



City of Newnan, GA



2026

ANNUAL BUDGET

TABLE OF CONTENTS

City of Newnan City Council	5
Newnan Goals.....	6-9
2026 Annual Budget Ordinance.....	10-17
Manager’s Message	
City Manager’s Message	21-25
City Introduction	
City Government.....	29
Organizational Chart.....	30
City Contacts.....	31
Introduction	32-34
Supplemental Information.....	35-37
Policies & Processes	
Financial Policies	41-44
Budget Process.....	47-48
Basis of Budgeting	47A
Budget Calendar.....	48
Long-Range Financial Planning.....	49-51
Budget Overview	
Fund Structure & Major Fund Descriptions.....	55
Department/Fund Relationships.....	56-57
2026 Budget – All Funds.....	58
2026 Budgeted Revenues.....	59-62
2026 Budgeted Expenditures	63-69
Revenues & Expenditure Details	
Revenue Trends	73-84
General Fund Revenues & Expenditures.....	85-88
Special Funds Revenues & Expenditures.....	88-92
Enterprise Funds Revenues & Expenditures.....	92-93
Capital Projects Revenues & Expenditures.....	94-95
Fund Balance.....	96
Consolidated Schedules.....	97-98
Departmental Budgets	
Personnel.....	101-102
General Government Function.....	103-104
City Council Budget	105
City Manager Budget	106-111
Finance Budget	112-115
Information Technology Budget	116-118
Human Resources Budget	119-121
Facilities Maintenance Budget	122-124
Risk Management.....	125-126
Public Safety Function.....	127
Police Department Budget	128-132
Municipal Court/Probation Budget	133-136
Fire Department Budget	137-140

Public Works Function.....	137-143
Public Works Administration Budget	142-143
Street Department Budget	144-146
Garage Budget	147-148
Sanitation Budgets.....	149-152
Cemetery Budget	153-154
Community Development and Other Services Function.....	155
Beautification Budget	156-158
Planning & Zoning Budget	159-162
Building Inspection Budget	163-165
Engineering Budget	166-170
Keep Newnan Beautiful budget.....	171-174
Business Development & Main Street Budget.....	175-177
Leisure Services Budget.....	178-181
Carnegie Library Budget.....	182-186
Capital & Debt	
Capital Improvement Introduction.....	189-192
2026 Capital Improvements.....	193-199
Impacts of Capital on Operations	196
2026 Major Budgeted Projects.....	196-198
Capital Planning.....	198-199
Debt Summary.....	200-202
Limitations on Debt.....	200(B)
Glossary	205-219



EXECUTIVE
SUMMARY

The City of Newnan Approved 2026 Annual Budget includes financial and service delivery information combined with policy statements, in a means designed to easily communicate the information to the reader. The 2026 Approved Budget, therefore, is intended to serve four purposes:

A Policy Document

This Budget indicates what services the City will provide during the next year. Additionally, the level of services and reasons for their provision are stated. The Executive Summary summarizes the City's mission statement, city-wide organizational goals, priorities, operating results, financial situations and how the budget will address specific issues in 2026. Specific policies are addressed in the Financial Policies and Capital Improvement sections, respectively. Within the Departmental Summaries, the five functions list specific priorities and goals, both short and long term. On a more detailed basis, within the same section, the Approved 2026 goals, objectives, tasks and performance measures are listed for each department, along with prior year goals accomplishments.

A Financial Plan

This Budget summarizes and details the cost to the taxpayers for current and approved service levels and includes funding information. At the front of the document is the adopting ordinance summarizing revenue and expenditures at the fund level for the 2026 Approved Budget. Within the Manager's Message is a narrative of the 2026 budget assumptions, overview, highlights and a list of prior year accomplishments. Within this section is the City's goals, initiatives and a matrix showing which department is responsible for these goals. Within the Budget Overview is a narrative description of the major revenue sources for each fund, expected receipts and summaries of approved expenditures. Detailed financial information is illustrated in the Revenue and Expenditure Details section in addition to data found within the Departmental Summaries section. Such information is typically listed in five columns: 2023 Actual, 2024 Actual, 2025 Budget, 2025 Estimated and 2026 Budget. This Budget includes several transfers between the General Fund, Tourism and Newnan Water, Sewerage and Light Commission.

An Operations Guide

This Budget indicates how departments and funds are organized to provide services to the citizens of Newnan and visitors to the community. Approved changes for 2026 are summarized in the Transmittal Letter and detailed in the Funds, Debt Summary & Financial Trends, Personnel Summary, and Departmental Summaries sections. Additionally, within the Departmental Summaries section, each department lists a mission statement, department description, approved budgetary additions and/or deletions, line-item history, year-end projections and approved funding for 2026. Performance measures are included for each applicable department so that service and output can easily be measured by Council and citizens.

A Communication Device

This Budget is designed to be user friendly with summary information in text, charts, tables and graphs. A glossary of budget terms is included for the reader's reference. Additionally, a Table of Contents provides a listing in order of the sections within this document. Should the reader have any questions about the City of Newnan's Adopted 2026 Budget, he or she may contact the City Manager at (770)253-2682. This document is also available on our website at www.newnanga.gov.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Newnan

Georgia

For the Fiscal Year Beginning

January 01, 2025

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the City of Newnan, Georgia, for its annual budget for the fiscal year beginning January 1, 2025. This is the City's thirty sixth (36) consecutive year!

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan and communications device. The GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

Christopher P. Morill

City of Newnan CITY COUNCIL



James Shepherd, Mayor

Mayor Shepherd was elected in 2025 to begin serving in 2026.



Paul Guillaume, Council Member

Paul was elected in November 2018 to begin serving in 2019. He represents the City of Newnan's District 1 - Post A.



Dustin Koritko, Council Member

Dustin was elected in November 2013 to begin serving in 2014. He represents the City of Newnan's District 1-Post B.



Cynthia Jenkins, Council Member

Cynthia has served on the Newnan City Council since 2004 and represents District 3-Post B.



James J. "Jim" Thomasson III, Council Member

Jim was elected in December 2023 to begin serving in 2024. He represents the City of Newnan's District 3-Post A.



Jennifer Morrison, Council Member

Jennifer was elected in November 2025 to begin serving in 2026 and represents District 2 - Post A.



Scott Berta, Council Member

Scott was elected in November 2025 to begin serving in 2026 and represents District 2-Post B.

