0	(100,000)
8413.	Downtown Retail Incubation Pro	0	95,000	83,297	(11,703)
8420.003EC	Section 3 Program	12,830	10,000	10,000	0
8425.108	*Section 108 Interest Pymt	6,255	0	0	0
8425.108N	*N/P Section 108 Loan	412,000	0	0	0
	Total	**2,269,694**	**1,954,451**	**1,842,217**	**-112,234**

ECONOMIC DEVELOPMENT AGENCY

DESCRIPTION

The City of Albany was designated as an eligible area for Economic Development Administration (EDA) assistance in 1994 after major flooding associated with the Tropical Storm Alberto. In 1995 the EDA granted the City of Albany $992,893 to which the City of Albany provided a match in the amount of $650,0000. With these funds, a revolving loan fund program was developed and implemented with the purpose of job creation and private sector leveraging. This fund targets small businesses and start up businesses with a mimimum loan amount of $25,000 and a maximum of $200,000. Loans can be made to businesses both within the city limits of Albany as well as Dougherty County. Loan repayments are used to continuosly fund the program.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
REVENUE	55,154	44,904	23,008
TRANSFER (TO)/FROM FUND BALANCE	(54,965)	(44,904)	(23,008)
TOTAL REVENUE	**189**	**0**	**0**
PERSONNEL SERVICES	0	0	0
OPERATING EXPENSE	189	0	0
TOTAL EXPENSES	**189**	**0**	**0**
TOTAL NET INCOME/(LOSS)	**0**	**0**	**0**

ECONOMIC DEVELOPMENT AGENCY

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7607					
7510.	Prof/Legal	189	0	0	0
7990.	Dues and Fees	0	0	0	0
	Total	**189**	**0**	**0**	**0**

COMMUNITY DEVELOPMENT / RENTAL PROGRAM

DESCRIPTION

The rental program is funded by the rent revenues collected from occupants and rent subsidy payments from the Department of Community Affairs. The primary objectives of the program is to provide decent, safe, and affordable housing for persons of very low, low and moderate income.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	892,636	962,804	1,045,200
TRANSFER (TO)/FROM FUND BALANCE	157,634	6,411	0
TOTAL REVENUE	**1,050,270**	**969,215**	**1,045,200**
PERSONNEL SERVICES	150,638	181,207	149,361
OPERATING EXPENSE	899,632	788,008	895,839
TOTAL	**1,050,270**	**969,215**	**1,045,200**
TOTAL NET INCOME/(LOSS)	**0**	**0**	**0**
FULL TIME POSITIONS	**2**	**2**	**2**
Class Title			
Rental Property Manager	1	1	1
Property Management Specialist	1	1	1
TOTAL	**2**	**2**	**2**

COMMUNITY DEVELOPMENT / RENTAL PROGRAM

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7615					
7110.	Wages	111,893	129,899	106,943	-22,956
7210.	Workmen's Compensaiton	814	125	107	-18
7230.	Uniforms	0	200	0	-200
7260.	Fica/Medical	8,223	9,938	8,181	-1,757
7270.	Pension	13,396	15,588	12,833	-2,755
7280.	Insurance	12,789	24,233	20,236	-3,997
7290.	Contribution Matching	3,522	1,224	1,061	-163
7510.	Professional Services	10,788	5,000	2,500	-2,500
7514.	Contract Labor (Temp)	0	26,364	32,651	6,287
7550.	Communication	3,634	4,000	3,000	-1,000
7560.	POSTAGE	0	150	0	-150
7600.	Travel	0	1,000	1,500	500
7630.	Training & Cont Education	925	2,000	1,500	-500
7700.03	Risk Management Ins Services	91,197	27,916	151,391	123,475
7860.01	Rental Prop Maint-Windsor	246,184	200,000	227,422	27,422
7860.03	Rental Prop Main-CDBG	174,251	200,000	225,000	25,000
7860.04	Rental Prop Main-The Villas	23,997	15,000	20,000	5,000
7860.21	Rental Prop Main-Broadway	156,087	131,000	82,197	-48,803
7860.22	Rental Prop Main-High/Madis	5,806	8,000	5,000	-3,000
7860.23	Rental Prop Main-N. Davis	14,937	8,000	5,000	-3,000
7860.24	Rental Prop Main-Jefferson Pl	95,510	75,000	72,100	-2,900
7861.01	Rental Prop MGMT Fees-Windsor	2,010	0	0	0
7861.03	Rental Prop MGMT Fees-CDBG	2,960	0	0	0
7861.04	Rental Prop MGMT Fees-Villas	950	0	0	0
7861.21	Rental Prop MGMT Fee-Broadway	1,025	0	0	0
7862	Rental Prop Sundry-Misc	105	500	0	-500
7880.	Maint: Mach/Imp/Tools	9,263	8,378	8,378	0
7880.01	Maint: Software Subscription	9,093	10,000	9,000	-1,000
7900.01	Utilities-Windsor	15,487	12,500	14,500	2,000
7900.03	Utilities-CDBG	7,554	6,000	10,000	4,000
7900.04	Utilities-The Villas	1,417	1,500	1,500	0
7900.21	Utilities-Broadway Court	8,264	7,000	5,000	-2,000
7900.22	Utilities-Highland/Madison	1,101	100	100	0
7900.23	Utilities-N Davis/1st	735	100	100	0
7900.24	Utilities-Jefferson Pl	8,037	9,000	9,000	0
7901.	Storm Water Rental	7,702	7,500	7,500	0
7999.	Reserve	0	20,000	0	-20,000
8010.	Supplies	612	500	500	0
8218.	Relocation	0	1,500	1,000	-500
	Total	**1,050,270**	**969,215**	**1,045,200**	**75,985**

COMMUNITY DEVELOPMENT / EDA INDUSTRIAL INCUBATOR

DESCRIPTION

The Industrial Incubator constructed in 1995 with funding from the Economic Development Administration is located at 1536 Dougherty Avenue in Albany, GA. The primary focus of the Incubator is job creation by providing operational space for small businesses.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	0	0	0
TRANSFER (TO)/FROM FUND BALANCE	70,694	0	0
TOTAL REVENUE	**70,694**	**0**	**0**
PERSONNEL SERVICES	0	0	0
OPERATING EXPENSE	0	0	0
TOTAL	**0**	**0**	**0**
TOTAL NET INCOME/(LOSS)	**70,694**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

COMMUNITY DEVELOPMENT / EDA INDUSTRIAL INCUBATOR

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7617					
7514	Contract Labor (Temp)	0	0	0	0
	Total	**0**	**0**	**0**	**0**

COMMUNITY DEVELOPMENT / HOME PROGRAM

DESCRIPTION

The HOME Investment Partnerships Act Program is funded through the U.S. Department of Housing and Urban Development. This program was created by the National Affordable Housing Act (NAHA) of 1990.

The primary objectives of the program are to provide for the development and rehabilitation of affordable rental and owner housing for persons of low and moderate income. At least fifteen percent (15%) of the formula allocation must be spent on a certified Community Housing Development Organization (CHDO).

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	465,553	2,478,480	1,274,898
TRANSFER (TO)/FROM FUND BALANCE	232,871	1,450,771	1,225,027
TRANSFER IN	0	136,059	163,974
TOTAL REVENUE	**698,424**	**4,065,310**	**2,663,899**
PERSONNEL SERVICES	194,482	456,353	341,370
OPERATING EXPENSE	256,081	3,608,957	2,322,529
TOTAL	**450,563**	**4,065,310**	**2,663,899**
TOTAL NET INCOME/(LOSS)	**247,861**	**0**	**0**
FULL TIME POSITIONS	**1**	**1**	**2**
Class Title			
Housing Construction Manager	0	0	1
Community Development Coordinator	0	0	0
Housing Coordinator	1	1	1
TOTAL	**1**	**1**	**2**

COMMUNITY DEVELOPMENT / HOME PROGRAM

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7620					
7110.	Regular Wages	25,286	47,835	56,402	8,567
7110.8411	Wages - TBRA	29,550	37,715	48,055	10,340
7110.ARP	Wages - ARP	0	142,849	31,107	(111,742)
7110.GF	Wages - General Fund Portion	97,607	105,533	125,981	20,448
7210.	W/C Insurance	26	48	56	8
7210.8411	W/C (TBRA)	34	37	48	11
7210.ARP	W/C (ARP)	0	143	31	(112)
7210.GF	W/C (General Fund Portion)	108	106	126	20
7260.	Fica/Medi	1,595	3,660	4,315	655
7260.8411	FICA - (TBRA)	2,347	2,885	3,676	791
7260.ARP	FICA - (ARP)	0	10,928	2,380	(8,548)
7260.GF	FICA - (GF)	7,619	8,073	9,638	1,565
7270.	Pension Matching	2,572	5,740	6,768	1,028
7270.8411	Pension - (TBRA)	3,689	4,527	5,767	1,240
7270.ARP	Pension - (ARP)	0	17,142	3,733	(13,409)
7270.GF	Pension - (GF)	11,803	12,664	15,118	2,454
7280.	Insurance Matching	4,944	7,969	6,640	(1,329)
7280.8411	Insurance - (TBRA)	1,402	4,309	4,923	614
7280.ARP	Insurance - (ARP)	0	35,777	4,230	(31,547)
7280.GF	Insurance - (GF)	5,637	7,733	11,162	3,429
7290.	Contribution Matching	267	265	787	522
7290.8411	Contribution Matching	-5	415	428	13
7510.	7510. - *Prof/Legal	26,022	4,570	0	(4,570)
7510.ARP	Prof/Legal (ARP)	0	16,615	0	(16,615)
7610.	Auto Allowance	1,800	1,950	1,950	0
8218.ARP	Homeless Housing Construction	0	1,528,645	583,044	(945,601)
8222	Acq/Rehab Home Owner SFU	0	223,360	0	(223,360)
8410.	Affordable Home Ownership	0	0	140,000	140,000
8410.3	Downpayment Assistance	10,000	30,000	15,000	(15,000)
8411.	Tenant Based Rental Asst-TBRA	218,259	297,828	305,448	7,620
8412	New Construction	0	932,063	725,000	(207,063)
8450.	Comm Hous Dev Organ(CHDO)	0	550,987	552,087	1,100
8450.02	CHDO Operating	0	22,939	0	(22,939)
	Total	**450,563**	**4,065,310**	**2,663,899**	**(1,401,411)**

Neighborhood Stabilization Program

DESCRIPTION

Congress estabished the Neighborhood Stabilization Program (NSP) in 2008 for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. NSP is Title III of the Housing and Economic Recovery Act of 2008, H. R. 3221. The goal of this program is being realized through the purchase and redevelopment of forclosed and abandoned homes and residential properties.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	8,665	10,240	7,300
TRANSFER (TO)/FROM FUND BALANCE	(8,665)	(10,240)	(7,300)
TOTAL REVENUE	**0**	**0**	**0**
OPERATING EXPENSE	0	0	0
TOTAL	**0**	**0**	**0**
TOTAL NET INCOME/(LOSS)	**0**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

Neighborhood Stabilization Program

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7621					
Total		**0**	**0**	**0**	**0**

Lead Hazard Mitigation Grant

DESCRIPTION

The flood of 1994 brought millions of dollars to the City of Albany to address a community that found itself severely devastated by Tropical Storm Alberto. This funding was used for many purposes to include providing decent safe and afforable housing, opporunities for businesses to rebuild to create and retain jobs, invest in infrastructure, etc. The many purposes of this funding created several accounts in which to keep the funding separate. More than fifteen years after the flood, the decison was made to consolidate any and all remaining balances in these accounts. These funds were repurposed to support economic development activities in the form of a Capital Access Loan Program or the Community Development Block Grant Revolving Loan Fund (CDBG-RLF) program. Proceeds from earlier and new business loans sustains this program as they are reinvested to continue assisting small business. Approximately 15-20% of this funding also provides a means of supporting activities that are not eligible under HUD guidelines or covering unexpected overages in program activities.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
REVENUE	0	0	139,720
TRANSFER (TO)/FROM FUND BALANCE	0	0	0
TOTAL REVENUE	**0**	**0**	**139,720**
PERSONNEL SERVICES	0	0	123,020
OPERATING EXPENSE	0	0	16,700
TOTAL EXPENSE	**0**	**0**	**139,720**
TOTAL NET INCOME/(LOSS)	**0**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**1**
Class Title			
Lead Program Coordinator	0	0	1
TOTAL	**0**	**0**	**1**

COMMUNITY DEVELOPMENT / LEAD PROGRAM

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7631					
7110.	Regular Wages	0	0	37,205	37,205
7210.	W/C Insurance	0	0	37	37
7260.	FICA Matching	0	0	2,846	2,846
7270.	Pension Matching	0	0	4,465	4,465
7280.	Insurance Matching	0	0	9,845	9,845
7510.	Professional Services	0	0	68,622	68,622
7600.	Travel	0	0	4,500	4,500
7630.	Training/Cont.Education	0	0	4,950	4,950
7860	i din Maint	0	0	2,250	2,250
8010.	Supplies	0	0	2,000	2,000
8016.	Small Equip	0	0	3,000	3,000
	Total	**0**	**0**	**139,720**	**139,720**

COMMUNITY DEVELOPMENT / NON GRANT

DESCRIPTION

The flood of 1994 brought millions of dollars to the City of Albany to address a community that found itself severely devastated by Tropical Storm Alberto. This funding was used for many purposes to include providing decent safe and afforable housing, opporunities for businesses to rebuild to create and retain jobs, invest in infrastructure, etc. The many purposes of this funding created several accounts in which to keep the funding separate. More than fifteen years after the flood, the decison was made to consolidate any and all remaining balances in these accounts. These funds were repurposed to support economic development activities in the form of a Capital Access Loan Program or the Community Development Block Grant Revolving Loan Fund (CDBG-RLF) program. Proceeds from earlier and new business loans sustains this program as they are reinvested to continue assisting small business. Approximately 15-20% of this funding also provides a means of supporting activities that are not eligible under HUD guidelines or covering unexpected overages in program activities.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
REVENUE	146,148	165,528	140,068
TRANSFER (TO)/FROM FUND BALANCE	226,480	54,880	86,509
TOTAL REVENUE	**372,629**	**220,408**	**226,577**
PERSONNEL SERVICES	13,136	0	0
OPERATING EXPENSE	359,493	220,408	226,577
TOTAL EXPENSE	**372,629**	**220,408**	**226,577**
TOTAL NET INCOME/(LOSS)	**0**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

COMMUNITY DEVELOPMENT / NON GRANT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7635					
7700.	Risk Allocation	17,256	10,408	17,577	7,169
7990.	Dues and Fees	80	0	0	0
8010.	Supplies	3,114	4,000	3,000	(1,000)
8016.	Small Equip	3,718	0	0	0
8150.	Employee Appreciation	5,957	4,000	3,000	(1,000)
8200.	Operations	94,367	2,000	3,000	1,000
8410.	Loan Made from revolving loan	235,000	200,000	200,000	0
	Total	**372,629**	**220,408**	**226,577**	**6,169**

COMMUNITY DEVELOPMENT / HOUSING COUNSELING

DESCRIPTION

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	0	22,674	18,831
TRANSFER FROM FUND BALANCE	23,292	533	0
TOTAL REVENUE	**23,292**	**23,207**	**18,831**
PERSONNEL SERVICES	0	17,237	12,860
OPERATING EXPENSE	5,328	5,970	5,971
TOTAL	**5,328**	**23,207**	**18,831**
TOTAL NET INCOME/(LOSS)	**17,964**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

COMMUNITY DEVELOPMENT / HOUSING COUNSELING

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7670					
7110.	Regular Wages	0	12,529	9,218	-3,311
7210.	W/C Insurance	0	12	9	-3
7260.	FICA/Medicare	0	958	705	-253
7270.	Pension Matching	0	1,503	1,106	-397
7280.	Insurance Matching	0	1,995	1,638	-357
7290.	Contribution Matching	0	240	184	-56
7570.	Advertising	750	0	2,500	2,500
7600.	Travel	2,778	1,000	1,721	721
7630.	Train/Cont. Education	1,800	0	1,750	1,750
8010.	Supplies	0	2,000	0	-2,000
	Total	**5,328**	**23,207**	**18,831**	**-4,376**

COMMUNITY DEVELOPMENT / EMERGENCY HOUSING

DESCRIPTION

The City of Albany Department of Community and Economic Development is in receipt of Emergency Solutions Grant (ESG) funds through the Georgia Department of Community Affairs. The broad purpose of the ESG program is to provide outreach, shelter, rapid re-housing, homelessness prevention and related services to persons experiencing homelessness, or for persons in danger of becoming homeless.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	31,786	40,000	30,000
TRANSFER (TO)/FROM FUND BALANCE	(15,523)	0	0
TOTAL REVENUE	**16,263**	**40,000**	**30,000**
OPERATING EXPENSE	49,970	40,000	30,000
TOTAL	**49,970**	**40,000**	**30,000**
TOTAL NET INCOME/(LOSS)	**(33,707)**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

COMMUNITY DEVELOPMENT / EMERGENCY HOUSING

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7681					
8320.25	*ESG-Services	3,475	5,000	5,000	0
8320.29	ESG Rapid Re-Housing Rental	34,079	25,000	16,500	(8,500)
8320.30	ESG Rapid Re Housing Financial	12,416	10,000	8,500	(1,500)
	Total	**49,970**	**40,000**	**30,000**	**(10,000)**



Computer-Aided Dispatch 911

FIRE-PUBLIC SAFETY COMMUNICATIONS DIVISION CAD 9-1-1

DESCRIPTION

The CAD 9-1-1 Fund consists of moneys collected from the citizens of Albany/Dougherty County via telephone charges ($1.50 per wired line per month and $1.50 per cellular phone line per month). This collection was approved by the citizens by referendum. These funds are collected and controlled by the Albany Public Safety Communications Division of the Albany Fire Department. This fund is used solely for the upgrade and enhancement of the Albany Public Safety Communications Division. Some of the enhancements to date are the addition of the computer aided dispatch (CAD) system, upgrades to the 911 Call Center to provide dispatching for Dougherty County Police, training for the 911 dispatchers to dispatch the EMS Teams, the purchase of uninterruptible power supply equipment of the 911 Call Center and the purchase of a replacement system for Enhanced 911 call handling.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, and Business-Friendly

GOALS & OBJECTIVES (G&O)

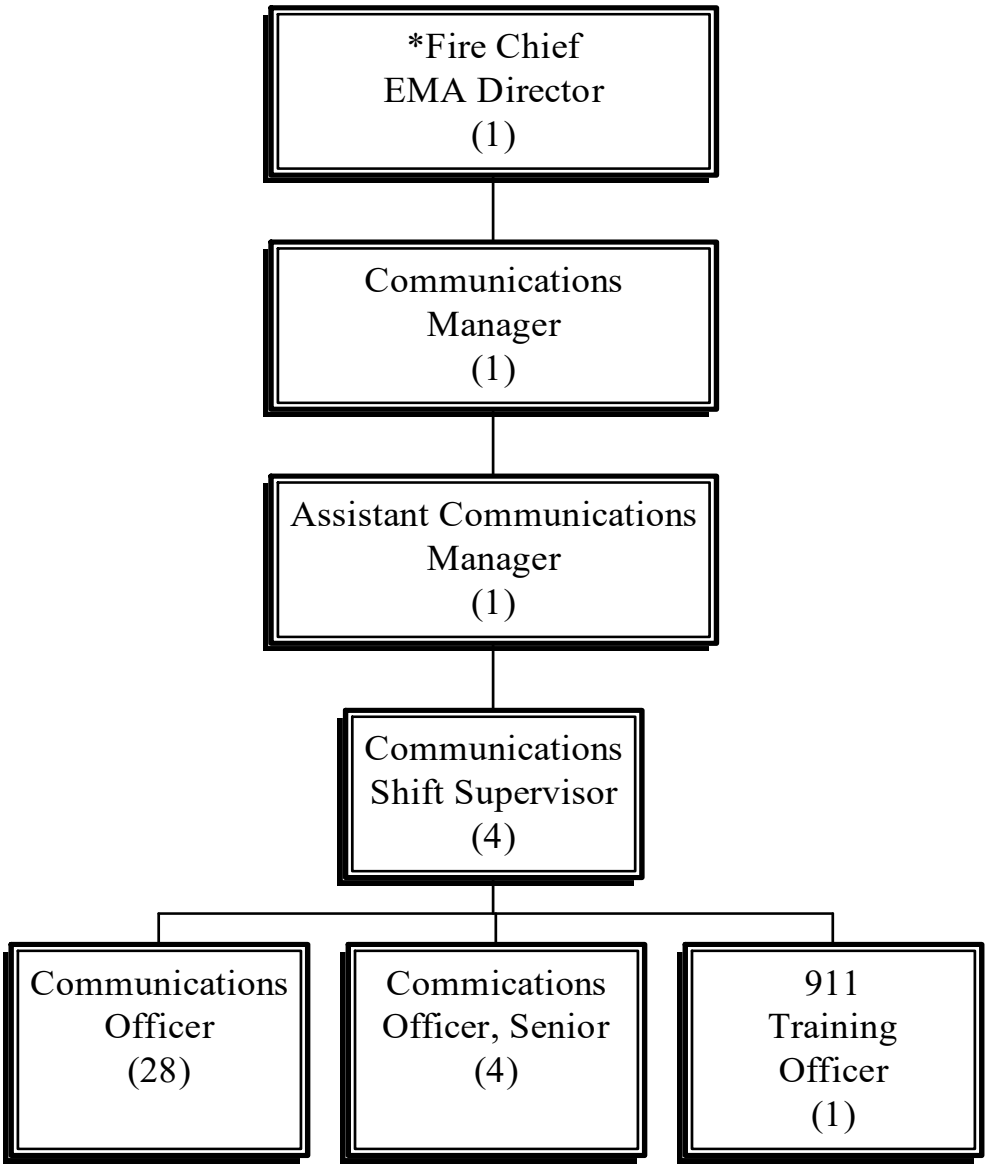
SP I, G&O 1: Create a Safe Community to Live, Work, and Play that Encourages the Well-Being of Albany's Citizens and Assets.

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP I, G&O 1, PM 1: % of Calls Answered within 2 Minutes	98%	98%	98%	98%
SP I, G&O 1, PM 1: % of Dispatched Calls within 2 Minutes	90%	90%	90%	90%

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

CAD-911
Department



* Position housed under General Fund (Fire Department)

FIRE-PUBLIC SAFETY COMMUNICATIONS DIVISION CAD 9-1-1

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Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
REVENUES	1,779,889	1,867,970	1,867,970
TRANSFER TO/(FROM) FUND BALANCE	0	608,485	1,007,753
TOTAL REVENUES	**1,779,889**	**2,476,455**	**2,875,723**
PERSONNEL SERVICES	1,599,200	1,742,399	2,101,933
OPERATING EXPENSE	794,355	734,056	773,790
TOTAL	**2,393,555**	**2,476,455**	**2,875,723**
NET INCOME (LOSS)	**(613,666)**	**0**	**0**
TRANSFER IN	**0**	**0**	**0**
FULL TIME POSITIONS	**39**	**39**	**39**
Class Title			
Communications Manager	1	1	1
Assistant Communications Mgr	1	1	1
911 Training Officer	1	1	1
Communications Shift Supv	4	4	4
Communications Officer, Sr	4	4	4
Communications Officer	28	28	28
TOTAL	**39**	**39**	**39**
Current Active Full-Time Employees		28	
Number of Vacancies		11	

FIRE-PUBLIC SAFETY COMMUNICATIONS - CAD 9-1-1

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
22					
7110	Regular Wages	799,321	1,032,900	1,251,294	218,394
7120	Overtime	320,090	165,000	165,000	0
7130	Part Time	18,018	35,000	35,000	0
7210	W/C Insurance	1,032	2,466	2,903	437
7260	FICA Matching	83,994	94,317	111,024	16,707
7270	Pension Matching	164,749	179,685	212,444	32,759
7280	Insurance Matching	206,992	227,031	314,268	87,237
7290	Contribution Matching	5,004	6,000	10,000	4,000
7510	Professional Services	4,342	8,500	18,200	9,700
7550	Communications	146,028	147,177	89,245	-57,932
7600	Travel	9,507	6,000	14,000	8,000
7630	Train/Cont. Education	5,551	4,000	5,000	1,000
7700	Risk Allocation	50,670	58,304	68,374	10,070
7880	Maint: Mach/Imp/Tools	517,022	433,683	509,067	75,384
7900	Utilities	10,541	13,000	54,004	41,004
7990	Dues and Fees	402	1,400	1,400	0
8010	Supplies	1,205	8,000	4,000	-4,000
8016	Small Equip	3,285	7,500	7,500	0
8017	Printing (Not Std Forms)	0	200	0	-200
8018	Books & Subscriptions	0	100	0	-100
8052	Judicial Building	43,192	43,192	0	-43,192
8110	Gasoline	80	0	0	0
8150	Employee Appreciation	2,531	3,000	3,000	0
	Total	**2,393,555**	**2,476,455**	**2,875,723**	**399,268**



Hotel/Motel Fund

HOTEL/MOTEL FUND

DESCRIPTION

Under the provisions of the Local Hotel/Motel Tax O.C.G.A. s 48-13-51(5.1), municipalities may elect to levy a tax at the rate of eight percent for supporting Conference center facilities owned/operated by local governernment for convention/trade show purposes. This is the election made by the City of Albany. All proceeds of the hotel/motel tax which exceed 3.5 percent are required to be spent to promote tourism, conventions and trade shows. The Albany Convention and Visitors Bureau is granted these funds annually to promote tourism, conventions and trade shows.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUES	**2,730,853**	**2,440,000**	**2,650,000**
OPERATING EXPENSE	2,027,000	2,027,000	2,027,000
TOTAL EXPENSES	**2,027,000**	**2,027,000**	**2,027,000**
NET INCOME/(LOSS)	**703,853**	**413,000**	**623,000**
TRANSFER OUT	**740,370**	**413,000**	**623,000**
FULL TIME POSITIONS	**0**	**0**	**0**

HOTEL/MOTEL FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
2902					
	Convention & Visitor's Bureau	800,000	800,000	800,000	0
	Riverquarium	200,000	200,000	200,000	0
	Albany Civil Rights Institute	100,000	100,000	45,000	55 000
	Albany Area Arts Council	45,000	45,000	100,000	55 000
	Chehaw Park	882,000	882,000	882,000	0
2902 7999 88	**Total**	**2,027,000**	**2,027,000**	**2,027,000**	**0**



Capital Improvement Fund

PUBLIC/CAPITAL IMPROVEMENT FUND

DESCRIPTION

Each year, a portion of the City of Albany's overall budget is allocated for capital, equipment, and system improvements. The Capital Improvement Program (CIP) is a five-year planning instrument used by the City of Albany to identify needed capital projects. CIP accounts for expenditures that exceed $5,000 and have a useful life of one year or more. The General/Special Funds CIP is funded from 15% sales tax revenue.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	717,166	0	0
TRANSFER IN	1,844,088	1,746,236	1,823,777
TRANSFER (TO)/FROM FUND BALANCE	0	7,817,772	4,116,641
TOTAL REVENUE	**2,561,253**	**9,564,008**	**5,940,418**
OPERATING EXPENSE	675,058	536,424	518,573
CAPITAL OUTLAY	2,099,182	9,005,279	5,402,135
INDIRECT COSTS	24,060	22,305	19,710
TOTAL	**2,798,300**	**9,564,008**	**5,940,418**
NET GAIN/(LOSS)	**(237,047)**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

PUBLIC/CAPITAL IMPROVEMENT FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
32					
7510	Construction Projects	131,403	0	0	0
7950	Interest Expense	524,567	518,573	518,573	0
7990	Dues & Fees	19,089	0	0	0
8016	Small Equipment	0	17,851	0	(17,851)
8511	Cap. O/Lay Computer Equip	25,311	435,000	0	(435,000)
8520	Cap. O/Lay Motor	1,578,128	2,438,003	2,680,000	241,997
8530	Cap O/L: Bldg & Improvemer	285,167	5,922,135	2,722,135	(3,200,000)
8540	Cap. O/L: Tools	210,575	210,141	0	(210,141)
8951	Indirect Costs	24,060	22,305	19,710	(2,595)
	Total	**2,798,300**	**9,564,008**	**5,940,418**	**(3,623,590)**

R3M Fund

R3M Fund

DESCRIPTION

The City will establish a prioritized list of items that are necessary to improve the maintenance and long-term care of City-Owned buildings and infrastructure. The goal is to maintain the assets that we have in order to increase their usefullness as well as longevity for which the City will be able to utilize them.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	47,823	1,500,000	1,500,000
OPERATING EXPENSES	1,188,525	1,500,000	1,500,000
TOTAL	**1,188,525**	**1,500,000**	**1,500,000**
NET GAIN/(LOSS)	**(1,140,702)**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

R3M Fund

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
26					
7860	R3M Fund Projects	0	469,445	792,533	323,088
7860.100	City Clerk	487	0	0	0
7860.300	City Attorney	1,216	0	0	0
7860.400	Municipal Court	3,093	0	0	0
7860.1000	Human Resources	22,826	0	0	0
7860.1100	Procurement (Finance)	55,623	0	0	0
7860.1104	Material Management (Finance)	44,200	0	0	0
7860.1501	Finance	4,920	0	0	0
7860.2100	Planning	0	50,130	0	(50,130)
7860.2211	Police	18,910	0	0	0
7860.2301	Fire	47,487	0	0	0
7860.3198	Sewer	4,781	300,000	300,000	0
7860.4300	Storm Water	208,210	0	0	0
7860.4400	Water	21,120	0	41,962	41,962
7860.4500	Gas	22,458	0	34,756	34,756
7860.4600	Light	64,541	76,200	0	(76,200)
7860.4700	Telecom	29,434	0	10,000	10,000
7860.4800	UISF	332,110	0	54,016	54,016
7860.6100	Recreation (Admin)	87,793	160,000	56,398	(103,602)
7860.6105	Recreation (Turner Golf)	182	0	0	0
7860.6112	Facilities Management (Admin)	52,825	0	0	0
7860.65	Fleet	162,325	398,476	204,000	(194,476)
7860.7702	Transit	0	41,290	0	(41,290)
8951	Indirect Costs	3,984	4,459	6,335	1,876
	Total	**1,188,525**	**1,500,000**	**1,500,000**	**0**



Tax Allocation District Fund

TAX ALLOCATION DISTRICT (TAD)

DESCRIPTION

The creation of the Albany Riverfront and Gateway TAD will allow the City to encourage the private redevelopment of key parcels which are currently a detriment to the preception of the area and are incompatible with the City's vision for the area. In addition, the TAD will leverage this private investment to provide public funds to address, update, improve the area's infrastructure, enhance public amenities and create additional streetscaping to assist the City in achieveing the Albany Riverfront and Gateway vision.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	**556,271**	**0**	**0**
OPERATING EXPENSE	340,945	0	0
CAPITAL OUTLAY	47,771	0	0
TOTAL EXPENSES	**388,716**	**0**	**0**
NET GAIN/(LOSS)	**167,555**	**0**	**0**
TRANSFER FROM/(TO) FUND BALANCE	**(167,555)**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

TAX ALLOCATION DISTRICT (TAD)

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
4202					
7950	Interest Expense 2012 Bond	10,313	0	0	0
7950.01	2012 Bond Principal Exp	330,000	0	0	0
7952	Revolving Loan Expense	47,875	0	0	0
7990	Dues and Fees	550	0	0	0
	Total	**388,738**	**0**	**0**	**0**



Grant Fund

SUMMARY OF SPONSORED OPERATIONS

DESCRIPTION

The Grants Fund is a special revenue fund that provides for the administrative accounting of funds received from State and Federal sources for some entitlement programs and discretionary projects. The Grants Fund consists of Federal, State and local funding. Local funding includes contracts for reimbursed services, which are considered sponsored operations. The Police Department is the primary recipient of reimbursed services.

This budget is used to account for grant programs awarded to the City. The appropriations for some grant projects do not lapse at the end of each fiscal year, but remain in force for the life of the grant by means of re-appropriations contained in this budget unit.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
Planning	546,775	434,503	434,503
Recreation	240,127	0	0
APD	110,305	149,002	149,002
AFD	28,820	879,339	879,339
Brownfields	160,979	377,307	377,307
Community Court	108,874	231,369	231,369
Pass Thru Grants	1,074,429	0	0
ARRA	0	0	0
TOTAL	**2,270,309**	**2,071,520**	**2,071,519**

PL Grant (Planning)

The Metropolitan Transportation Planning Services contract (or PL Grant) is an agreement between the City of Albany's Planning & Development Services department, the Georgia Department of Transportation (GDOT) and the U. S. Department of Transportation (DOT) to provide cooperative, comprehensive, and continuing transportation planning in carrying out the provisions of the Intermodal Surface Transportation Efficiency Act of 1991. The Federal goverment reimburses the City for work done according to the agreement at 80%. The City of Albany provides 20% of the funding for projects outlined in the agreement.

FTA Grant (Transit)

The City of Albany's Planning & Development Services department has entered into an agreement with the Georgia Department of Transportation (GDOT) and the Federal Transit Administration (FTA) to assist in transportation planning that has a profound impact upon the development of the total organized transportation services in the State of Georgia. Both state and federal goverments reimburse the City for work done according to the agreement- 80% federal and 10% state. The City of Albany provides 10% of the funding for assisting these two entities in transportation planning.

BVP (APD & Airport)

The Bulletproof Vest Partnership (BVP), created by the Bulletproof Vest Partnership Grant Act of 1998 is a unique U. S. Department of Justice initiative designed to provide bullet proof vests to state and local law enforcement. Jurisdictions have participated in the BVP Program, with $277 million in federal funds committed to support the purchase of an estimated 800,000 vests.

JAG Grants (APD)

The Edward Byrne Memorial Justice Assistance Grant Program (JAG) allows states and local governments to support a broad range of activities to prevent and control crime and to improve the criminal justice system. JAG replaces the Byrne Formula and Local Law Enforcement Block Grant (LLEBG) programs with a single funding mechanism that will simplify the administration process for grantees.

GEMA Bomb Dog (APD)

GEMA has been given federal funding in order to establish a network of EOD bomb dogs for "on call" contact purposes involving various events (airshows, presidential visits, etc.). The goal is having a bomb dog available within one hour anywhere in the State. While a feasible network has already been established partially within the Atlanta & Savannah regions, funding has been given to the City of Albany for the development of the SWGA network.

Brownfields Assessment and Cleanup Cooperative Agreements (Planning)

This award is to inventory, characterize, assess, and conduct cleanup planning and community involvement related activities for Brownfield sites in the Albany former rail corridor. The project will consist of Phase I and Phase II Enviromental Site Assessments, cleanup, reuse, planning for the priority sites, and community engagement within the former rail corridor.

SUMMARY OF SPONSORED OPERATIONS REVENUE

ACCOUNT NUMBER	ACCOUNT NAME	ADOPTED 2025/2026
2702		
5806	PL Grant	182,647
5807	Sect #8 FTA Grant	56,775
5991	Local Grant Match (City's match for PL+FTA+AFD)	138,654
5819.48	Bullet ProofVest	21,600
5010A271007	JAG Grants	124,402
5820.2831	Court BJA Grant	231,369
5820.21	CDBG Disaster Recovery	136,367
5819.70A280704	GEMA Bomb Dog	3,000
5821.2810	Brownfield RLF	377,307
5823.96	Assistance to Firefighters (FEMA)	799,399
	Total	**2,071,519**

SUMMARY OF SPONSORED OPERATIONS EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	ADOPTED 2025/2026
2741	PL Grant	227,167
2742	Sect #8 FTA Grant	70,969
2748	Bullet ProofVest	21,600
2710	JAG Grants	124,402
2831	Court BJA Grant	231,369
2782	CDBG Disaster Recovery	136,367
2807	GEMA Bomb Dog	3,000
2810	Brownfield RLF	377,307
2796	Assistance to Firefighters (FEMA)	879,339
	Total	**2,071,519**



SPLOST Funds

SPLOST V

DESCRIPTION

In November 2004, Dougherty County voters approved the SPLOST (Special Purpose Local Option Sales Tax) V referendum that allowed for the continuation of a one-cent sales tax to fund a diverse list of community projects.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	148,537	0	0
PERSONNEL SERVICES	0	0	0
OPERATING EXPENSES	1,000	0	0
CAPITAL OUTLAY	0	0	0
TOTAL	**1,000**	**0**	**0**
NET GAIN/(LOSS)	**147,537**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

SPLOST V

BUSINESS UNIT	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
5559	ATI	1,000	0	0	0
555EX	Administrative Expenditures	0	0	0	0
	Total	**1,000**	**0**	**0**	**0**

SPLOST VI

DESCRIPTION

In November 2010, Dougherty County voters approved the SPLOST (Special Purpose Local Option Sales Tax) VII referendum that allowed for the continuation of a one-cent sales tax to fund a diverse list of community projects.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	185,334	0	0
PERSONNEL SERVICES	57,666	0	0
OPERATING EXPENSES	1,877,264	0	0
CAPITAL OUTLAY	586,562	0	0
TOTAL	**2,521,492**	**0**	**0**
NET GAIN/(LOSS)	**(2,336,158)**	**0**	**0**
TRANSFER IN	0	0	0
FULL TIME POSITIONS	**0**	**0**	**0**

SPLOST VI

BUSINESS UNIT	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
5660	Fire	802,053	0	0	0
5661	Civic Center	143,533	0	0	0
5664	Public Works	1,548,191	0	0	0
5665	Engineering	2,317	0	0	0
5666	Police	22,275	0	0	0
566EX	SPLOST Administrative Expense	3,123	0	0	0
	Total	**2,521,492**	**0**	**0**	**0**

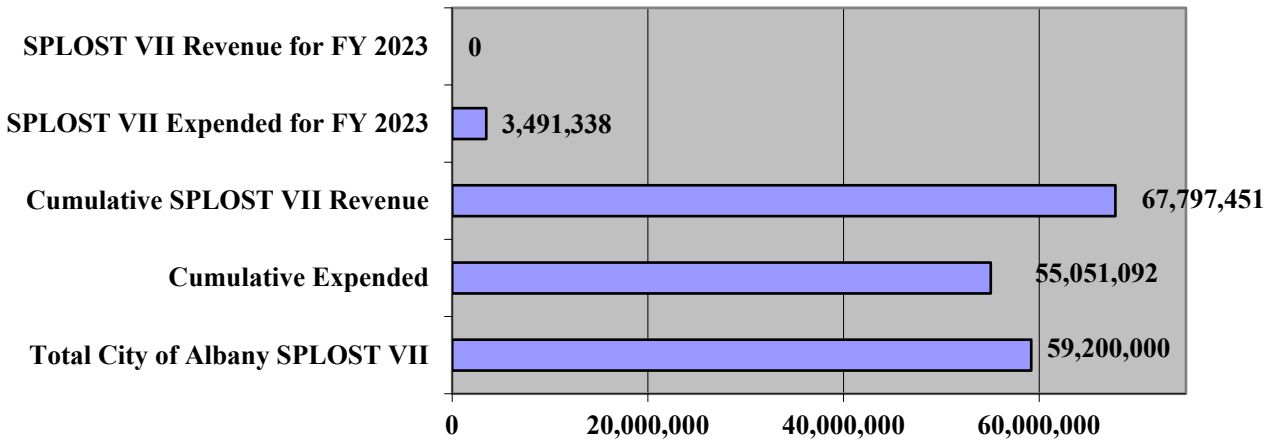
SPECIAL PURPOSE LOCAL OPTION SALES TAX VII PROJECTS

In November 2016, Dougherty County voters approved the SPLOST (Special Purpose Local Option Sales Tax) VII referendum that allowed for the continuation of a one-cent sales tax to fund a diverse list of community projects.