NEWNAN GOALS

Goals and Strategies

The mission of the City of Newnan is “to provide cost effective programs and services while continuously focusing on preserving and enhancing the quality of life that is enjoyed by all Newnan citizens.” All departments are charged with action plans that maintain programs, create new programs based on current needs and services which support the mission and goals of the City. Each department has developed and monitors specific performance measures which provide us with a tool to accurately measure output and efficiency. The 2026 Budget clearly aligns the City’s mission, goals and strategies with spending and shows the impact of operations and proposed capital projects.

The purpose of this document is to provide Council, citizens, and staff with detailed financial and performance information that will continue to:

- Improve public accountability and on-going relations between the City and our citizens.
- Provide information on tasks that have been completed and projects planned with the use of public funds.
- Provide a tool for operational decisions during the budget year.
- Enhance the delivery of public services and quality of life for our community.

In making decisions on creating goals and strategies, the City relies upon documents such as our Comprehensive Plan, Greenway Master Plan, Parks Master Plan, Master Retreat Strategy, other planning documents created through professional consulting on current needs and future needs of the City that will maintain quality of life and what will allow the staff to continue to provide the best of services. These various studies are implemented depending on current environment.

On the following pages are list of strategic goals and strategies which influenced the development of the 2026 Budget for the City of Newnan. The goals and strategies serve as the mechanism for determining priorities over multiple years for consistent, quality services to our citizens.

Goal 1

Provide efficient, quality services to the City’s citizens, businesses and visitors while enabling managed growth and infrastructure.

Strategies

- Maintain City services at established and professional standards.
- Improve service delivery strategies while maintaining healthy revenues.
- Seek ways to increase efficiency and effectiveness through technological advancements.
- Actively promote downtown revitalization through resources and funding of business development and main street activities.
- Maintain a capital asset acquisition strategy which meets the city's infrastructure needs.
- Provide strong police and fire protection to ensure a safe community.
- Provide excellent, reliable customer service.
- Manage commercial and residential growth to ensure that required infrastructure needs are met.
- Maintain a formal acquisition and implementation strategy for parks and open space.
- Promote installation of infrastructure to support private development.
- Promote high quality development and attractive community appearances.

Goal 2

Provide responsive and open government with a focus towards positive identity throughout the community.

Strategies

- Develop and implement a technological infrastructure which facilitates communication with citizens and businesses and improves the effectiveness of City staff.
- Listen to citizens and remain responsive to their needs.
- Maintain high standards of integrity, honesty, openness and fairness in serving citizens.
- Maintain transparency through quality reporting and meetings.

Goal 3

Promote and maintain a high quality of life for the residents, businesses and visitors of the City of Newnan.

Strategies

- Ensure a high quality of life for our residents through sustainable, thriving neighborhoods, infrastructure maintenance and facility improvements.
- Provide and maintain a safe, secure and clean community.
- Commitment to preserving the City's financial and physical resources for current and future generations.
- Protect and enhance residential neighborhoods and commercial districts

Goal 4

Hire and maintain a highly qualified work force.

Strategies

- Employ, train and maintain a quality workforce of highly effective and efficient individuals.
- Treat City staff with fairness, respect and dignity.
- Create and foster a healthy work environment which promotes high morale, ethics and job satisfaction.
- Encourage employees to identify opportunities which will improve efficiency and effectiveness.

Goal 5

Promote community participation and involvement in local government.

Strategies

- Encourage citizens and businesses to participate in the City's planning and decision-making processes through volunteer opportunities, public meetings and appointments to the City's various boards, commissions and committees.
- Improve the methods of communication with citizens and businesses.
- Develop and maintain liaisons with regional and statewide elected officials, governments and agencies.
- Encourage active feedback and comments from the citizenry.

The chart below illustrates which departments/divisions are responsible for each of the City's Goals. These departments represent twenty service areas and the 2026 budget contains mission, goals and initiatives of the City of Newnan. This information is contained in the General Fund Departmental Summaries section of this document. Information on the scope of operations, priorities, goals, accomplishments, as well as results on departmental performance for the prior year. All departmental data was derived from the overall mission, goals and initiatives of the City of Newnan.

Department	Provide High Quality of Life	Provide Quality Services	Maintain Quality Workforce	Provide Responsive Open Government	Promote Community Participation in Local Government
City Manager's Office	X	X	X	X	X
Finance		X	X	X	
Information Technology		X	X	X	
Human Resources		X	X	X	
Leisure Services	X	X	X	X	X
Police	X	X	X	X	X
Fire	X	X	X	X	X
Public Works	X	X	X	X	
Streets	X	X	X	X	
Garage		X	X	X	
Cemetery		X	X	X	
Planning & Zoning	X	X	X	X	X
Beautification	X	X	X	X	
Engineering		X	X	X	
Building Inspection	X	X	X	X	
Facilities Maintenance		X	X	X	
Keep Newnan Beautiful	X	X	X	X	X
Business Development	X	X	X	X	X
Carnegie Library	X	X	X	X	X

BUDGET ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS EXECUTION AND EFFECT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026.

Section I.

There is hereby adopted for the fiscal year January 1, 2026 through December 31, 2026, a budget for the City of Newnan, Georgia, based on the budget prepared by the City Manager, as amended by City Council.

Section II. General Fund (100) There is hereby established a General Fund for the City of Newnan with an appropriation of \$43,437,467 for the general operation and legal obligation in 2026.

General Fund Revenues	
Property Taxes	\$1,905,000
Sales Taxes	\$24,321,000
Excise (Franchise) Taxes	\$7,272,000
Occp. Tax & Alcohol Licenses	\$3,548,000
Inspections & Permits	\$578,900
Fines & Forfeitures	\$959,000
Other Local Revenue	\$557,400
Intergovernmental	\$1,211,667
Water & Light Transfers	\$1,950,000
Other Financing Sources	\$1,134,500
	<u>\$43,437,467</u>
General Fund Expenditures	
General Government	\$12,283,959
Public Safety	\$20,742,701
Public Works	\$4,987,308
Community Development	\$4,242,629
Other Services	\$1,180,870
	<u>\$43,437,467</u>

Section III. Street Improvement Fund (200) There is hereby established a Street Improvement Fund for the City of Newnan with an appropriation of \$1,181,000 for street improvements.

Street Improvements Revenue	
LMIG Contract Revenue	\$1,169,000
Interest Earnings	12,000
	<u>\$1,181,000</u>
Street Improvements Expenditures	
Major Streets Maintenance	\$1,181,000
	<u>\$1,181,000</u>

Section IV. Confiscated Assets Fund (210) There is hereby established a Confiscated Assets Fund for the City of Newnan with an appropriation of \$65,100 for Public Safety operations. This fund consists of confiscated and condemned funds released by the Superior Court for Police Department purchases.