A listing of projects being funded through the City of Albany's allocation of SPLOST proceeds is below:

1.	Roadway, Traffic, Sidewalk & Bridge	24,080,000
2.	Underground Utility & Street Light Upgrades	6,000,000
3.	Information Technology Upgrades	5,895,000
4.	Sanitary & Storm Drainage	5,850,000
5.	P25 Radio Project	4,600,000
6.	Recreation Improvements	3,900,000
7.	Transportation Center	2,500,000
8.	New General Aviation Terminal Building	2,300,000
9.	Pool Improvements	1,400,000
10.	Fire Station Relocation	1,250,000
11.	Chehaw Park Improvements	1,000,000
12.	Thornateeska Heritage Center Improvements	425,000

The information below exhibits how much of these funds have been expended as of June 30, 2023:



Please see Website for additional information:
https://www.albanyga.gov/about-us/city-manager-s-office/splost-2

SPLOST VII

DESCRIPTION

In November 2016, Dougherty County voters approved the SPLOST (Special Purpose Local Option Sales Tax) VII referendum that allowed for the continuation of a one-cent sales tax to fund a diverse list of community projects.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	2,124,642	0	0
TRANSFER FROM FUND BALANCE	0	8,303,446	10,563,102
TOTAL REVENUE	**2,124,642**	**8,303,446**	**10,563,102**
PERSONNEL SERVICES	66,307	0	0
OPERATING EXPENSES	1,060,534	120,000	0
CAPITAL OUTLAY	5,709,400	8,183,446	10,563,102
TOTAL	**6,836,241**	**8,303,446**	**10,563,102**
NET GAIN/(LOSS)	**(4,711,599)**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

SPLOST VII

BUSINESS UNIT	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
5761	Fire Station #2	40,798	0	1,209,202	1,209,202
5762	Recreation Improvements	5,937,439	0	5,000,000	5,000,000
5763	Carver Pool	0	1,377,474	1,377,474	0
5765	Barkley Extension	1,583	1,300,000	0	(1,300,000)
5766	Railroad Crossing Improvements	20,000	0	0	0
5768	Alley Reconstruction	8,152	1,061,330	800,000	(261,330)
5769	Alley Crushed Asphalt	0	379,483	0	(379,483)
5770	Sidewalks	208,697	335,779	0	(335,779)
5771	North Washington Extension	21,440	900,000	800,000	(100,000)
5772	Chehaw Improvements	0	287,233	0	(287,233)
5774	Airport Building	(396,197)	0	0	0
5775	Traffic Signal Upgrades	250	406,426	406,426	0
5776	Sign Upgrades	0	100,000	100,000	0
5777	GPS/GIS Infrastructure Mapping	108,849	120,000	120,000	0
5779	IT Hardware Upgrade	2,690	0	0	0
5780	IT Software Upgrade	50,000	750,000	750,000	0
5781	Storm Sewer Outfall Improvemen	689,559	1,100,000	0	(1,100,000)
5782	Storm Pumping Station	1,350	185,721	0	(185,721)
5785	Underground Utility Installation	141,632	0	0	0
	Total	**6,836,241**	**8,303,446**	**10,563,102**	**2,259,656**

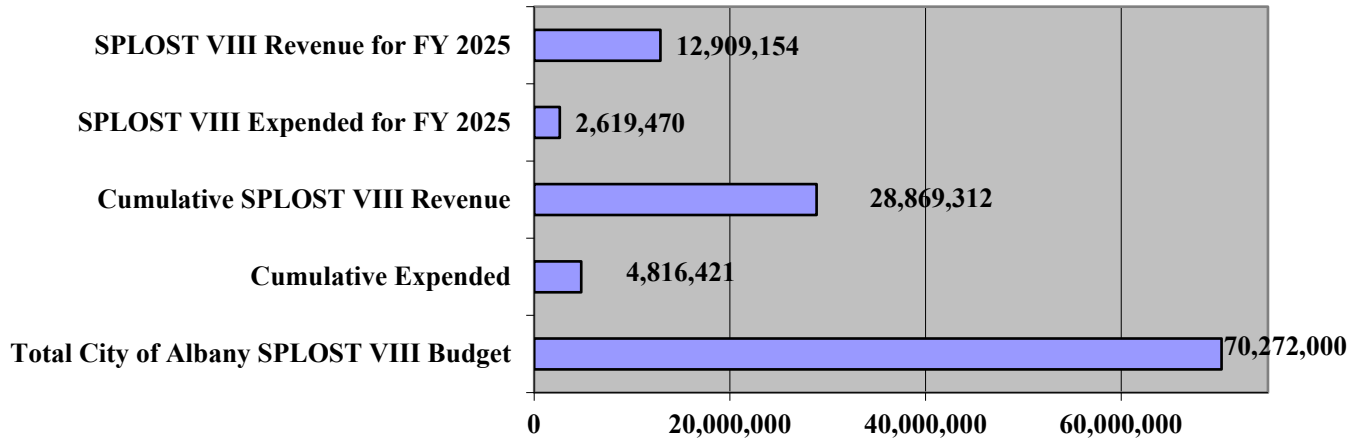
SPECIAL PURPOSE LOCAL OPTION SALES TAX VIII PROJECTS

In November 2022, Dougherty County voters approved the SPLOST (Special Purpose Local Option Sales Tax) VIII referendum that allowed for the continuation of a one-cent sales tax to fund a diverse list of community projects.

A listing of projects being funded through the City of Albany's allocation of SPLOST proceeds is below:

1.	Sanitary & Stormwater Sewer Capital Improvements	25,272,000
2.	Recreation Facilities Capital Improvements	13,000,000
3.	Downtown Revitalization & Master Plan Implementation	8,000,000
4.	Cultural & Quality of Life Capital Projects	6,000,000
5.	Public Safety Capital Purchases & Improvements	6,000,000
6.	Flint River Entertainment Complex Capital	2,000,000
7.	IT Hardware & Software	3,250,000
8.	GIS/GPS Infrastructure Mapping	1,000,000
9.	Vehicle Purchases	3,000,000
10.	Department Equipment Purchases	2,500,000
11.	Albany Tech – Criminal Justice Demonstration Center	250,000

The information below exhibits how much of these funds have been expended as of June 30, 2023:



Please see Website for additional information:
https://www.albanyga.gov/about-us/city-manager-s-office/splost-2

SPLOST VIII

DESCRIPTION

In November 2022, Dougherty County voters approved the SPLOST (Special Purpose Local Option Sales Tax) VIII referendum that allowed for the continuation of a one-cent sales tax to fund a diverse list of community projects.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	13,289,705	6,400,000	11,000,000
TRANSFER FROM FUND BALANCE	0	0	6,400,000
TOTAL REVENUE	**13,289,705**	**6,400,000**	**17,400,000**
OPERATING EXPENSES	1,821,031	0	0
CAPITAL OUTLAY	375,920	6,400,000	17,400,000
TOTAL	**2,196,951**	**6,400,000**	**17,400,000**
NET GAIN/(LOSS)	**11,092,754**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

SPLOST VIII

BUSINESS UNIT	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
5860	Sewer & Stormwater Improvemer	1,300,000	5,000,000	10,000,000	5,000,000
5861	Recreation Facilities Improvemen	14,000	1,400,000	1,400,000	0
5862	Downtown Revitalization	0	0	2,000,000	2,000,000
5864	Public Safety Capital	0	0	4,000,000	4,000,000
5865	FREC Improvements	882,951	0	0	0
	Total	**2,196,951**	**6,400,000**	**17,400,000**	**11,000,000**



TSPLOST Fund

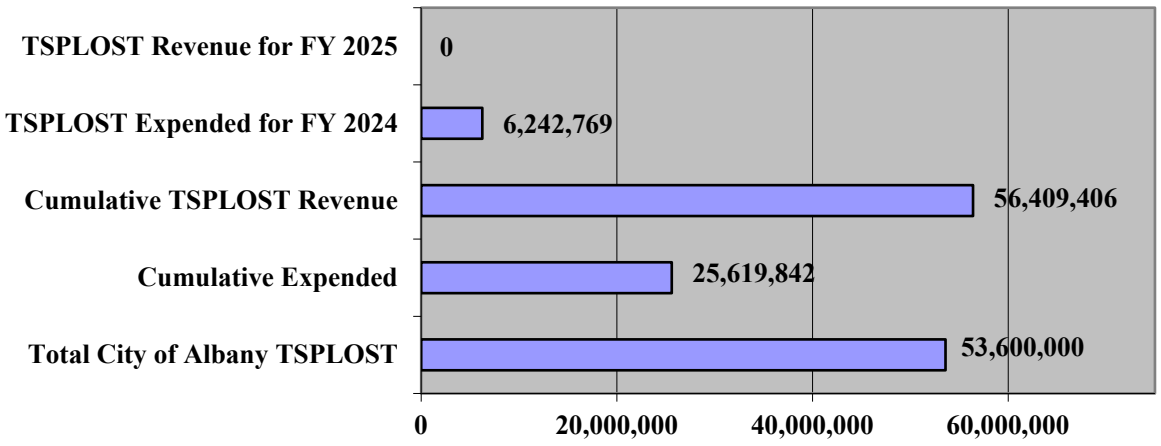
TRANSPORTATION SPECIAL PURPOSE
LOCAL OPTION SALES TAX PROJECTS

In March 2019, Dougherty County voters approved the TSPLOST I (Transportation Special Purpose Local Option Sales Tax) referendum that allowed for the addition of a one-cent sales tax to fund a diverse list of community projects.

A listing of projects being funded through the City of Albany's allocation of TSPLOST proceeds is below:

1.	Roadway Improvements	20,949,000
2.	Sidewalk Installation	5,000,000
3.	Alley Paving	5,000,000
4.	Multi-Purpose Trails	4,200,000
5.	Airport Improvements	3,500,000
6.	Street Paving-Unpaved Streets	700,000
7.	Railroad Crossing Improvements	265,000
8.	Intersection Improvements	5,000,000
9.	Roadway Widening	2,250,000
10.	Traffic Calming Devices	500,000
11.	Traffic Signals & Pedestrian Upgrades	4,686,000
12.	Traffic Control Center Upgrades	550,000
13.	Downtown Sidewalk Improvements	1,000,000

The information below exhibits how much of these funds have been expended as of June 30, 2024:



Please see Website for additional information:
https://www.albanyga.gov/about-us/city-manager-s-office/splost-2/t-splost

TSPLOST I

DESCRIPTION

In March 2019, Dougherty County voters approved the TSPLOST (Transportation Special Purpose Local Option Sales Tax) referendum that allowed for the addition of a one-cent tax to fund a diverse list of community projects.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	16,142,783	10,500,000	0
TRANSFER FROM FUND BALANCE	0	2,524,503	13,700,000
TOTAL REVENUE	**16,142,783**	**13,024,503**	**13,700,000**
PERSONNEL EXPENSES	132,860	0	0
OPERATING EXPENSES	2,930,279	5,304,582	5,000,000
CAPITAL OUTLAY	3,921,256	7,719,921	8,700,000
TOTAL	**6,984,395**	**13,024,503**	**13,700,000**
NET GAIN/(LOSS)	**9,158,388**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

TSPLOST I

BUSINESS UNIT	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
7101	Roadway Improvements	2,681,855	5,304,582	5,000,000	(304,582)
7102	Sidewalk Installation	150,773	625,000	4,500,000	3,875,000
7103	Alley Paving	12,554	4,800,000	1,700,000	(3,100,000)
7104	Multi-Purpose Trails	380,373	0	0	0
7105	Airport Improvements	3,263,003	400,000	0	(400,000)
7106	Street Paving-Unpaved Streets	19,124	539,455	0	(539,455)
7108	Intersection Improvements	0	750,000	0	(750,000)
7110	Traffic Calming Devices	82,962	305,466	0	(305,466)
7111	Traffic Signals & Pedestrian Upgrade	380,405	0	2,500,000	2,500,000
7112	Traffic Control Center Upgrade	13,346	0	0	0
7113	Downtown Sidewalk Improvements	0	300,000	0	(300,000)
	Total	**6,984,394**	**13,024,503**	**13,700,000**	**675,497**

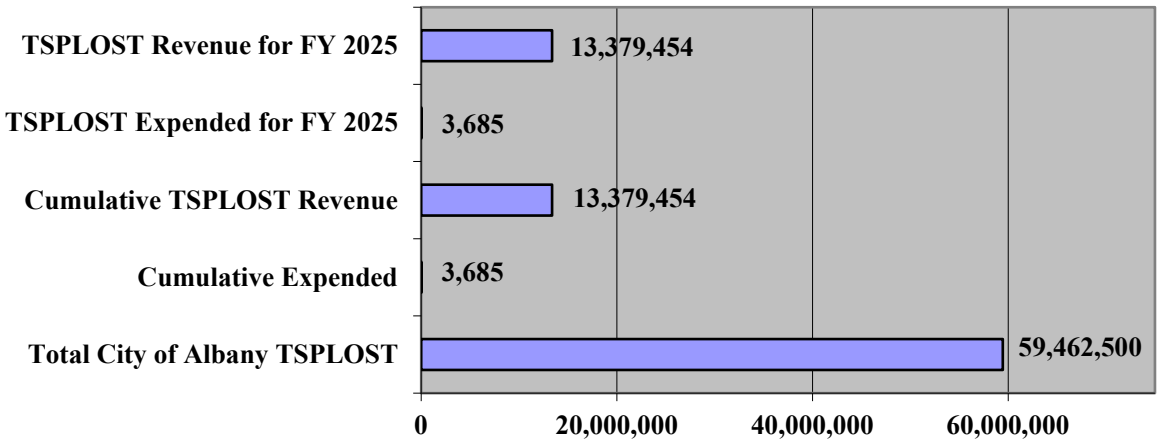
TRANSPORTATION SPECIAL PURPOSE
LOCAL OPTION SALES TAX PROJECTS

In November 2023, Dougherty County voters approved the TSPLOST II (Transportation Special Purpose Local Option Sales Tax) referendum that allowed for the addition of a one-cent sales tax to fund a diverse list of community projects.

A listing of projects being funded through the City of Albany's allocation of TSPLOST proceeds is below:

1.	Roadway Improvements	25,909,500
2.	Sidewalk Installation	6,000,000
3.	Alley Paving	6,000,000
4.	Multi-Purpose Trails	2,000,000
5.	Airport Improvements	5,000,000
6.	Street Paving-Unpaved Streets	1,500,000
7.	Railroad Crossing Improvements	360,000
8.	Intersection Improvements	9,000,000
9.	Traffic Calming Devices	2,000,000
10.	Traffic Signals & Pedestrian Upgrades	1,700,000

The information below exhibits how much of these funds have been expended as of June 30, 2024:



Please see Website for additional information:
https://www.albanyga.gov/about-us/city-manager-s-office/splost-2/t-splost

TSPLOST II

DESCRIPTION

In March 2019, Dougherty County voters approved the TSPLOST (Transportation Special Purpose Local Option Sales Tax) referendum that allowed for the addition of a one-cent tax to fund a diverse list of community projects.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	0	0	10,500,000
TRANSFER FROM FUND BALANCE	0	0	(3,800,000)
TOTAL REVENUE	**0**	**0**	**6,700,000**
PERSONNEL EXPENSES	0	0	0
OPERATING EXPENSES	0	0	2,300,000
CAPITAL OUTLAY	0	0	4,400,000
TOTAL	**0**	**0**	**6,700,000**
NET GAIN/(LOSS)	**0**	**0**	**0**
FULL TIME POSITIONS	**0**	**0**	**0**

TSPLOST II

BUSINESS UNIT	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
7203	Roadway Improvements	0	0	2,300,000	2,300,000
7204	Sidewalk Installation	0	0	625,000	625,000
7205	Alley Paving	0	0	1,000,000	1,000,000
7206	Multi-Purpose Trails	0	0	500,000	500,000
7210	Intersection Improvements	0	0	750,000	750,000
7211	Traffic Calming Devices	0	0	525,000	525,000
7212	Traffic Signals & Ped. Upgrades	0	0	1,000,000	1,000,000
	Total	**0**	**0**	**6,700,000**	**6,700,000**

Gortatowsky Park

GORTATOWSKY PARK

DESCRIPTION

A testamentary gift presented to the City of Albany from Henry K. Gortatowsky to be used for the purpose of a municipal park and/or recreation center in the form of permanent improvements. The park was presented to the City on March 26, 1991. The park shall be known and designated as Gortatowsky Park.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	478	0	0
OPERATING EXPENSE	0	0	0
CAPITAL OUTLAY	0	0	0
NET GAIN/(LOSS)	**478**	**0**	**0**
FULL TIME POSITION	**0**	**0**	**0**

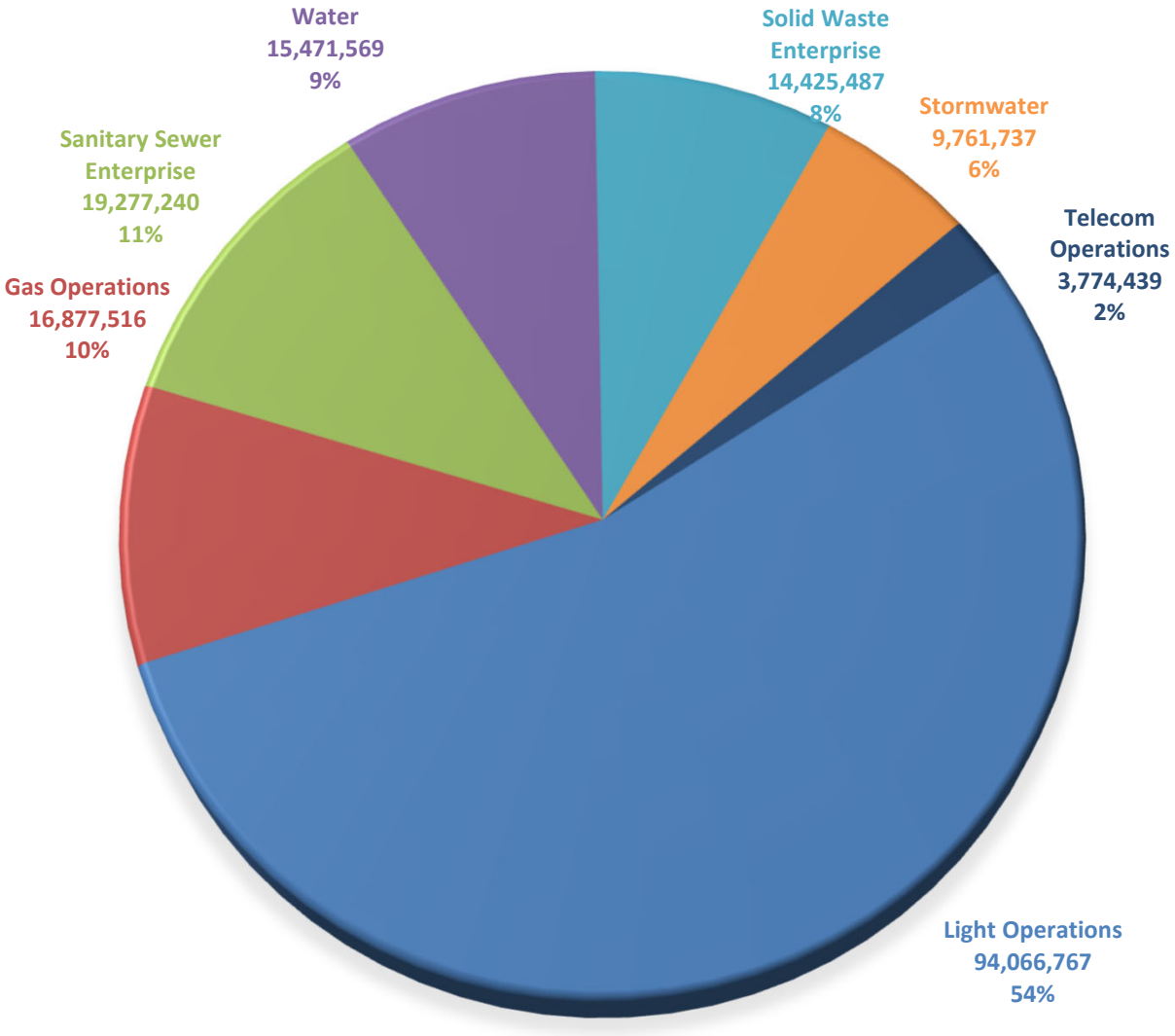
GORTATOWSKY PARK

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE +(-)
7402					
7510	Professional Services	0	0	0	0
	Total	**0**	**0**	**0**	0



Utility Funds

City of Albany
Adopted Budget
FY 2026
Utility Funds



Total Expenses
$173,654,755

UTILITY FUNDS SUMMARY

This Summary contains all Utility Funds that provide services to the community. This includes Solid Waste, Sewer, Stormwater, Light, Gas, Water, and Telecommunications.

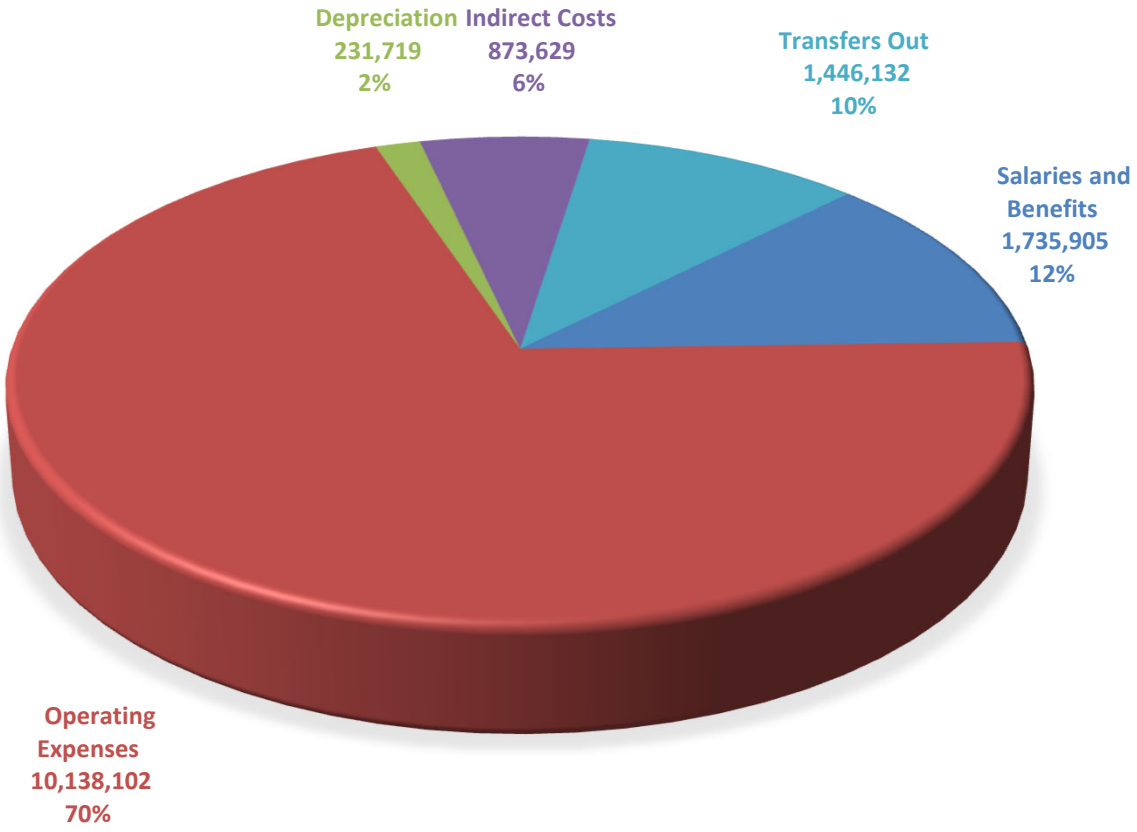
MAJOR OBJECT OF EXPENDITURE	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
Revenues	178,279,653	175,032,537	177,529,655
Transfers In	1,335,034	1,335,740	1,335,740
Total Revenue	**179,614,687**	**176,368,277**	**178,865,395**
Cost of Goods Sold	71,264,531	72,652,466	74,618,846
Personnel Services	19,764,074	18,097,732	19,860,401
Operating Expense	23,731,373	26,498,880	29,086,522
Depreciation Expense	9,362,439	9,219,195	9,285,263
Indirect Costs	19,263,560	21,062,850	20,562,392
Utility Transfers Out	21,802,966	20,005,951	20,241,331
Total Expenditures	**165,188,942**	**167,537,074**	**173,654,755**
Net Operating Revenues Over Expenses	**14,425,745**	**8,831,203**	**5,210,640**
Non-Operating Revenues/(Expenses)	7,488,124	435,000	1,538,862
Net Revenues Over Expenditures	**21,913,869**	**9,266,203**	**6,749,502**
Debt Service Summary			
GEFA Principal Payment	81,863	83,017	84,186
Series 2005 Principal Payment	505,000	525,000	550,000
AMI Payment	3,227,000	3,322,000	0
Total	**3,813,863**	**3,930,017**	**634,186**
Capital Projects Summary			
CSS Project	10,553,360	21,910,032	3,562,500
All Other Utility Capital Projects	5,279,939	12,730,360	12,416,500
Total	**15,833,299**	**34,640,392**	**15,979,000**
FULL TIME POSITIONS	**243**	**241**	**242**

Current Active Full-time Employees	165
Number of Vacancies	76



Solid Waste

City of Albany
Adopted Budget
FY 2026
Solid Waste Department



Total Expenses
$14,425,487

SOLID WASTE SUMMARY

DESCRIPTION

The Solid Waste Division ensures that solid waste generated by both residential and commercial customers is collected and disposed of properly. The division also performs special clean-up projects, removing garbage, trash and litter from public property, streets and rights-of-way. In addition, the division provides support for neighborhood clean-up projects. The division is comprised of five sections - Administration, Residential East, Residential West, Commercial, and Special Services.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, & Business Friendly

GOALS & OBJECTIVES (G&O)

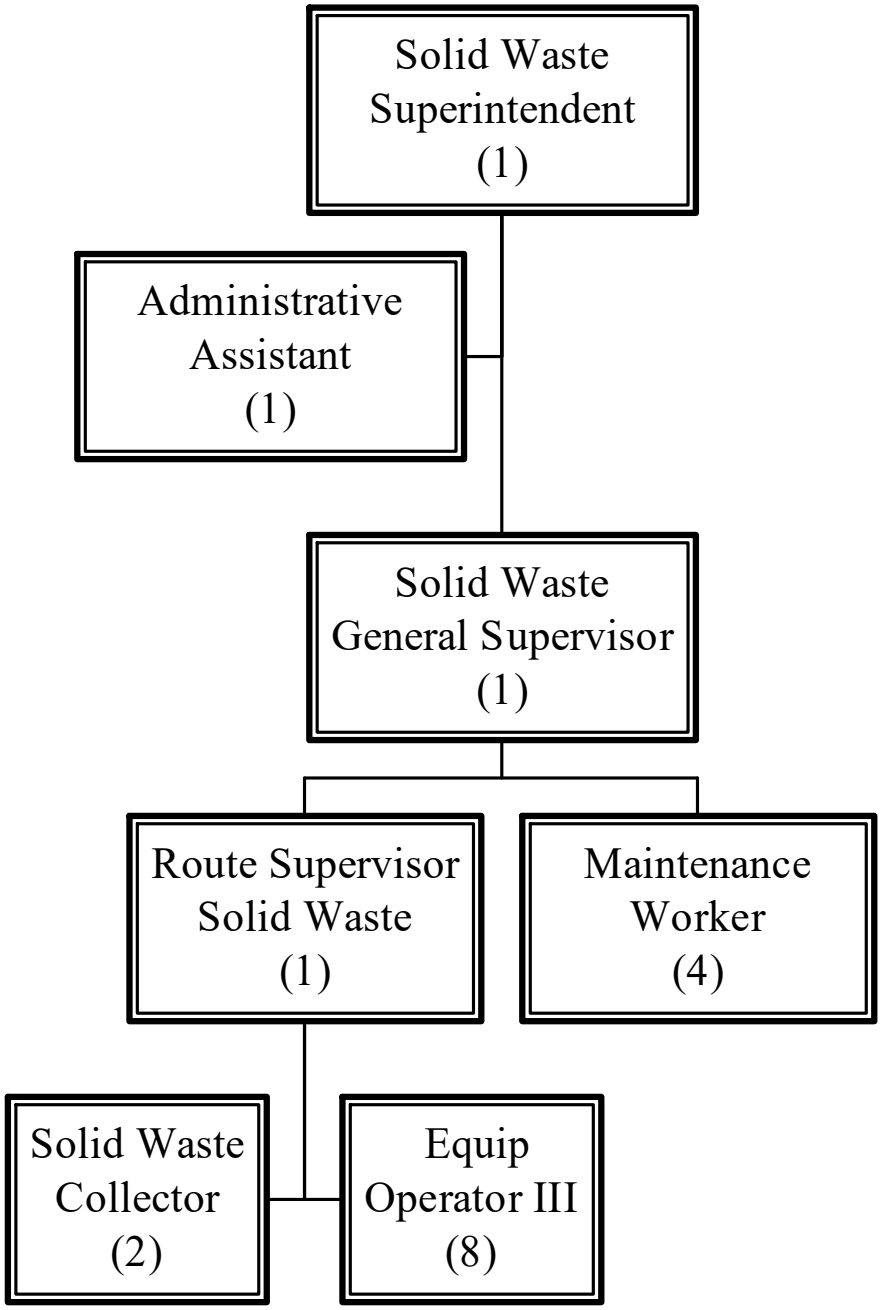
SP I, G&O 1: Create a Safe Community to Live, Work, and Play that Encourages the Well-Being of Albany's Citizens and Assets

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
Performance Measure 1: % On-Time Collection on Residential Pick U	80%	90%	90%	99%
Performance Measure 2: # of New Commercial Customers (and Customer Retention)	134	100	100	100
Performance Measure 3: % of Residential Barrels Audited	25%	30%	50%	100%
Performance Measure 4: # of Community Events Assisted	8	12	12	12
Performance Measure 5: % of Commercial Accounts Audited	N/A	N/A	N/A	100%

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Solid Waste Fund



SOLID WASTE SUMMARY

DESCRIPTION

The Solid Waste Division ensures that solid waste generated by both residential and commercial customers is collected and disposed of properly. The division also performs special clean-up projects, removing garbage, trash and litter from public property, streets and rights-of-way. In addition, the division provides support for neighborhood clean-up projects. The division is comprised of four sections - Administration, Residential, Commercial, and Special Services.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	**13,903,970**	**14,132,924**	**14,461,321**
PERSONNEL EXPENSES	1,634,765	1,768,531	1,735,905
OPERATING EXPENSES	9,502,305	9,672,278	10,148,943
DEPRECIATION EXPENSE	209,547	258,653	220,878
INDIRECT COSTS	1,061,764	940,828	873,629
TRANSFER TO GENERAL FUND	1,088,702	1,413,292	1,446,132
TOTAL EXPENSES	**13,497,083**	**14,053,582**	**14,425,487**
NET INCOME/ (LOSS)	**406,887**	**79,342**	**35,834**
Capital Projects Summary			
Requested Total	175,880	415,624	0
FULL TIME POSITIONS	**18**	**18**	**18**
Current Active Full-Time Employees		17	
Number of Vacancies		1	

SOLID WASTE ADMINISTRATION

DESCRIPTION

The Solid Waste Administration Section provides administrative support for the other sections and ensures that all functions of the division are coordinated and carried to completion. This section prepares and tracks correspondence, receives and resolves customer complaints, tracks the division budget, prepares the payroll, and performs many other administrative duties as required.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES *	434,539	366,668	411,790
OPERATING EXPENSES	385,305	409,208	415,635
DEPRECIATION EXPENSE	33,280	30,966	30,881
INDIRECT COSTS	1,061,764	940,828	873,629
TRANSFER TO GENERAL FUND	1,088,702	1,413,292	1,446,132
TOTAL EXPENSES	**3,003,589**	**3,160,962**	**3,178,067**
FULL TIME POSITIONS	**3**	**3**	**3**
Class Title			
Administrative Assistant	1	1	1
General Supervisor	1	1	1
Superintendent, Solid Waste	1	1	1
TOTAL	**3**	**3**	**3**

SOLID WASTE ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3902					
7110	Regular Wages	217,179	262,711	293,896	31,185
7120	Overtime Wages	102	250	300	50
7210	W/C Insurance	7,356	15,383	17,210	1,827
7230	Uniforms	5,073	8,700	8,700	0
7260	FICA Matching	15,496	20,117	22,506	2,389
7270	Pension Matching	159,354	31,555	35,304	3,749
7280	Insurance Matching	27,741	24,952	29,874	4,922
7290	Contribution Matching	2,238	3,000	4,000	1,000
7550	Communications	2,411	4,000	4,000	0
7600	Travel	0	660	4,000	3,340
7630	Train/Cont. Education	0	1,140	2,000	860
7700	Risk Allocation	82,544	73,333	71,407	(1,926)
7870	Maint: Motor Equip.	15,376	8,860	12,004	3,144
7880	Maint: Mach/Imp/Tools	1,706	2,578	2,578	0
7900	Utilities	6,147	6,700	7,200	500
7990	Dues and Fees	4,862	3,400	4,400	1,000
8010	Supplies	1,670	2,000	2,000	0
8016	Small Equip	344	2,200	2,500	300
8110	Motor Fuel	2,174	3,037	1,746	(1,291)
8150	Employee Appreciation	909	1,300	1,800	500
8971	Bad Debt Allowance	267,162	300,000	300,000	0
8900	Depreciation	33,280	30,966	30,881	(85)
8951	Indirect Costs	1,061,764	940,828	873,629	(67,199)
5992	Operating Transfers Out	1,088,702	1,413,292	1,446,132	32,840
	Total	**3,003,589**	**3,160,962**	**3,178,067**	**17,105**

SOLID WASTE/RESIDENTIAL

DESCRIPTION

The Solid Waste Residential Division ensures the health and well-being of citizens of the City by collecting and properly disposing solid waste generated by residential customers.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
OPERATING EXPENSES	7,029,035	7,212,506	7,431,941
TOTAL EXPENSES	**7,029,035**	**7,212,506**	**7,431,941**
FULL TIME POSITIONS	**0**	**0**	**0**

SOLID WASTE/RESIDENTIAL

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3904					
7510	Professional Services	7,029,035	7,212,506	7,431,941	219,435
	Total	**7,029,035**	**7,212,506**	**7,431,941**	**219,435**

* The City contracts with garbage pickup contractor in order to service the residential section

SOLID WASTE/COMMERCIAL

DESCRIPTION

The Solid Waste Commercial Division collects and disposes of solid waste generated by commercial customers.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	738,771	870,785	825,457
OPERATING EXPENSES	1,892,044	1,852,228	2,099,676
DEPRECIATION EXPENSE	176,267	227,687	189,997
TOTAL EXPENSES	**2,807,082**	**2,950,700**	**3,115,130**
FULL TIME POSITIONS	**9**	**9**	**9**
Class Title			
Equipment Operator III	8	8	8
Solid Waste Route Supervisor	1	1	1
TOTAL	**9**	**9**	**9**

SOLID WASTE/COMMERCIAL

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3905					
7110	Regular Wages	415,937	452,498	448,306	(4,192)
7120	Overtime	92,244	80,000	94,000	14,000
7210	W/C Insurance	15,486	38,233	38,938	705
7260	FICA Matching	36,658	40,736	41,486	750
7270	Pension Matching	60,819	63,900	65,077	1,177
7280	Insurance Matching	113,714	190,418	132,650	(57,768)
7290	Contribution Matching	3,912	5,000	5,000	0
7512	Tech.Svcs(Surveys,DP)	596,063	741,551	741,551	0
7514	Contract Labor (Temp)	62,716	60,320	60,320	0
7870	Maint: Motor Equip.	984,709	749,263	965,082	215,819
7880	Maint: Mach/Imp/Tools	16,296	27,000	27,000	0
8010	Supplies	5,336	7,200	7,200	0
8016	Small Equip	67,952	69,000	75,000	6,000
8050	Rental of Equipment	0	5,000	5,000	0
8110	Motor Fuel	158,972	192,894	218,523	25,629
8900	Depreciation	176,267	227,687	189,997	(37,690)
	Total	**2,807,082**	**2,950,700**	**3,115,130**	**164,430**

SOLID WASTE/SPECIAL SERVICES

DESCRIPTION

The Solid Waste Special Services Division is responsible for the enforcement of the Solid Waste Ordinance.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	461,456	531,078	498,658
OPERATING EXPENSES	195,922	198,336	201,691
TOTAL EXPENSES	**657,377**	**729,414**	**700,349**
FULL TIME POSITIONS	**6**	**6**	**6**
Class Title			
* Code Enforcement Inspector I	0	0	0
* Code Enforcement Ofcr (Sworn)	0	0	0
Solid Waste Collector	2	2	2
Maintenance Workers	4	4	4
TOTAL	**6**	**6**	**6**

* Headcount for 1 Code Enforcement Inspector & 1 Code Enforcement Officer are located in Code Enforcement Budget

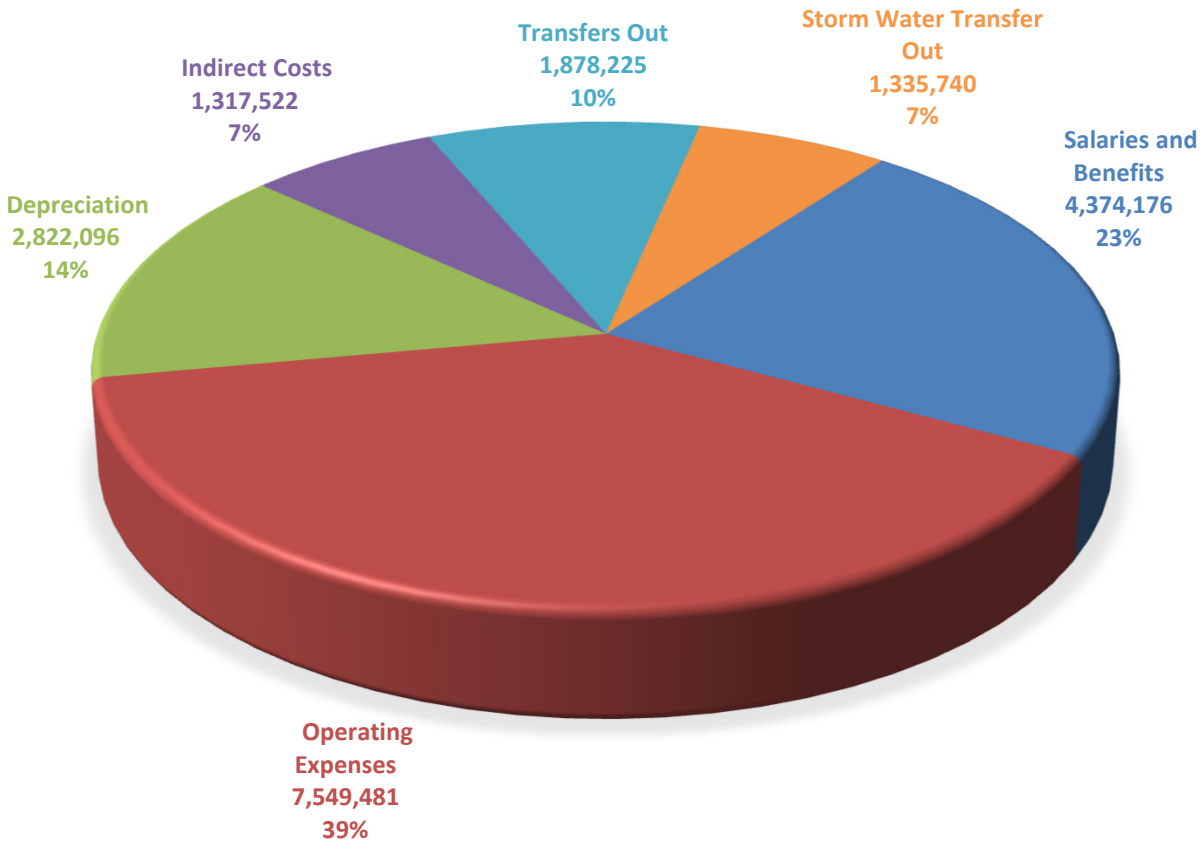
SOLID WASTE/SPECIAL SERVICES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3906					
7110	Regular Wages	276,972	316,072	286,621	(29,451)
7120	Overtime	22,828	30,000	30,000	0
7210	W/C Insurance	16,653	29,530	27,017	(2,513)
7260	FICA Matching	20,429	26,475	24,222	(2,253)
7270	Pension Matching	35,356	41,529	37,995	(3,534)
7280	Insurance Matching	86,310	83,472	89,103	5,631
7290	Contribution Matching	2,908	4,000	3,700	(300)
7514	Contract Labor (Temp)	168,544	170,000	170,000	0
7600	Travel	1,254	1,600	3,000	1,400
7630	Train/Cont. Education	1,590	1,100	1,500	400
7870	Maint: Motor Equip.	6,435	5,661	6,803	1,142
8010	Supplies	3,169	5,000	5,000	0
8110	Motor Fuel	4,043	4,619	4,547	(72)
8900	Depreciation	10,886	10,356	10,841	485
	Total	**657,377**	**729,414**	**700,349**	**(29,065)**



Sanitary Sewer

City of Albany
Adopted Budget
FY 2026
Sewer Department



Total Expenses
$19,277,240

SANITARY SEWER ENTERPRISE FUND
SEWER SYSTEMS DIVISION SUMMARY

DESCRIPTION

The Sewer Systems Division operates and maintains the Wastewater Treatment Plant, Sanitary Sewer Lift Stations, Wastewater Sampling Program, Utility Locates, and the Sanitary Sewer Maintenance and Construction Sections. The Sewer Systems Division, which is a part of the Public Works Department, is responsible for the maintenance of all Sanitary Sewers within the City of Albany Sewer System and for the operation of the main Water Pollution Control Plant and 86 Pump/Lift Stations.

STRATEGIC PRIORITIES (SP)

SP VI: Fiscal Responsibility

GOALS & OBJECTIVES (G&O)

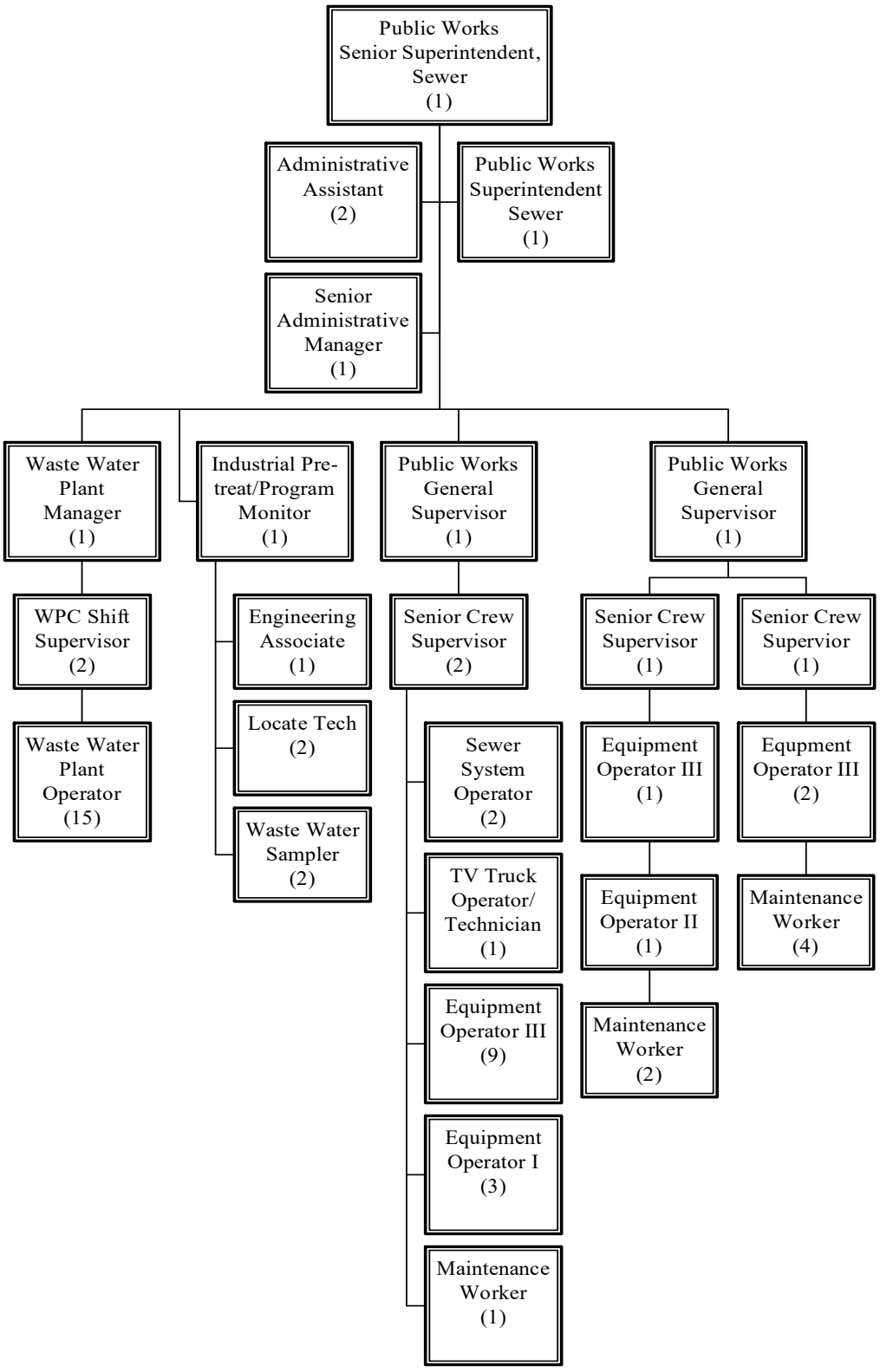
SP I, G&O 3: Revenue Enhancements

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP VI, G&O 3, PM 1: # New Customers	16	30	25	30
Completion of Year 1 of the 10 Year plan	N/A	N/A	15%	30%

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Sanitary Sewer Fund



SANITARY SEWER ENTERPRISE FUND
SEWER SYSTEMS DIVISION SUMMARY

DESCRIPTION

The Sewer Systems Division operates and maintains the Wastewater Treatment Plant, Sanitary Sewer Lift Stations, Wastewater Sampling Program, Utility Locates, and the Sanitary Sewer Maintenance and Construction Sections. The Sewer Systems Division is responsible for the maintenance of all Sanitary Sewers within the City of Albany Sewer System and for the operation of the main Water Pollution Control Plant and 86 Pump/Lift Stations.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	REQUESTED 2025/2026
REVENUE	**17,444,871**	**19,274,137**	**20,117,988**
PERSONNEL SERVICES	3,885,758	4,023,402	4,374,176
OPERATING EXPENSES	6,410,901	7,284,232	7,549,481
DEPRECIATION EXPENSE	2,874,305	2,808,658	2,822,095
INDIRECT COSTS	1,526,340	1,295,699	1,317,522
TRANSFER OUT STORMWATER	1,335,034	1,335,740	1,335,740
TRANSFER OUT GENERAL FUND	1,346,661	1,793,840	1,878,225
TOTAL EXPENSES	**17,378,999**	**18,541,571**	**19,277,240**
NON-OPERATING REVENUES	11,193,847	0	0
NET INCOME (LOSS)	**11,259,719**	**732,566**	**840,748**
Series 2007 Principal Payment	0	0	0
Total Debt Service Payments	**0**	**0**	**0**
Capital Projects Summary	10,533,360	21,910,032	3,562,500
FULL TIME POSITIONS	**61**	**61**	**63**
Current Active Full-Time Employees		46	
Number of Vacancies		15	

SANITARY SEWER ENTERPRISE FUND

WATERWASTE TREATEMENT

DESCRIPTION

The 32 MGD Joshua Street Wastewater Treatment Plant provides treatment of the municipal wastewater to ensure that all State and Federal Pollution guidelines and discharge permit limits are met. The process ensures that the treated wastewater which is discharged into the receiving stream will not pose any threat to users of those waters. Proper, efficient wastewater treatment includes physical and biological treatment of sewage and proper disinfection of the final effluent prior to its discharge into the receiving stream to prevent the possible spread and multiplication of potential life threatening, disease causing bacteria. As better water pollution control is achieved, public health protection is improved.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	1,290,841	1,411,978	1,398,517
OPERATING EXPENSES	3,934,439	4,828,675	4,973,895
DEPRECIATION EXPENSE	1,653,992	1,559,073	1,548,424
TOTAL	**6,879,273**	**7,799,726**	**7,920,836**
FULL TIME POSITIONS	**19**	**19**	**19**
Class Title			
Maintenance Worker	1	0	0
Administrative Assistant	0	1	1
Wastewater Plant Manager	1	1	1
Wastewater Plant Operator I	15	15	15
WPC Shift Supervisor	2	2	2
Total	**19**	**19**	**19**

SANITARY SEWER ENTERPRISE FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3200					
7110	Regular Wages	864,383	941,317	873,416	(67,901)
7120	Overtime	29,973	43,000	43,000	0
7210	W/C Insurance	20,704	23,131	21,536	(1,595)
7230	Uniforms	6,805	8,000	9,000	1,000
7260	FICA Matching	63,393	75,300	70,106	(5,194)
7270	Pension Matching	92,472	118,118	109,970	(8,148)
7280	Insurance Matching	201,008	194,112	261,489	67,377
7290	Contribution Matching	12,102	9,000	10,000	1,000
7510	Professional Services	4,200	8,000	8,000	0
7512	Tech.Svcs(Surveys,DP) *	1,956,615	2,804,000	2,902,400	98,400
7550	Communications	13,975	28,060	28,060	0
7600	Travel	5,037	6,000	7,000	1,000
7630	Train/Cont. Education	3,584	4,000	5,000	1,000
7860	Maint: Buildings	0	3,000	3,000	0
7870	Maint: Motor Equipment	7,974	13,086	11,061	(2,025)
7880	Maint: Mach/Imp/Tools	384,042	505,700	520,700	15,000
7900	Utilities	958,024	995,000	1,025,000	30,000
7990	Dues & Fees	315,134	6,000	6,000	0
8009	Licenses(CDL,CPA,Etc)	0	1,750	1,750	0
8010	Supplies	256,045	416,930	416,930	0
8016	Small Equip	24,101	10,500	12,500	2,000
8017	Printing(Not Std Forms)	0	300	300	0
8018	Books & Subscriptions	238	600	600	0
8050	Rental of Equipment	3,065	24,000	24,000	0
8110	Motor Fuel	2,405	1,749	1,594	(155)
8900	Depreciation	1,653,992	1,559,073	1,548,424	(10,649)
	Total	**6,879,273**	**7,799,726**	**7,920,836**	**121,110**

* Includes approximately $1.8M in a maintenance contract to assist with the upkeep the wastewater treatment plant and also $800K for a contractor to transport grit and bio-solids.

SANITARY SEWER ENTERPRISE FUND

WASTEWATER TREATMENT/LIFT STATIONS

DESCRIPTION

Operates and maintains 85 combination and sanitary sewer lift stations that move wastewater to the Treatment Plant.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
OPERATING EXPENSES	905,279	842,600	862,950
DEPRECIATION EXPENSE	668,322	621,108	619,675
TOTAL	**1,573,600**	**1,463,708**	**1,482,625**
FULL TIME POSITIONS	**0**	**0**	**0**

SANITARY SEWER ENTERPRISE FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3201					
7550	Communications	67,881	64,000	70,000	6,000
7880	Maint: Mach/Imp/Tools	361,624	246,000	246,000	0
7900	Utilities	469,170	480,000	494,350	14,350
8010	Supplies	4,426	10,600	10,600	0
8050	Rental of Equipment	2,178	42,000	42,000	0
8900	Depreciation	668,322	621,108	619,675	(1,433)
	Total	**1,573,600**	**1,463,708**	**1,482,625**	**18,917**

SANITARY SEWER ENTERPRISE FUND

WASTEWATER TREATMENT/ADMINISTRATION

DESCRIPTION

The Sewer Systems Administration Section is responsible for scheduling all work tasks for the Division, monitoring expenditures, preparing and administering the budget, preparing weekly and monthly reports, maintaining permit compliance, scheduling training programs and completing all other administrative duties as necessary. Debt service and GMA payments for maintenance and construction equipment are also included within this cost center.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	933,019	695,749	904,299
OPERATING EXPENSES	745,799	680,570	777,329
DEPRECIATION	127,505	139,223	130,023
INDIRECT COSTS	1,526,340	1,295,699	1,317,522
TRANSFER OUT	2,413,285	3,054,580	3,213,965
TOTAL	**5,745,949**	**5,865,821**	**6,343,138**
FULL TIME POSITIONS	**6**	**6**	**8**
Class Title			
Administrative Assistant	1	1	1
Public Works General Supervisor	2	2	2
Public Works Supt., Sewer	1	1	1
Deputy Utility Operations Director	0	0	1
Utility Operations Director	0	0	1
Sewer Maintenance Engineer	1	0	0
Public Works Senior Superintendent	0	1	1
Senior Administrative Manager	1	1	1
TOTAL	**6**	**6**	**8**

SANITARY SEWER ENTERPRISE FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3400					
7110	Regular Wages	260,886	444,005	574,461	130,456
7120	Overtime	1,035	1,500	1,500	0
7130	Part Time	79,358	76,000	76,000	0
7210	W/C Insurance	9,025	15,437	19,298	3,861
7230	Uniforms	9,365	20,500	20,500	0
7260	FICA Matching	24,238	39,895	49,875	9,980
7270	Pension Matching	469,656	53,461	69,115	15,654
7280	Insurance Matching	76,024	39,951	89,550	49,599
7290	Contribution Matching	3,433	5,000	4,000	(1,000)
7510	Professional Services	115	35,000	35,000	0
7550	Communications	11,305	13,940	13,940	0
7600	Travel	0	0	3,000	3,000
7630	Train/Cont. Education	0	1,000	5,000	4,000
7700	Risk Allocation	378,822	386,094	443,243	57,149
7870	Maint: Motor Equipment	15,786	18,258	33,356	15,098
7880	Maint: Mach/Imp/Tools	4,928	9,000	9,000	0
7900	Utilities	35,125	43,000	43,000	0
7990	Dues and Fees	647	650	650	0
8009	Licenses (CDL,CPA,Etc)	0	750	750	0
8010	Supplies	9,154	9,100	9,100	0
8017	Printing (Not Std Forms)	0	350	350	0
8110	Motor Fuel	16,934	12,228	28,940	16,712
8150	Employee Appreciation	643	1,200	2,000	800
8971	Bad Debt Allowance	272,339	150,000	150,000	0
8900	Depreciation	127,505	139,223	130,023	(9,200)
8951	Indirect Costs	1,526,340	1,295,699	1,317,522	21,823
5992	Operating Transfers Out	2,413,285	3,054,580	3,213,965	159,385
	Total	**5,745,949**	**5,865,821**	**6,343,138**	**477,317**

SANITARY SEWER ENTERPRISE FUND

SEWER SYSTEMS - MAINTENANCE

DESCRIPTION

The Maintenance Section is responsible for general sewer system maintenance including: installing and repairing taps; repairing Albany Utility cuts; repairing breaks in small sewer lines; repairing catch basins; cleaning and removing grease, roots, and sand from sewer structures and pipes; televising lines to locate problems; and providing 24 hour trouble truck assistance for City infrastructure problems or overflows.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	891,191	1,067,875	1,125,606
OPERATING EXPENSES	470,767	568,533	539,215
DEPRECIATION EXPENSE	305,555	359,856	358,989
TOTAL	**1,667,513**	**1,996,264**	**2,023,810**
FULL TIME POSITIONS	**18**	**18**	**18**
Class Title			
Maintenance Worker	1	1	1
Equipment Operator I	3	3	3
Crew Supervisor, Senior	2	2	2
TV Truck Operator/Technician	1	1	1
Sewer System Operator	2	2	2
Equipment Operator III	9	9	9
TOTAL	**18**	**18**	**18**

SANITARY SEWER ENTERPRISE FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3404					
7110	Regular Wages	495,702	643,570	659,475	15,905
7120	Overtime	73,467	65,000	70,000	5,000
7210	W/C Insurance	20,076	25,579	26,334	755
7260	FICA Matching	40,315	54,206	55,805	1,599
7270	Pension Matching	65,421	85,028	87,537	2,509
7280	Insurance Matching	189,305	185,492	218,455	32,963
7290	Contribution Matching	6,906	9,000	8,000	(1,000)
7512	Tech.Svcs (Surveys,DP)	51,917	75,000	75,000	0
7870	Maint: Motor Equipment	269,215	299,712	254,738	(44,974)
7880	Maint: Mach/Imp/Tools	10,876	30,000	30,000	0
7990	Dues and Fees	1,328	0	0	0
8010	Supplies	67,298	75,000	85,000	10,000
8016	Small Equip	4,267	6,000	6,000	0
8110	Motor Fuel	65,865	82,821	88,477	5,656
8900	Depreciation	305,555	359,856	358,989	(867)
	Total	**1,667,513**	**1,996,264**	**2,023,810**	**27,546**

SANITARY SEWER ENTERPRISE FUND

SEWER SYSTEMS -CONSTRUCTION

DESCRIPTION

The Construction Section is responsible for installing and repairing the larger sanitary, combination and storm sewer lines located throughout the City. This section is also responsible for the clearing and grading of large ditch sections and the maintenance of sewer right-of-ways.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	388,112	445,815	516,024
OPERATING EXPENSES	193,060	186,941	212,334
DEPRECIATION EXPENSE	94,829	113,131	132,069
TOTAL	**676,001**	**745,887**	**860,427**
FULL TIME POSITIONS	**12**	**12**	**12**
Class Title			
Equipment Operator III	3	3	3
Equipment Operator II	1	1	1
Maintenance Worker	6	6	6
Crew Supervisor, Senior	2	2	2
TOTAL	**12**	**12**	**12**

SANITARY SEWER ENTERPRISE FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3408					
7110	Regular Wages	231,123	284,405	280,210	-4,195
7120	Overtime	11,442	5,000	7,500	2,500
7210	W/C Insurance	10,734	13,342	13,263	-79
7230	Uniforms	-20	0	0	0
7260	FICA Matching	17,051	22,139	22,010	-129
7270	Pension Matching	28,117	34,729	34,525	-204
7280	Insurance Matching	88,051	85,200	155,516	70,316
7290	Contribution Matching	1,614	1,000	3,000	2,000
7550	Communications	30	0	0	0
7870	Maint: Motor Equipment	138,108	111,162	119,081	7,919
7990	Dues and Fees	102	0	0	0
8010	Supplies	37,777	50,000	50,000	0
8016	Small Equip	8	2,500	2,500	0
8050	Rental of Equipment	403	5,000	5,000	0
8110	Motor Fuel	16,632	18,279	35,753	17,474
8900	Depreciation	94,829	113,131	132,069	18,938
	Total	**676,001**	**745,887**	**860,427**	**114,540**

SANITARY SEWER ENTERPRISE FUND

WASTEWATER SAMPLING & UTILITY LOCATION

DESCRIPTION

The Industrial Wastewater Sampling and Utility Location Section monitors industry to insure compliance with the City's Comprehensive Solid Waste, Wastewater and Sewer Pretreatment Ordinance and takes necessary action to correct violations. The Section also checks on reported violations, inspects each Industry to insure all reported chemicals are stored properly to protect City collection and treatment systems, and monitors POTW (Publicly-Owned Treatment Works) for priority pollutants as required by EPD. This Section has also handles the grease monitoring program, CSO inspections, the Watershed Protection program as required by the State and all sewer utility "locates" within the City of Albany as required by the Utility Protection Center.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	382,594	401,985	429,730
OPERATING EXPENSES	161,557	176,913	183,758
DEPRECIATION EXPENSE	24,101	16,267	32,916
TOTAL	**568,253**	**595,165**	**646,404**
FULL TIME POSITIONS	**6**	**6**	**6**
Class Title			
Indust. Pre-Treatment Monitor,Supv.	1	1	1
Engineering Associate	1	1	1
Wastewater Sampler	2	2	2
Locate Technician	2	2	2
TOTAL	**6**	**6**	**6**

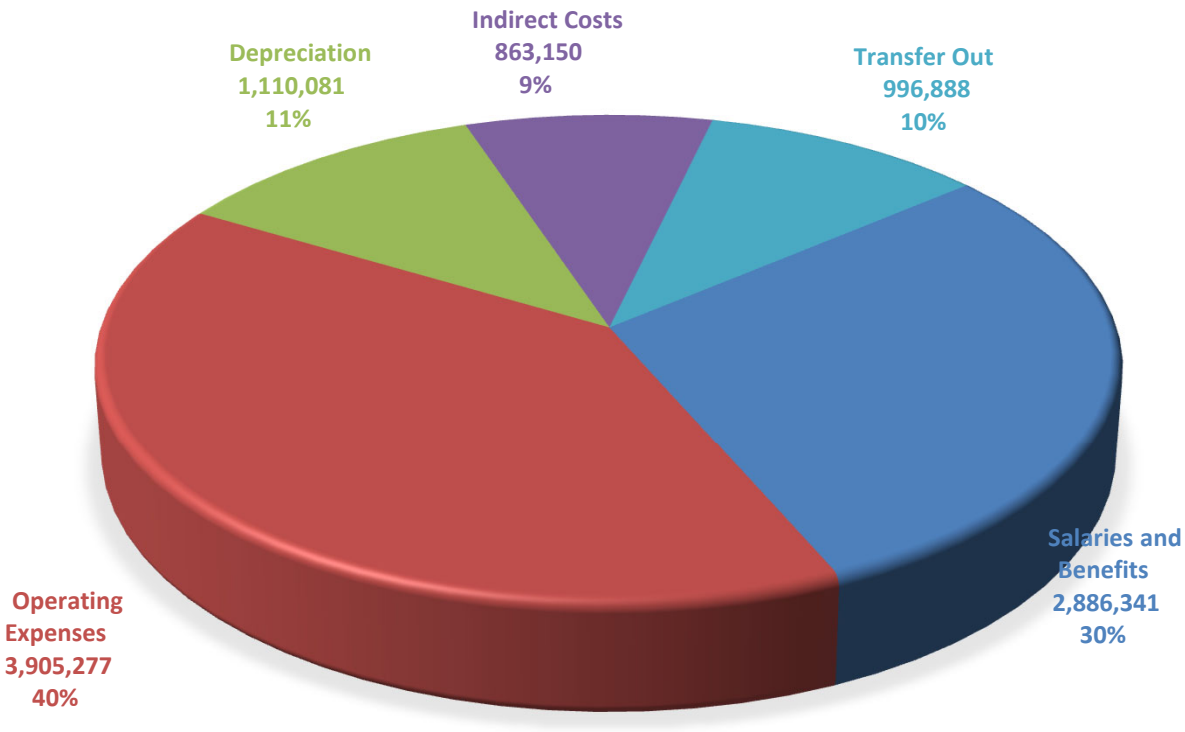
SANITARY SEWER ENTERPRISE FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
3600					
7110	Regular Wages	278,950	288,918	298,204	9,286
7120	Overtime	1,203	1,200	1,200	0
7210	W/C Insurance	5,181	11,242	11,602	360
7260	FICA Matching	19,919	22,194	22,904	710
7270	Pension Matching	32,422	34,814	35,928	1,114
7280	Insurance Matching	42,060	41,117	56,892	15,775
7290	Contribution Matching	2,860	2,500	3,000	500
7512	Tech.Svcs(Surveys,DP)	107,902	111,900	111,900	0
7870	Maint: Motor Equipment	24,075	16,617	23,182	6,565
7880	Maint: Mach/Imp/Tools	0	11,500	11,500	0
8010	Supplies	6,741	6,500	6,500	0
8016	Small Equip	12,975	20,000	20,000	0
8110	Motor Fuel	9,864	10,396	10,676	280
8900	Depreciation	24,101	16,267	32,916	16,649
	Total	**568,253**	**595,165**	**646,404**	**51,239**



Stormwater

City of Albany
Adopted Budget
FY 2026
Storm Water Department



Total Expenses
$9,761,737

STORMWATER ENTERPRISE FUND
STORMWATER DIVISION SUMMARY

DESCRIPTION

The Stormwater Management consists of the following:
Engineering for reporting and record keeping for the Federal Clean Water Act. Street Sweeping for keeping gutters free from debris that can inhibit the functions of stormwater management system. Asphalt/Paving for keeping the paved roadways in a condition allowing for appropriate drainage. Grading/Construction for maintaining ditches, holding ponds, and installs driveways and pipes. Stormwater maintenance for maintaining all storm pumps stations and infrastructures along with City flood control structures.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, and Business-Friendly
SP III: Infrastructure & Asset Management

GOALS & OBJECTIVES (G&O)

SP I, G&O 1: Create a Safe Community to Live, Work, and Play that Encourages the Well-Being of Albany's Citizens and Assets.
SP III, G&O 1: Develop an Efficient & Sustainable Infrastructure Management Program

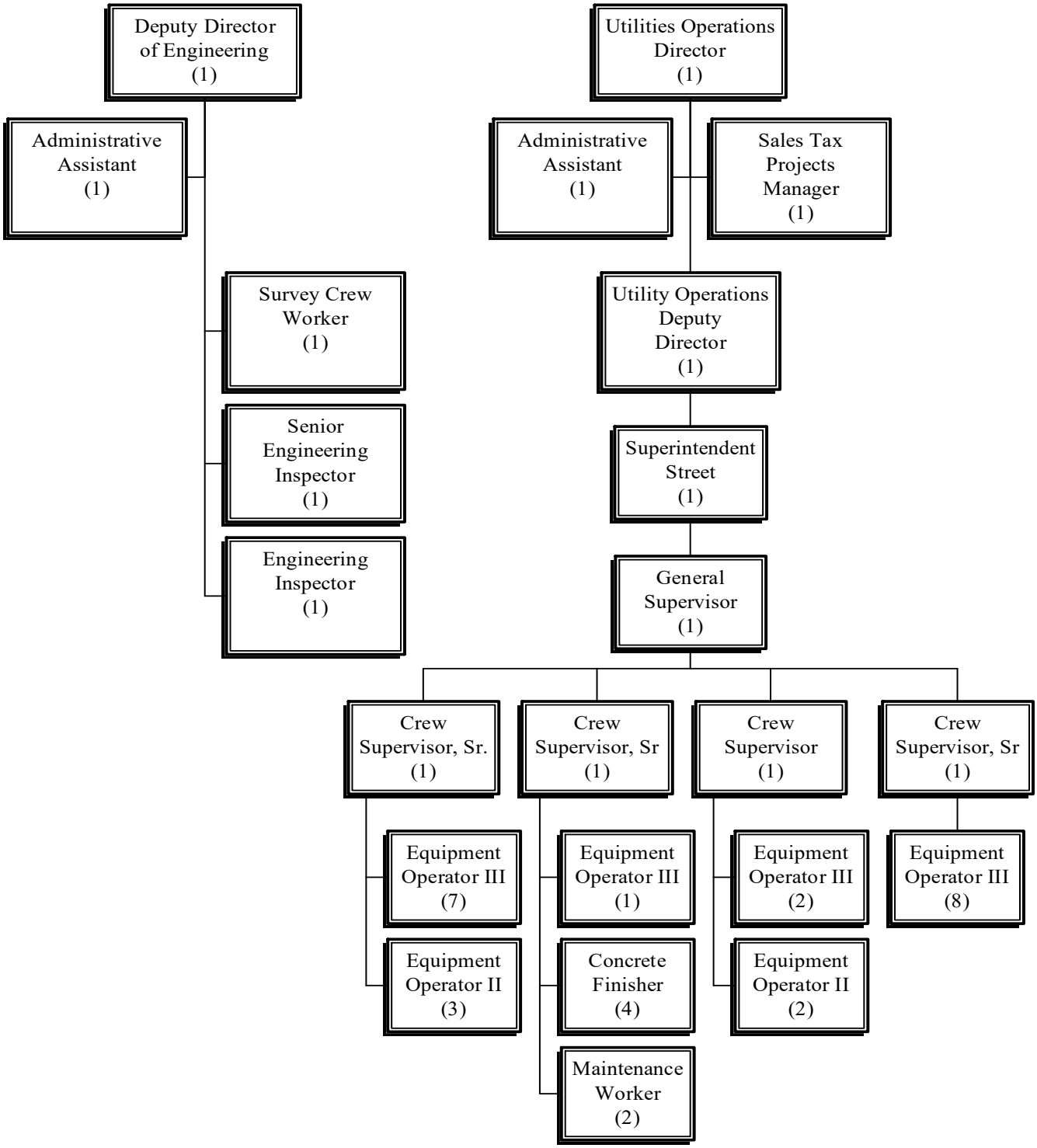
PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP I, G&O 1, PM 1: Length of Sidewalk Added Near Schools (in Feet)	5,280	5,280	5,280	5,280
SP I, G&O 1, PM 2: Miles of Streets Swept	47,000	47,000	42,000	47,000
SP I, G&O 1, PM 3: % of City Streets Swept	90	90	80	90
SP I, G&O 1, PM 4: Road Miles Resurfaced	32	32	24	21
SP I, G&O 1, PM 5: # of Miles in Very Poor Condition **	114	114	114	62
SP I, G&O 1, PM 6: # of Miles in Poor Condition **	237	237	237	237
SP I, G&O 1, PM 7: % Complete - Assessment of Paved Alleys	N/A	100%	100%	N/A
SP III, G&O 1, PM 1: Design of Three Oaks Pond	100%	100%	100%	N/A
SP III, G&O 1, PM 2: Design Storm Mitigation of Bellingham Pond	100%	100%	100%	N/A
SP III, G&O 1, PM 3: Design Storm Mitigation of Shannon Pond	95%	100%	100%	N/A
SP III, G&O 1, PM 4: Design of Camp Lane Pond	95%	100%	100%	N/A
SP III, G&O 1, PM 5: Design Storm Mitigation of 20 Acre Pond	50%	100%	100%	N/A
SP III, G&O 1, PM 6: Design Storm Mitigation of Mitchell Pond	100%	100%	100%	N/A
SP III, G&O 1, PM 7: Design of Pump Station #50	N/A	50%	50%	100%
SP III, G&O 1, PM 8: Design of E. Broad Ave - Clark Ave Sewer Separation	90%	100%	100%	N/A
SP III, G&O 1, PM 9: Design of Booker Ave Sewer Separation	75%	100%	75%	100%
SP III, G&O 1, PM 10: Construction Three Oaks Pond Phase I	N/A	N/A	N/A	100%
SP III, G&O 1, PM 11: Construction Storm Mitigation of Bellingham Pond	N/A	N/A	N/A	100%
SP III, G&O 1, PM 12: Construction Storm Mitigation of Shannon Pond	N/A	N/A	N/A	100%
SP III, G&O 1, PM 13: Construction E. Broad Ave - Clark Ave Sewer Separation	N/A	N/A	N/A	100%
SP III, G&O 1, PM 14: CSO 10-Year Mitigation Plan Design	N/A	N/A	N/A	75%

** Assessment was based on 2017 figures. This will be reevaluated in FY 2020. The resurfacing plan addresses the Very Poor Conditions first.

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Stormwater Fund



STORMWATER ENTERPRISE FUND

STORMWATER DIVISION SUMMARY

DESCRIPTION

The Stormwater Management Section is responsible for: engineering for reporting and record-keeping for the Federal Clean Water Act; street sweeping for keeping gutters free from debris that can inhibit the functions of stormwater management system; asphalt/paving for keeping the paved roadways in a condition allowing for appropriate drainage; grading/construction for ditches, holding ponds, and installation of driveways and pipes; and stormwater maintenance for maintaining all storm pumps stations and infrastructures along with City flood control structures.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	**6,619,857**	**6,650,212**	**8,633,137**
PERSONNEL SERVICES	3,037,063	2,824,479	2,886,341
OPERATING EXPENSES	2,061,255	2,389,840	3,905,277
DEPRECIATION	1,127,584	1,112,121	1,110,080
INDIRECT COSTS	1,091,148	858,789	863,150
TRANSFER OUT	618,907	798,595	996,888
TOTAL EXPENSES	**7,935,956**	**7,983,824**	**9,761,737**
TRANSFERS IN	1,335,034	1,335,740	1,335,740
MISCELLANEOUS REVENUE	70,124	0	0
CAPITAL CONTRIBUTIONS	830,120	0	0
NET INCOME/ (LOSS)	**919,179**	**2,128**	**207,140**
Capital Projects Summary	89,527	712,976	1,263,172
FULL TIME POSITIONS	**44**	**44**	**42**
Current Active Full-Time Employees		33	
Number of Vacancies		9	

STORMWATER ENTERPRISE FUND
ENGINEERING

DESCRIPTION

The Engineering Department Stormwater Section monitors operations of the stormwater system to ensure compliance with the Federal Clean Water Act, as enforced by the Georgia Environmental Protection Division (EPD).

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**PROPOSED 2025/2026**
PERSONNEL EXPENSES	678,832	405,410	554,172
OPERATING EXPENSES	18,848	33,109	59,941
DEPRECIATION EXPENSE	7,595	7,595	7,595
TOTAL	**705,275**	**446,114**	**621,708**
FULL TIME POSITIONS	**5**	**5**	**7**
Class Title			
Director	1	1	1
Engineering Inspector	1	1	1
Stormwater Manager	1	1	1
GIS Technician	0	0	1
Billing Manager/Customer Service Rep	0	0	1
Administrative Assistant	1	1	1
Survey Crew Worker	1	1	1
Total	**5**	**5**	**7**

STORMWATER ENTERPRISE FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4302					
7110	Regular Wages	267,031	289,685	376,841	87,156
7210	W/C Insurance	6,768	18,830	24,495	5,665
7230	Uniforms	1,652	2,500	2,500	0
7260	FICA Matching	19,672	22,161	28,828	6,667
7270	Pension Matching	346,687	34,762	45,221	10,459
7280	Insurance Matching	35,910	35,972	74,287	38,315
7290	Contribution Matching	1,113	1,500	2,000	500
7512	Technical Services	0	300	400	100
7550	Communication	2,040	2,200	2,200	0
7600	Travel	677	2,000	2,000	0
7630	Train/Cont. Education	279	600	600	0
7870	Maint:Motor Equip	5,449	10,154	8,428	(1,726)
7880	Maint: Mach/Imp/Tools	1,615	7,403	7,700	297
8010	Supplies	1,869	2,000	2,000	0
8016	Small Equip	3,316	4,300	6,000	1,700
8110.01	Gasoline	3,603	4,152	3,613	(539)
8900	Depreciation	7,595	7,595	7,595	(0)
	Total	**705,275**	**446,114**	**621,708**	**175,594**

STORMWATER ENTERPRISE FUND

STREET SWEEPING

DESCRIPTION

The Street Sweeping Section is responsible for sweeping all publicly-owned curbed streets within City limits and subdivisions outside of the City limits which contract with the City for this service. This section is also responsible for street sweeping the Marine Corp Base monthly and removal of debris from street and curbs to prevent entry into storm sewer system.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	1,405,571	1,074,509	942,397
OPERATING EXPENSES	737,188	930,800	682,329
DEPRECIATION EXPENSE	343,306	340,318	339,462
INDIRECT COSTS	1,091,148	858,789	863,150
TRANSFER OUT	676,166	678,806	996,888
TOTAL	**4,253,378**	**3,883,222**	**3,824,226**
FULL TIME POSITIONS	**14**	**14**	**12**
Class Title			
Equipment Operator III	8	8	8
Crew Supervisor, Senior	1	1	1
Project Manager	1	1	1
Administrative Assistant	1	1	1
Public Works Superintendent, Street	1	1	1
Deputy Utility Operations Director	1	1	0
Utilities Operations Director	1	1	0
TOTAL	**14**	**14**	**12**

STORMWATER ENTERPRISE FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4303					
7110	Regular Wages	681,368	733,853	601,398	(132,455)
7120	Overtime	4,392	10,000	10,000	0
7210	W/C Insurance	14,363	37,193	30,570	(6,623)
7230	Uniforms	11,498	17,700	17,700	0
7260	FICA Matching	45,094	56,905	46,772	(10,133)
7270	Pension Matching	515,447	89,262	73,368	(15,894)
7280	Insurance Matching	129,048	125,796	158,589	32,793
7290	Contribution Matching	4,360	3,800	4,000	200
7512	Tech.Svcs(Surveys,DP)	133,965	130,000	130,000	0
7550	Communication	7,232	8,696	8,700	4
7600	Travel	0	3,500	3,500	0
7630	Train/Cont. Education	258	4,000	4,000	0
7700	Risk Allocation	117,909	204,020	132,410	(71,610)
7870	Maint: Motor Equip.	309,900	411,544	251,780	(159,764)
7880	Maint: Mach/Imp/Tools	4,194	13,922	13,922	0
7900	Utilities	8,298	10,700	10,700	0
7990	Dues and Fees	3,860	2,300	2,300	0
8009	Licenses(CDL,CPA,Etc)	0	250	250	0
8010	Supplies	3,259	4,000	4,000	0
8016	Small Equip	1,085	2,140	5,000	2,860
8018	Books & Subscriptions	0	0	0	0
8110	Motor Fuel	66,356	98,128	78,167	(19,961)
8150	Employee Appreciation	1,054	2,600	2,600	0
8970	Bad Debt Write-off	79,818	35,000	35,000	0
8900	Depreciation	343,306	340,318	339,462	(856)
8951	Indirect Costs	1,091,148	858,789	863,150	4,361
5992	Operating Transfer Out	676,166	678,806	996,888	318,082
	Total	**4,253,378**	**3,883,222**	**3,824,226**	**(58,996)**

STORMWATER ENTERPRISE FUND

ASPHALT/CONCRETE

DESCRIPTION

The Asphalt Section is responsible for pothole repairs, asphalt overlays, utility cut repairs, and shoulder repairs on paved streets. The Concrete Section is responsible for excavating and repairing utility cuts, sidewalk, curb & gutter, driveway installation, and maintenance.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	270,191	383,550	408,141
OPERATING EXPENSES	184,992	229,274	211,348
DEPRECIATION EXPENSE	26,653	25,848	25,833
TOTAL	**481,836**	**638,672**	**645,322**
FULL TIME POSITIONS	**8**	**8**	**8**
Class Title			
Concrete Finisher	4	4	4
Equipment Operator, III	1	1	1
Crew Supervisor, Senior	1	1	1
Maintenance Worker	2	2	2
TOTAL	**8**	**8**	**8**

STORMWATER ENTERPRISE FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4304					
7110	Regular Wages	186,319	272,846	276,600	3,754
7120	Overtime	443	2,000	2,000	0
7210	W/C Insurance	9,324	17,120	17,354	234
7260	FICA Matching	14,322	21,026	21,313	287
7270	Pension Matching	22,119	32,982	33,432	450
7280	Insurance Matching	35,876	35,876	55,442	19,566
7290	Contribution Matching	1,788	1,700	2,000	300
7870	Maint: Motor Equip.	74,377	115,314	90,722	(24,592)
7880	Maint: Mach/Imp/Tools	0	12,675	13,000	325
8010	Supplies	92,078	80,000	80,000	0
8016	Small Equip	918	2,140	3,000	860
8050	Rental of Equipment	0	2,500	2,500	0
8110	Motor Fuel	17,517	16,645	22,126	5,481
8900	Depreciation	26,653	25,848	25,833	(15)
	Total	**481,836**	**638,672**	**645,322**	**6,650**

STORMWATER ENTERPRISE FUND

GRADING/CONSTRUCTION

DESCRIPTION

The Grading/Construction Section is responsible for the construction and maintenance of dirt alleys, ditches, holding ponds, shoulders and easements within the city. This section maintains and installs driveways and storm pipes. This section provides a key support role for the entire local government with loaders, dump trucks, motor graders, dozers, and other equipment.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	603,490	831,983	814,307
OPERATING EXPENSES	404,351	434,332	457,413
DEPRECIATION EXPENSE	127,678	118,455	118,169
TOTAL	**1,135,519**	**1,384,770**	**1,389,889**
FULL TIME POSITIONS	**12**	**12**	**12**
Class Title			
Public Works General Supervisor	1	1	1
Equipment Operator, III	7	7	7
Equipment Operator, II	3	3	3
Crew Supervisor, Sr.	1	1	1
Total	**12**	**12**	**12**

STORMWATER ENTERPRISE FUND

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4305					
7110	Regular Wages	393,621	587,300	558,301	(28,999)
7120	Overtime	28,352	25,000	25,000	0
7210	W/C Insurance	14,713	22,428	16,328	(6,100)
7260	FICA Matching	31,994	46,841	44,623	(2,218)
7270	Pension Matching	52,355	73,476	69,996	(3,480)
7280	Insurance Matching	80,938	75,938	97,059	21,121
7290	Contribution Matching	1,516	1,000	3,000	2,000
7512	Tech.Svcs(Surveys,DP)	40,854	15,000	15,000	0
7870	Maint: Motor Equip.	249,237	265,099	273,338	8,239
8010	Supplies	38,194	65,000	65,000	0
8050	Rental of Equipment	0	10,000	10,000	0
8110	Motor Fuel	71,525	79,233	94,075	14,842
8900	Depreciation	127,678	118,455	118,169	(286)
	Total	**1,135,519**	**1,384,770**	**1,389,889**	**5,119**

STORMWATER ENTERPRISE FUND

STORM MAINTENANCE

DESCRIPTION

The Storm Maintenance Section maintains all storm pump stations and flood control structures under the review of the City. During storm events, Sewer System Division employees assist Public Works and Emergency personnel to protect citizens from flash flooding. The maintenance staff also provides assistance to the Street and Solid Waste Divisions with cleaning, removing of storm debris and the hauling of dirt and sand in conjunction with the various work programs.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	78,980	129,027	167,324
OPERATING EXPENSES	715,876	762,325	2,494,246
DEPRECIATION EXPENSE	622,351	619,905	619,022
TOTAL	**1,417,207**	**1,511,257**	**3,280,592**
FULL TIME POSITIONS	**5**	**5**	**5**
Class Title			
Crew Supervisor	1	1	1
Equipment Operator II	2	2	2
Equipment Operator III	2	2	2
Total	**5**	**5**	**5**

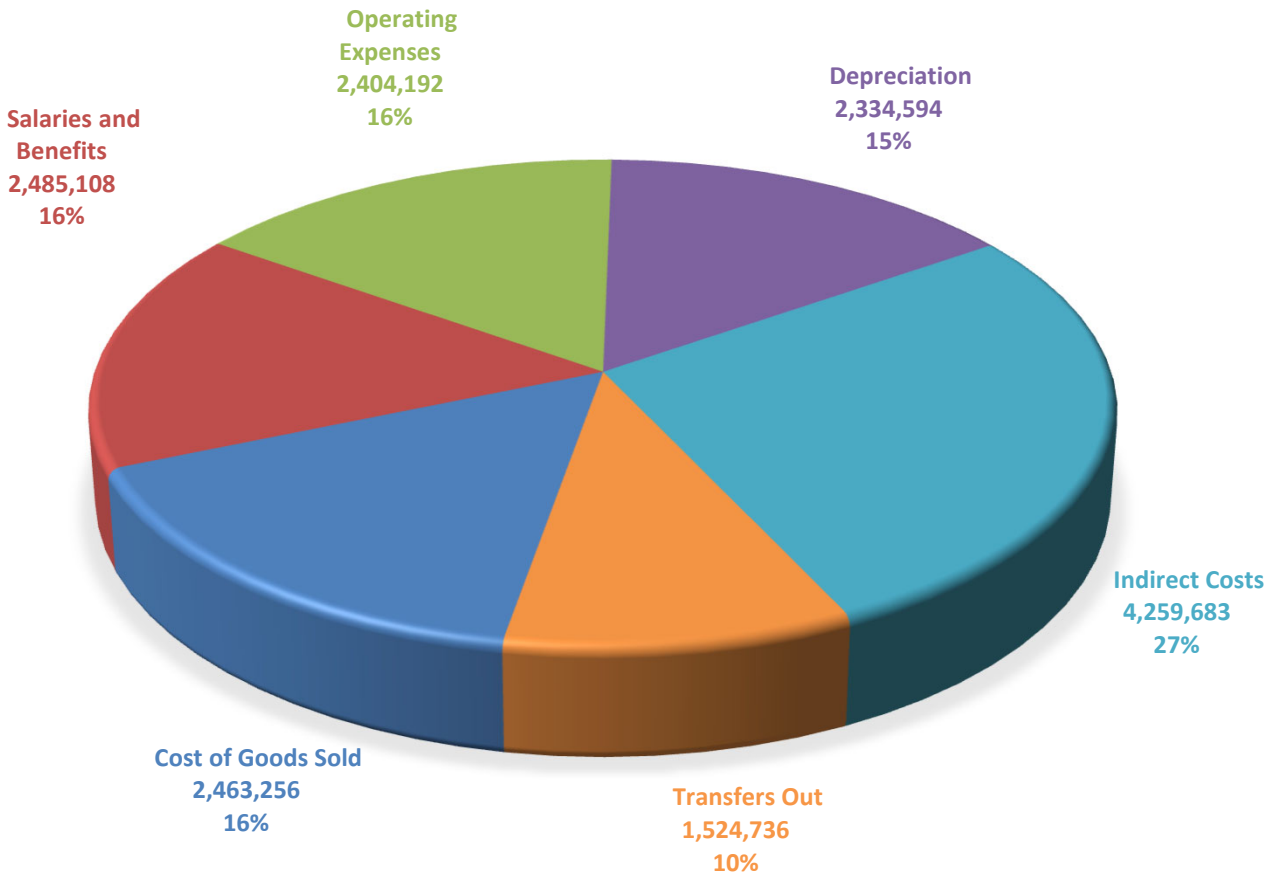
STORM MAINTENANCE

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4306					
7110	Regular Wages	50,316	90,521	91,878	1,357
7120	Overtime	14	1,000	1,000	0
7210	W/C Insurance	1,309	4,572	4,572	0
7260	FICA Matching	3,429	7,001	7,105	104
7270	Pension Matching	5,862	10,983	11,145	162
7280	Insurance Matching	17,907	14,750	50,624	35,874
7290	Contribution Matching	143	200	1,000	800
7512	Tech.Svcs(Surveys,DP)	485,909	556,218	2,285,662	1,729,444
7550	Communications	563	10,000	10,000	0
7870	Maint: Motor Equipment	3,868	2,947	2,984	37
7880	Maint: Mach/Imp/Tools	110,830	67,600	67,600	0
7900	Utilities	102,294	100,560	103,000	2,440
8010	Supplies	1,285	10,000	10,000	0
8016	Small Equip	1,366	5,000	5,000	0
8050	Rental of Equipment	9,620	10,000	10,000	0
8900	Depreciation	622,351	619,905	619,022	(883)
	Total	**1,417,207**	**1,511,257**	**3,280,592**	**1,769,335**



Water

City of Albany
Adopted Budget
FY 2026
Water Department



Total Expenses
$15,471,569

WATER DEPARTMENT

DESCRIPTION

The water department of the Albany Utility Board provides clean, reliable water services and hydrants for fire protection to City of Albany residents and some residents in Dougherty County. The water system provides approximately 14 million gallons per day to 35,023 customers and maintains hundreds of miles of water main and services. Even though this vital service is taken for granted by most of us, it is the necessary component for any economic development initiative in Albany and Dougherty County.