Confiscated Assets Revenue	
DOT Condemnations	\$27,500
Other Police Seizures	\$25,000
Interest Earnings	\$100
Fund Balance Reserves	\$12,500
	<u>\$65,100</u>
Confiscated Assets Expenditures	
Other Seizures Expenditures	\$25,100
Dept. of Treasury Expenditures	\$40,000
	<u>\$65,100</u>

Section V. Opioid Settlement Fund (213). There is hereby established an Opioid Settlement Fund for the City of Newnan with an appropriation of \$25,000 to be transferred to Coweta F.O.R.C.E.

Opioid Settlement Fund Revenue	
Local Governments Share of Opioid Settlement	\$25,000
	<u>\$25,000</u>
Opioid Settlement Fund Expenditures	
Payment to Other Agencies	\$25,000
	<u>\$25,000</u>

Section VI. Economic Development Initiative Community Project Grant Fund (EDI-CPF Fund 223). There is hereby established an EDI - CEF Grant Fund for the City of Newnan with an appropriation of \$1,501,000 for housing programs.

EDI-CEF Grant Fund Revenues	
Grant Funds Revenue	<u>\$1,501,000</u>
	<u>\$1,501,000</u>
EDI-CEF Grant Fund Expenditures	
Administrative Services	\$309,000
Professional Services	\$142,000
Other Contractual Services	<u>\$1,050,000</u>
	<u>\$1,501,000</u>

Section VII. America Rescue Plan Act Fiscal Recovery Fund (ARPA - 230). There is hereby established an ARPA Fiscal Recovery Fund for the City of Newnan with an appropriation of \$44,111 for various previously committed projects.

ARPA Revenue	
ARPA 2021- Local Fiscal Recovery Funds	<u>\$44,111</u>
	<u>\$44,111</u>
ARPA Expenditures	
Emergency Siren	<u>\$44,111</u>
	<u>\$44,111</u>

Section VIII. Community Home Investment Program Grant Fund (CHIP - Fund 224). There is hereby established a CHIP Grant Fund for the City of Newnan with an appropriation of \$64,785 for housing programs.

CHIP Grant Revenue	
Grant Fund Revenue	<u>\$64,785</u>
	<u>\$64,785</u>
CHIP Grant Expenditures	
Professional Services	\$5,500
Other Contractual Services	<u>\$59,285</u>
	<u>\$64,785</u>

Section IX. Hotel/Motel Tourism Fund (275) There is hereby established a Hotel/Motel Tourism Fund for the City of Newnan with an appropriation of \$1,742,000 for Tourism Enhancement activities.

Hotel/Motel Tourism Revenues	
Hotel/Motel Tax	\$1,700,000
Fund Balance Reserves	\$42,000
	<u>\$1,742,000</u>
Hotel/Motel Tourism Expenditures	
Transfer to Explore Newnan - Coweta	\$637,500
Transfer to General Fund	\$637,500
Transfer to Newnan Centre	\$425,000
Tourism Capital Projects	\$42,000
	<u>\$1,742,000</u>

Section XI. Miscellaneous Grants/Donations Fund (240) There is hereby established a Miscellaneous Grants/Donations Fund for the City of Newnan with an appropriation of \$35,100 for Police and Human Resource grant/donation activities.

Miscellaneous Grants/Donations Revenues	
Contributions/Donations	\$20,000
Grant Funds	\$15,100
	<u>\$35,100</u>
Miscellaneous Grants/Donations Expenditures	
Human Resources – Safety Program	\$15,100
Fire Department – Protective Equipment	\$10,000
Police Department – Protective Equipment	\$10,000
	<u>\$35,100</u>

Section XII. Special Purpose Local Option Sales Tax Fund (310) SPLOST 2019, was established in 2019 and collections expired in December of 2024. This year's budget includes an appropriation of \$4,160,673 for capital projects.

SPLOST 2019 Revenue:

Interest Earnings	\$61,600
Fund Balance Reserves	\$4,099,073
	<u>\$4,160,673</u>

SPLOST 2019 Expenditures:

Streets, Drainage & Sidewalks	\$229,493
Lower Fayetteville Road	\$335,000
Street, Intersection & Parking	
Improvements	\$2,819,914
Parks & Recreation	\$776,266
	<u>\$4,160,673</u>

Section XIII. Special Purpose Local Option Sales Tax Fund (315) SPLOST 2025, was established in 2025 and will expire in 2030. This year's budget includes an appropriation of \$13,089,850 for capital projects and a transfer to Newnan Utilities in the amount of \$1,000,000 for a total of \$14,089,850.

SPLOST 2025 Revenue:

SPLOST 2025 Receipts	\$10,000,000
Interest Earnings	\$100
Fund Balance Reserves	\$4,089,750
	<u>\$14,089,850</u>

SPLOST 2025 Expenditures:

Cemetery Improvements	\$1,171,861
Streets, Drainage & Sidewalks Maint.	\$2,000,000
Firearm Training Facility	\$1,092,400
Fire Station 3 Remodel	\$1,250,000
Fire Flashover	\$165,000
Playground Upgrades	\$232,005
Sidewalk Repairs	\$1,000,000
Public Works Equipment	\$350,000
LINC Addition	\$2,000,000
Greenville Street Park Improvements	\$1,280,786
LINC Trailhead & Downtown Park	\$2,547,798
Transfer to Newnan Utilities	\$1,000,000
	<u>\$14,089,850</u>

Section XIV. Impact Fees (375) There is hereby established an Impact Fees Fund for the City of Newnan with an appropriation of \$550,000. In 2004, the City established an impact fee program with funds to be paid into the fund for four major areas of development: Roads and Bridges, Fire, Police and Parks.

Impact Fees Revenues	
Roads/Streets/Bridges	\$100,000
Fire Services	\$75,000
Parks/Recreation	\$125,000
Interest Earnings	\$9,650
Fund Balance Reserves	\$240,350
	<u>\$550,000</u>
Impact Fees Expenditures	
Lower Fayetteville Road Design	\$50,000
LINC Segment #13	\$500,000
	<u>\$550,000</u>

Section XV. Neighborhood Stabilization Program Grant Fund (NSP1 - Fund 221). There is hereby established an NSP1 Grant Fund for the City of Newnan with an appropriation of \$401,000 for housing programs.

NSP1 Grant Revenue	
Grant Fund Revenue	\$400,000
Interest Earnings	\$1,000
	<u>\$401,000</u>
NSP1 Grant Expenditures	
Professional Services	\$20,000
Other Contractual Services	\$381,000
	<u>\$401,000</u>

Section XVI. Neighborhood Stabilization Program Grant Fund (NSP3 - Fund 222). There is hereby established an NSP3 Grant Fund for the City of Newnan with an appropriation of \$301,000 for housing programs.