STRATEGIC PRIORITIES (SP)

SP III: Infrastructure & Asset Management

GOALS & OBJECTIVES (G&O)

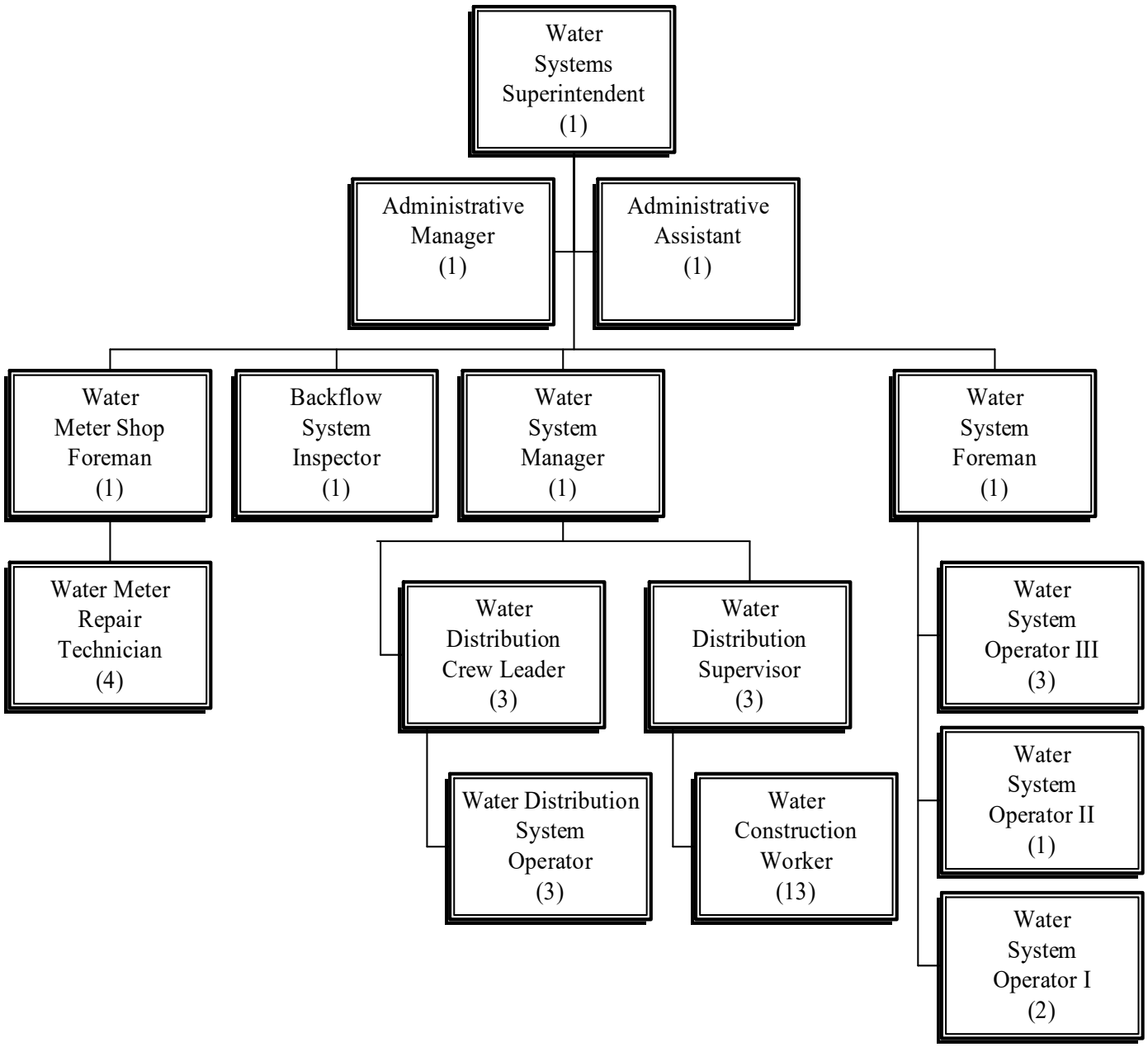
SP III, G&O 1: Develop an Efficient & Sustainable Infrastructure Management Program

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP III, G&O 1, PM 1: % of Tanks Maintained				
- Interior Renovation	2	3	3	1
- Exterior Renovation	1	2	0	2
SP III, G&O 1, PM 2: % of Water Wells Rehabiliated	2	2	3	2
SP III, G&O 1, PM 3: Water Loss Recovered through leak detection (Million Gallons)	56	97	97	97
SP III, G&O 1, PM 4: # of Gallons Treated (in Thousands)	3,950,000	3,950,000	3,950,000	3,950,000
SP III, G&O 1, PM 5: % of AMI System Pilot Complete	N/A	N/A	9%	100%
SP III, G&O 1, PM 6: # of Meters on the AMI system	20%	20%	1%	5%
SP III, G&O 1, PM 7: Existing Wells adding alernative power (generators)	0	11	11	10

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

WATER FUND


Water Systems Superintendent (1)
Administrative Manager (1)
Administrative Assistant (1)
Water Meter Shop Foreman (1)
Backflow System Inspector (1)
Water System Manager (1)
Water System Foreman (1)
Water Meter Repair Technician (4)
Water Distribution Crew Leader (3)
Water Distribution Supervisor (3)
Water System Operator III (3)
Water System Operator II (1)
Water System Operator I (2)
Water Distribution System Operator (3)
Water Construction Worker (13)

WATER SUMMARY

DESCRIPTION

The Water Division provides clean, reliable water services and hydrants for fire protection to the City of Albany residents and some residents in Dougherty County. The water system provides approximately 14 million gallons daily to approximately 35,000 customers and maintains hundreds of miles of water main and services. Even though this vital service is taken for granted by most of us, it is necessary for any economic development initiative in Albany and Dougherty County.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	**13,193,759**	**14,791,514**	**15,576,218**
COST OF GOODS SOLD	2,213,842	2,462,332	2,562,474
PERSONNEL EXPENSES	2,307,192	2,277,442	2,485,108
OPERATING EXPENSES	1,815,526	1,985,553	2,388,128
DEPRECIATION EXPENSE	2,242,692	2,199,331	2,251,440
INDIRECT EXPENSES	4,325,487	4,195,672	4,259,683
TRANSFER TO GENERAL FUND	1,136,000	1,479,151	1,524,736
TOTAL EXPENSES	**14,040,739**	**14,599,481**	**15,471,569**
NET INCOME / (LOSS)	**(846,980)**	**192,033**	**104,649**
Debt Service Summary			
GEFA Principal Payment (Water Tank)	83,017	84,186	84,186
Series 2005 Principal Payment	525,000	550,000	550,000
Total Debt Service Payments	**608,017**	**634,186**	**634,186**
Capital Projects Summary			
Total	2,081,610	2,081,610	2,586,500
FULL TIME POSITIONS	**39**	**39**	**39**

Current Active Full-Time Employees	29
Number of Vacancies	10

WATER DISTRIBUTION

DESCRIPTION

The Water Distribution Section is responsible for the installation and repair of over 700 miles of water main and over 4,000 hydrants used for fire protection. The water system produces approximately 13 million gallons of water daily and approximately 35,000 water services that deliver water to customers.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	2,307,192	2,277,442	2,485,108
OPERATING EXPENSES	1,815,526	1,985,553	2,388,128
INDIRECT EXPENSES	4,325,487	4,195,672	4,259,683
DEPRECIATION EXPENSE	2,242,692	2,199,331	2,251,440
TRANSFER TO GENERAL FUND	1,136,000	1,479,151	1,524,736
TOTAL EXPENSES	**11,826,897**	**12,137,149**	**12,909,094**
FULL TIME POSITIONS	**31**	**31**	**32**
Class Title			
Administrative Assistant	1	1	1
Administrative Manager	1	1	1
Backflow Systems Technician	0	0	1
Backflow Systems Inspector	1	1	1
Meter Repair Technician, Water	4	4	4
Water Distribution Crew Leader	3	3	3
Water System Manager	1	1	1
Water Distribution Supervisor	3	3	3
Water Meter Shop Foreman	1	1	1
Water Distribution System Operator	3	3	3
Water Construction Worker	13	13	13
TOTAL	**31**	**31**	**32**

WATER DISTRIBUTION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4420					
7110	Regular Wages	1,178,900	1,476,502	1,581,680	105,178
7120	Overtime	127,488	120,000	120,776	776
7210	W/C Insurance	23,632	37,358	39,837	2,479
7230	Uniforms	16,607	12,600	23,100	10,500
7260	FICA Matching	95,406	122,132	130,238	8,106
7270	Pension Matching	468,756	191,580	204,295	12,715
7280	Insurance Matching	382,953	304,270	370,182	65,912
7290	Contribution Matching	13,451	13,000	15,000	2,000
7510	Professional Services	7,014	21,400	21,525	125
7512	Tech.Svcs(Surveys,DP)	245,121	283,851	426,845	142,994
7514	Contract Labor(Temp)	156,769	160,000	315,000	155,000
7550	Communications	17,321	14,966	11,058	(3,908)
7570	Advertising	400	0	0	0
7600	Travel	1,949	8,500	9,000	500
7610	Auto Allowance	1,651	990	990	0
7630	Train/Cont. Education	2,050	11,905	6,690	(5,215)
7700	Risk Allocation	243,015	245,633	330,965	85,332
7870	Maint: Motor Equip.	205,082	225,410	244,172	18,762
7880	Maint: Mach/Imp/Tools	18,147	18,970	19,570	600
7900	Utilities	10,410	18,100	18,100	0
7990	Dues and Fees	1,588	2,335	2,335	0
8004	Materials	501,344	476,600	441,600	(35,000)
8009	Licenses(CDL,CPA,Etc)	696	3,040	1,325	(1,715)
8010	Supplies	96,334	131,500	146,500	15,000
8016	Small Equip	32,727	45,395	66,500	21,105
8017	Printing(Not Std Forms)	0	700	700	0
8018	Books & Subscriptions	0	300	300	0
8050	Rental of Equipment	0	8,000	8,000	0
8110	Motor Fuel	60,515	70,553	77,453	6,900
8150	Employee Appreciation	4,524	12,400	15,500	3,100
8705	Interest Expense	16,158	15,005	14,000	(1,005)
8970	Bad Debt Write-off	192,710	210,000	210,000	0
8900	Depreciation	2,242,692	2,199,331	2,251,440	52,109
8951	Indirect Costs	4,325,487	4,195,672	4,259,683	64,011
5992.	Operating Transfers Out	1,136,000	1,479,151	1,524,736	45,585
	Total	**11,826,897**	**12,137,149**	**12,909,094**	**872,088**

WATER PRODUCTION

DESCRIPTION

The Water Production Section produces a clean, reliable source of water to the Water Distribution system for delivery to Albany and Dougherty County citizens. The Water Production division is capable of producing approximately 36 million gallons of water per day from 28 wells. The economic development of this system capacity is an enormous benefit to the community for future economic development.

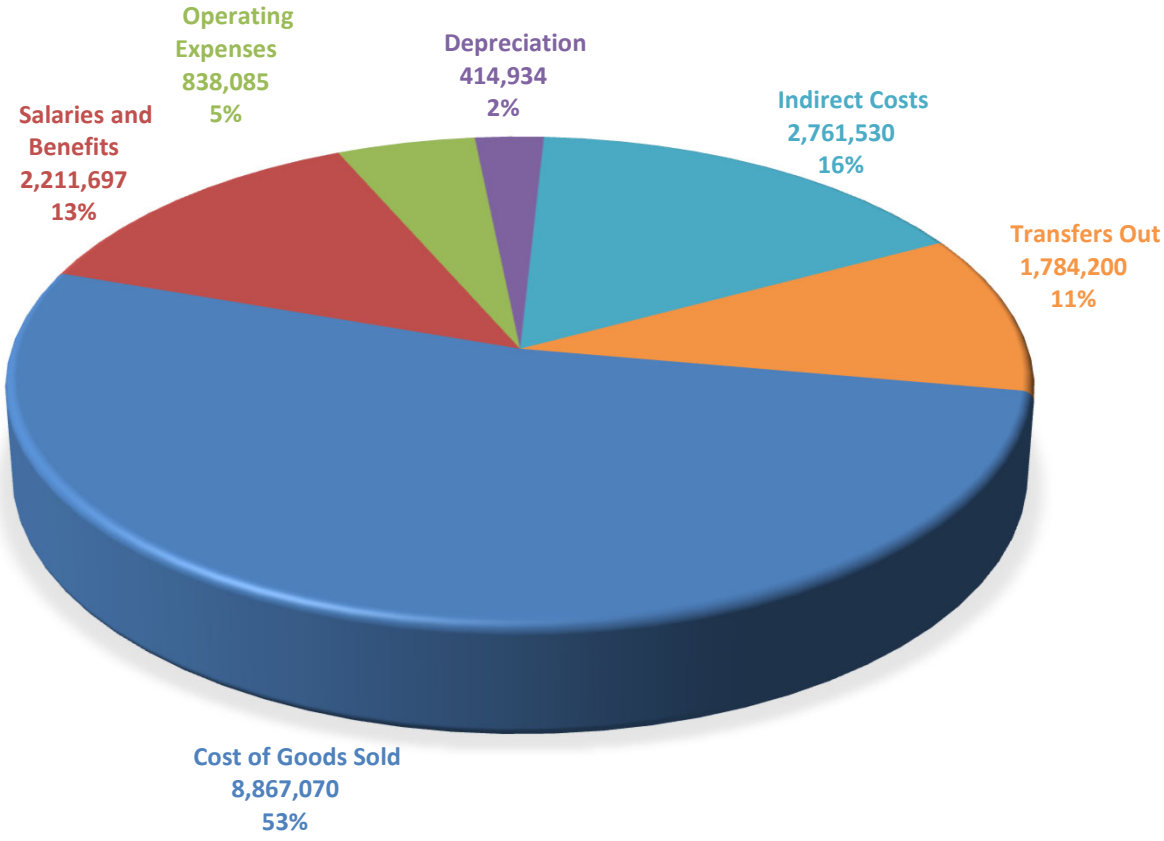
Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	577,405	782,257	803,984
OPERATING EXPENSES	1,553,030	1,596,669	1,675,336
DEPRECIATION EXPENSE	83,407	83,406	83,154
TOTAL	**2,213,842**	**2,462,332**	**2,562,474**
FULL TIME POSITIONS	**8**	**8**	**7**
Class Title			
Water System Foreman	1	1	1
Water Systems Superintendent	1	1	1
Water System Operator III	3	3	2
Water System Operator II	1	1	1
Water System Operator I	2	2	2
TOTAL	**8**	**8**	**7**

WATER PRODUCTION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4430					
7110	Regular Wages	349,611	538,399	470,937	(67,462)
7120	Overtime	32,241	23,000	53,318	30,318
7210	W/C Insurance	7,618	15,719	14,679	(1,040)
7230	Uniforms	2,806	3,860	9,320	5,460
7260	FICA Matching	23,806	42,947	40,106	(2,841)
7270	Pension Matching	40,523	67,368	62,911	(4,457)
7280	Insurance Matching	117,989	87,964	149,713	61,749
7290	Contribution Matching	2,812	3,000	3,000	0
7510	Professional Services	62,348	81,666	97,500	15,834
7512	Tech.Svcs(Surveys,DP)	38,576	139,310	113,810	(25,500)
7550	Communications	68,303	75,475	75,980	505
7600	Travel	3,214	5,700	5,700	0
7630	Train/Cont. Education	699	2,474	1,800	(674)
7870	Maint: Motor Equip.	25,060	14,013	27,412	13,399
7880	Maint: Mach/Imp/Tools	16,384	20,462	20,715	253
7900	Utilities	908,204	900,000	945,000	45,000
7990	Dues and Fees	1,279	22,400	25,600	3,200
8004	Materials	251,642	215,900	229,890	13,990
8009	Licenses(CDL,CPA,Etc)	336	1,120	0	(1,120)
8010	Supplies	55,427	45,500	47,450	1,950
8016	Small Equip	47,209	32,600	38,600	6,000
8017	Printing(Not Std Forms)	248	1,000	1,000	0
8018	Books & Subscriptions	607	1,000	1,000	0
8110	Motor Fuel	21,064	19,844	25,879	6,035
8150	Employee Appreciation	1,399	3,200	4,000	800
8705	Interest Expense	51,031	15,005	14,000	(1,005)
8900	Depreciation	83,407	83,406	83,154	(252)
	Total	**2,213,842**	**2,462,332**	**2,562,474**	**100,142**

Gas Fund

City of Albany
Adopted Budget
FY 2026
Gas Department



Total Expenses
$16,877,516

GAS FUND

DESCRIPTION

The natural gas division of the Albany Utility Board provides natural gas services to 13,198 customers in Dougherty and Lee Counties. The system is estimated to sell 1,926,070 MCF (1000 cubic feet) of natural gas to homes, businesses and industry in its service territory during the 2022 fiscal year. This department along with the other city utility departments are important catalysts for the economic development of the City of Albany and the surrounding area.

STRATEGIC PRIORITIES (SP)

SP II: Economic Development and Jobs
SP III: Infrastructure & Asset Management

GOALS & OBJECTIVES (G&O)

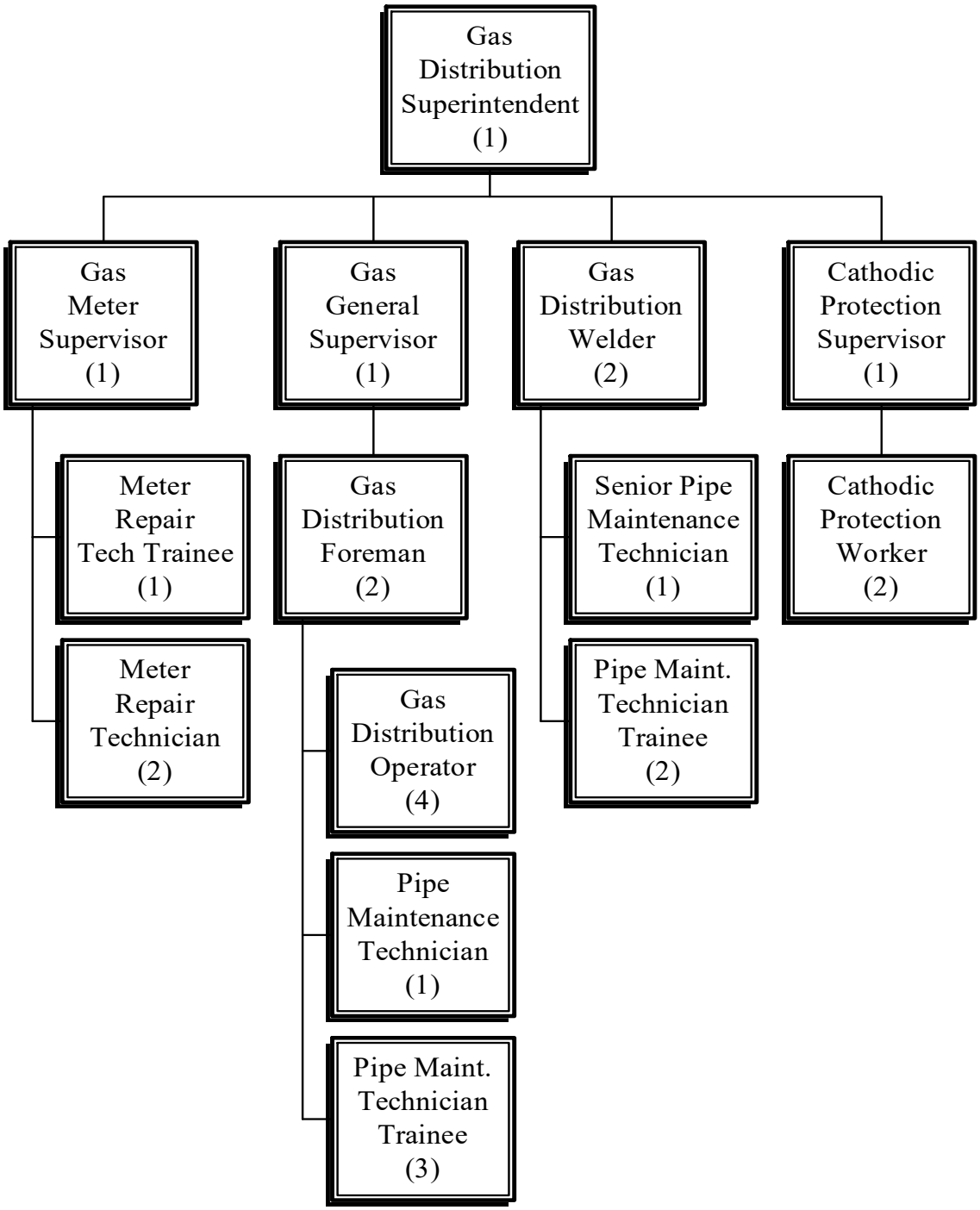
SP II, G&O 1: Expand Albany Utilities Infrastructure
SP III, G&O 1: Develop an efficient and sustainable infrastructure management program

PERFORMANCE MEASURES (PM)

Performance Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP II, G&O 1, PM 1: # of Services for Gas Customers	16,880	16,900	16,920	16,940
SP II, G&O 1, PM 2: # of Miles Utility Pipe Lines Maintained	419	420	420	421
SP II, G&O 1, PM 3: % of City that has Access to Gas Line	75%	76%	77%	77%
SP III G&O 1, PM 1: Leak Detection PM	Zone 1	N/A	Zone 2	Zone 3
SP III G&O 1, PM 2: Manufactured Gas Plant Remediation % Complete	N/A	N/A	N/A	30%

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

GAS FUND


Gas Distribution Superintendent (1)
Gas Meter Supervisor (1)
Gas General Supervisor (1)
Gas Distribution Welder (2)
Cathodic Protection Supervisor (1)
Meter Repair Tech Trainee (1)
Meter Repair Technician (2)
Gas Distribution Foreman (2)
Gas Distribution Operator (4)
Pipe Maintenance Technician (1)
Pipe Maint. Technician Trainee (3)
Senior Pipe Maintenance Technician (1)
Pipe Maint. Technician Trainee (2)
Cathodic Protection Worker (2)

Gas Fund

DESCRIPTION

The Gas Division provides natural gas services to 13,198 customers in Dougherty and Lee Counties. The system sold approximately 1,926,070 MCF (1000 cubic feet) of natural gas to homes, businesses and industry in its service territory during the 2022 fiscal year. This division, along with the other utility departments are important catalysts for the economic development of the City of Albany and the surrounding area.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	**17,706,468**	**16,671,650**	**17,020,000**
COST OF GOODS SOLD	8,095,458	8,132,802	8,867,070
PERSONNEL SERVICES	3,002,487	2,048,695	2,211,697
OPERATING EXPENSES	626,005	853,314	838,085
DEPRECIATION EXPENSE	418,725	409,679	414,934
INDIRECT COSTS	2,740,162	2,730,178	2,761,530
TRANSFER TO GENERAL FUND	1,711,000	1,833,882	1,784,200
TOTAL EXPENSES	**16,593,837**	**16,008,550**	**16,877,516**
TOTAL NET INCOME/(LOSS)	**1,112,631**	**663,100**	**142,484**
Capital Projects Summary	311,940	40,000	0
FULL TIME POSITIONS	**24**	**24**	**24**
Class Title			
Gas Distribution Superintendent	1	1	1
Gas Distribution Foreman	2	2	2
Gas Metering Supervisor	1	1	1
Pipe Line Welder	2	2	2
Utility General Supervisor	1	1	1
Meter Repair Technician Trainee	1	2	1
Meter Repair Technician, Gas	2	1	2
Pipe Maintenance Technician	7	7	7
Pipe Maintenance Tech Trainee	4	4	4
Cathodic Protection Supervisor	1	1	1
Cathodic Protection Worker	2	2	2
TOTAL	**24**	**24**	**24**
Current Full-Time Employees		21	
Number of Vacancies		3	

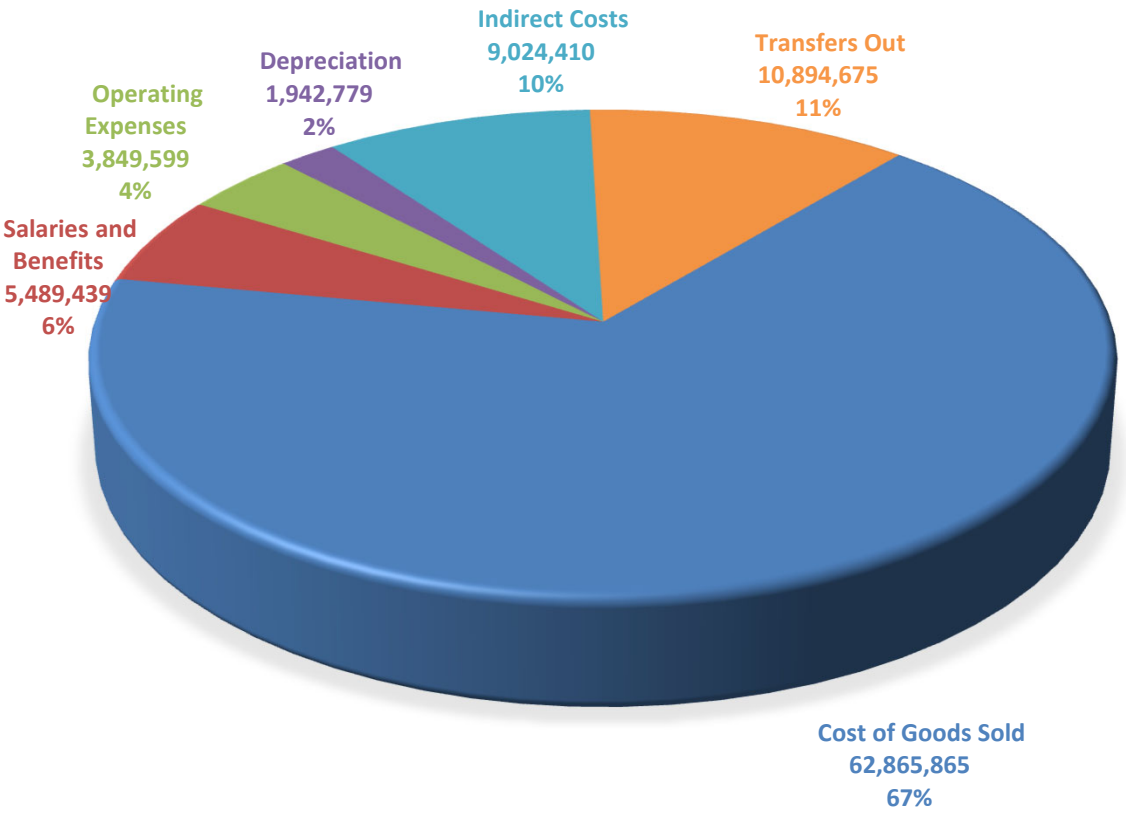
Gas Fund

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4520					
8002	Materials Purchased for Resale	8,095,458	8,132,802	8,867,070	734,268
7110	Regular Wages	986,286	1,398,310	1,469,867	71,557
7120	Overtime	42,279	44,000	44,000	0
7210	W/C Insurance	16,844	46,010	48,292	2,282
7230	Uniforms	20,755	24,250	31,231	6,981
7260	FICA Matching	71,443	110,337	115,811	5,474
7270	Pension Matching	1,593,938	173,077	181,664	8,587
7280	Insurance Matching	259,055	240,711	307,332	66,621
7290	Contribution Matching	11,887	12,000	13,500	1,500
7510	Professional Services	32,807	23,800	6,000	(17,800)
7512	Tech.Svcs(Surveys,DP)	359	162,500	162,500	0
7550	Communications	26,532	25,691	6,967	(18,724)
7570	Advertising	22,552	39,800	39,800	0
7600	Travel	4,205	6,200	9,592	3,392
7610	Auto Allowance	1,651	2,000	4,000	2,000
7630	Train/Cont. Education	27,618	14,470	7,100	(7,370)
7700.03	Risk Allocation	35,203	60,707	63,930	3,223
7870	Maint: Motor Equip.	133,876	139,997	173,951	33,954
7880	Maint: Mach/Imp/Tools	12,611	9,590	9,590	0
7900	Utilities	18,590	19,000	43,096	24,096
7990	Dues and Fees	8,228	41,203	26,453	(14,750)
8004	Materials	75,441	110,000	80,000	(30,000)
8010	Supplies	97,059	61,000	61,000	0
8016	Small Equip	15,940	23,899	28,249	4,350
8017	Printing(Not Std Forms)	0	30,585	30,585	0
8110	Motor Fuel	39,683	40,272	40,272	0
8150	Employee Appreciation	3,356	9,600	12,000	2,400
8971	Bad Debt Allowance	70,198	33,000	33,000	0
8900	Depreciation	418,725	409,679	414,934	5,255
8951	Indirect Costs	2,740,162	2,730,178	2,761,530	31,352
5992	Operating Transfers Out	1,711,000	1,833,882	1,784,200	(49,682)
	Total	**16,593,837**	**16,008,550**	**16,877,517**	**868,967**



Light Fund

City of Albany
Adopted Budget
FY 2026
Light Department



Total Expenses
$94,066,767

LIGHT FUND

DESCRIPTION

The electric division of the Albany Utility Board has proudly provided electric utility service to citizens of Albany, Ga for over 100 years. Through the Municipal Electric Authority of Georgia (MEAG) and the Southeastern Power Administration Agency (SEPA), Albany Utility Board has purchased power contracts totaling 233 megawatts of capacity. This capacity, generated from numerous power plants powered by natural gas, coal and nuclear energy, provides electric power to 37,891 homes, businesses and industry in the City of Albany. The utility board maintains the hundreds of miles of power line and 12 substations with employees who are dedicated to serving customers 24 hours per day 365 days per year. This department along with the other city utility departments are important catalysts for the economic development of the City of Albany and the surrounding area.

STRATEGIC PRIORITIES (SP)

SP III: Infrastructure and Asset Management

GOALS & OBJECTIVES (G&O)

SP III, G&O 1: Develop an Efficient and Sustainable Infrastructure Management Program

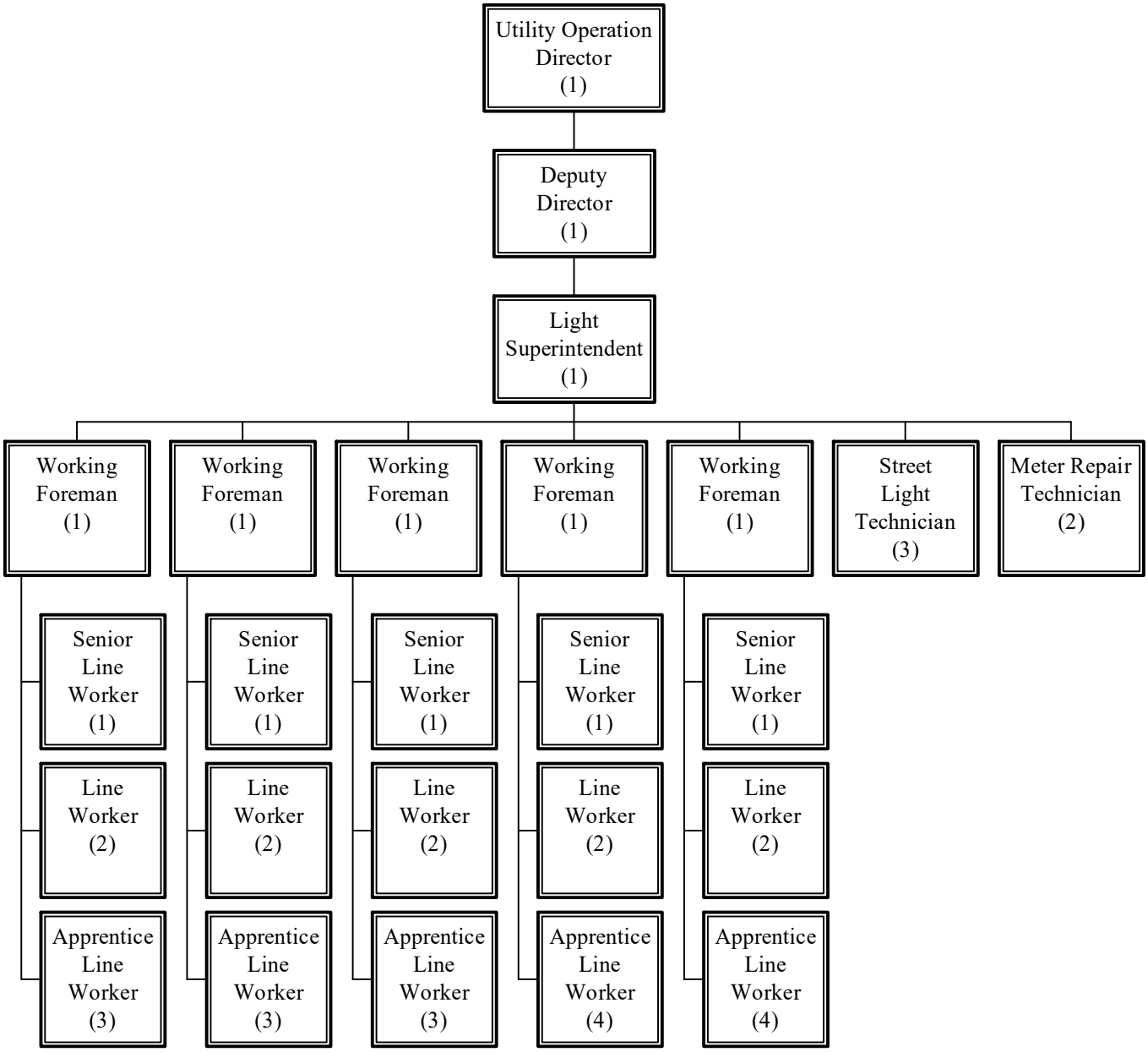
PERFORMANCE MEASURES (PM)

Performance Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP III, G&O 1, PM 1: % of AMI system Pilot Complete	10%	100%	10%	100%
SP III, G&O 1, PM 2: % of AMI system Complete	1%	10%	10%	30%
SP III, G&O 1, PM 3: Average Outage Time per Incident (In Minutes)	N/A	90	76	83
SP III, G&O 1, PM 4: # of days to respond to streetlight compliants	N/A	1-3	1-3	1-3
SP III, G&O 1, PM 5: % of Security lights that are LED	N/A	N/A	N/A	20%

* Per contract, the contractor has 24 hours to respond to an outage report. If the contractor notes that the issue in not related to the fixture, the City will be responsible to respond with a goal of 3 days.