NSP3 Grant Revenue	
NSP Program Income Revenue	\$300,000
Interest Earnings	\$1,000
	<u>\$301,000</u>
NSP3 Grant Expenditures	
Other Contractual Services	\$301,000
	<u>\$301,000</u>

Section XVII. Sanitation Fund (540)

There is hereby established a Sanitation Fund for the City of Newnan with an appropriation of \$5,679,387. These funds will be used for Brush & Bulk, Administration and Refuse (downtown commercial district) and Risk Management.

Sanitation Revenues

Yard Debris & Bulk Collections	\$1,500,000
Garbage Fees - Commercial	\$103,000
Garbage Fees Residential	\$3,945,099
Sanitation Administration	\$309,000
Interest Earnings	\$12,000
Fund Reserves	(189,712)
	<u>\$5,679,387</u>

Sanitation Expenditures Brush & Bulk

Wages & Benefits	\$477,799
Operations	\$521,040
Depreciation Expense	\$43,000
	<u>\$1,041,839</u>

Sanitation Expenditures Refuse

Wages & Benefits	\$160,216
Operations	\$74,650
	<u>\$234,866</u>

Sanitation Expenditures Administration

Wages & Benefits	\$396,494
Operations	\$4,011,359
	<u>\$4,374,122</u>

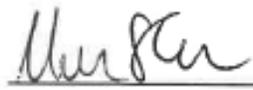
Sanitation Expenditures Risk Management

Premiums	\$18,560
Claims	\$10,000
	<u>\$28,560</u>

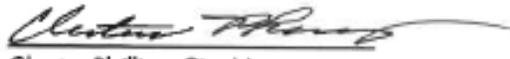
Section XVIII. All revenue received by the City of Newnan from Sources not restricted by law to expenditure for specific purposes may be used in meeting disbursements in Section II. Should the revenue received from such sources exceed the amount estimated, such excess shall be allocated to the General Fund subject to further action by City Council. The total disbursements in any fund shall not exceed the amount appropriated for that fund, including any available fund balances.

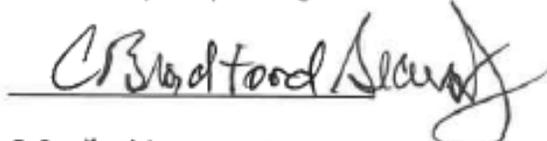
Done ratified and passed by the City Council of the City of Newnan, Georgia, in regular session assembled this thirteenth day of January 2026.

ATTEST:

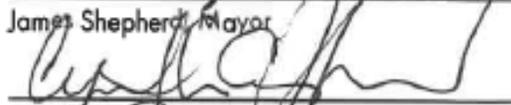

Megan Shea, City Clerk

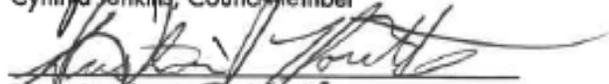
REVIEWED AS TO FORM:


Cleatus Phillips, City Manager


C. Bradford Sears, Jr. City Attorney

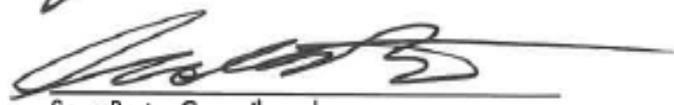

James Shepherd, Mayor


Cynthia Jenkins, Councilmember


Dustin Kentka, Councilmember


Paul Guillaume, Councilmember


James J. Thomasson, III, Councilmember


Scott Berta, Councilmember


Jennifer Morrison, Councilmember





MANAGER'S
MESSAGE



CITY OF NEWMAN
OFFICE OF THE CITY MANAGER

TO: Mayor and Council
 FROM: Cleatus Phillips, City Manager
 SUBJECT: 2026 Proposed Budget
 DATE: November 7, 2025

I am pleased to present the proposed 2026 budget for the City of Newnan. As in years past, the budget was established after lengthy collaboration with our staff and using conservative techniques to ensure continued financial stability for the City of Newnan. A significant amount of time was spent analyzing departmental goals and objectives, identifying overhead costs and considering capital investments that will improve city operations. The budget document helps plan for and track income and expenses, without this planning, the city has no way of determining its financial health.

The operating budget is probably a municipality's most important work product. The budget serves several functions. At the most basic level, it is a legal document that gives local government officials the authority to incur obligations and pay expenses. It allocates resources among departments, reflecting the legislative body's priorities and policies, and controls how much each department may spend. The budget has evolved over the years to include more than just financial data. Newnan's budget includes the city's mission statement, goals, and objectives which convey a wider vision for the city's future. This budget also serves as an evaluation tool, comparing commitments made in the previous year's budget with actual accomplishments.

2026 Budget Issues and Priorities

The prior year 2025 budget was extremely tight with only 3% increase in General Fund revenues and expenditures. Major revenue sources such as sales tax and property tax collections faced both economic and legislative challenges. While the City of Newnan's economy remains strong and vibrant, sales tax collections struggled during the first six months of the year. As sales tax is the leading source of revenue for the general fund, conservative estimates were made in the FY 2025 budget due to the decrease in distribution of the tax distribution from 31.19% to 30.28%. Property Tax was estimated to show little to no growth in the amount of \$27,772. This conservative approach was taken to address Georgia House Bill 581. In November of 2024, Georgia voters approved a Constitutional Amendment to uphold HB581 with more than 60% of votes counted in favor. This amendment caps property assessments at the inflation rate for the previous year. By holding down assessment increases, property tax increases would also be limited since they are based on the assessed value of a home and the property tax rate. The change went into effect on January 1, 2025. The Mayor and Council chose not to opt out of HB 581 and elected to ask if the voters to consider approving a 1% sales tax increase to lower property taxes to a millage rate of 0. In November of 2025, voters approved the additional 1% FLOST modifying the major sources of revenue in the FY 2026 budget.

The City of Newnan's FY 2026 budget totals \$43.4 million for the General Fund, balanced without using reserves, and represents a 15% increase over FY 2025. Sales tax remains the primary revenue source, accounting for 56% of the budget, with the new 1% Floating Local Option Sales Tax (FLOST) projected to generate \$12 million and give council the ability to reduce the property tax millage rate to zero. Other key revenues include franchise fees, occupational licenses, and water and light revenues. Public Safety remains the largest expenditure, followed by General Government, Public Works, and Community Development. The budget adds sixteen full-time employees and two part-time positions to meet growth and service demands, along with a 3% cost-of-living adjustment and a 2% pay plan adjustment. Capital investments total \$3.1 million, funding sidewalk repairs, a new ERP system, police vehicles, a public safety drone, and equipment across departments. Major projects include street and road improvements, park and trail development, Fire Station 3 renovations, and cemetery enhancements. Across all funds, the total budget is \$73.27 million, including SPLOST and ARPA-funded infrastructure and public service projects. The FY 2026 budget reflects the City's focus on **responsible financial management, infrastructure investment, and quality services** for the community.

Highlights of the 2026 budget are as follows:

General Fund - Highlights

- \$43,437,467 Balanced Budget. No reserves were used to balance the budget.
- The budget increased \$5,525,802 or 15% from the previous budget. In comparison, the 2025 budget increased \$1,141,015 which was a 3% increase from the prior year.
- Sales Tax represents 56% of the budget, followed by Franchise Fees at 17%, Occupational Licenses at 8%, Other Financing Sources at 7%, and all other sources totaling 12%.
- Property tax revenues are budgeted at \$0 compared to \$7,456,164 from the prior year. FLOST proceeds will more than offset property tax revenue.
- 2025 Revenue is currently projected at \$39,786,557 therefore the 2026 budget is a conservative 98% of prior year projected revenue. For reference purposes, the 2025 budget was 99.2% of 2024 projected revenues at the time of budget presentation.
- Local Option Sales Tax budget of \$12,321,000 is an increase of \$321,000 over the 2025 budget amount. Sales tax collections are estimated to reach the \$12,300,000 budget during 2025.
- The new 1% Floating Local Option Sales Tax (FLOST) will take effect on January 1, 2026. FLOST is expected to generate approximately \$12 million in sales tax revenue for the City's General Fund, with the City of Newnan receiving 29.11% of the total distribution. As a result, the overall sales tax rate in Coweta County will increase from 7% to 8%.
- Title Ad Valorem Tax (TAVT) revenue is budgeted \$50,000 over FY 2025 budget. FY 2025 will be \$125,000 over budget.
- The budget for permit fees increased from \$529,400 to \$578,900. Estimated revenue for FY 2025 is \$640,950. The increase is attributed to an increase in commercial permits.
- Occupational Tax Receipts are budgeted with a slight increase of 2% over the FY 2025 budget.
- Franchise fees are estimated to increase for FY 2026, continuing a trend of the past few years. The budget increased slightly to \$330,000, up from \$269,000 in 2025.
- Insurance premium tax budget increased to \$4,250,000 because of statewide population distribution ratios.
- Water & Light revenue is budgeted at \$1,950,000, reflecting a 5% increase from 2025.
- The pay plan is proposed to be moved by 2%, and employees will receive a 3% COLA raise effective January 1, 2026. This method allows starting pay to remain competitive in the market.
- FY 2025 Salary expenses are estimated to exceed budget marginally by less than 1%. FY 2026 Salary expenses are 6.2% over the 2025 budgeted salary expenses.
- Workers Compensation (WC) expenses for FY 2025 included a premium of \$101,592 and estimated claim expenses of \$100,000. The City chose to change from a fully insured plan (no deductible) to a self-insured plan (deductible of \$500,000). This lowered premium costs from \$461,784 to \$101,592. A WC Claims fund was established and estimates a balance of \$132,500 at year end. The decision to move to a higher

deductible will save the city roughly \$260,000 for FY 2025. FY 2026 premium is estimated at \$105,000 and claims of \$154,921. Claims fund will start FY 2026 with a balance of \$287,421

- Retirement expenses under the Defined Benefit Plan will increase from 14.8% to 17.59% for FY 2026. An increase of \$155,737 from FY 2025.
- In January of 2024, the City froze the Defined Benefit Plan for new employees. The City allocates 10% of gross salary into a 401a account and will match up to 3% an employee puts into a 457 account. FY 2026 estimated a cost of \$557,216.
- Fiscal Year 2026 budget includes a net increase of sixteen (16) employees. The Police Department will add five positions – four sworn officers and one administrative support role – with two of the officer positions funded through the COPS grant. Six new positions in the Fire Department will help manage rising call volumes and reduce staff burnout. Additional positions in Facilities and Information Technology will address growing workloads. Public Works will also see added resources, including three new employees in the Street Department to expand concrete repair efforts and added staff in Sanitation to support brush and bulk pickup as the number of city households increase. One position was removed from the Finance Department, as current resources are sufficient.
- The 2026 budget includes two new part-time positions – one in the Fire Department and one in the Cemetery Department. The additional Cemetery staff will provide greater scheduling flexibility without increasing overall expenses. The Fire Department position will provide administrative support to improve efficiency in daily operations.
- Health/Life Insurance budget increased by \$375,000 to address the addition of new full-time staff. Fiscal Year 2026 is estimated to see an increase of 7.0% in medical claims from estimated FY 2025.
- Benefits within the Health/Life Plan remain unchanged for the employees.
- The Stop-Loss Deductible for the Health Plan is being kept at \$250,000. This appears to be a balanced amount that keeps the premium less but also minimizes our exposure to a high-cost claim.
- Salaries and Benefits total 73.4% of General Fund Expenditures, with full-time salaries being 64% of the budget. This is compared to 78% and 52% in 2025. Public Safety accounts for 48% of the budget, followed by General Government at 28%, Public Works at 11%, and Community Development at 10%. Other Services make up the additional 3%.
- No transfer is budgeted for Fiscal Year 2026 to the Sanitation Fund. Prior year transfer was \$125,000 to supplement the Downtown Sanitation Program.
- Total capital purchases increased 310%, from \$755,423 to \$3,099,800.
- \$1,000,000 allocated for citywide sidewalk repairs and another \$1,000,000 for a new citywide ERP system (computer operating system update).
- \$150,000 for a DJI Matrice 350 RTK Drone with FLOCK Aerodome VFR software.
- Vehicle replacements and additions totaling \$237,500 for Street, Facilities, Beautification and Building departments.
- \$374,500 for building maintenance, safety gear, and new equipment across multiple departments.
- \$337,800 to purchase and equip eight new police vehicles, plus two SRO vehicles reimbursed by the Board of Education.