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Light Fund


Utility Operation Director (1)
Deputy Director (1)
Light Superintendent (1)
Working Foreman (1)
Working Foreman (1)
Working Foreman (1)
Working Foreman (1)
Working Foreman (1)
Street Light Technician (3)
Meter Repair Technician (2)
Senior Line Worker (1)
Line Worker (2)
Apprentice Line Worker (3)
Senior Line Worker (1)
Line Worker (2)
Apprentice Line Worker (3)
Senior Line Worker (1)
Line Worker (2)
Apprentice Line Worker (3)
Senior Line Worker (1)
Line Worker (2)
Apprentice Line Worker (4)
Senior Line Worker (1)
Line Worker (2)
Apprentice Line Worker (4)

LIGHT

DESCRIPTION

The Electric Division has proudly provided electric utility service to citizens of Albany, Ga for over 100 years. Albany Utility Board has purchase power contracts totaling 233 megawatts of capacity from Municipal Electric Authority of Georgia (MEAG) and the Southeastern Power Administration Agency (SEPA). This capacity, generated from numerous power plants powered by natural gas, coal and nuclear energy, provides electric power to over 37,000 homes, businesses and industry in the City. The Utility Board maintains the hundreds of miles of power line and 12 substations, with employees who are dedicated to serving customers 24 hours per day 365 days per year. This division, along with the other city utility departments, are important catalysts for the economic development of the City and the surrounding area.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
REVENUE*	**100,714,963**	**100,399,186**	**99,417,503**
COST OF GOODS SOLD	60,620,729	61,906,390	62,865,864
PERSONNEL SERVICES	5,055,394	4,521,043	5,489,439
OPERATING EXPENSE	2,848,607	3,888,874	3,849,599
DEPRECIATION EXPENSE	1,925,894	1,872,924	1,942,779
INDIRECT COSTS	7,209,039	9,615,422	9,024,410
TRANSFER TO GENERAL FUND	14,256,474	11,002,660	10,894,675
TOTAL EXPENSES	**91,916,137**	**92,807,313**	**94,066,767**
TOTAL NET INCOME/(LOSS)	**8,798,827**	**7,591,873**	**5,350,736**
Debt Service Summary			
AMI Principal Payment	3,322,943	3,370,667	0
Capital Projects Summary	2,775,000	6,878,624	6,667,000
FULL TIME POSITIONS	**46**	**46**	**47**
Class Title			
Utility Operations Director	1	0	1
Deputy Director	1	1	1
Light Distribution Superintendent	1	0	1
Senior Business Analyst	0	0	1
Operations Business Analyst	1	0	1
Apprentice Line Worker	16	4	16
Line Worker	10	7	10
Line Worker, Senior	5	4	5
Working Foreman	5	1	5
Meter Repair Technician, Light	2	0	2
Street Light Maint Technician	4	1	4
TOTAL	**46**	**46**	**47**

Current Active Full-Time Employees	28
Number of Vacancies	18

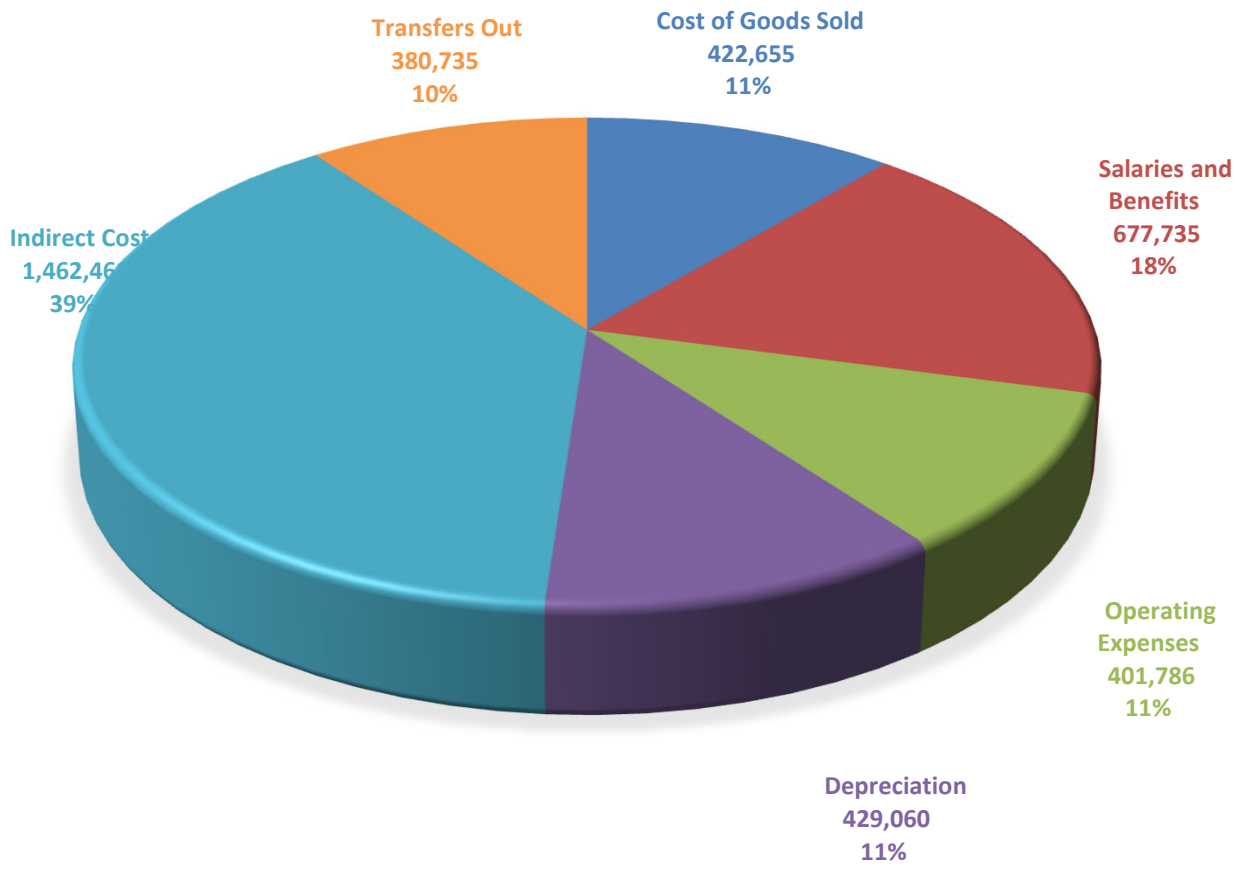
LIGHT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4620					
8002	Materials Purchased for Resale	60,620,729	61,906,390	62,865,864	959,474
7110	Regular Wages	1,672,579	2,814,856	3,443,093	628,237
7120	Overtime	370,684	390,000	450,000	60,000
7130	Part Time	17,338	15,000	15,000	0
7210	W/C Insurance	23,563	67,617	82,070	14,453
7230	Uniforms	33,561	30,400	57,635	27,235
7260	FICA Matching	156,172	246,319	298,969	52,650
7270	Pension Matching	2,179,552	384,583	467,171	82,588
7280	Insurance Matching	579,199	547,268	652,501	105,233
7290	Contribution Matching	22,746	25,000	23,000	(2,000)
7510	Professional Services	119,836	141,500	411,980	270,480
7512	Tech.Svcs(Surveys,DP)	175,036	230,611	230,611	0
7550	Communications	55,012	59,623	59,623	0
7600	Travel	28,741	36,500	50,000	13,500
7610	Auto Allowance	6,576	6,000	12,000	6,000
7630	Train/Cont. Education	170,219	148,370	160,109	11,739
7630	Training-ECG	0	17,435	0	(17,435)
7700	Risk Allocation	0	64,737	72,155	7,418
7860	Maint: Bldgs.	410	0	0	0
7870	Maint: Motor Equip.	465,896	491,723	412,551	(79,172)
7880	Maint: Mach/Imp/Tools	30,728	48,333	48,333	0
7900	Utilities	56,964	60,000	60,000	0
7990	Dues and Fees	18,683	39,000	39,000	0
8004	Materials	515,761	1,200,000	1,000,000	(200,000)
8009	Licenses (CDL,CPA,Etc)	1,925	1,860	100	(1,760)
8010	Supplies	101,835	100,000	100,000	0
8016	Small Equip	46,461	41,000	40,000	(1,000)
8050	Rental of Equipment	1,696	10,000	10,000	0
8110	Motor Fuel	98,643	130,315	126,637	(3,678)
8150	Employee Appreciation	8,148	13,200	16,500	3,300
8705	Interest Expense	144,610	48,667	0	(48,667)
8971	Bad Debt Allowance	801,427	1,000,000	1,000,000	0
8900	Depreciation	1,925,894	1,872,924	1,942,779	69,855
8951	Indirect Costs	7,209,039	9,615,422	9,024,410	(591,012)
5992	Operating Transfers out	14,256,474	11,002,660	10,894,675	(107,985)
	Total	**91,916,137**	**92,807,313**	**94,066,767**	**1,259,454**



Telecommunications Fund

City of Albany
Adopted Budget
FY 2026
Telecom Department



Total Expenses
$3,774,439

TELECOMMUNICATION

DESCRIPTION

The Telecommunications division of the Albany Utility Board is the newest city utility. The telecom system presently provides excellent, low cost, fiber optic based services to business in Albany and Dougherty County. New offerings this fiscal year will enable business customers to have access to a menu of services not available outside metro Atlanta. The existence of business level telecommunication services of this magnitude will be a major advantage to the Albany community in the competitive economic development arena.

STRATEGIC PRIORITIES (SP)

SP II: Economic Development & Jobs

GOALS & OBJECTIVES (G&O)

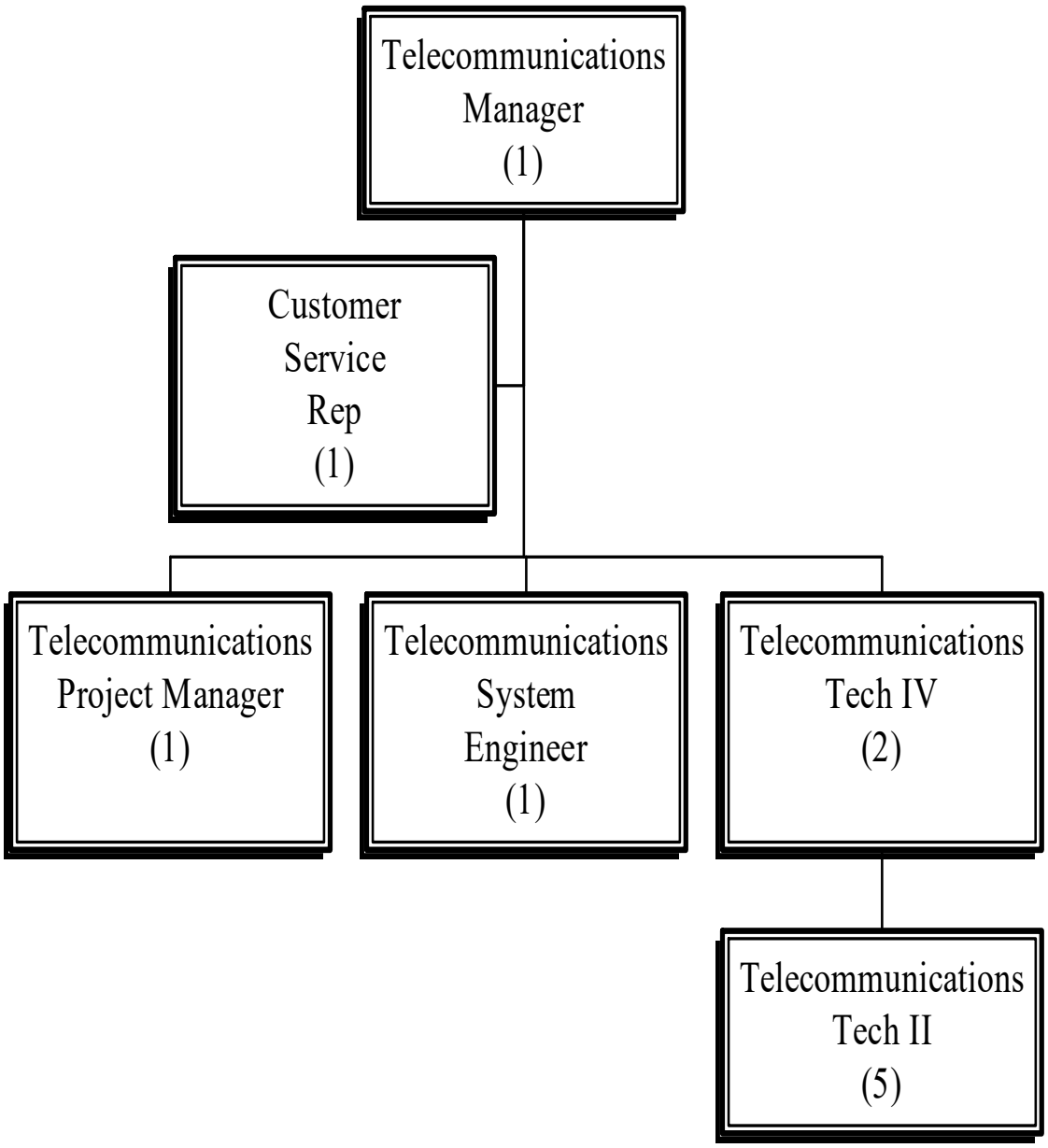
SP II, G&O 1: Expand Albany Utilities Infrastructure

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP II, G&O 1, PM 1: # of New Customers	95	100	7,500	125
SP II, G&O 1, PM 2: Miles of Fiber Run	11	12	9	15
SP II, G&O 1, PM 3: % of Fiber Edge Out Strategy Implementation	0	20%	20%	20%

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Telecommunications



TELECOMMUNICATION

DESCRIPTION

The Telecommunications Division is committed to providing high-speed internet, cutting-edge infrastructure, and services to residential, commercial, and governmental entities in and around the City of Albany. Our team of professionals operate with integrity and character while focusing on delivering timely, quality customer service. The continually maintained enhanced robust fiber optic network spans over 300 miles within and beyond our service area.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUE	**4,013,858**	**3,547,914**	**3,842,350**
COST OF GOODS SOLD	470,071	250,130	422,655
PERSONNEL SERVICES	841,415	634,140	677,735
OPERATING EXPENSES	460,439	419,363	401,786
DEPRECIATION EXPENSE	469,399	464,067	429,060
INDIRECT COSTS	1,309,620	1,426,262	1,462,468
TRANSFER TO GENERAL FUND	310,188	348,791	380,735
TOTAL EXPENSES	**3,861,132**	**3,542,753**	**3,774,439**
TOTAL NET INCOME/(LOSS)	**152,726**	**5,161**	**67,911**
Capital Projects Summary	**116,247**	**1,758,064**	**275,000**
FULL TIME POSITIONS	**11**	**9**	**9**
Telecomunications Manager	1	1	1
Telecommunications, Project Manager	1	1	1
Telecommunications System Engineer	1	1	1
Customer Service Representative	1	1	1
Network Engineer	0	1	1
Telecommunications, System Tech IV	2	1	1
Telecommunications, System Tech II	5	3	3
TOTAL	**11**	**9**	**9**
Current Active Full-Time Employees		7	
Number of Vacancies		2	

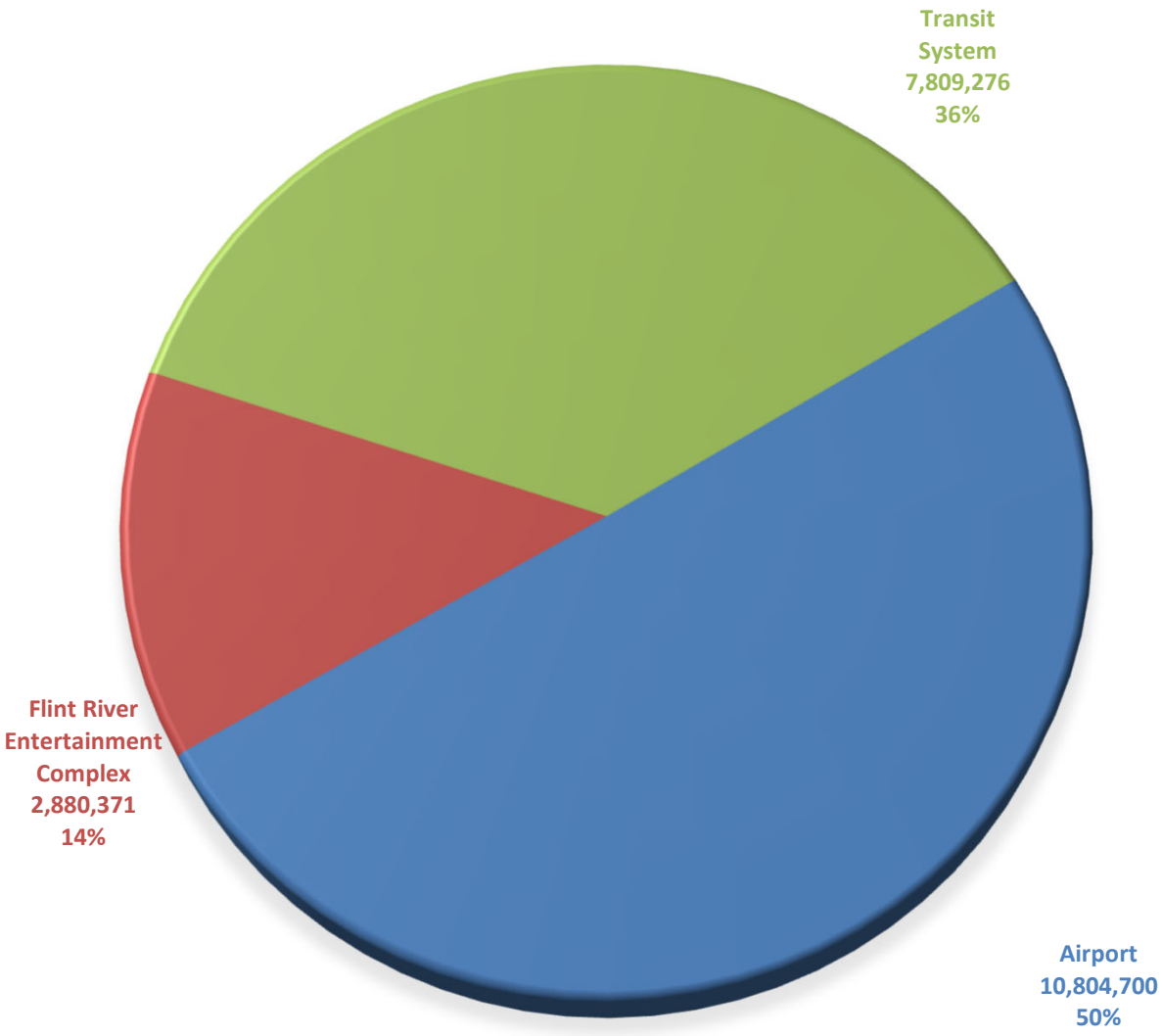
TELECOMMUNICATION

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4720					
8002	Materials Purchased for Resale	470,071	250,130	422,655	172,525
7110	Regular Wages	459,372	402,368	477,619	75,251
7120	Overtime	26,313	17,500	17,500	0
7210	W/C Insurance	3,287	5,819	6,862	1,043
7230	Uniforms	6,141	4,600	4,500	(100)
7260	FICA Matching	35,029	32,120	37,877	5,757
7270	Pension Matching	173,736	50,384	59,414	9,030
7280	Insurance Matching	134,091	117,349	68,963	(48,386)
7290	Contribution Matching	3,446	4,000	5,000	1,000
7510	Professional Services	13,978	19,500	7,500	(12,000)
7512	Tech.Svcs (Surveys,DP)	213,773	171,850	149,100	(22,750)
7550	Communications	16,821	13,000	13,000	0
7600	Travel	5,968	8,500	5,000	(3,500)
7630	Train/Cont. Education	6,608	8,000	6,000	(2,000)
7700	Risk Allocation	23,954	34,237	26,730	(7,507)
7870	Maint: Motor Equip.	37,080	18,267	33,586	15,319
7880	Maint: Mach/Imp/Tools	5,315	2,000	2,000	0
7900	Utilities	57,537	65,000	65,000	0
7990	Dues and Fees	8,904	5,650	11,700	6,050
8004	Materials	27,482	44,000	44,000	0
8010	Supplies	5,247	3,000	3,000	0
8016	Small Equip	8,183	6,000	6,000	0
8110	Motor Fuel	15,787	15,359	17,170	1,811
8971	Bad Debt Allowance	13,802	5,000	12,000	7,000
8900	Depreciation	469,399	464,067	429,060	(35,007)
8951	Indirect Costs	1,309,620	1,426,262	1,462,468	36,206
5992	Operating Transfers Out	310,188	348,791	380,735	31,944
	Total	**3,861,132**	**3,542,753**	**3,774,439**	**231,686**



Supplemented Enterprise Funds

City of Albany
Adopted Budget
FY 2026
Supplemented Enterprise Funds



Total Expenses
$21,494,347

Supplemented Enterprise Funds Summary

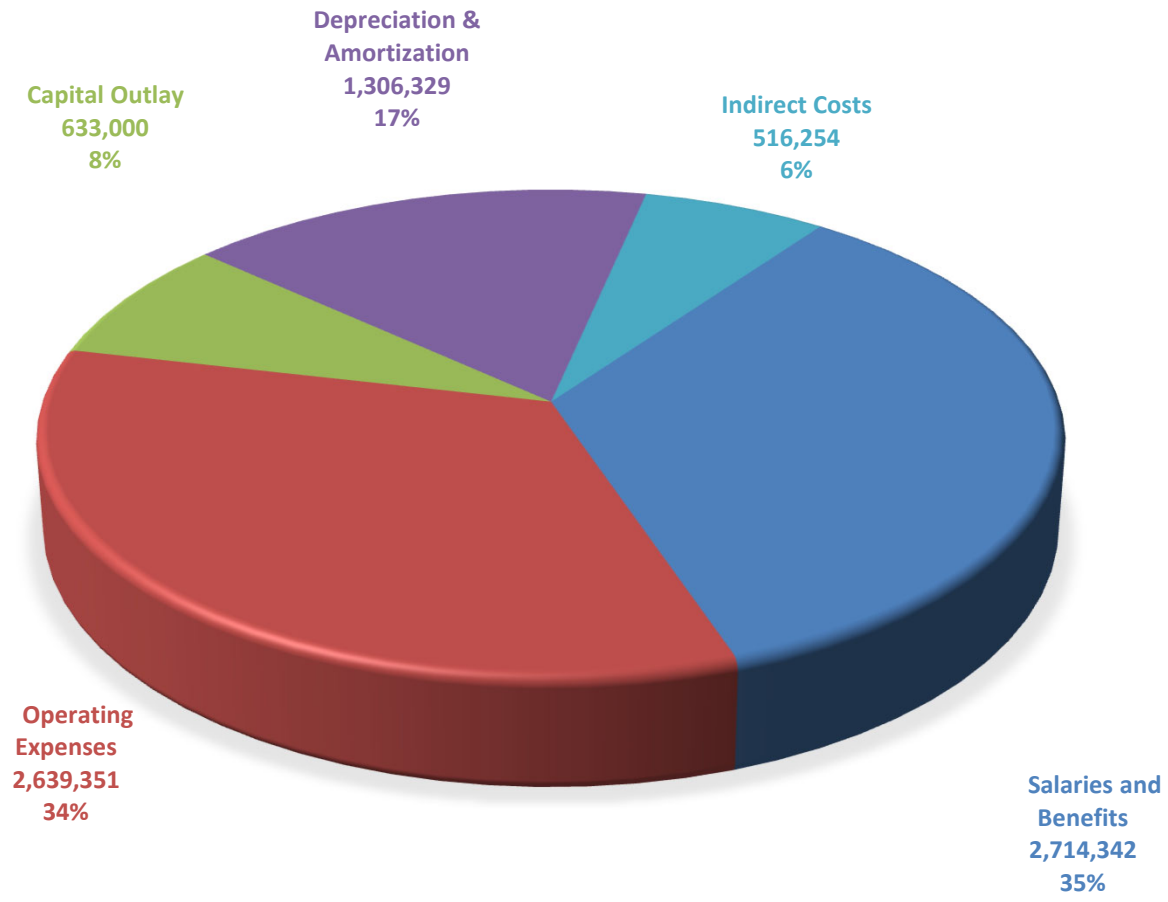
This summary contains Transit, Flint River Entertainment Complex, and Airport Funds for the City of Albany.

MAJOR OBJECT OF EXPENDITURE	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
Revenues	13,553,735	14,794,249	13,242,277
Transfers In	3,818,821	4,302,032	4,709,023
Total Revenue	**17,372,556**	**19,096,281**	**17,951,300**
Personnel Services	4,081,246	4,332,279	4,397,404
Operating Expense	8,292,661	7,365,218	7,058,074
Capital Outlay	32,000	6,548,344	5,663,000
Depreciation Expense	3,366,342	3,287,431	3,543,046
Indirect Costs	854,376	850,440	832,822
Total Expenditures	**16,626,625**	**22,383,712**	**21,494,346**
Net Revenues Over Expenditures	**745,931**	**-3,287,431**	**-3,543,046**
FULL TIME POSITIONS	**56**	**56**	**56**



Albany Transit System

City of Albany
Adopted Budget
FY 2026
Transit Department



Total Expenses
$7,809,276

TRANSIT DEPARTMENT

DESCRIPTION

It is the responsibility of the Albany Transit System (AT) to provide safe, reliable and economical transportation to the citizens of Albany. AT will provide this service at the least possible cost to the city without sacrificing quality of service. AT provides fixed route transit and paratransit services.

STRATEGIC PRIORITIES (SP)

SP II: Economic Development & Jobs
SP III: Infrastructure & Asset Management
SP VI: Fiscal Responsibility

GOALS & OBJECTIVES (G&O)

SP II, G&O 2: Enhance Aviation and Transit to Improve Customer Experience
SP III, G&O 1: Develop an Efficient & Sustainable Infrastructure Management Program
SP III, G&O 2: Be Recognized as the Regional Technology Leader
SP VI, G&O 1: To Have Effective & Consistent Processes Throughout the Organization

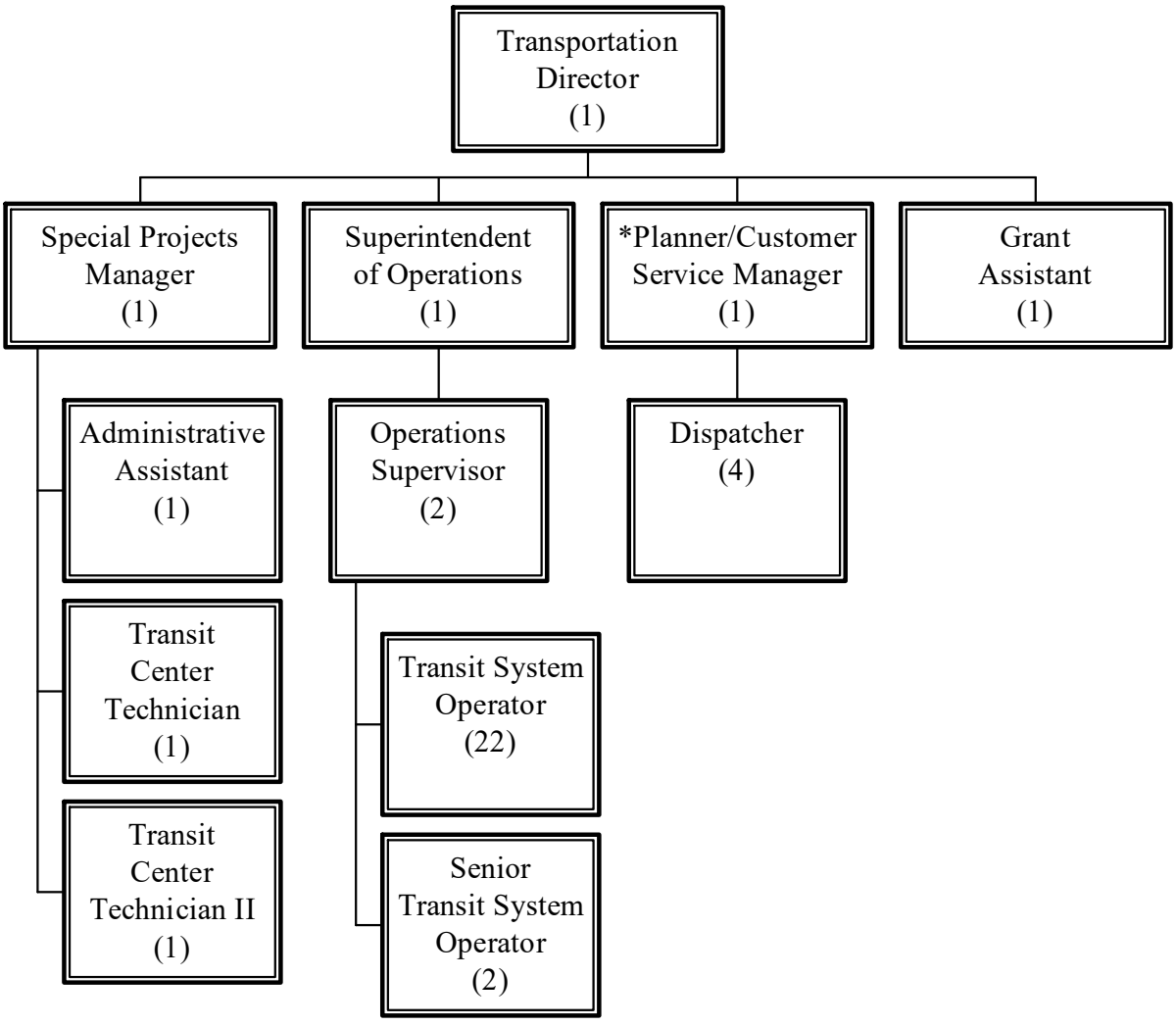
PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP III, G&O 1, PM 1: # of Transit Shelters Replaced*	5	5	8	8
SP III, G&O 1, PM 1: # of New Transit Shelters*	3	3	3	3
SP III, G&O 1, PM 2: # of Users of "real-time tracking" for Albany Transit	250,000	250,000	237,500	250,000
SP II, G&O 2, PM 1: # of Rides on the ASU Ram Route	187,000	250,000	24,900	160,820
SP III, G&O 2, PM 2: % of Buses that have Wi-Fi Capabilities	100%	100%	100%	100%
SP VI, G&O 2, PM 3: % of Design Albany Transportation Center	25%	100%	100%	N/A
SP VI, G&O 2, PM 3: % of Construction of Albany Transportation Ce	N/A	N/A	5%	100%

***Note:** # of Shelters as of July 2020 was 73 & by the end of FY 21 should have 76 sheltered stops
Bus stop facility plan (bus shelter PM changes)

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Albany Transit System



* GDOT Funded Position

TRANSIT SYSTEM SUMMARY

It is the responsibility of the Albany Transit System (AT) to provide safe, reliable and economical transportation to the citizens of Albany. AT will provide this service at the least possible cost to the city without sacrificing quality of service. AT provides fixed route transit and paratransit services.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUES	**3,001,465**	**5,334,608**	**4,532,697**
PERSONNEL SERVICES	2,289,994	2,729,595	2,714,342
OPERATING EXPENSE	2,616,220	2,839,087	3,155,605
CAPITAL OUTLAY	0	1,742,344	633,000
DEPRECIATION	1,214,434	1,155,772	1,306,329
TOTAL EXPENSES	**6,120,649**	**8,466,798**	**7,809,276**
TOTAL NET INCOME/(LOSS)	**(3,119,184)**	**(3,132,190)**	**(3,276,579)**
TRANSFER IN	**1,643,078**	**1,976,418**	**1,970,250**
Capital Projects Summary			
Motor Equipment	2,074,679	7,500	43,000
Tools	205,446	0	590,000
Buildings	6,401,679	0	0
Total Capital Additions	**8,681,804**	**7,500**	**633,000**
FULL TIME POSITIONS	**38**	**38**	**38**

Current Active Full-Time Employees	32
Number of Vacancies	6

TRANSIT

DESCRIPTION

It is the responsibility of the Albany Transit System (AT) to provide safe, reliable and economical transportation to the citizens of Albany. AT will provide this service at the least possible cost to the city without sacrificing quality of service. AT provides fixed route transit and paratransit services.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUES	**1,622,184**	**301,150**	**1,951,814**
PERSONNEL SERVICES	2,289,994	2,729,595	2,714,342
OPERATING EXPENSE	1,361,388	1,593,000	1,575,204
DEPRECIATION	1,214,434	1,155,772	1,306,329
TOTAL EXPENSES	**4,865,817**	**5,478,367**	**5,595,875**
TOTAL NET INCOME/(LOSS)	**(3,243,633)**	**(5,177,217)**	**(3,644,061)**
TRANSFER IN	**1,372,321**	**4,021,445**	**2,337,732**
FULL TIME POSITIONS	**38**	**38**	**38**
Class Title			
Transit System Operator	22	21	21
Transit System Operator, Senior	2	2	1
Dispatcher - Transit	4	3	3
Dispatcher II - Transit	0	0	1
Safety Compliance Coordinator	0	0	1
Transit Operations Supervisor	2	3	3
Transit Operations Senior Supervisor	0	0	0
Transit Center Technician	1	2	2
Transit Center Technician II	1	1	1
Grants Assistant	1	1	1
Multi-Modal Transportation Dir	1	1	1
Superintendent of Transit Operations	1	1	1
Administrative Assistant	1	1	1
Special Projects Manager	1	1	1
*Planner/Customer Service Manager **	*1*	*1*	*0*
TOTAL	**38**	**38**	**38**

** Grant funded position*

TRANSIT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7702					
7110.	Regular Wages	1,191,175	1,595,123	1,599,624	4,501
7120.	Overtime	214,871	196,000	120,000	(76,000)
7130.	Part Time	81,809	100,000	160,000	60,000
7210.	W/C Insurance	51,508	92,098	91,538	(560)
7230.	Uniforms	15,055	20,500	21,500	1,000
7260.	FICA Matching	105,504	144,671	143,791	(880)
7270.	Pension Matching	391,184	214,935	206,355	(8,580)
7280.	Insurance Matching	230,687	354,268	359,534	5,266
7290.	Contribution Matching	8,200	12,000	12,000	0
7510.	Prof.Svcs (Archit,Attny)	26,617	40,100	47,275	7,175
7512.	Tech.Svcs (Surveys,DP)	7,747	0	0	0
7513.	Adm.Svcs (Finance,Mgt)	50,432	65,000	0	(65,000)
7514.	Contract Labor(Temp)	65,767	90,000	105,000	15,000
7550.	Communications	23,142	36,430	53,970	17,540
7570.	Advertising	75	0	0	0
7700.	Risk Allocation	169,582	219,209	222,046	2,837
7860.	Maint: Buildings	31,922	14,770	37,670	22,900
7870.	Maint: Motor Equipment	1,670	25,700	13,059	(12,642)
7880.	Maint: Mach/Imp/Tools	52,988	48,500	76,500	28,000
7900.	Utilities	99,007	106,000	138,000	32,000
7990.	Dues and Fees	4,694	9,645	4,730	(4,915)
8010.	Supplies	5,886	4,700	6,300	1,600
8016.	Small Equip	1,676	2,950	2,000	(950)
8017.	Printing(Not Std Forms)	641	4,000	4,000	0
8018.	Books & Subscriptions	171	200	250	50
8030.	Janitorial Supplies	11,584	10,000	13,000	3,000
8110.01	Motor Fuel	13,680	18,890	28,314	9,424
8110.03	CNG	326,417	430,000	299,786	(130,214)
8150.	Employee Appreciation	3,869	7,000	7,000	0
8495.	Cash Over/Short	-12	0	50	50
8900.	Depreciation	1,214,434	1,155,772	1,306,329	150,557
8951.	Indirect Costs	463,836	459,906	516,254	56,348
	Total	**4,865,817**	**5,478,367**	**5,595,874**	**117,507**

TRANSIT SYSTEM - GRANT SUMMARY

DESCRIPTION

The Federal Transit Administration (FTA) Section 5307 Capital & Operation Grant will provide funding assistance to ATS in delivering safe, affordable and reliable transportation services to the citizens of Albany. The grant assistance is 90% reimburseable.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUES	**1,379,281**	**5,033,458**	**2,580,883**
OPERATING EXPENSE	1,254,832	1,246,087	1,580,401
CAPITAL OUTLAY	0	1,742,344	633,000
TOTAL EXPENSES	**1,254,832**	**2,988,431**	**2,213,401**
TOTAL NET INCOME/(LOSS)	**124,449**	**2,045,027**	**367,482**
TRANSFER IN	**0**	**(2,045,027)**	**(367,482)**
FULL TIME POSITIONS	**0**	**0**	**0**
Capital Projects Summary			
Motor Equipment	2,162,000	7,500	43,000
Tools	454,000	-	5,000
Buildings	198,100	-	0
Total Capital Additions	**2,814,100**	**7,500**	**48,000**

TRANSIT SYSTEM - GRANT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7703					
7510.	Professional Services	4,169	2,300	0	-2,300
7512.	Tech.Svcs (Surveys,DP)	48,266	70,000	631,000	561,000
7550.	Communications	11,848	16,500	0	-16,500
7600.	Travel	1,838	7,000	17,000	10,000
7630.	Train/Cont. Education	525	4,200	19,800	15,600
7860.	Maint: Buildings	38,706	99,500	95,000	-4,500
7870.01	Labor	378,083	345,265	237,389	-107,876
7870.02	Maintenance	294,932	221,354	287,995	66,641
7870.03	Parts	443,717	392,449	183,017	-209,432
7870.05	Upkeep	4,937	7,719	0	-7,719
7880.	Maint: Mach/Imp/Tools	391	1,500	84,700	83,200
8010.	Supplies	-2,979	2,000	2,000	0
8016.	Small Equip	24,450	21,300	22,500	1,200
8017.	Printing(Not Std Forms)	5,950	55,000	0	-55,000
8510.	Cap. O/Lay: Furn & Fixture	0	4,300	0	-4,300
8511.	Cap. O/Lay: Computer Equipment	0	243,100	5,000	-238,100
8520.	Cap. O/Lay: Motor	0	490,000	43,000	-447,000
8530.	Cap. O/Lay: Bldg & Improvement	0	361,764	0	-361,764
8540.	Cap. O/Lay: Tools	0	643,180	585,000	-58,180
	Total	**1,254,832**	**2,988,431**	**2,213,401**	**(775,030)**



Flint River Entertainment Complex Fund

Flint River Entertainment Complex

SUMMARY

The Civic Center is responsible for entering into promotion agreements and/or contracts with groups, individuals, and firms for the presentation of performanaces in a manner that promotes the interest of the City from a financial and marketing/public standpoint

STRATEGIC PRIORITIES (SP)

SP IV: Promotion of the City of Albany as a great place to live, work, & play

GOALS & OBJECTIVES (G&O)

SP IV, G&O 2: Be recoginized as a vibrant community and a tourist destination

PERFORMANCE MEASURES (PM)

Measures	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP IV, G&O 2, PM 1: # of Events	137	82	128	85	109
SP IV, G&O 2, PM 2: Attendendance - Paid	25,133	19,711	43,575	21,788	40,975
SP IV, G&O 2, PM 3: Average Ticket Price	38.09	43.88	44.43	44.43	47.46
SP IV, G&O 2, PM 4: General Attendance	105,963	59,031	131,621	65,811	101,319

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Flint River Entertainment Complex Summary

DESCRIPTION

The Civic Center is responsible for entering into promotion agreements and/or contracts with groups, individuals, and firms for the presentation of performanaces in a manner that promotes the interest of the City from a financial and marketing/public standpoint

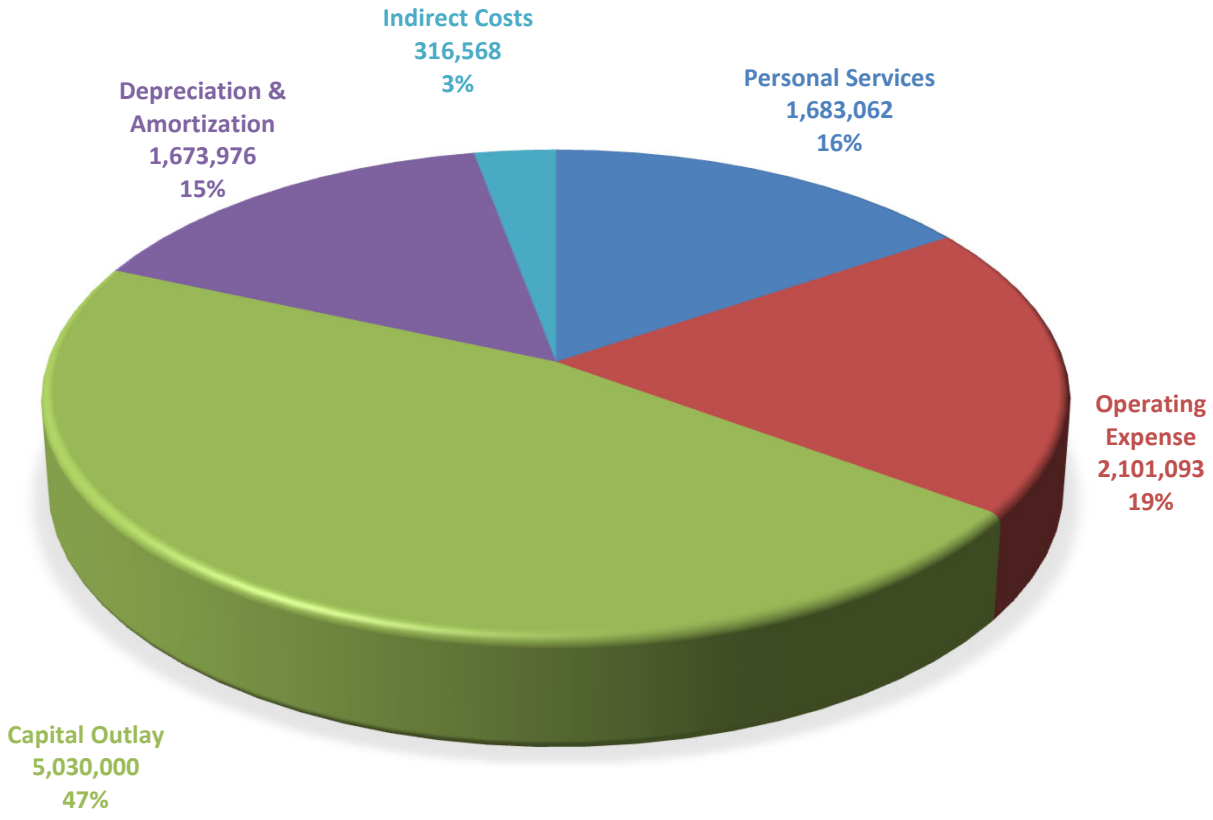
Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUES	**1,762,303**	**1,117,500**	**1,144,429**
OPERATING EXPENSE	3,506,518	2,083,472	2,317,630
DEPRECIATION EXPENSE	485,418	483,708	562,741
TOTAL EXPENSES	**3,991,936**	**2,567,180**	**2,880,371**
NET OPERATING INCOME/(LOSS)	**(2,229,633)**	**(1,449,680)**	**(1,735,942)**
TRANSFER IN	**869,022**	**969,997**	**1,173,201**
FULL TIME POSITIONS	**0**	**0**	**0**

Flint River Entertainment Complex Summary

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7303					
7510	Professional Services	3,419,344	1,986,522	2,175,221	188,699
7700	Risk Allocation	87,174	96,950	142,409	45,459
8900	Depreciation	485,418	483,708	562,741	79,033
	Total	**3,991,936**	**2,567,180**	**2,880,371**	**313,191**

Airport

City of Albany
Adopted Budget
FY 2026
Airport Department



Total Expenses
$10,804,699

AIRPORT DEPARTMENT

DESCRIPTION

The Airport Division of the Albany Multimodal Transportation Department is charged with the responsibility for planning, directing, and controlling the operation, maintenance, and capital improvements of Southwest Georgia Regional Airport. Airport staff coordinates capital improvements through the FAA and Georgia DOT for grant-in-aid assistance for eligible projects; based upon FAA approved Airport Master Plan.