All Other Funds – Highlights

- \$73,277,473 Budget for ALL FUNDS COMBINED
- IMPACT FEE FUND – \$550,000 is allocated for engineering plans for Lower Fayetteville Road and construction of Segment 13 of the LINC.
- SANITATION FUND – Sanitation budget increased from \$5,313,935 to \$5,679,387. The total budget includes \$1,041,389 in Brush & Bulk, \$234,866 in Refuse, \$28,560 in risk management and the remaining funds of \$4,374,122 in Administration. The largest expense of this fund will be the payments made to AmWaste, budgeted at \$3,954,099.
- STREET FUND – This fund increased significantly from \$515,514 to 1,181,000 due to an additional source of funding (Local Road Assistance - LRA) from the Georgia Department of Transportation. LMIG funds for road improvements remain budgeted in the street fund and matching dollars are in SPLOST 25.

- TOURISM FUND – A budget of \$1,742,000 is projected for FY 2026. Of this amount \$637,500 is transferred to the General Fund, \$425,000 is transferred to the Newnan Centre, and \$637,500 will be transferred to Explore Newnan Coweta. An additional \$42,000 will be spent on a capital tourism product development project.
- The total Capital Improvements Budget is \$22,167,434 compared to \$21,057,777 in 2025. This includes fourteen (14) projects and capital purchases funded through seven (7) separate funds. Many of the larger projects are mentioned below.
- 2019 SPLOST – Terminated on December 31, 2024. The projects for 2026 include the following street improvement projects: Stillwood Roundabout, Newnan Bypass Turn Lanes, Jefferson Street Roundabout (design), Woodlane Drive (drainage improvements) and upgrade of signal heads. Remaining funds for park projects will be expensed for the design and construction of Section 13 of the LINC and design/engineering of LINC Sections 5-7. Total budget for 2026 is \$4,160,673.
- SPLOST 2025 – Began on January 1, 2025. Projects for 2026 are centered around public safety improvements, park development, cemetery improvements, resurfacing and design of city streets and purchasing capital equipment for public works. Council authorized an interfund loan from the general fund in the amount of \$3,000,000 in 2024. This loan was not accessed in 2025 and based on cash flow projections will not be needed in 2026. Total budget for 2026 is \$13,089,850.
- ARPA funds will be fully expensed in FY 2026 in the amount of \$44,111. Expenditures will include completion of the emergency siren project.

2026 Projects

- Street Paving for LMIG 2026
- Construction of the Newnan Crossing Blvd Roundabout.
- Design of Phase I, Operational Improvements on Lower Fayetteville Road.
- Construction of turn lanes on Newnan Crossing Blvd
- Design of Jefferson Street Roundabout
- Construction of Bi-Centennial Park (LINC Trailhead)
- Construction of Segment 13 of the LINC trail
- Engineering of Segments 5 to 7 of the LINC trail
- Sidewalk improvements throughout the community both in repair and connectivity
- Redevelopment of Greenville Street Park
- Street Paving for Local Road Assistance (LRA) supplemental funding (2025) – Cougar Way, portion of Sewell Road and Armory Road
- Renovations to Police Department Firearms Training Facility
- Begin Renovations to Fire Station 3
- Cemetery Improvements
- Woodlane Drive improvements
- Design of Arboretum
- Implementation of Enterprise Resource Planning System (ERP) (computer operating system)

Prior Year Operating Results and Accomplishments

Revenue collections for 2025 are projected to be 105% of the adopted budget. Expenditure control was maintained extraordinarily well at the department level. Budget expenditures are expected to exceed the 2025 budget by 1.0%. The slight overage is directly related to higher-than-expected liability insurance and retirement contributions.

During 2025, the City was able to accomplish many projects, some of which are listed below. The list provided is not all-inclusive and is shown in no particular order. A complete listing of prior year accomplishments is presented by department in the General Fund Departmental Budgets section of this document.

- Provided Additional Parking at Lynch Park

- Construction of 6 additional Pickle Ball Courts at the House of Pickleball
- Rehabilitation of a Culvert at Savannah and Pinson Streets
- Rehabilitation of a Culvert within the Fairhaven Subdivision
- Received the Distinguished Budget Presentation Award.
- Successfully completed the migration of Office 365
- Completed a citywide IT security assessment
- Creation of a courtyard behind City Hall
- Maintained Certification of the Newnan Police Department by the Georgia Association of Chiefs of Police
- Completion of Cemetery Master Plan
- Completed minor renovations to playground equipment at Lynch Park
- Completed repaving of various streets under the LMIG 2025 and LMIG 2024 Program.
- Completed construction on three workforce targeted houses on Murray Street. Total of 6 housing units were rehabilitated.
- Completion of Bicycle and Pedestrian Facilities Plan

In Conclusion

The 2026 Budget is submitted to the Newnan City Council with confidence that resources will be allocated to best serve the needs of our community. This document achieves many goals set by the City, provides our employees with the resources to excel in the delivery of services to our constituents, and continues to strengthen recruitment and retention efforts to maintain a professional workforce. This proposed budget also positions us very well to provide necessary services that will enable us provide first class services to our citizens and to our visitors.

A tremendous amount of time and effort has gone into producing this budget document. Staff members from the Finance Department, City Manager's Office, and Human Resources dedicate themselves to seeing that the budget process is successful each and every year. I would like to thank all of them for their tremendous commitment to this process.

I am available to discuss the budget and answer any questions you may have, please contact Megan Shea to schedule a time to meet with me.

Respectfully Submitted,



Cleatus Phillips, City Manager





CITY
INTRODUCTION

CITY GOVERNMENT

SECTION I. City Government

Since 1960, the City of Newnan has operated under the Council-Manager form of government. The City Council sets policies and relies on the City Manager to implement policy direction. The City Council consists of a Mayor and six Council members. The Mayor is elected at large and serves a four-year term. Council members are elected by district and serve four-year staggered terms. The City Council represents the interests of citizens of Newnan by adopting public policies. City Council also determines the City's mission, scope of services, and tax levels, passing ordinances, approving new projects and programs and ratifying the budget.

The City Manager, who is appointed by and reports to the City Council, serves as the Chief Administrative Officer and is charged with the implementation of City Council adopted policies and directives and the day-to-day operations of the City. The City Manager is responsible for hiring directors to oversee each department.

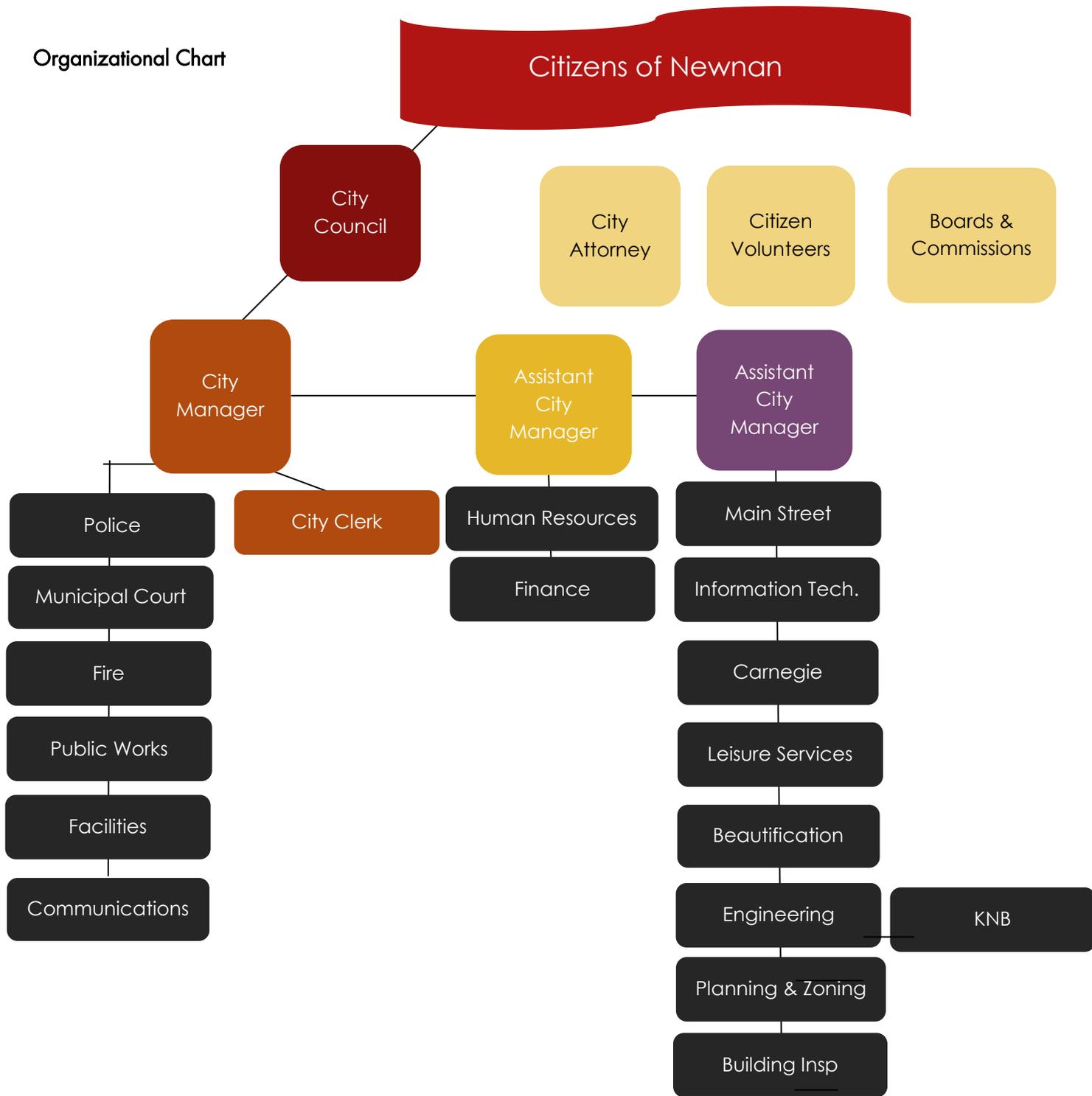
The city currently employs 330 (including part-time) staff organized into five functions: General Government, Public Safety, Public Works, Community Development and Other Services.



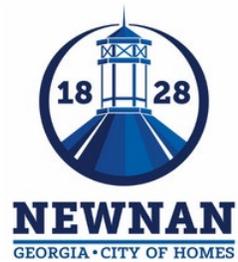
- General Government consists of City Council, City Manager, Human Resources, Finance, Information Technologies, and Facilities Maintenance
- Public Safety includes the Police, Municipal Court, Probation, and Fire Department
- Public Works includes the Street, Garage, Engineering, Cemetery and Sanitation Department
- Community Development includes Planning and Zoning, Engineering, Building Inspection, Beautification and
- Other Services includes the Carnegie Library, Business Development, Keep Newnan Beautiful, Leisure Services and Main Street.

Also important in the operation of the City are the numerous boards and commissions. Preliminary issues are heard and considered before being presented to the Mayor and Council. Over one hundred citizen volunteers serve on the various boards, commissions, and authorities for the City of Newnan, including the Board of Zoning Appeals, Planning Commission, Downtown Development Authority, Ethics Commission, Housing Authority, Keep Newnan Beautiful Commission, Newnan Cultural Arts Commission, Newnan Convention Center Authority, Parks and Tree Commission, Retirement Plan Committee, Retirement Board, Christmas Commission, Bi-Centennial Commission, Farmer Street Cemetery Commission and Water & Light Commission. Members of these boards, commissions, and authorities aid in the effectiveness of local government. On the following page is the City's current organizational chart.

Organizational Chart



City of Newnan
 25 LaGrange Street
 Newnan, Georgia 30263
 Phone Number: 770-253-2682
 Fax Number: 770-254-2353
 City website: www.newnan.ga.gov



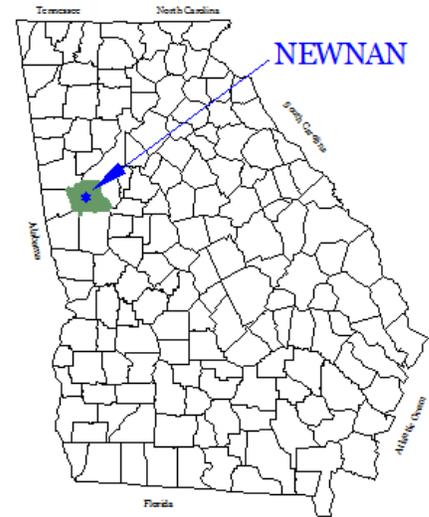
<u>Department</u>	<u>Contact</u>	<u>Physical Address</u>	<u>Phone</u>
Assistant City Manager	Hasco Craver	25 LaGrange Street	678-673-5439
Assistant City Manager	Meg Kelsey	25 LaGrange Street	678-673-5521
Beautification	Mike Furbush	25 LaGrange Street	678-673-5564
Building Inspection	Bryan Partin	25 LaGrange Street	678-673-5473
Carnegie Library	Susan Crutchfield	1 LaGrange Street	770-673-5389
Cemetery	John Martin	70 Jefferson Street	770-253-3744
City Clerk	Megan Shea	25 LaGrange Street	678-673-5540
City Manager	Cleatus Phillips	25 LaGrange Street	678-673-5484
Communications	Aimee Hadden	25 LaGrange Street	678-673-5512
Engineering	Michael Klahr	25 LaGrange Street	678-673-5560
Facilities Maintenance	Mark Johnston	55B Boone Drive	678-673-5528
Finance	Ronda Helton	25 LaGrange Street	678-673-5490
Fire	Stephen Brown	23 Jefferson Street	678-673-5491
Human Resources	Carole Ann Fields	25 LaGrange Street	678-673-5475
Information Technology	Bryan Lee	25 LaGrange Street	678-673-5555
Keep Newnan Beautiful	Page Beckwith	25 LaGrange Street	678-673-5505
Leisure Services	Brent Snodgrass	25 Jefferson Street	678-673-5507
Main Street	Abilgail Strickland	6 First Avenue	678-673-5438
Municipal Court	Jada Blankenship	1 Joseph Hannah Blvd	678-673-5364
Newnan Utilities	Jeff Phillips	70 Sewell Road	770-683-5516
Planning & Zoning	Tracy Dunnivant	25 LaGrange Street	678-673-5481
Police	Brent Blankenship	1 Joseph Hannah Blvd	770-254-2386
Public Works	Ray Norton	55 Boone Drive	678-673-5487
Sanitation & Garage	Jason Burdette	27 Jefferson Street	678-673-5517
Streets	Chad King	55 Boone Drive	678-673-5515