STRATEGIC PRIORITIES (SP)

SP II: Economic Development & Jobs

GOALS & OBJECTIVES (G&O)

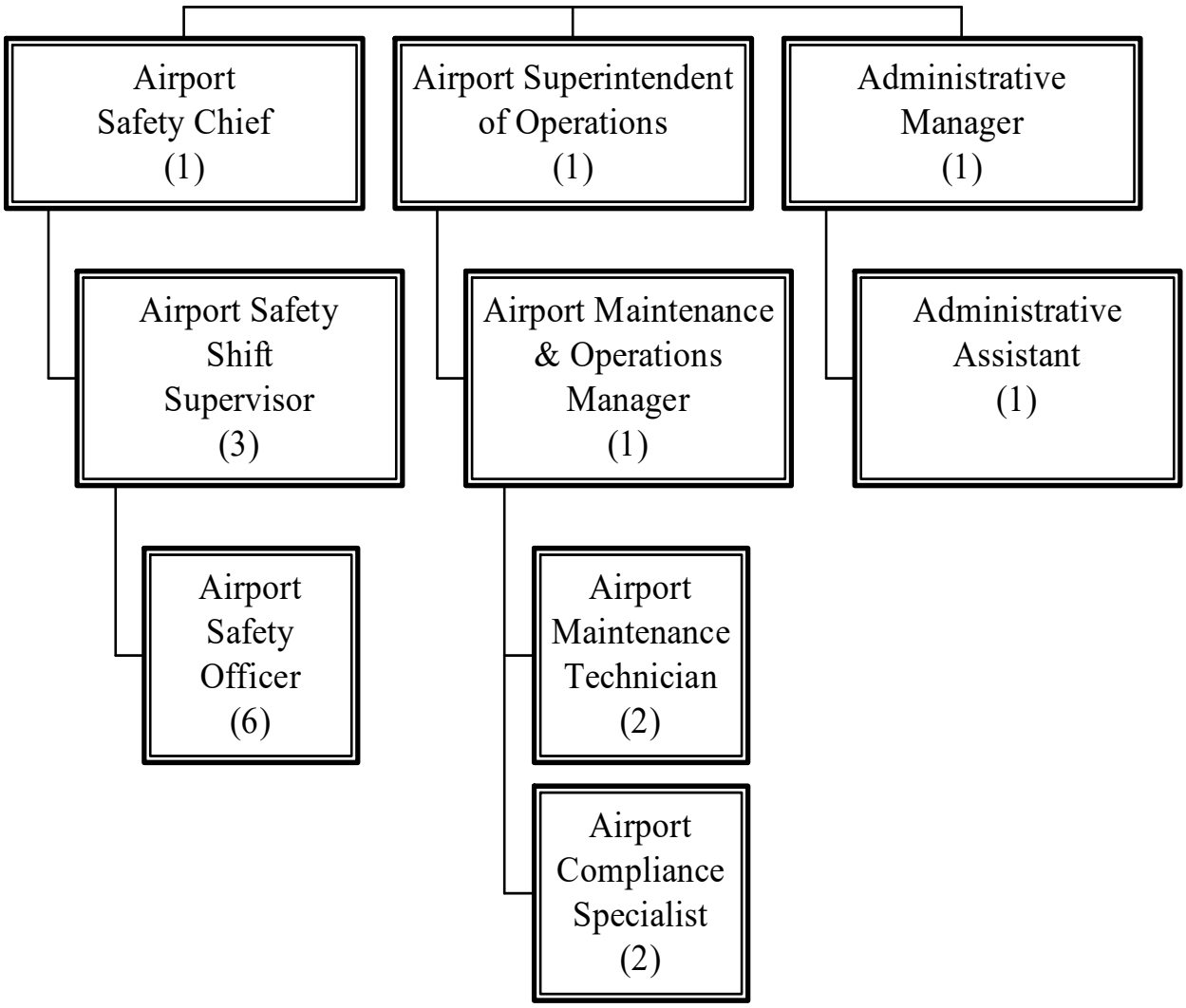
SP II, G&O 2: Enhance Aviation & Transit to Improve Customer Experience

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP II, G&O 2, PM 1 - # of Enplanement	42,212	56,392	17,481	25,049
SP II, G&O 2, PM 2 - # of Deplanements	41,322	55,062	16,759	23,618
SP II, G&O 2, PM 3 - New Passenger Boarding Bridge % Complete	100%	100%	100%	N/A
SP II, G&O 2, PM 4 - Gross Receipts from Parking Collected at the Airport	234,287	370,000	131,817	185,768
General Aviation Terminal & Hangar Construction - % Complete				
Phase I - Storage Hangar	N/A	N/A	N/A	100%
Phase II - General Aviation Terminal	N/A	N/A	N/A	10%

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SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
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Airport Department



AIRPORT DEPARTMENT SUMMARY

DESCRIPTION

The Airport Division of the Albany Multimodal Transportation Department is charged with the responsibility for planning, directing, and controlling the operation, maintenance, and capital improvements of Southwest Georgia Regional Airport. Airport staff coordinates capital improvements through the FAA and Georgia DOT for grant-in-aid assistance for eligible projects; based upon FAA approved Airport Master Plan.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUES	**7,651,617**	**8,299,556**	**7,565,150**
PERSONNEL SERVICES	1,791,252	1,602,684	1,683,062
OPERATING EXPENSE	2,270,409	3,246,489	2,417,661
CAPITAL OUTLAY	32,000	4,806,000	5,030,000
DEPRECIATION	1,660,867	1,652,787	1,673,976
TOTAL EXPENSES	**5,754,528**	**11,307,960**	**10,804,700**
TOTAL NET INCOME/(LOSS)	**1,897,088**	**(3,008,404)**	**(3,239,550)**
TRANSFER IN	**1,306,721**	**1,355,617**	**1,565,573**
Capital Projects Summary			
General Aviation Terminal	3,544,707	3,750,000	0
Taxiway C / S Apron Rehab	0	0	4,540,000
Cargo Ramp	0	830,000	0
Crack Seal and Pavement Rehab	0	0	460,000
Parking Meter System	69,583	0	0
Other Capital Outlay	32,000	226,000	30,000
ARFF Truck	0	0	0
Rolling Stock	10,063	0	0
	3,656,353	4,806,000	5,030,000
FULL TIME POSITIONS	**18**	**18**	**18**

Current Active Full-Time Employees	15
Number of Vacancies	3

AIRPORT DEPARTMENT SUMMARY

DESCRIPTION

The Airport Division of the Albany Multimodal Transportation Department is charged with the responsibility for planning, directing, and controlling the operation, maintenance, and capital improvements of Southwest Georgia Regional Airport. Airport staff coordinates capital improvements through the FAA and Georgia DOT for grant-in-aid assistance for eligible projects; based upon FAA approved Airport Master Plan.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
REVENUES	**1,318,395**	**1,532,150**	**1,555,150**
PERSONNEL SERVICES	1,791,252	1,602,684	1,683,062
OPERATING EXPENSE	1,520,676	1,549,989	1,437,661
DEPRECIATION	1,660,867	1,652,787	1,673,976
TOTAL EXPENSES	**4,972,795**	**4,805,460**	**4,794,700**
TOTAL NET INCOME/(LOSS)	**(3,654,401)**	**(3,273,310)**	**(3,239,550)**
TRANSFER IN	**1,306,721**	**1,355,617**	**1,565,573**
FULL TIME POSITIONS	**18**	**18**	**18**
Class Title			
Administrative Assistant	1	1	1
Airport Compliance Specialist	2	2	2
Airport Maint. & Operat. Manager	1	1	1
Airport Safety Chief	1	1	1
Airport Safety Officer	6	6	6
Airport Superintendent of Operations	1	1	1
Airport Safety Shift Supervisor	3	3	3
Airport Operations & Maint Specialist	2	2	2
Administrative Manager, Airport	1	1	1
Multi-Modal Transportation Director *	0	0	0
TOTALS	**18**	**18**	**18**

**Half of the Director's Salary is budgeted in this cost center*

AIRPORT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7003					
7110	Regular Wages	875,708	1,035,343	1,058,622	23,279
7120	Overtime Wages	166,885	76,000	86,000	10,000
7210	W/C Insurance	14,976	23,894	24,609	715
7230	Uniforms	10,332	13,400	10,850	(2,550)
7260	FICA Matching	74,140	85,018	87,564	2,546
7270	Pension Matching	457,967	146,010	150,304	4,294
7280	Insurance Matching	184,139	215,019	257,113	42,094
7290	Contribution Matching	7,105	8,000	8,000	0
7510	Professional Services	20,135	39,875	9,900	(29,975)
7550	Communications	22,192	16,840	11,300	(5,540)
7570	Advertising	0	3,000	500	(2,500)
7600	Travel	25,071	20,000	19,000	(1,000)
7630	Train/Cont. Education	20,369	26,075	31,425	5,350
7700	Insurance	34,355	33,000	32,500	(500)
7700.03	Risk Allocation	102,333	163,356	181,583	18,227
7860	Maint: Buildings	279,510	233,650	202,150	(31,500)
7870.01	Labor	29,162	25,915	30,793	4,878
7870.02	Maintenance	66,209	28,978	62,077	33,099
7870.03	Parts	29,338	28,714	25,482	(3,232)
7870.05	Upkeep	3,584	3,790	3,766	(24)
7880	Maint: Mach/Imp/Tools	79,294	150,170	143,612	(6,558)
7900	Utilities	271,421	280,000	281,000	1,000
7990	Dues and Fees	31,986	25,340	25,340	0
8010	Supplies	28,204	29,200	23,700	(5,500)
8016	Small Equip	16,149	19,400	7,800	(11,600)
8018	Books &Subscriptions	292	290	290	0
8030	Janitorial Supplies	2,479	4,000	2,750	(1,250)
8050	Rental of Equipment	50,231	3,000	3,000	0
8110	Motor Fuel	14,509	21,862	20,125	(1,737)
8150	Employee Appreciation	3,312	3,000	3,000	0
8900	Depreciation	1,660,867	1,652,787	1,673,976	21,189
8951	Indirect Costs	390,540	390,534	316,568	(73,966)
	Total	**4,972,795**	**4,805,460**	**4,794,700**	**(10,760)**

AIRPORT DEPARTMENT SUMMARY

DESCRIPTION

The Airport Division of the Albany Multimodal Transportation Department is charged with the responsibility for planning, directing, and controlling the operation, maintenance, and capital improvements of Southwest Georgia Regional Airport. Airport staff coordinates capital improvements through the FAA and Georgia DOT for grant-in-aid assistance for eligible projects; based upon FAA approved Airport Master Plan.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
CFC & PFC REVENUES	491,894	1,603,714	1,047,000
FEDERAL GRANTS	2,397,731	4,414,222	4,611,000
STATE GRANT	50,401	374,470	352,000
OTHER REVENUE	3,393,196	375,000	0
TOTAL REVENUE	**6,333,222**	**6,767,406**	**6,010,000**
OPERATING EXPENSE	749,733	1,696,500	980,000
CAPITAL OUTLAY	32,000	4,806,000	5,030,000
TOTAL EXPENSES	**781,733**	**6,502,500**	**6,010,000**
SOURCE/(USE) OF OTHER FUNDING	**5,551,489**	**264,906**	**0**
PFC Deferred Revenue	239,535	131,214	513,500
CFC Deferred Revenue	788,681	1,472,500	533,500

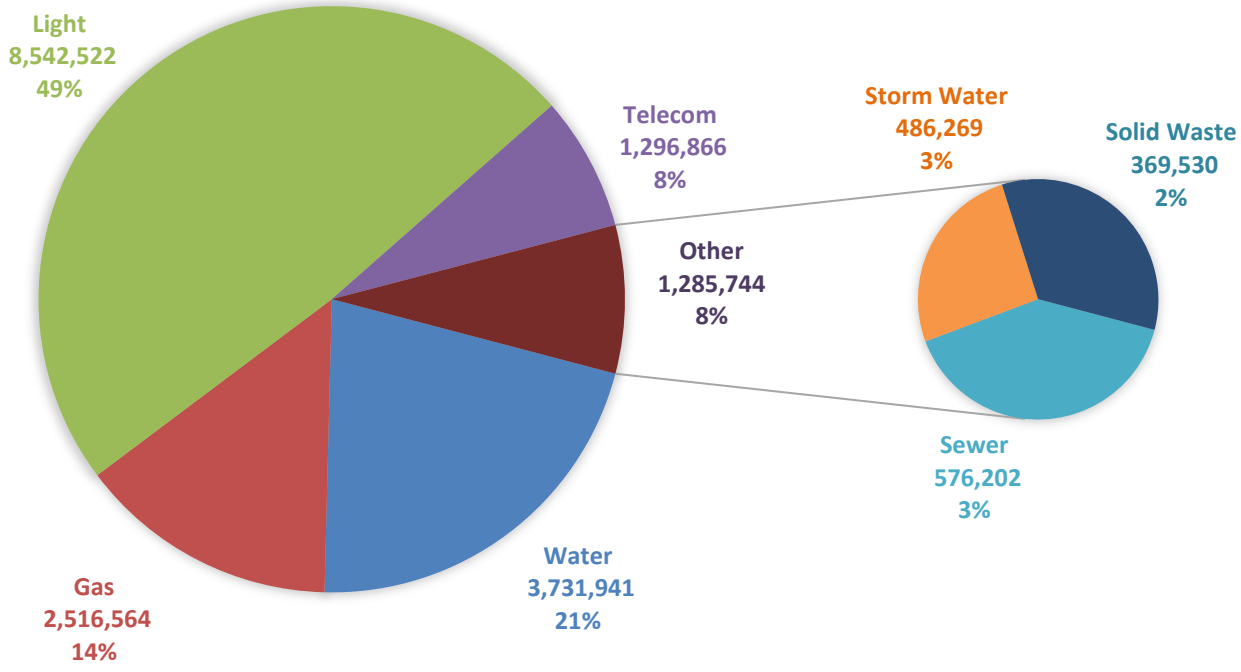
AIRPORT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
7004					
7510	Professional Services	621,193	1,496,500	751,500	(745,000)
7860	Maint: Buildings	28,683	200,000	70,000	(130,000)
7880	Maint: Mach/Imp/Tools	21,000	0	0	0
7990	Dues and Fees	0	0	0	0
8010	Supplies	10,824	0	80,000	80,000
8016	Small Equip	68,033	0	78,500	78,500
8500	Cap. O/Lay:	0	0	30,000	30,000
8500.CFC	Cap. O/Lay: CFC	32,000	226,000		
8512	Cap. O/Lay: Office Equip	0	0	0	0
8520	Cap. O/Lay: Motor			0	0
8530	Cap. O/Lay: Bldg & Improvement	0	830,000	5,000,000	4,170,000
8540.CFC	Cap O/L: Tools - CFC	0	0	0	0
8550	Cap. O/Lay: Land & Improvement	0	3,750,000	0	(3,750,000)
	Total	**781,733**	**6,502,500**	**6,010,000**	**(266,500)**



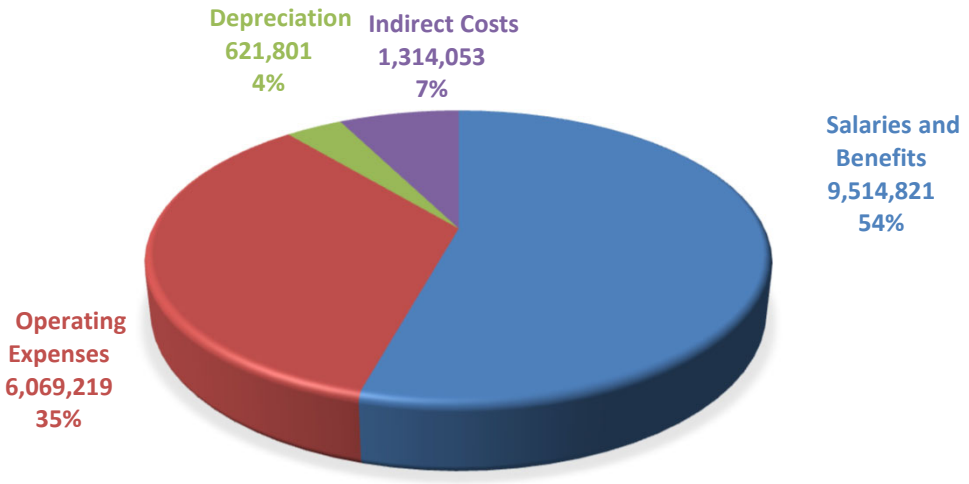
Utility Internal Service Fund

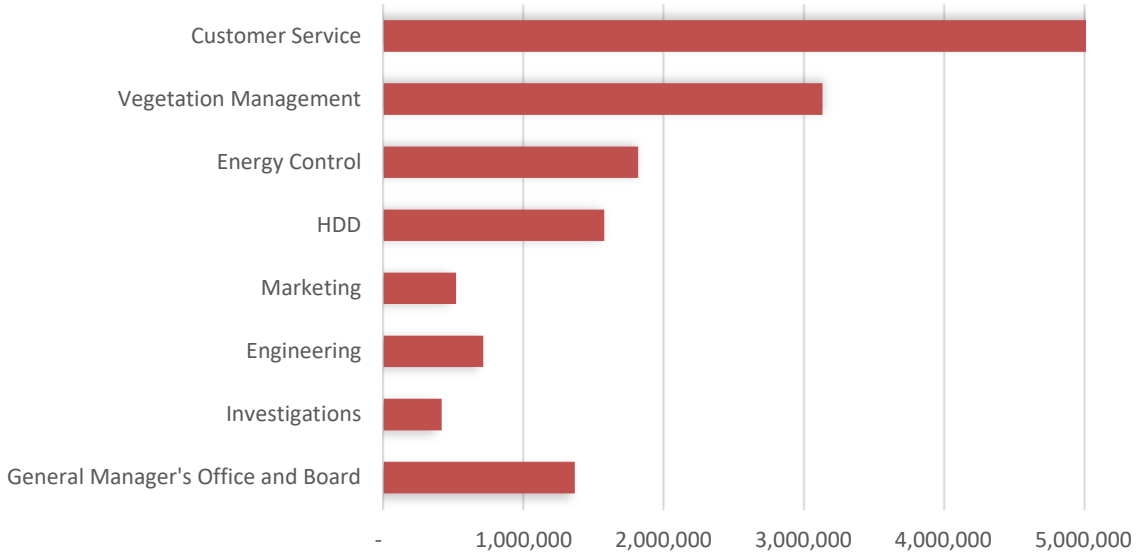
City of Albany
Adopted Budget
FY 2026
Utility Internal Service Fund (UISF)



Total Revenue
$17,519,894

City of Albany
Adopted Budget
FY 2026
Utility Internal Service Fund (UISF)





Total Expenditures
$17,519,894

Utility Internal Service Fund Summary

This summary contains support departments for the
Albany Utility Funds

MAJOR OBJECT OF EXPENDITURE	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
Revenues	15,783,993	17,663,213	17,519,894
Total Revenue	**15,783,993**	**17,663,213**	**17,519,894**
Personnel Services	8,503,824	9,198,583	9,514,821
Operating Expense	4,783,868	6,521,800	6,069,219
Depreciation Expense	601,046	599,268	621,801
Indirect Costs	1,565,366	1,343,562	1,314,053
Total Expenditures	**15,454,104**	**17,663,213**	**17,519,894**
Net Revenues Over Expenditures	**329,890**	**0**	**0**
FULL TIME POSITIONS	**110**	**110**	**108**



Utility Management

UTILITY MANAGEMENT

DESCRIPTION

The Utility Management and Board is an internal service fund that will provide management services and support to all components of the Albany Utility Board.

STRATEGIC PRIORITIES (SP)

SP III: Infrastructure & Asset Management

GOALS & OBJECTIVES

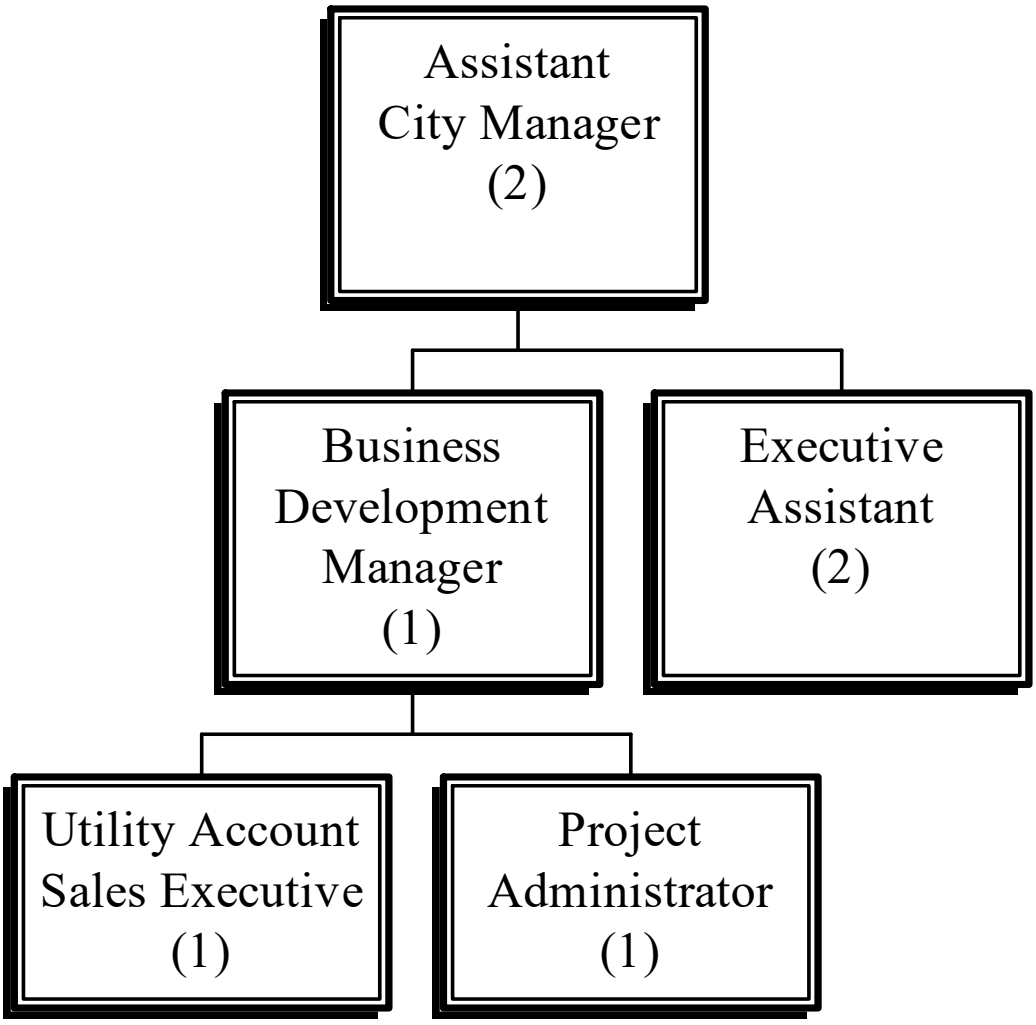
SP III, G&O 1: Develop an Efficient & Sustainable Infrastructure Management Program

PERFORMANCE MEASURES

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP III, G&O 1, PM 1: % Street Lighting Converted to LED				
- RFP & Coordination	100%	100%	100%	100%
- Installation of LED	90%	100%	100%	100%
SP III, G&O 1, PM 2: % AMI Project Complete				
- RFP	100%	100%	100%	100%
- Contract Negotiations	80%	100%	100%	100%
- Software Installations	50%	100%	100%	100%
- Water Meters	0%	20%	9%	50%
- Gas Meters	0%	20.0%	4.5%	50%
- Light Meters	1%	10.0%	7.5%	50%

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SP VI = Fiscal Responsibility

Utility Management



UTILITY BOARD & ACMs

DESCRIPTION

The Utility Management and Board is an internal service fund that will provide management services and support to all components of the Albany Utility Board.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	756,443	981,984	1,070,939
OPERATING EXPENSES	122,593	164,395	207,832
DEPRECIATION EXPENSE	6,385	1,654	1,649
INDIRECT COSTS	100,528	85,499	85,170
TOTAL EXPENSES	**985,950**	**1,233,532**	**1,365,591**
FULL TIME POSITIONS	**7**	**7**	**7**
Class Title			
Assistant City Manager	2	2	2
Executive Assistant	2	2	2
Project Administrator	1	1	1
Utility Account Sales Executiv	1	1	1
Business Development Manager	1	1	1
TOTAL	**7**	**7**	**7**

UTILITY BOARD & ACMs

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4815					
7110	Regular Wages	711,645	716,408	751,800	35,392
7210	W/C Insurance	348	1,433	1,504	71
7230	Uniforms	1,512	4,968	2,500	(2,468)
7260	FICA Matching	47,934	54,805	57,513	2,708
7270	Pension Matching	(112,419)	85,969	90,216	4,247
7280	Insurance Matching	94,968	106,401	154,907	48,506
7290	Contribution Matching	12,456	12,000	12,500	500
7510	Professional Services	23,228	28,000	28,000	0
7513	Adm.Svcs (Finance,Mgt)	12,000	12,000	12,000	0
7550	Communications	9,099	5,997	5,000	(997)
7570	Advertising	0	0	25,000	25,000
7600	Travel	18,535	30,118	39,876	9,758
7600	Travel (Mayor)	1,031	2,625	2,625	0
7600	Travel (Board Member 1)	1,573	2,625	2,625	0
7600	Travel (Board Member 2)	1,492	2,625	2,625	0
7600	Travel (Board Member 3)	2,606	2,625	2,625	0
7600	Travel (Board Member 4)	1,459	2,625	2,625	0
7610	Auto Allowance	6,000	6,000	7,200	1,200
7630	Train/Cont. Education	7,985	15,547	20,286	4,739
7630	Training (Mayor)	0	1,125	1,125	0
7630	Training (Board Member 1)	1,350	1,125	1,125	0
7630	Training (Board Member 2)	900	1,125	1,125	0
7630	Training (Board Member 3)	1,070	1,125	1,125	0
7630	Training (Board Member 4)	700	1,125	1,125	0
7700	Risk Allocation	10,098	11,399	11,545	146
7870	Maint: Motor Equip.	285	1,427	1,618	191
7880	Manint: Mach/Imp/Tools	6,841	12,325	13,050	725
7900	Utilities	0	2,303	2,340	37
7990	Dues and Fees	6,756	5,915	6,986	1,071
8010	Supplies	5,296	5,000	5,000	0
8016	Small Equip	2,726	5,500	6,000	500
8018	Books & Subscriptions	0	0	0	0
8110	Motor Fuel	1,228	914	1,381	467
8150	Employee Appreciation	337	3,200	3,800	600
8900	Depreciation	6,385	1,654	1,649	(5)
8951	Indirect Costs	100,528	85,499	85,170	(329)
	Total	**985,950**	**1,233,532**	**1,365,591**	**132,059**



Investigations

INVESTIGATIONS

DESCRIPTION

The Investigations Division provides physical security for the Albany Utilities and Board when in session. This division monitors, evaluate, and maintain security cameras, access control, burglar and fire alarms. Also perform criminal investigation of theft, fraud, meter tampering, identity misrepresentation cases. Participate with other Law Enforcement agencies on combined initiatives. In addition a full time Security Officer is posted at the main collection point for Administration Department of the Albany Utility.

STRATEGIC PRIORITIES (SP)

SP I: Safe, Sustainable, & Business Friendly

GOALS & OBJECTIVES (G&O)

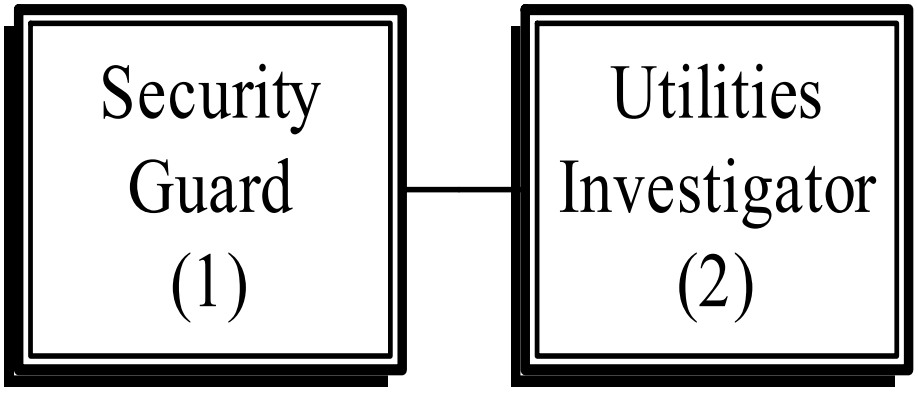
SP I, G&O 1: Create a Safe Community to Live, Work, and Play that Encourages the Well-Being of Albany's Citizens and Assets.

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actual	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP I, G&O 1, PM 1: # of Network Camera's Monitored on City Security System	165	190	218	218

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SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

INVESTIGATIONS



INVESTIGATIONS

DESCRIPTION

The Investigations Division provides physical security at 401 Pine Avenue during normal hours of business operation and for the Utility Board when in session. The Investigations Division monitors, evaluate, and maintain security cameras, access control, burglar and fire alarms. This division performs criminal investigation of theft, fraud, meter tampering, and identity misrepresentation cases and participate with other law enforcement agencies on combined initiatives. In addition a full time security officer is posted at the main collection point for Administration Department.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	243,264	247,636	240,323
OPERATING EXPENSES	93,667	110,280	118,218
DEPRECIATION	19,603	18,876	18,828
INDIRECT COSTS	43,083	36,643	36,501
TOTAL	**399,618**	**413,435**	**413,870**
FULL TIME POSITIONS	**3**	**3**	**3**
Class Title			
Utilities Investigator	2	2	2
Security Guard	1	1	1
TOTAL	**3**	**3**	**3**

Current Active Full-Time Employees	3
Number of Vacancies	0

INVESTIGATIONS

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4825					
7110	Regular Wages	150,836	174,549	146,072	-28,477
7120	Overtime	4,551	5,000	5,000	0
7210	W/C Insurance	2,896	3,860	3,141	-719
7230	Uniforms	1,187	2,500	2,500	0
7260	FICA Matching	11,406	13,735	11,175	-2,560
7270	Pension Matching	23,473	18,176	22,661	4,485
7280	Insurance Matching	46,849	27,816	48,274	20,458
7290	Contribution Matching	2,066	2,000	1,500	-500
7510	Professional Services	27,186	29,000	36,940	7,940
7550	Communications	33,019	34,920	31,320	-3,600
7600	Travel	688	2,385	0	-2,385
7630	Train/Cont. Education	0	2,600	0	-2,600
7700	Risk Allocation	5,400	5,550	5,065	-485
7870	Maint: Motor Equip.	4,673	5,814	3,956	-1,858
7880	Maint: Mach/Imp/Tools	13,391	17,840	18,666	826
7900	Utilities	0	0	3,600	3,600
7990	Dues & Fees	0	0	0	0
8010	Supplies	436	1,000	1,000	0
8016	Small Equip	5,814	8,000	14,500	6,500
8110	Motor Fuel	3,061	3,171	3,171	0
8900	Depreciation	19,603	18,876	18,828	-48
8951	Indirect Costs	43,083	36,643	36,501	-142
	Total	**399,618**	**413,435**	**413,870**	**435**



Utility Engineering

ENGINEERING

DESCRIPTION

Engineering is a support department for all departments (Water, Gas, Light, Telecommunications, maintenance and downtown administration). The primary objectives of the engineering department are to review all plans approved by Albany/Dougherty Planning and Zoning, make first contacts with developers and outside engineering firms concerning developments, calculate electrical loads and size transformers and switches, calculate water and gas loads for line size, compose work orders and drawings for the installation of all utilities for residential and commercial developments and maintain postings to all water, gas, electrical and telecommunication maps and valve drawings. Other duties of the engineering department include checking overhead electrical lines for respecification, department of transportation permitting, relocation of utilities on highway widening projects, meet customers about complaints, EPD permitting, security lights and street lights, etc.

STRATEGIC PRIORITIES (SP)

SP III: Infrastructure & Asset Management

GOALS & OBJECTIVES (G&O)

SP III, G&O 1: Develop an Efficient & Sustainable Infrastructure Management Program

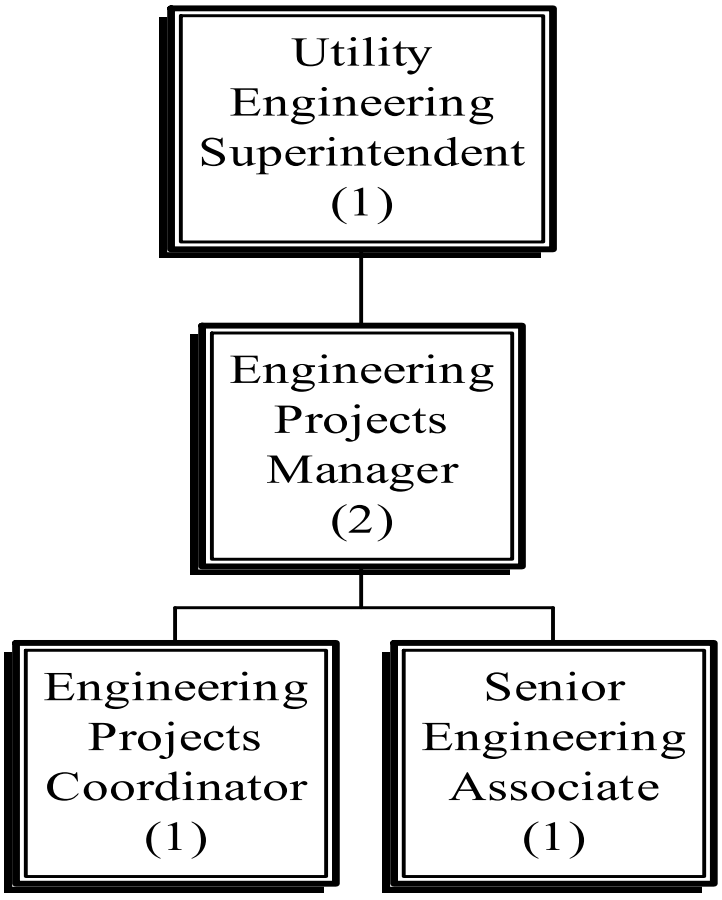
PERFORMANCE MEASURES (PM)

	FY 2020	FY 2021	FY 2022	FY 2023
SP III, G&O 1, PM 1: % Complete on the Manufactured Gas Plant Clean-up Project	20%	40%	60%	99%

Note: Estimated completion date for the project is 2023.

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SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

ENGINEERING



UTILITY ENGINEERING

DESCRIPTION

Utility Engineering provides support for all Utility divisions (Water, Gas, Light, Telecommunications, Maintenance and Administration). This division reviews all plans approved by the Albany-Dougherty Planning Commission, makes first contact with developers and outside engineering firms concerning developments, calculates electrical load and sizes transformers and switches, calculates water and gas load for line size, composes work orders and drawings for the installation of all utilities for residential and commercial developments and maintains posting to all water, gas, electrical and telecommunication maps and valve drawings. Other duties of the engineering department include checking overhead electrical lines, securing the required permitting from the Department of Transportation, relocating utilities on highway widening projects, meet customers about complaints.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	387,266	539,887	566,003
OPERATING EXPENSE	57,479	70,177	67,681
DEPRECIATION	13,326	25,034	16,041
INDIRECT COSTS	71,806	61,071	60,836
TOTAL	**529,877**	**696,169**	**710,561**
Capital Projects Summary			
Projects Totals	0	35,064	35,000
FULL TIME POSITIONS	**5**	**5**	**5**
Class Title			
Engineering Project Manager	2	2	2
Engineering Associate, Senior	2	2	1
Engineering Project Coordinator	0	0	1
Utility Engineering Superintendent	1	1	1
TOTAL	**5**	**5**	**5**

UTILITY ENGINEERING

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4830					
7110	Regular Wages	288,982	399,757	413,880	14,123
7210	W/C Insurance	125	400	414	14
7230	Uniforms	339	1,500	1,400	(100)
7260	FICA Matching	19,122	30,581	31,662	1,081
7270	Pension Matching	31,759	47,971	49,666	1,695
7280	Insurance Matching	42,087	53,678	62,981	9,303
7290	Contribution Matching	4,852	6,000	6,000	0
7510	Professional Services	1,824	6,877	6,900	23
7550	Communications	4,088	4,147	4,150	3
7700	Risk Allocation	10,140	14,255	15,112	857
7870	Maint: Motor Equip.	6,337	8,688	6,346	(2,342)
7880	Maint: Mach/Imp/Tools	16,708	17,620	17,620	0
7900	Utilities	4,471	5,000	5,000	0
7990	Dues and Fees	51	0	0	0
8009	Licenses(CDL,CPA,Etc)	0	500	500	0
8010	Supplies	3,393	2,500	2,500	0
8016	Small Equip	5,933	6,000	5,000	(1,000)
8110	Motor Fuel	4,426	4,590	4,553	(37)
8150	Employee Appreciation	107	0	0	0
8900	Depreciation	13,326	25,034	16,041	(8,993)
8951	Indirect Costs	71,806	61,071	60,836	(235)
	Total	**529,877**	**696,169**	**710,561**	**14,392**



Public Information Office

Public Information Office

DESCRIPTION

The Marketing/Sales Department is responsible for all marketing and sales for the various departments of the Albany Utility Board. Those departments are water, gas, light, solid waste, and telecommunications. The department is responsible for all aspects of the various other programs designed to inform and educate the community about public utilities and safety.

STRATEGIC PRIORITIES (SP)

SP IV: Promotion of the City as a Great Place to Live, Work, and Play

GOALS & OBJECTIVES (G&O)

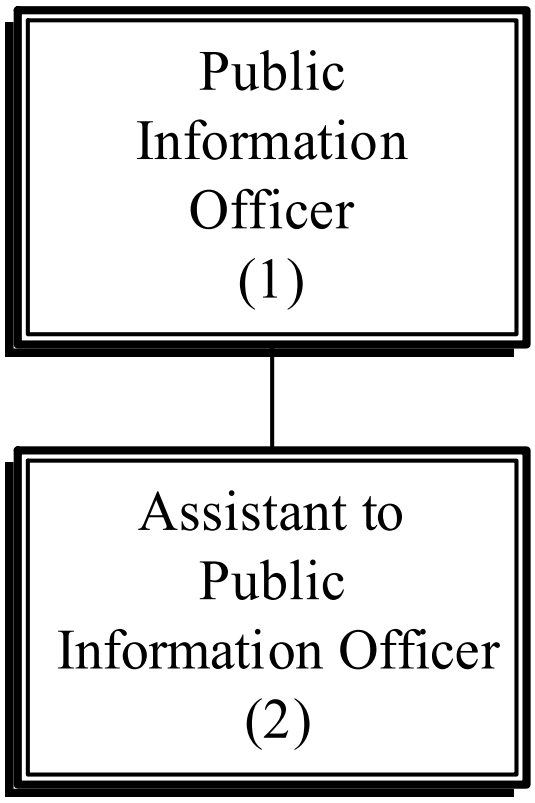
SP IV, G&O 2: To be recognized as a vibrant community & tourism destination
SP IV, G&O 3: To be recognized as a progressive & innovative community

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP IV, G&O 2, PM 1: # of Followers on Social Media sites (Facebook, c	6,806	10,000	12,717	15,000
SP IV, G&O 2, PM 2: # of Press Releases/Media Advisory provided	70	130	96	100
SP IV, G&O 3, PM 1: # of Sponsorships Promoting the City and/or Utility	20	20	16	20

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SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Public Information Office



Public Information Office

DESCRIPTION

The Marketing Division is responsible for all marketing for City programs. The division is responsible for all aspects of the various other programs designed to inform and educate the community about public utilities and safety.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	216,063	252,280	272,637
OPERATING EXPENSES	139,567	178,344	205,382
DEPRECIATION EXPENSE	1,654	1,654	1,650
INDIRECT COSTS	28,722	36,643	36,501
TOTAL EXPENSES	**386,006**	**468,921**	**516,170**
FULL TIME POSITIONS	**3**	**3**	**3**
Class Title			
Public Information Officer	1	1	1
Asst. to PIO/Graphic Designer	2	1	1
Videographer/Photgrapher PIO	0	1	1
TOTAL	**3**	**3**	**3**

Current Active Full-Time Employees	3
Number of Vacancies	0

Public Information Office

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4835					
7110	Regular Wages	156,512	178,860	182,805	3,945
7120	Overtime	2,881	5,000	5,000	0
7210	W/C Insurance	173	368	376	8
7230	Uniforms	1,196	1,500	10,000	8,500
7260	FICA Matching	12,920	14,065	14,367	302
7270	Pension Matching	18,777	22,063	22,537	474
7280	Insurance Matching	21,140	27,424	32,552	5,128
7290	Contribution Matching	2,464	3,000	5,000	2,000
7510	Professional Services	2,117	25,000	0	(25,000)
7550	Communications	3,389	3,761	7,000	3,239
7570	Advertising	78,100	88,000	105,500	17,500
7600	Travel	0	250	2,000	1,750
7630	Train/Cont. Education	1,098	1,000	3,700	2,700
7700	Risk Allocation	5,422	6,817	9,009	2,192
7870	Maint: Motor Equip	868	1,991	1,282	(709)
7880	Maint: Mach/Imp/Tools	7,245	7,098	4,950	(2,148)
7990	Dues and Fees	3,000	6,500	1,300	(5,200)
8010	Supplies	14,407	15,000	12,500	(2,500)
8016	Small Equip	19,482	18,500	38,500	20,000
8017	Printing (Not Std Forms)	0	300	0	(300)
8018	Books and Subscriptions	2,464	0	9,400	9,400
8110	Motor Fuel	176	127	241	114
8150	Employee Appreciation	1,799	4,000	10,000	6,000
8900	Depreciation	1,654	1,654	1,650	(4)
8951	Indirect Costs	28,722	36,643	36,501	(142)
	Total	**386,006**	**468,921**	**516,170**	**47,248**



HDD/URD Protection

HDD/URD Protection

DESCRIPTION

The department is responsible for locating and protecting existing utility systems. HDD also performs excavating and horizontal directional drilling to install utilities for all departments.

STRATEGIC PRIORITIES (SP)

SP II: Economic Development & Jobs

GOALS & OBJECTIVES (G&O)

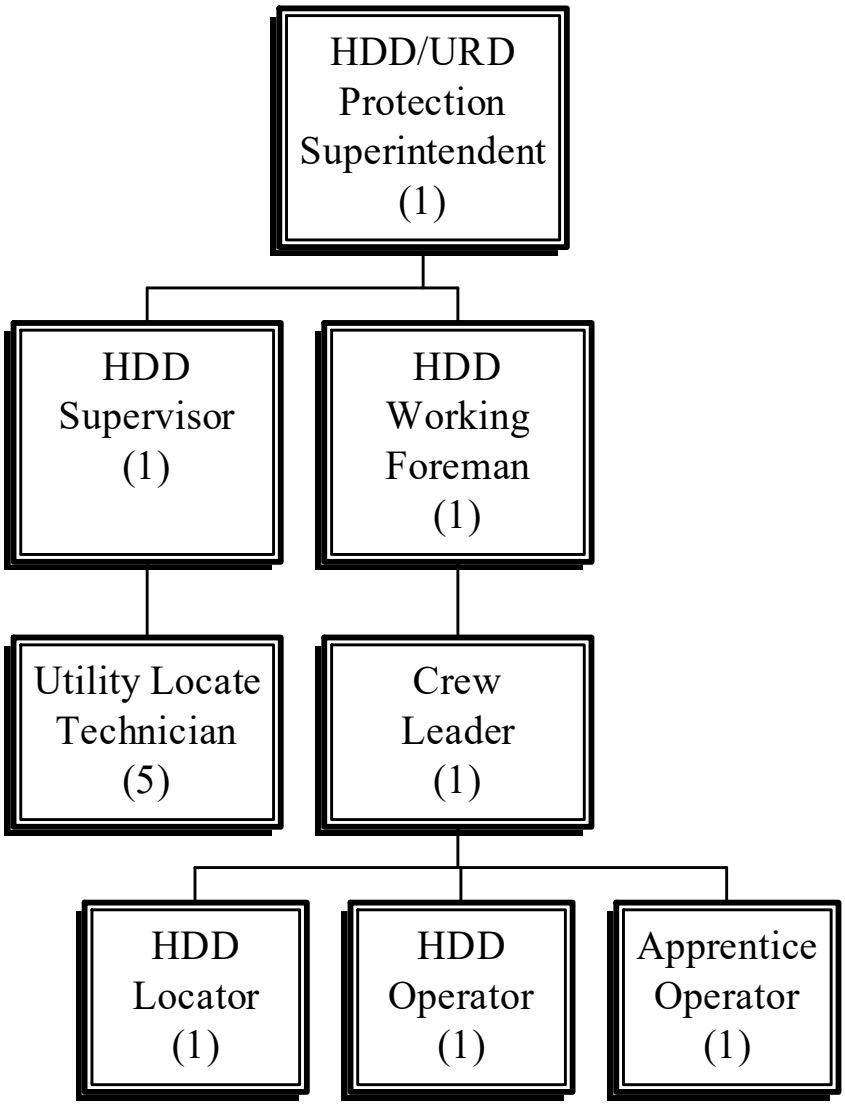
SP II, G&O 1: Expand Albany Utilities Infrastructure

PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Projection
SP II, G&O 1, PM 1: # of Linear Feet Drilled for Utility Lines (Telecom, other departments work completed)	7,500'	9,000'	7,000	9,000'
SP II, G&O 1, PM 2: % Utility damages per total locates completed	2.54%	1.75%	1.75%	1.75%

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SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

HDD/URD PROTECTION



HDD/URD Protection

DESCRIPTION

The URD Protection Division is responsible for locating and protecting existing utility systems, and HDD also performs excavating and horizontal directional drilling to install utilities for all departments.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	905,581	980,156	967,716
OPERATION EXPENSES	256,996	311,420	327,804
DEPRECIATION EXPENSE	110,792	110,792	134,247
INDIRECT COSTS	172,334	146,570	146,006
TOTAL EXPENSES	**1,445,703**	**1,548,938**	**1,575,773**
Capital Projects Summary			
Project Totals	841,002	100,000	0
FULL TIME POSITIONS	**12**	**12**	**12**
Class Title			
HDD/URD Protection Superintendent	1	1	1
HDD Operator	1	1	1
HDD Working Foreman	1	1	1
HDD Supervisor	1	1	1
HDD Locator	2	2	2
HDD Crew Leader	1	1	1
Utility Locate Technician	5	5	5
TOTAL	**12**	**12**	**12**

Current Active Full-Time Employees	9
Number of Vacancies	3

HDD/URD Protection

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4840					
7110	Regular Wages	590,956	653,950	630,409	(23,541)
7120	Overtime	32,661	21,800	36,336	14,536
7210	W/C Insurance	6,573	22,367	22,069	(298)
7230	Uniforms	15,141	11,000	14,566	3,566
7260	FICA Matching	45,226	51,695	51,006	(689)
7270	Pension Matching	73,506	81,090	80,009	(1,081)
7280	Insurance Matching	135,180	132,254	127,321	(4,933)
7290	Contribution Matching	6,338	6,000	6,000	0
7550	Communications	2,946	4,485	2,495	(1,990)
7600	Travel	664	2,800	4,700	1,900
7630	Train/Cont. Education	3,633	3,374	1,600	(1,774)
7700	Risk Allocation	38,200	46,393	31,972	(14,421)
7870	Maint: Motor Equip.	120,013	161,331	141,970	(19,361)
7880	Maint: Mach/Imp/Tools	5,210	7,299	7,299	(0)
7900	Utilities	203	300	900	600
7990	Dues and Fees	16,791	20,000	16,791	(3,209)
8010	Supplies	31,131	21,700	20,500	(1,200)
8016	Small Equip	6,310	6,500	64,061	57,561
8110	Motor Fuel	29,505	32,438	29,516	(2,922)
8150	Employee Appreciation	2,391	4,800	6,000	1,200
8900	Depreciation	110,792	110,792	134,247	23,455
8951	Indirect Costs	172,334	146,570	146,006	(564)
	Total	**1,445,703**	**1,548,938**	**1,575,773**	**26,835**



Distribution Operations Center

Distribution Operations Center

DESCRIPTION

The Energy Control internal service fund will provide support to all utility divisions. This fund will provide 24 hour monitoring and control of all utility systems through a Supervisory Control and Data Acquisition (SCADA) system. This fund will also provide afterhours response for customer needs. Electric substation relay maintenance and other technical substation activities will also be performed by this internal service fund. The service department performs work functions associated with meter reading, connecting services for new customers, disconnects utility services for nonpayment, closed accounts and reconnect once account is paid. Other work functions such as detecting gas leaks, tampered meters, water leaks, locating meters and delivering written notices for final bill payments, returned checks, delinquent priority accounts to customer sites as appropriate. There are 20 billing cycles and those cycles help determine meter reading dates, cut off dates, due dates and days of service for the year which plays a major factor with the customer receiving their bill on time. The audit control department send rereads, audit control trouble tickets and off showing consumption work orders after they audit the meter reading report and the service department go get physical reads before billing and investigate any reason for consumption being shown.The service department is essential to the company and other departments in many ways and also we strive to display great customer service because our customers makes us.

STRATEGIC PRIORITIES (SP)

SP V: Effective and Excellent Service Delivery

GOALS & OBJECTIVES (G&O)

G&O 2: Provide customer satisfaction, not only customer service

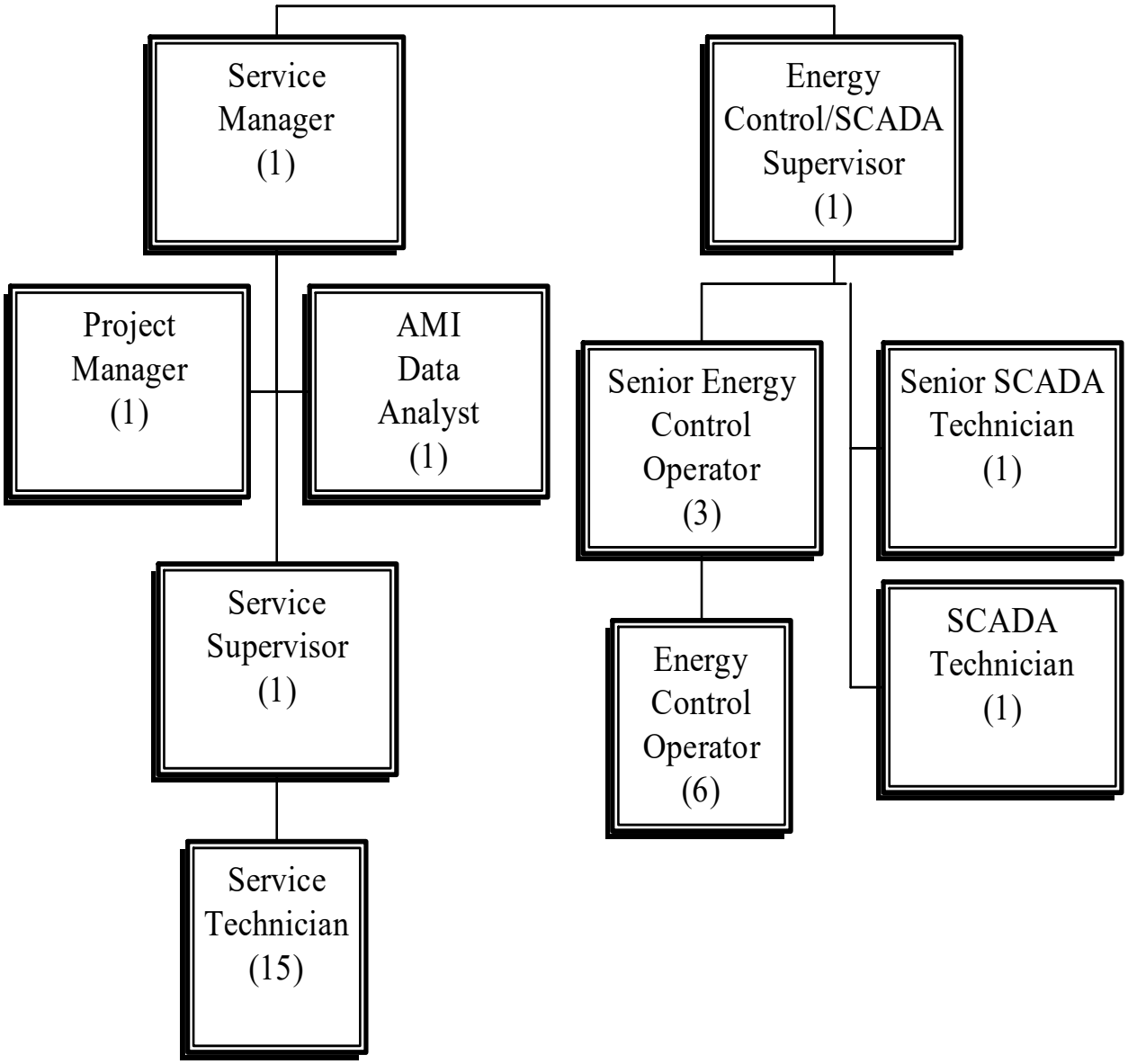
PERFORMANCE MEASURES (PM)

Measures	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP V, G&O 2, PM 1: Open Tickets (Average per day)	28.4	15.1	19.1	19
SP V, G&O 2, PM 2: Closed Tickets (Average per day)	35.9	21.2	118	118
SP V, G&O 2, PM 3: # of Meters Read Remotely	N/A	N/A	N/A	5,000
SP V, G&O 2, PM 4: Reduction in Rereads	N/A	N/A	N/A	20%

Closed Tickets: Move In, Move Outs, etc.

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SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Distribution Operations Center



Distribution Operations Center

DESCRIPTION

The Energy Control Division is an internal service fund that provides 24-hour monitoring and control of all utility systems through a Supervisory Control and Data Acquisition (SCADA) system. This division will also provide afterhours response for customer needs, electric substation relay maintenance, and other technical substation activities. Energy Control also performs work functions associated with meter reading, connecting services for new customers, disconnects utility services for nonpayment, closed accounts and reinstates services. Other work functions such as detecting gas leaks, tampered meters, water leaks, locating meters and delivering written notices for final bill payments, returned checks, delinquent priority accounts to customer sites as appropriate. Energy Control helps determine meter-reading dates, cut off dates, due dates and days of service for the 20 billling cycles in each month, which plays a major factor with the customer receiving their bill on time.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	2,513,697	966,528	1,222,464
OPERATING EXPENSE	768,981	653,527	336,893
DEPRECIATION EXPENSE	202,188	30,245	100,740
INDIRECT COSTS	445,196	378,640	158,173
TOTAL EXPENSES	**3,930,062**	**2,028,940**	**1,818,270**
Capital Projects Summary			
Projects Total	419,800	273,498	12,000
FULL TIME POSITIONS	**13**	**13**	**13**
Class Title			
Energy Cntrl/SCADA Manager	1	1	1
AMI Data Analyst	1	1	1
Projects Manager - Utilties	1	1	1
Energy Control Operator	8	8	8
SCADA Technician	2	2	2
TOTAL	**13**	**13**	**13**

Current Active Full-Time Employees	13
Number of Vacancies	1

Distribution Operations Center

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4850					
7110	Regular Wages	1,625,465	624,321	781,958	157,637
7120	Overtime	127,296	47,000	48,000	1,000
7210	W/C Insurance	10,809	4,364	5,395	1,031
7230	Uniforms	18,358	6,561	9,468	2,907
7260	FICA Matching	125,203	51,356	63,492	12,136
7270	Pension Matching	203,004	80,559	99,595	19,036
7280	Insurance Matching	385,029	144,867	204,556	59,689
7290	Contribution Matching	18,533	7,500	10,000	2,500
7512	Tech.Svcs(Surveys,DP) *	269,228	361,910	144,000	(217,910)
7514	Contract Labor **	188,418	0	0	0
7550	Communications	36,461	12,931	6,839	(6,092)
7600	Travel	15,342	20,540	21,525	985
7630	Train/Cont. Education	9,914	9,200	10,370	1,170
7700	Risk Allocation	52,052	67,362	70,325	2,963
7870	Maint: Motor Equip.	48,401	128,707	31,426	(97,281)
7880	Maint: Mach/Imp/Tools	15,214	10,897	13,383	2,486
7900	Utilities	7,786	9,000	12,200	3,200
7990	Dues and Fees	595	540	540	0
8009	Licenses (CDL, CPA, etc)	0	240	240	0
8010	Supplies	35,950	15,000	8,000	(7,000)
8016	Small Equip	18,374	2,000	5,000	3,000
8017	Printing(Not Std Forms)	458	0	0	0
8110	Motor Fuel	64,011	10,000	6,545	(3,455)
8150	Employee Appreciation	6,777	5,200	6,500	1,300
8900	Depreciation	202,188	30,245	100,740	70,495
8915	Indirect Costs	445,196	378,640	158,173	(220,467)
	Total	**3,930,062**	**2,028,940**	**1,818,270**	**(210,670)**

* Contracts assist with support of the AMI software, outage management, and data management
** Contract Labor to assist in meter reading and service technician services



Vegetation Management

Vegetation Management

DESCRIPTION

Vegetation Management is an internal service fund providing tree and right of way maintenance services to the City of Albany.

STRATEGIC PRIORITIES (SP)

SP III: Infrastructure & Asset Management

GOALS & OBJECTIVES (G&O)

SP III, G&O 1: Develop an Efficient & Sustainable Infrastructure Management Program

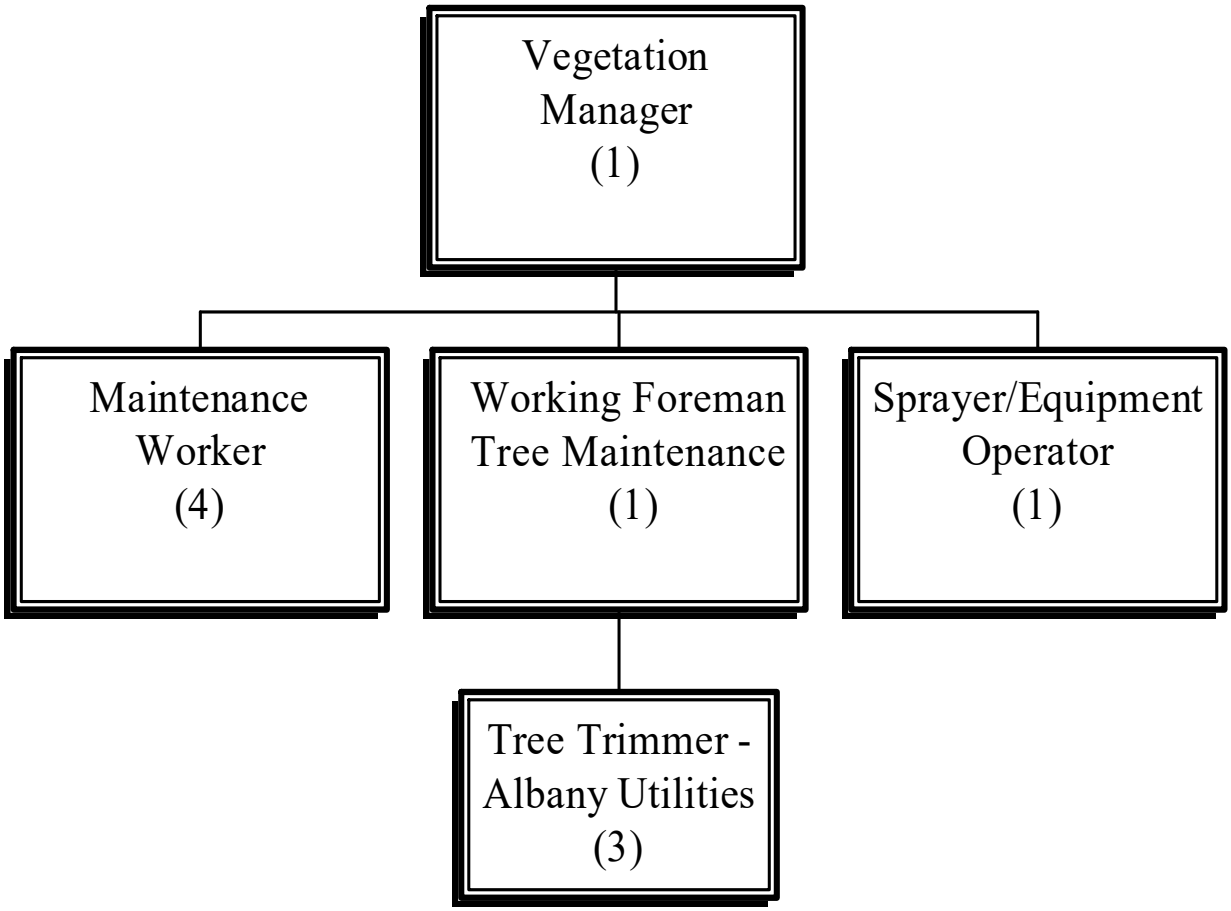
PERFORMANCE MEASURES (PM)

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP III, G&O 1, PM 1: % of Lines Trimmed **	10.00%	12.25%	11.00%	13.00%
SP III, G&O 1, PM 2: Average # of Crews Trimming (Line Loss trimming)	4	3	3	4
SP III, G&O 1, PM 2: Average # of Crews Trimming (In-House)	2	1	2	2
SP III, G&O 1, PM 3: # of Risk Trees Responded to	171	200	200	145
SP III, G&O 1, PM 4: Miles of Street ROW Trees Trimmed	N/A	N/A	12.2	12.2

** There are approximately 600 miles of Lines that Vegetation Management is responsible for trimming around

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Vegetation Management



Vegetation Management

DESCRIPTION

Vegetation Management provides tree and right of way maintenance services within the City.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	603,254	705,201	792,197
OPERATING EXPENSES	1,514,364	2,009,428	2,093,820
DEPRECIATION EXPENSE	127,397	127,397	126,982
INDIRECT COSTS	143,612	122,142	121,672
TOTAL EXPENSES	**2,388,626**	**2,964,168**	**3,134,671**
Capital Projects Summary			
Project Totals	90,000	55,000	0
FULL TIME POSITIONS	**10**	**10**	**10**
Class Title			
Vegetation Manager	1	1	1
Tree Trimmer	3	3	3
Working Foreman Tree Maintenance	0	1	1
Tree Maint. Crew Supervisor, Senior	1	0	0
Maitenance Worker	4	4	4
Sprayer/Equipment Operator	1	1	1
TOTAL	**10**	**10**	**10**

Current Active Full-Time Employees	8
Number of Vacancies	2

Vegetation Management

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4860					
7110	Regular Wages	356,154	455,186	515,855	60,669
7120	Overtime	25,352	25,000	25,000	0
7210	W/C Insurance	20,382	15,995	18,016	2,021
7230	Uniforms	12,532	9,210	13,024	3,814
7260	FICA Matching	26,798	36,734	41,375	4,641
7270	Pension Matching	43,972	57,622	64,903	7,281
7280	Insurance Matching	114,457	101,454	110,024	8,570
7290	Contribution Matching	3,606	4,000	4,000	0
7510	Professional Services	0	0	5,000	5,000
7512	Tech.Svcs (Surveys,DP)	1,174,720	1,583,785	1,619,062	35,277
7550	Communications	6,127	6,419	5,567	(852)
7600	Travel	6,101	9,875	10,008	133
7630	Train/Cont. Education	4,659	14,024	2,850	(11,174)
7700	Risk Allocation	75,297	138,211	124,824	(13,387)
7870	Maint: Motor Equip.	135,172	103,571	145,735	42,164
7880	Maint: Mach/Imp/Tools	2,202	5,698	5,806	108
7900	Utilites	0	0	1,068	1,068
7990	Dues and Fees	2,140	1,992	2,500	508
8004	Materials	57,493	88,246	90,893	2,647
8009	Licenses (CDL,CPA,Etc)	155	620	30	(590)
8010	Supplies	6,705	6,000	6,000	0
8016	Small Equip	6,350	6,000	6,000	0
8018	Books & Subscriptions	0	0	700	700
8050	Rental of Equipment	4,849	0	27,000	27,000
8110	Motor Fuel	30,411	40,987	35,777	(5,210)
8150	Employee Appreciation	1,982	4,000	5,000	1,000
8900	Depreciation	127,397	127,397	126,982	(415)
8951	Indirect Costs	143,612	122,142	121,672	(470)
	Total	**2,388,626**	**2,964,168**	**3,134,671**	**170,502**

* Tree Trimming Contract to assist in maintaining the trimming schedule around the power lines.



Administrative Services

ADMINISTRATIVE SERVICES

DESCRIPTION

The Customer Service Department is responsible for providing external and internal customer service support to citizens and city departments. The department investigates and resolves customer complaints and concerns as well as collects and posts customer payments for utilities. Customer Service Department also provides free non-emergency infomation to the public with quick and easy access to all City of Albany, Dougherty County, and Albany Utility services. In addition, the customer service department audits and prepares billing for utility customers. The department also provides energy audits and conducts energy conservation evaluations for customers.

STRATEGIC PRIORITIES (SP)

SP V: Effective & Excellent Service Delivery

GOALS & OBJECTIVES (G&O)

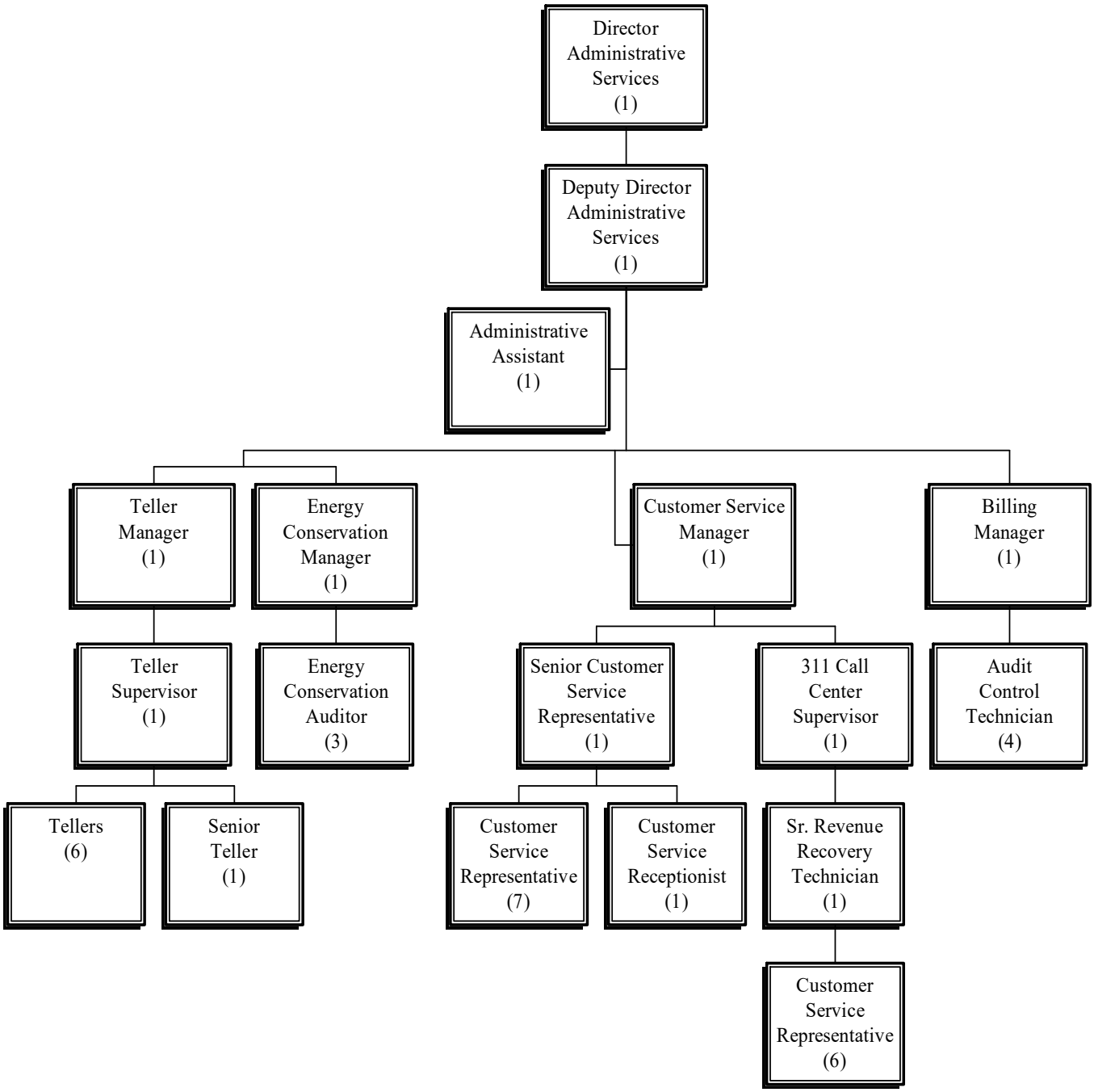
SP V, G&O 2: Provide Customer Satisfaction, Not Only Customer Service

PERFORMANCE MEASURES (PM)

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals
SP V, G&O 2, PM 2: # of Minutes to Serve 311 Calls	3.08	3.00	0.31	0.30
SP V, G&O 2, PM 3: # of Minutes to Serve Customer Service Calls	2.50	2.25	4.47	2.25
SP V, G&O 2, PM 4: # of Payments Through Web Service	51,164	60,000	217,338	250,000

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

ADMINISTRATIVE SERVICES



ADMINISTRATIVE SERVICES

DESCRIPTION

The Customer Service Division is responsible for providing external and internal customer service support to citizens and city departments. The department investigates and resolves customer complaints and concerns as well as collects and posts customer payments for utilities. In addition, the Customer Service Division audits and prepares billing for utility customers, provides energy audits, and conducts energy conservation evaluations for customers.

Major Object of Expenditure	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026
PERSONNEL SERVICES	2,878,258	3,086,485	3,085,695
OPERATING EXPENSES	1,801,389	2,573,368	2,072,221
DEPRECIATION EXPENSE	119,700	116,141	117,108
INDIRECT COSTS	560,085	476,354	474,519
TOTAL EXPENSES	**5,359,432**	**6,252,348**	**5,749,543**
FULL TIME POSITIONS	**39**	**39**	**39**
Capital Purchases	27,500	0	36,818
Class Title			
Director of Administrative Services	1	1	1
Deputy Director of Admin Services	1	1	1
Administrative Assistant	1	1	1
Energy Conservation Manager	0	0	1
Energy Conservation Auditor	3	3	2
Audit Control Technician	4	4	4
311 Call Center Supervisor	1	1	1
Customer Service Receptionist	1	1	1
Customer Service Rep., Sr.	1	1	1
Customer Service Rep	13	13	13
Customer Service Manager	1	1	1
Project Administrator, Customer Svcs	0	1	1
Revenue Recovery Tech. Sr.	1	0	0
Teller Manager	1	1	1
Rate & Utility Billing Manager	1	1	1
Teller, Senior	1	1	1
Teller	7	7	7
Teller Supervisor	1	1	1
TOTAL	**39**	**39**	**39**
Current Active Full-Time Employees		37	
Number of Vacancies		2	

ADMINISTRATIVE SERVICES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4870					
7110	Regular Wages	1,684,329	1,845,623	1,807,850	(37,773)
7120	Overtime	50,727	45,000	50,000	5,000
7130	Part Time	321,735	352,259	358,000	5,741
7210	W/C Insurance	3,237	6,729	6,648	(81)
7230	Uniforms	5,330	4,600	5,000	400
7260	FICA Matching	151,915	171,580	169,512	(2,068)
7270	Pension Matching	205,703	226,875	222,942	(3,933)
7280	Insurance Matching	433,288	412,819	441,743	28,924
7290	Contribution Matching	21,994	21,000	24,000	3,000
7510	Professional Services	889,833	816,000	959,500	143,500
7510	HOPE Payments	150,000	150,000	150,000	0
7550	Communications	29,568	34,500	15,100	(19,400)
7570	Advertising	320	5,700	11,200	5,500
7600	Travel	20,660	12,750	14,000	1,250
7630	Train/Cont. Education	2,398	21,200	21,000	(200)
7700	Risk Allocation	88,805	76,145	79,603	3,458
7860	Maint: Bldgs.	590	0	1,000	1,000
7870	Maint: Motor Equip.	20,423	14,271	13,874	(397)
7880	Maint: Mach/Imp/Tools	86,982	66,708	114,600	47,892
7900	Utilities	60,033	71,000	85,000	14,000
7990	Dues and Fees	12,258	7,000	15,700	8,700
8010	Supplies	27,280	20,400	32,340	11,940
8016	Small Equip	41,511	14,900	38,125	23,225
8017	Printing (Not Std Forms)	5,368	5,700	12,500	6,800
8018	Books & Subscriptions	0	2,500	0	(2,500)
8110.01	Gasoline	7,946	8,394	8,679	285
8150	Employee Appreciation	13,838	12,200	16,000	3,800
8460	Weatherizaton Expense	122,767	1,000,000	250,000	(750,000)
8495	Cash Over/Short	107	0	0	0
8900	Depreciation	119,700	116,141	117,108	967
8951	Indirect Costs	560,085	476,354	474,519	(1,835)
8970	Bad Debt Writeoff	0	57,000	57,000	0
8971	Bad Debt Allowance	220,527	177,000	177,000	0
	TOTAL	**5,359,432**	**6,252,348**	**5,749,543**	**(502,805)**



AMI System Operations

AMI System Operations

DESCRIPTION

The AMI System Operations is an internal service fund that provides 24-hour monitoring and control of all utility systems through a Supervisory Control and Data Acquisition (SCADA) system. This division will also provide afterhours response for customer needs, electric substation relay maintenance, and other technical substation activities. AMI System Operations also performs work functions associated with meter reading, connecting services for new customers, disconnects utility services for nonpayment, closed accounts and reinstates services. Other work functions such as detecting gas leaks, tampered meters, water leaks, locating meters and delivering written notices for final bill payments, returned checks, delinquent priority accounts to customer sites as appropriate. AMI System Operations helps determine meter-reading dates, cut off dates, due dates and days of service for the 20 billling cycles in each month, which plays a major factor with the customer receiving their bill on time.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
PERSONNEL SERVICES	0	1,438,426	1,296,846
OPERATING EXPENSE	0	450,861	639,368
DEPRECIATION EXPENSE	0	167,475	104,556
INDIRECT COSTS	0	0	194,675
TOTAL EXPENSES	**0**	**2,056,762**	**2,235,445**
Capital Projects Summary			
Projects Total	419,800	273,498	26,000
FULL TIME POSITIONS	**18**	**18**	**16**
Class Title			
Service Manager	1	1	1
Dispatcher, Senior	1	1	1
Service Supervisor	1	1	1
Service Technician	15	15	13
TOTAL	**18**	**18**	**16**

Current Active Full-Time Employees	16
Number of Vacancies	2

AMI System Operations

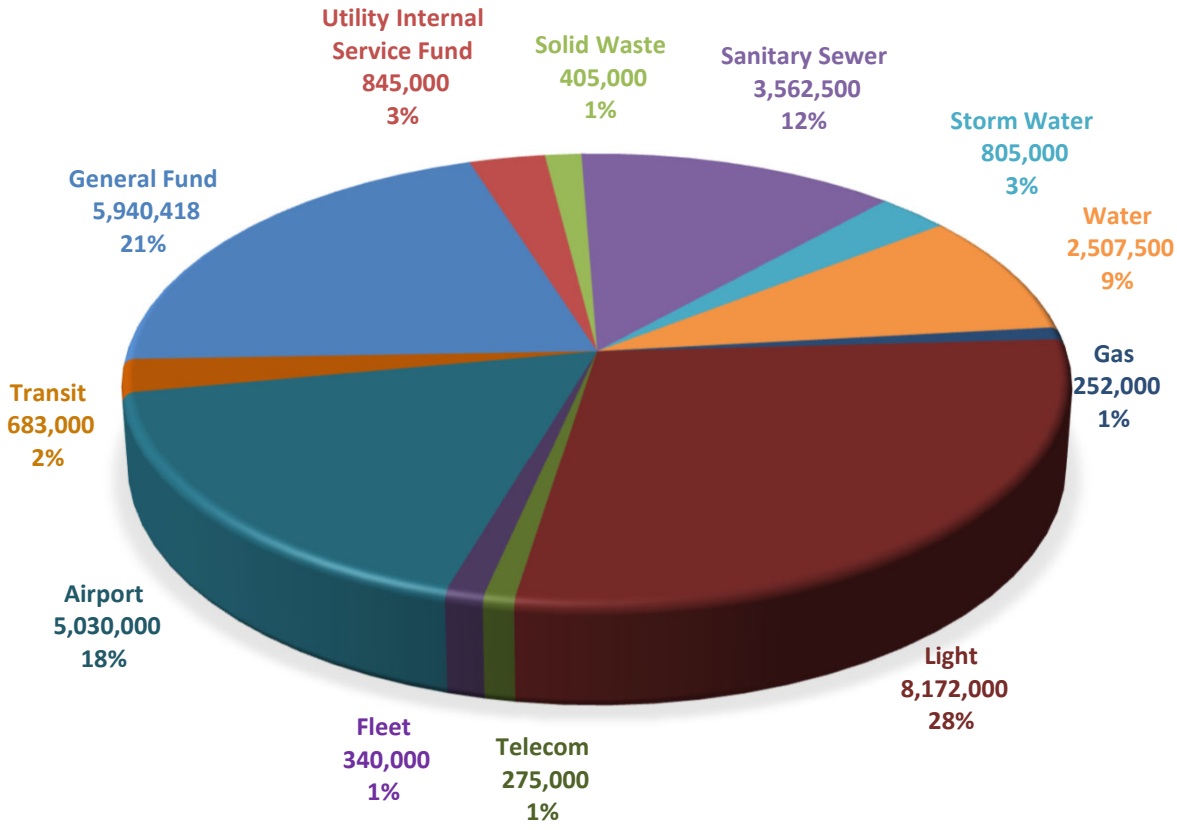
ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
4875					
7110	Regular Wages	0	921,685	793,031	(128,654)
7120	Overtime	0	71,000	71,000	0
7210	W/C Insurance	0	10,125	13,997	3,872
7230	Uniforms	0	15,067	17,807	2,740
7260	FICA Matching	0	75,940	66,098	(9,842)
7270	Pension Matching	0	119,122	103,684	(15,438)
7280	Insurance Matching	0	212,983	227,229	14,246
7290	Contribution Matching	0	12,504	4,000	(8,504)
7512	Tech.Svcs(Surveys,DP) *	0	0	420,000	420,000
7514	Contract Labor **	0	227,736	0	(227,736)
7550	Communications	0	13,229	23,891	10,662
7630	Train/Cont. Education	0	674	11,925	11,251
7870	Maint: Motor Equip.	0	111,057	60,282	(50,775)
7880	Maint: Mach/Imp/Tools	0	12,522	13,279	757
8009	Licenses (CDL, CPA, etc)	0	70	200	130
8010	Supplies	0	15,000	9,000	(6,000)
8016	Small Equip	0	3,500	3,500	0
8017	Printing(Not Std Forms)	0	500	500	0
8110	Motor Fuel	0	59,373	60,647	1,274
8150	Employee Appreciation	0	7,200	9,000	1,800
8900	Depreciation	0	167,475	104,556	(62,919)
8915	Indirect Costs	0	0	194,675	194,675
	Total	**0**	**2,056,762**	**2,235,445**	**178,683**

* Contracts assist with support of the AMI software, outage management, and data management
** Contract Labor to assist in meter reading and service technician services



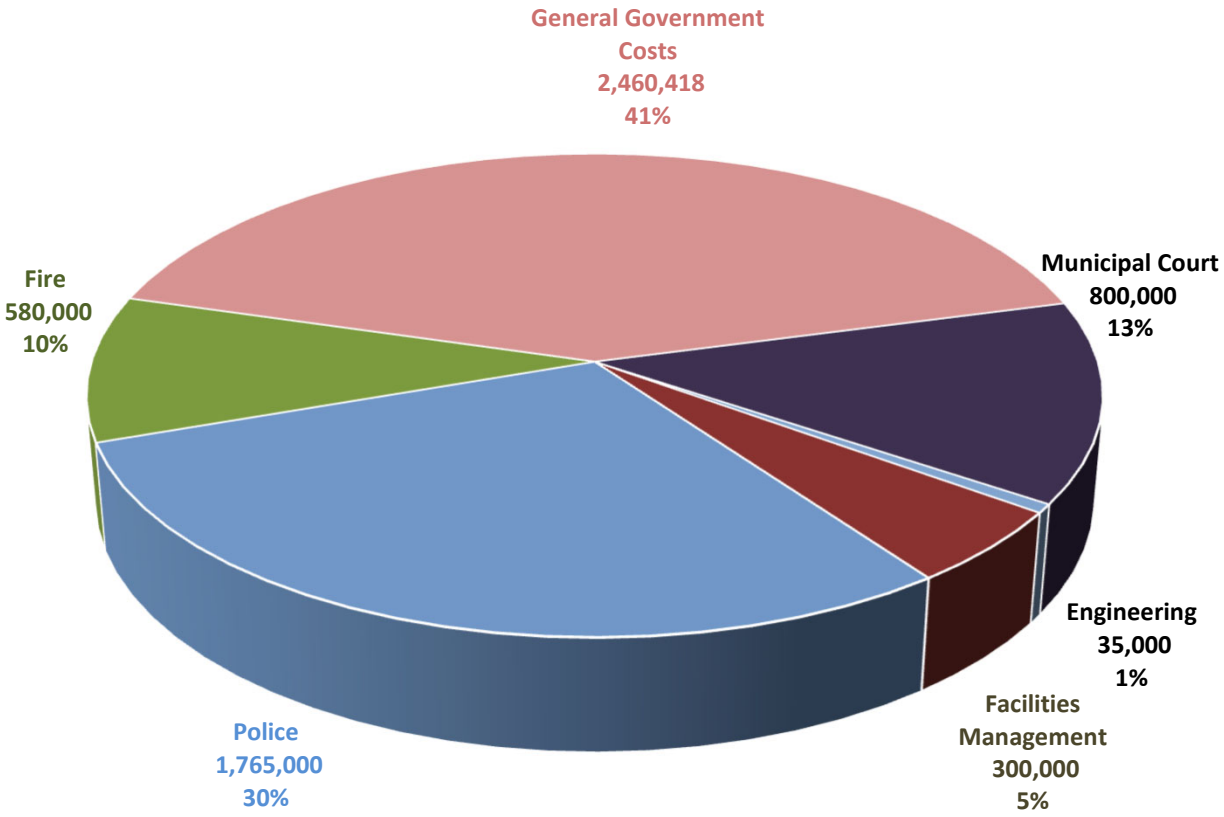
Capital Improvement Program

City of Albany
FY 2026
Total Capital Appropriations



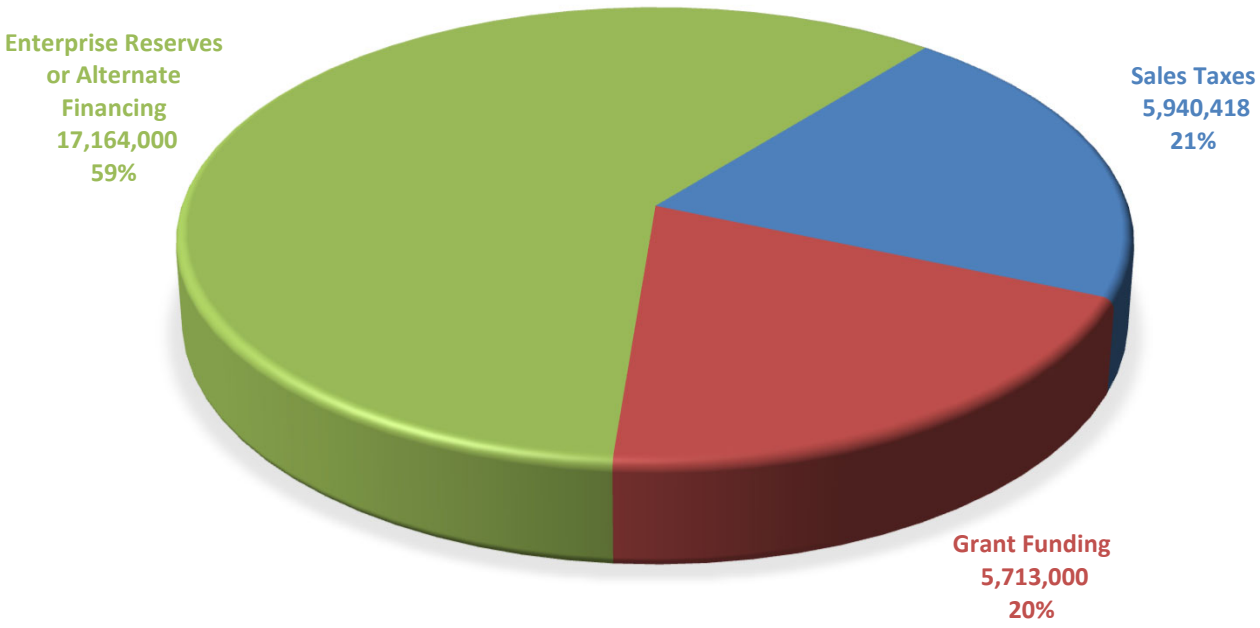
Total Appropriations
$28,817,418

City of Albany
FY 2026
General Fund Capital Appropriations



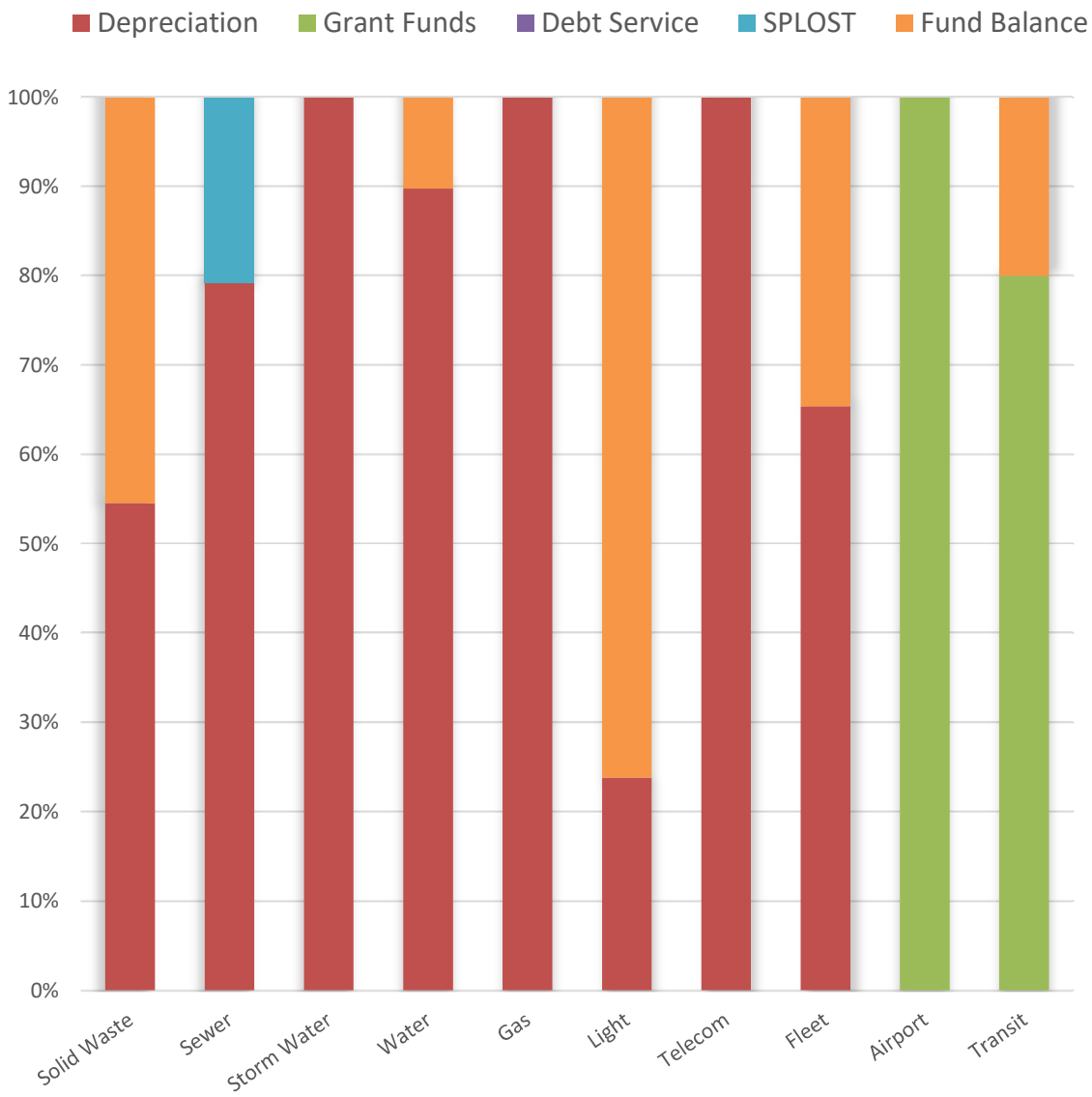
Total Appropriations
$5,940,418

City of Albany
FY 2026
Funding for Capital Appropriations



Total Appropriations
$28,817,418

City of Albany
FY 2026
Funding for Enterprise Capital



Total Appropriations
$22,877,000

FY 2026 CAPITAL BUDGET
AND
CAPITAL IMPROVEMENT PROGRAM
FY 2027 - 2030

The Capital Improvement Program (CIP) is a multi-year planning instrument used by the City of Albany to identify needed capital projects and to coordinate the financing and timing of these projects to enhance the development of facilities and the provision of services. Capital projects will be undertaken to: (a) preserve infrastructure and public facilities; (b) promote economic development and enhance the quality of life; (c) improve the delivery of services; (d) preserve community and historical assets; and (e) improve economically depressed areas and those areas with low- and moderate-income households. For purposes of budgeting and accounting, a "capital project" is defined as a major expenditure for an individual asset or project in excess of $5,000 and which has an estimated useful life of one or more years.

Anticipated funding is accomplished through a variety of mechanisms. To begin with, the City has committed to funding the depreciation for Self-Sustaining Enterprise Funds (Utility Funds). For the Supplemented Enterprise Funds such as Transit, their capital is funded in part through capital grants and the local match is budgeted in the General Fund's transfer to the fund. Also, in the cases where the Supplemented Enterprise Fund is unable to cover the additional costs through the transfer received from the General Fund and the Fund does not receive grant reimbursement, the City will include the related costs in the Capital Improvement Fund (CIF). Governmental Funds utilize the CIF to fund the annual purchases of the capital needs for the General Government.

The CIP will be funded through the following sources:

1. General/Special Funds – A 15% designation of sales tax revenue.

2. Enterprise Funds/Utility Internal Service Fund – Monies provided for through net assets as depreciation or capital replacement expenses.

3. SPLOST VII & TSPLOST–Revenue generated by the SPLOST & TSPLOST Referendums

The first year of the Capital Improvement Program is the "Capital Budget". When adopted by the Mayor and Board of City Commissioners, the capital budget formally authorizes the expenditure of funds for the capital projects. Projects included in the remaining four years of the Capital Improvement Program are approved for planning purposes only and are not authorized until included in the Capital Budget. Appropriations for Capital Budget Projects do not expire at the end of the fiscal year *if the capital project takes longer to construct*. Appropriations for *purchases* will expire if not completed by the end of the fiscal year.

Requests for this year's Capital Budget totaled over $28.8 million. Of this amount, $5,940,418 was approved for the General/Special Funds. The Enterprise Funds were approved for $22,032,000. The Capital Improvement Program for FY 2026 has a total cost of $28,817,418. Some capital projects will be added and deleted as we proceed. As with the Operating Budget, the projects for each fund must be balanced with the resources available in that fund. This Budget provides the total resources and projects for each fund. The capital impact on the operating budget will be beneficial by decreasing expenditures with each retirement of high maintenance and inefficient equipment. The City has committed and budgeted to invest $6,333,000 in the fleet of the City to reduce the expectation of unscheduled repairs and maintenance of equipment. A summary of the FY 2026 Capital Budget by Fund and a summary of the five-year Capital Improvement Program are listed on the following pages.

City of Albany
Capital Improvement Program
General Fund, Special Funds and GMA

Department	Project Title	Project Cost FY 2026	Project Cost FY 2027	Project Cost FY 2028	Project Cost FY 2029	Project Cost FY 2030	Total Project Cost
Recreation	Rolling Stock	-	100,000	100,000	100,000	100,000	400,000
	Replacement/Renovation of Greens @ Golf Course	-	-	-	-	-	-
	Maintenance Building @ Golf Course	-	-	-	-	-	-
	Subtotal	**-**	**100,000**	**100,000**	**100,000**	**100,000**	**400,000**
City Manager's Office	Rolling Stock	-	-	-	30,000	-	30,000
	Subtotal	**-**	**-**	**-**	**30,000**	**-**	**30,000**
Technology & Communications	Backup & MDR	-	35,000	35,000	35,000	35,000	140,000
	Network Firewall	-					
	Subtotal	**-**	**35,000**	**35,000**	**35,000**	**35,000**	**140,000**
Police	Rolling Stock	1,765,000	750,000	750,000	750,000	750,000	4,765,000
	Subtotal	**1,765,000**	**750,000**	**750,000**	**750,000**	**750,000**	**4,765,000**
Code Enforcement	Rolling Stock	-	40,000	40,000	40,000	40,000	160,000
		-					
	Subtotal	**-**	**40,000**	**40,000**	**40,000**	**40,000**	**160,000**
Fire	SCBA Equipment	-	210,141	210,141	210,141	210,142	840,565
	Dryers for Fire Fighter Gear	-	-	-	-	-	-
	Rolling Stock	580,000	366,667	366,667	366,667	366,667	2,046,667
	Subtotal	**580,000**	**576,808**	**576,808**	**576,808**	**576,809**	**2,887,232**
General Government Costs	Contingency for Wrecked Vehicles	-	200,000	200,000	200,000	200,000	800,000
	GMA Lease Payment *	518,573	400,000	400,000	400,000	400,000	2,118,573
	Albany Herald Building Renovations	672,135	-	-	-	-	672,135
	Downtown (Front Street Market)	850,000					
	Capital Costs for Government Center	400,000	400,000	400,000	400,000	400,000	2,000,000
	Indirect Costs	19,710	19,710	19,710	19,710	19,710	98,550
	Subtotal	**2,460,418**	**1,019,710**	**1,019,710**	**1,019,710**	**1,019,710**	**5,689,258**
Municipal Court	Municipal Courtroom & Office Facilities	800,000	-	-	-	-	800,000
	Subtotal	**800,000**	**-**	**-**	**-**	**-**	**800,000**
Engineering	Rolling Stock	35,000	150,000	150,000	150,000	150,000	635,000
		-	-	-	-	-	-
	Subtotal	**35,000**	**150,000**	**150,000**	**150,000**	**150,000**	**635,000**
Right-of-Way	Rolling Stock	-	475,000	475,000	475,000	475,000	1,900,000
	Subtotal	**-**	**475,000**	**475,000**	**475,000**	**475,000**	**1,900,000**
Facilities Management	Rolling Stock	300,000	350,000	350,000	350,000	350,000	1,700,000
	Subtotal	**300,000**	**350,000**	**350,000**	**350,000**	**350,000**	**1,700,000**
	GENERAL FUND TOTAL	**5,940,418**	**3,496,518**	**3,524,518**	**3,526,518**	**3,524,519**	**19,162,490**
	GMA Lease Pool*						
	Prior Year Purchases	518,573	518,573	518,573	-	-	**1,555,719**
	GMA LEASE POOL TOTAL	**518,573**	**518,573**	**518,573**	**-**	**-**	**1,555,719**
	CIP FUND TOTAL PROJECT COST	**5,940,418**	**3,496,518**	**3,524,518**	**3,526,518**	**3,524,519**	**19,162,490**
* Only one fifth of the total project cost will be paid in the current fiscal year due to financing options.							
UISF	Energy Control - Rolling Stock	-	90,000	90,000	90,000	90,000	360,000
	Energy Control - SCADA Servers & Workstations	-	-	-	-	-	-
	Utility Engineering - Rolling Stock	-	-	37,000	-	40,000	77,000
	HDD - Contracting Capital Drill Projects	-	500,000	500,000	500,000	500,000	2,000,000
	HDD - Rolling Stock	370,000	-	-	-	-	370,000
	Vegetation Management - Rolling Stock	475,000	200,000	200,000	200,000	200,000	1,275,000
	Customer Service - KRONOS Clocks	-	-	-	-	-	-
	UTILITY INTERNAL SERVICE FUND TOTAL	**845,000**	**790,000**	**827,000**	**790,000**	**830,000**	**4,082,000**
	UTILITY INTERNAL SERVICE FUND TOTAL PROJECT COST	**845,000**	**790,000**	**827,000**	**790,000**	**830,000**	**4,082,000**

City of Albany
Capital Improvement Program
Enterprise Funds and GMA

Fund	Project Title	Project Cost FY 2026	Project Cost FY 2027	Project Cost FY 2028	Project Cost FY 2029	Project Cost FY 2030	Total Project Cost
Solid Waste	Rolling Stock	405,000	300,000	300,000	300,000	300,000	1,605,000
	SOLID WASTE FUND TOTAL	**405,000**	**300,000**	**300,000**	**300,000**	**300,000**	**1,605,000**
Sanitary Sewer	CSO Separation Project	3,437,500	19,534,000	16,013,000	4,504,000	4,504,000	47,992,500
	Rolling Stock	125,000	201,378	886,571	1,331,656	1,398,239	1,500,000
	SANITARY SEWER FUND TOTAL	**3,562,500**	**19,735,378**	**16,899,571**	**5,835,656**	**5,902,239**	**49,492,500**
Storm Water	Rolling Stock	805,000	1,156,251	1,313,790	1,010,925	1,061,471	5,347,437
	STORM WATER FUND TOTAL	**805,000**	**1,156,251**	**1,313,790**	**1,010,925**	**1,061,471**	**5,347,437**
Water	Rolling Stock	293,000	300,000	300,000	300,000	315,000	1,508,000
	Well Rehabilitation	1,008,000	-	-	-	-	1,008,000
	Critical Utility Infrastructure Security	500,000	-	-	-	-	500,000
	Fire Rated Meters	101,500	-				101,500
	Water Main Replacements	605,000					605,000
	Well Upgrades & Improvements	-	440,000	440,000	440,000	440,000	1,760,000
	WATER FUND TOTAL	**2,507,500**	**740,000**	**740,000**	**740,000**	**755,000**	**5,482,500**
Gas	Expansion of Infrastructure	65,000	675,000	710,000	660,000	660,000	2,770,000
	Refurbish Natural Gas Gate Stations	80,000					
	Anode Bed Replacements	20,000					
	Critical Utility Infrastructure Security	27,000					
	Rolling Stock	60,000	200,000	200,000	210,000	210,000	880,000
	GAS FUND TOTAL	**252,000**	**875,000**	**910,000**	**870,000**	**870,000**	**3,650,000**
Light	Rolling Stock	1,005,000	193,393	97,002	16,389	203,063	1,514,847
	Underground Cable Replacement	1,040,000	500,000	500,000	500,000	500,000	3,040,000
	#6 Copper Replacement	600,000	200,000	200,000	200,000	200,000	1,400,000
	HPS Security Light Transition to LED	787,000	300,000	300,000	300,000	300,000	1,987,000
	Electric Distibution System Grid Resilence & Automation Program	2,310,000					
	Substation #2 Upgrades	600,000	-	-	-	-	600,000
	Substation #9 Upgrades	-					
	Vantage Point/Sensus Lighting Module	-					
	Radian RW-31X Meter Site Analyzer	-					
	Radian Model WECO 4050X 3 Phase Meter Test	260,000					
	Pole Inspection Corrective Maintenance	1,500,000					
	Upgrade Substation Breakers	-	350,000	350,000	350,000	350,000	1,400,000
	Outfitings for Utility Bucket Trucks	70,000	40,000	40,000	40,000	40,000	230,000
	LIGHT FUND TOTAL	**8,172,000**	**1,583,393**	**1,487,002**	**1,406,389**	**1,593,063**	**10,171,847**
Telecom	Business Analysis	200,000	150,000	150,000	100,000	100,000	700,000
	PON Network	75,000	-	-	-	-	75,000
	ISP Upgrade	-	-	-	-	-	-
	Rolling Stock	-	-	78,803	-	82,743	161,546
	TELECOM FUND TOTAL	**275,000**	**150,000**	**228,803**	**100,000**	**182,743**	**936,546**
Fleet	Portable Wireless Lifts	-	-	-	-	-	-
	Concrete Leveling & Shop Crane	200,000					
	North Parking Lot (Design)	75,000					
	Rolling Stock	65,000	103,000	103,000	103,000	103,000	477,000
	FLEET FUND TOTAL	**340,000**	**103,000**	**103,000**	**103,000**	**103,000**	**477,000**
Airport	Airfield Generator	-	-	-	-	-	-
	Air Conditioner	30,000	10,000	10,000	10,000	10,000	70,000
	Taxiway C/S Apron Rehab	4,540,000	-	-	-	-	4,540,000
	Crack Seal & Pavement Rehab	460,000	-	50,000	-	50,000	560,000
	Rolling Stock	-	35,000	500,000	30,000	150,000	715,000
	AIRPORT FUND TOTAL	**5,030,000**	**45,000**	**560,000**	**40,000**	**210,000**	**5,885,000**
Transit*	Bus Shelters	-	161,100	161,100	161,100	161,100	644,400
	Fixed Route Buses (3)	-	500,000	-	500,000	-	1,000,000
	Paratransit Buses (2)	-	-	350,000	-	350,000	700,000
	Benches & Trash Receptacles	-	37,000	37,000	37,000	37,000	148,000
	Farebox units	585,000					
	Tablets	5,000					
	Forklift	35,000					
	Golf Cart	8,000					
	Rolling Stock (Non-revenue)	50,000	-	-	-	-	50,000
	TRANSIT FUND TOTAL	**683,000**	**698,100**	**548,100**	**698,100**	**548,100**	**2,542,400**
	ENTERPRISE FUNDS TOTAL	**22,032,000**	**25,386,122**	**23,090,266**	**11,104,070**	**11,525,616**	**85,590,230**
	CAPITAL IMPROVEMENT PROGRAM TOTAL COST	**28,817,418**	**29,672,640**	**27,441,784**	**15,420,588**	**15,880,135**	**108,834,720**

* There will be a 10% Match from the City's General Fund or SPLOST



Fleet Fund

FLEET MANAGEMENT

SUMMARY

The primary function of the Fleet Management Department is to provide high quality specifications for all vehicle and equipment purchases and assure the safety and serviceability of over 1,300 vehicles and equipment to support City operational efforts in a cost-effective manner. Fleet responsibilities include: preparing a variety of reports, processing invoices, monitoring compliance with vendor contracts associated with fleet maintenance, inspecting and generating specifications for new vehicles, evaluating vehicle usage, scheduling and performing preventive maintenance and repairs to all city vehicles. Duties also include stocking and maintaining the fuel management system which consists of three sites that deliver several thousands of gallons of fuel monthly and tracks our preventive maintenance; maintaining a motor pool of vehicles for use by other departments or divisions; and responding to emergency situations twenty-four hours a day.

STRATEGIC PRIORITIES (SP)

SP V: Effective and Excellent Service Delivery

GOALS & OBJECTIVES (G&O)

SP V, G&O 2: Provide Customer Satisfaction, Not Only Customer Service

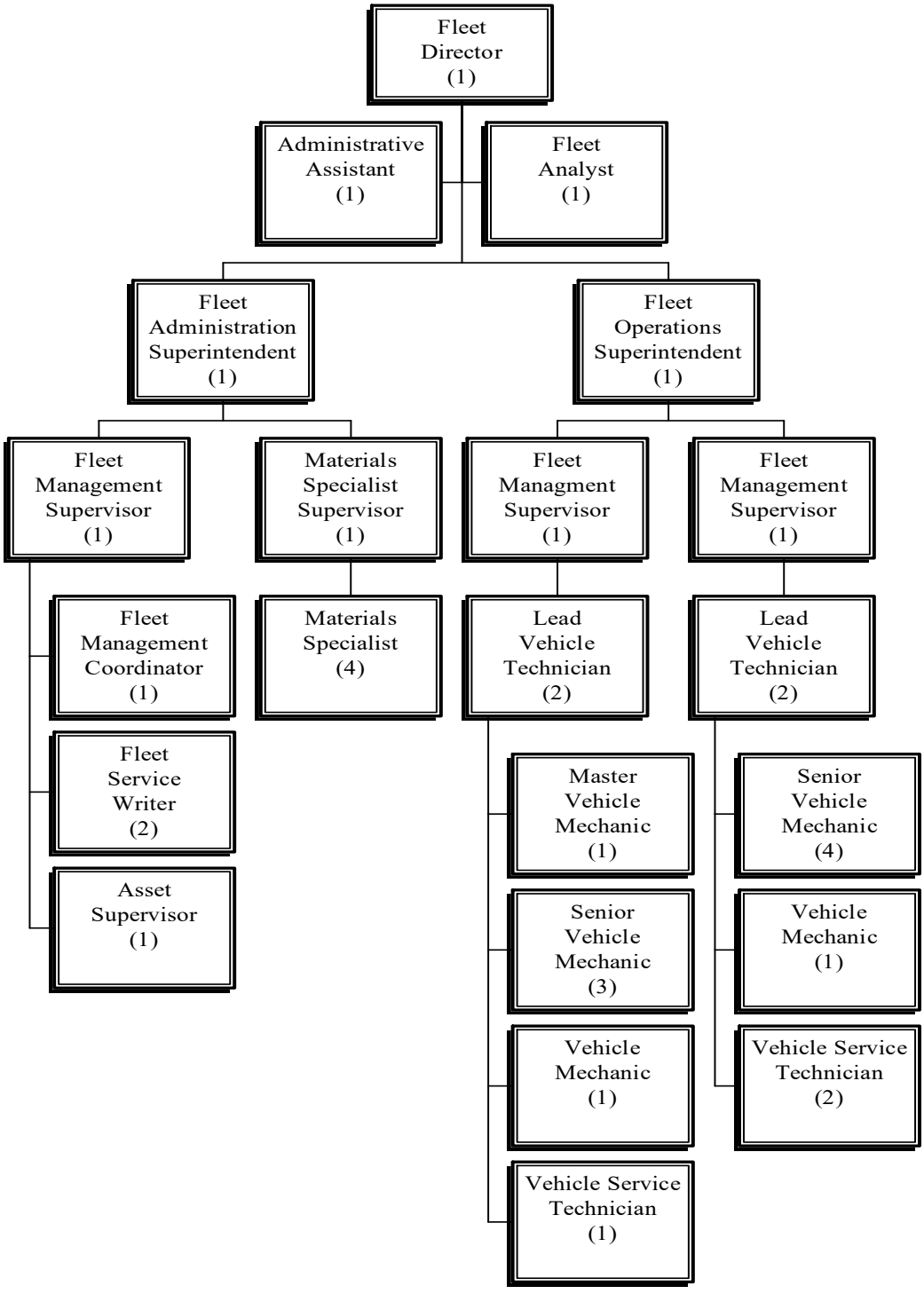
PERFORMANCE MEASURES (PM)

Measures	FY 2020	FY 2021	FY 2022	FY 2023
SP V, G&O 2, PM 1: Direct Labor %	58%	77%	73%	75%
SP V, G&O 2, PM 2: % "On-Time" Preventative Maintenance	74%	84%	90%	90%
SP V, G&O 2, PM 3: Average Competitor's Rates are:				
- Light Duty (Hourly Rate)	$110	$110	$115	$115
- Heavy Duty (Hourly Rate)	$130	$130	$137	$137
- Road Service Call (Hourly Rate)	$141	$141	$155	$155
% In-House Repair Costs	36%	53%	58%	60%

Note: Fleet's flat hourly rate is $85/hour

SP I = Safe, Sustainable, & Business Friendly
SP II = Economic Development & Jobs
SP III = Infrastructure & Asset Management
SP IV = Promotion of the City of Albany as a Great Place to Live, Work, & Play
SP V = Effective & Excellent Service Delivery
SP VI = Fiscal Responsibility

Fleet Management



FLEET MANAGEMENT

SUMMARY

The primary function of the Fleet Management Department is to provide high quality specifications for all vehicle and equipment purchases and assure the safety and serviceability of over 1,300 vehicles and equipment to support City operational efforts in a cost-effective manner. Fleet responsibilities include: preparing a variety of reports, processing invoices, monitoring compliance with vendor contracts associated with fleet maintenance, inspecting and generating specifications for new vehicles, evaluating vehicle usage, scheduling and performing preventive maintenance and repairs to all city vehicles. Duties also include stocking and maintaining the fuel management system which consists of three sites that deliver several thousands of gallons of fuel monthly and tracks our preventive maintenance; maintaining a motor pool of vehicles for use by other departments or divisions; and responding to emergency situations twenty-four hours a day.

Major Object of Expenditure	**ACTUAL 2023/2024**	**ADOPTED 2024/2025**	**ADOPTED 2025/2026**
REVENUES	2,673,137	4,125,744	4,564,126
TOTAL REVENUES	**2,673,137**	**4,125,744**	**4,564,126**
PERSONNEL SERVICES	2,351,904	2,868,615	3,082,150
OPERATING EXPENSE	929,152	1,036,279	1,259,628
DEPRECIATION EXPENSE	220,769	220,850	222,348
TOTAL EXPENSES	**3,501,826**	**4,125,744**	**4,564,126**
TOTAL NET INCOME/(LOSS)	**-828,688**	**0**	**0**
TRANSFER IN	**800,000**	**0**	**0**
FULL TIME POSITIONS	**34**	**39**	**39**
Capital Purchases	**430,849**	**280,500**	**546,992**

Class Title			
Vehicle Service Technician	3	8	8
Vehicle Mechanic	2	3	3
Vehicle Mechanic,Senior	7	7	5
Vehicle Mechanic, Master	1	1	2
Lead Vehicle Technician	4	3	3
Fleet Management Deputy Director	1	1	1
Administrative Assistant	1	1	2
Fleet Management Director	1	1	1
Fleet Maintenance Supervisor	3	3	3
Fleet Management Supt.	1	1	1
Asset Supervisor	1	1	1
Senior Accounting Analyst	1	1	1
Fleet Service Writer	2	2	2
Materials Specialist	4	4	4
Materials Specialist Supervisor	1	1	1
Fleet Management Coordinator	1	1	1
TOTAL	**34**	**39**	**39**
	Current Active Full-Time Employees	29	
	Number of Vacancies	10	

FLEET MANAGEMENT

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2023/2024	ADOPTED 2024/2025	ADOPTED 2025/2026	VARIANCE + / (-)
65					
7110	Regular Wages	1,495,352	1,908,223	1,971,858	63,635
7120	Overtime	46,783	30,000	30,000	0
7130	Part Time	65,577	118,968	174,912	55,944
7210	W/C Insurance	39,642	44,785	47,388	2,603
7230	Uniforms	21,355	30,842	31,151	309
7260	FICA Matching	115,588	157,375	166,523	9,148
7270	Pension Matching	246,990	228,987	236,623	7,636
7280	Insurance Matching	306,829	335,435	408,695	73,260
7290	Contribution Matching	13,787	14,000	15,000	1,000
7510	Professional Services	0	30,000	55,000	25,000
7514	Contract Labor (Temp)	0	12,500	12,500	0
7550	Communications	16,896	23,627	22,520	-1,107
7600	Travel	13,959	10,000	25,000	15,000
7610	Auto Allowance	6,000	6,000	6,000	0
7630	Train/Cont. Education	41,805	71,000	97,000	26,000
7700	Risk Allocation	55,625	52,652	64,698	12,046
7860	Maint: Building	1,968	0	0	0
7870	Maint: Motor Equip	137,426	48,837	95,519	46,682
7880	Maint: Mach/Imp/Tools	129,638	135,833	137,310	1,477
7900	Utilities	77,266	102,324	102,324	0
7990	Dues and Fees	5,523	6,000	6,000	0
8010	Supplies	19,389	32,000	32,000	0
8016	Small Equip	45,118	132,029	132,643	614
8050	Rental of Equipment	0	0	10,000	10,000
8110	Motor Fuel	27,388	21,355	23,667	2,312
8150	Employee Appreciation	6,331	7,300	7,300	0
8900	Depreciation	220,769	220,850	222,348	1,498
8951	Indirect Costs	344,820	344,822	430,147	85,325
	Total	**3,501,826**	**4,125,744**	**4,564,126**	**438,382**



Appendix

ANNUAL BUDGET
GLOSSARY OF TERMS USED IN THIS BUDGET

The following is an abbreviated list of the specialized governmental budgeting and accounting terms used in this budget.

ACCOUNT NUMBER – A line-item code defining an appropriation.

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which they occur.

ACFR – Annual Comprehensive Financial Report

ADICA – Albany-Dougherty Inner City Authority; ADICA's role is to carry out public projects and redevelopment projects authorized by the Redevelopment Powers Law, in accordance with the Redevelopment Plan.

AD VALOREM TAXES – Commonly referred to as property taxes. Real and personal property are levied on annually according to the property's valuation and tax rate.

AMORTIZATION – The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

APD – Albany Police Department

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ORDINANCE – The formal budgetary document enacted by the legislative body, which contains all approved appropriations for the fiscal year.

ARRA – The American Recovery and Reinvestment Act of 2009 is a direct response to the economic crisis. The recovery Act has three immediate goals: 1) Create jobs and save existing ones, 2) Spur economic activity and invest in long-term growth, 3) Foster unprecedented levels of accountability and transparency in government spending.

ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUDIT – An official inspection of the government's accounts by an independent body.

BALANCED BUDGET – A budget in which the estimated current expenditures are equal to or less than the estimated current revenues.

BASE BUDGET – The base budget consists of personnel services only. Price and quantity changes are reflected in the base budget but only to the extent that they are in support of personnel services. Program and/or capital improvements are not included in the base budget.

BASIS OF BUDGETING – A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred.

BOND – A written promise to pay a specified sum of money, called the per value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.

BONDED DEBT – That portion of indebtedness represented by outstanding bonds.

BUDGET – A service plan for a given period embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

BUDGET ADJUSTMENT – A revision to the adopted budget that occurs during the affected fiscal year as approved by the Board of Commissioners via an amendment or a transfer.

BUDGET CALENDAR – The schedule of key dates that a government follows in the preparation and adoption of its budget**.**

BUDGET MESSAGE – A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body.

BUDGETARY BASIS – This refers to the basis of budgeting used to estimate financing sources and uses in the budget**.**

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAD 911 – Computer Aided Dispatch 911-call handling.

CAPITAL IMPROVEMENTS/ASSETS – Construction, renovation, physical improvement projects, vehicles or tangible items such as tools, desks, machinery and equipment costing more than $5000 each and having a use-life of more than one year.

CDBG – Community Development Block Grant

CIP – Capital Improvement Program

COLA – Cost of Living Adjustment

COMBINED SEWER OVERFLOW PROJECT (CSO) – A $38 million project mandated by the state and federal governments requiring Albany to separate its storm drainage and sanitary sewer systems.

COMPLEXITY OF WORK PROCESS/ACTIVITIES – Measures of levels of difficulty associated with work process or activities.

COMPONENT UNIT – A legally separate organization for which the elected officials of the primary government are financially accountable.

CONTINGENCY – Those funds included in the base budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts.

A. **General Obligation Debt** is secured by the pledge of the issuer's full faith, credit, and taxing power.

B. **A Revenue Debt** is a bond, debt, or obligation for which principal and interest is payable exclusively for the earnings of a government enterprise. This term can refer more broadly to any state or local government debt that is not a general obligation.

DEBT LIMIT – The maximum amount of debt that a municipality is permitted by law to incur – also known as "Debt Ceiling."

DEBT SERVICE – Payment of principal and interest to lenders or creditors on outstanding debt.

DEFICIT – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

EFFECTIVENESS – Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

EFFICIENCY – Reflects the relationship between work performed and the resources required to perform it; Compares outputs to input.

ENCUMBRANCE – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE FUND – Enterprise funds are used "to account for operations that are financed and operated in a manner similar to private business enterprises . . . where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges". Services accounted for in enterprise funds are tangible, and it is possible to determine the extent to which they benefit individual service consumers.

ENTITLEMENT – The amount of payment to which a state or local government is entitled as determined by the federal government.

EQUITY AND AVAILABILITY OF SERVICE TO USERS – Measures referring to fair or equitable distribution of service in different locations or populations.

ERU – Equivalent Residential Unit

EXPENDITURES – Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

EXTERNAL CUSTOMER SATISFACTION – measures of quality from external sources.

FIDUCIARY FUND – A fund used in governmental accounting to report on assets held in trust for others.

FINANCIAL INDICATORS – Comparison of planned vs. actual expenditures, cost, obligations, receipts, allocations or losses.

FISCAL YEAR –The twelve-month period to which the annual operating budget applies and at the end of which the city government determines its financial position and the results of its operations.

In Albany, the fiscal year runs from July 1 to June 30 of the following year.

FIXED ASSETS – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

FUND – Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity. It has a balanced set of accounts and records, cash and other resources together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities within the financial records of a government, there need not be physical segregation of assets.

FUND ACCOUNTS – All accounts necessary to set forth the financial position and results of operations of a fund

FUND BALANCE – This is the unencumbered balances of appropriation from the prior fiscal year.

GASB – Governmental Accounting Standards Board.

GENERAL FUND – The General Fund provides general-purpose governmental services such as Police, Fire, and Street Maintenance. This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – The accounting rules and procedures adopted by the accounting profession to facilitate uniformity in preparing financial statements.

GENERAL REVENUE – The revenue of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amount transferred constitutes general revenue to the government.

GFOA – Georgia Finance Officers Association.

GIRMA – Georgia Interlocal Risk Management Agency.

GMA – Georgia Municipal Association.

GOALS – A longer-term broader statement of intent.

GOHS – Governor's Office of Highway Safety

GOVERNMENTAL FUND – Funds used to account for activities primarily supported by taxes, grants, and similar revenues sources. Examples include General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

INTERNAL MEASURES OF QUALITY OF PRODUCT SERVICES – Measures of quality from internal sources.

INVESTMENTS – Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

JOB FAMILY – Occupational categories that group together positions that have certain common characteristics. Treatment of groups of jobs in this manner provides a more concise and accurate method of evaluating individual jobs.

LEVY – To impose taxes, special assessments of service charges for the support of governmental activities.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND – A fund whose revenues, expenditures/expenses, assets or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5 % of the aggregate amount for all governmental & enterprise funds.

MCLB – Marine Corps Logistics Base; a military base housed within the county limits.

MSA – Metropolitan Statistical Area

MISSION – The reason or purpose for the organizational unit's existence.

MODIFIED ACCRUAL ACCOUNTING – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if

measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due..

NET INCOME – Proprietary fund in excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses and operating transfers-out.

OBJECTIVES – The specified end result expected and can include the time at which it will be achieved.

OMB – Office of Management and Budget.

OPERATING EXPENSES – Proprietary fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME – The excess of proprietary fund operating revenues over operating expenses.

OPERATING RATIOS – Efficiency measures such as cost per unit, productivity measures and ratios of direct to indirect cost.

OPERATING REVENUES – Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

OUTCOMES OF PRODUCT OR SERVICE – Direct results achieved through the provision of goods and services by the City.

OUTPUTS OR FINAL PRODUCTS – Products or services produced, distributed or provided to clients.

PENSION TRUST FUND – The trust fund used to account for public employee retirement systems. Pension trust funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

PERFORMANCE INDICATORS – A particular value or characteristic used to measure efficiency or effectiveness.

PERFORMANCE MEASUREMENT – The regular collection and reporting of a range of data useful in the management and operation of programs.

PERMENANT FUND – A fund is required to be used to report resources that are legally restricted to the extent that only earnings can be expended.

PROGRAM BUDGET – A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

PROPRIETARY FUND – A fund that performs business-like activities either within the government or outside of it. These activities are like what would be used by private business. Examples would be Utility Funds (Sewer, Solid Waste, Light, Gas, Water, etc.) & Supplemented Enterprise Funds (Transit, Flint River Entertainment Complex, & Airport).

REVENUES – The income attributable to a designated fiscal accounting period that will affect the balance (surplus) or deficit resulting from the operations of that period.

SAIP – Self-Administered Insurance Program

SINKING FUND – Schedule of annual payments required on General Obligation Bonds Payable. Principal and interest are payable from an ad valorem tax upon all property of the City.

SPLOST – Special Local Option Sales Tax, a one percent sales tax for special projects to help build and maintain the City’s infrastructure.

TAD – Tax Allocation District

TAX DIGEST – The total assessed value of all real estate property, motor vehicles, mobile homes, timber and heavy-duty equipment in the city of Albany, Georgia.

TAX LEVY ORDINANCE – An ordinance by means of which taxes are levied.

TAX RATE LIMIT – The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes and of all governments, state or local, having jurisdiction in each area.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against people or property for current or permanent benefits such as special assessments.

TIMELINESS OF PRODUCT OR SERVICE – Measures of timeliness, which may be based on specific standards or past trends.

TSPLOST – Transportation Special Local Option Sales Tax, a one percent sales tax for special transportation related projects to help build and maintain the City's infrastructure.

UNIFORM CHART OF ACCOUNTS – State mandated financial reporting format for governments.

WG&L – Water, Gas and Light

WORK/ACTIVITY LEVEL – Work measure that assesses intermediate steps in producing outputs.

WORKLOAD – The amount of work compared to capability.