INTRODUCTION

SECTION II. Introduction to the City of Newnan

The City of Newnan is the county seat of Coweta County located in the west-central part of Georgia. The City is located approximately thirty-five miles southwest of Atlanta, with Interstate 85 running through the eastern part of the City.

The City of Newnan was carved out of the homeland of the proud Indian Creek Nation. Newnan stands in the preserved natural beauty of its surroundings, while thriving as an independent commercial and industrial trade center. As a residential community, Newnan has become widely known for its shady tree-lined streets and a large number of historic homes. Victorian and Classical Revival styles houses are prevalent, but Eclectic, Plantation Plain, and Plantation Variant styles are also common. Local builders have strived to maintain this quality in Newnan's modern homes, creating an aesthetic balance of old and new. A large number of recreational areas and the preservation of natural settings are the finishing touches to the City's picturesque landscape.



In 1828, eight streets were surveyed to form what would become downtown Newnan. The City was laid out in a grid pattern, and six of the streets still bear their original names, which honor famous Americans such as Jackson, Jefferson, Washington, and Madison. The new town was named in honor of General Daniel Newnan of Georgia. As one of the campaign leaders of the War of 1812, he survived severe wounds at Camp Defiance in 1813 to later become Georgia Adjutant General, Secretary of State, and a member of the United States Congress.

Newnan is home to six National Register historic districts, which contain some of Georgia's most beautiful houses and commercial buildings. Many houses are in the Antebellum and Victorian styles that dominated Newnan's early and mid-19th-century development. Buildings that make up the central business district comprise several architectural styles, including Neoclassical, Italianate, Classical Revival, Romanesque and Victorian. Newnan's six historic districts are Cole Town, College Temple, Downtown, Greenville-LaGrange, Newnan Cotton Mill, Mill Village, and Platinum Pointe.

A. Public Safety

One major goal of the City of Newnan is to provide a safe, secure, and clean community through the presence of strong police and fire forces with 24-hour services.



The City of Newnan Police Department handles criminal investigations, traffic enforcement, and provides security for Newnan Municipal Court. The Department also utilizes bike patrol officers, motor unit officers, community resource unit officers, and school resource officers to promote a positive culture and interaction with our citizens and visitors of Newnan. There are a total of ten officers that make up our drug and vice unit which consists of investigators, uniformed officers, and special task force agents assigned to the GBI and ICE. Two animal control officers oversee the daily needs involving enforcement of City and State animal control laws. Personnel also assist with City approved events and community events throughout the year.

The City of Newnan Fire Department's mission is to have professionally trained career firefighters committed to saving lives and property, to minimize the loss and suffering in the community due to fire through public education, code enforcement, standards of conduct, and training certification of personnel, and to provide responses to fires, hazardous material incidents, and emergency medical calls with available resources.



The Fire department has three aerial fire trucks, six pumper trucks, one special operations truck, three rescue units, and one hazardous materials trailer. The aerial fire trucks are utilized to fight fires in buildings reaching 70 feet and higher. Currently, the City of Newnan operates four fire stations: Station 1 located at 23 Jefferson Street in the downtown area, Station 2 (McKenzie Station) located at 1516 Lower Fayetteville Road, Station 3 (Westside Precinct) located on Temple Avenue and Station 4 is located at 3 Farmer Commercial Park Drive.

B. Component Units of the City of Newnan

Component units are legally created public organizations which function "separate" from the City, yet elected officials of the City of Newnan remain financially accountable. Component units are created by the City and exist to serve public purposes. Currently, the City of Newnan has three component units:

- Newnan Water, Sewerage and Light Commission (Newnan Utilities)
- Downtown Development Authority of the City of Newnan
- Newnan Convention Center Authority

1. Newnan Water, Sewerage and Light Commission/Newnan Utilities

The Newnan Water, Sewerage and Light Commission, also known as Newnan Utilities, is completely responsible for the control and management of the water, sewerage and electricity of the City of Newnan.

The Newnan Water, Sewerage and Light Commission's governing board is appointed by the Newnan City Council. The Commission consists of three members appointed for three-year staggered terms. General management of the Commission is vested in a full-time general manager who is selected by the Commission. He reports to the Chairman of the Commission. The financial affairs of the Commission are handled on a day-to-day basis by the treasurer of the Commission. This position is an appointment by the

Commission and reports to the assistant general manager. The assistant general manager reports to the general manager.

The Commission's impoundment areas hold approximately two billion gallons of raw water – enough to serve the City's needs for a period more than three months should the area experience drought conditions. The Commission's wastewater treatment plants ensure the highest degree of treatment, preserving the cleanliness of the local environment.

2. Downtown Development Authority of the City of Newnan

In 1981, the City of Newnan created the Downtown Development Authority. The purpose of the Authority is to focus on the revitalization and redevelopment of the central business district in downtown Newnan. Specifically, the Authority is charged with promoting the public good and general welfare for trade, commerce, industry, employment opportunities, a climate favorable to the location of new industry, and the development of existing industry within the downtown business district. The Authority has the legal authority to issue bonds, notes and/or other obligations to fund projects aimed at achieving the aforementioned goals/objectives. The governing board of the Authority is composed of seven directors who are appointed by the Newnan City Council. All directors must be a merchant or own property or buildings in the downtown business district.



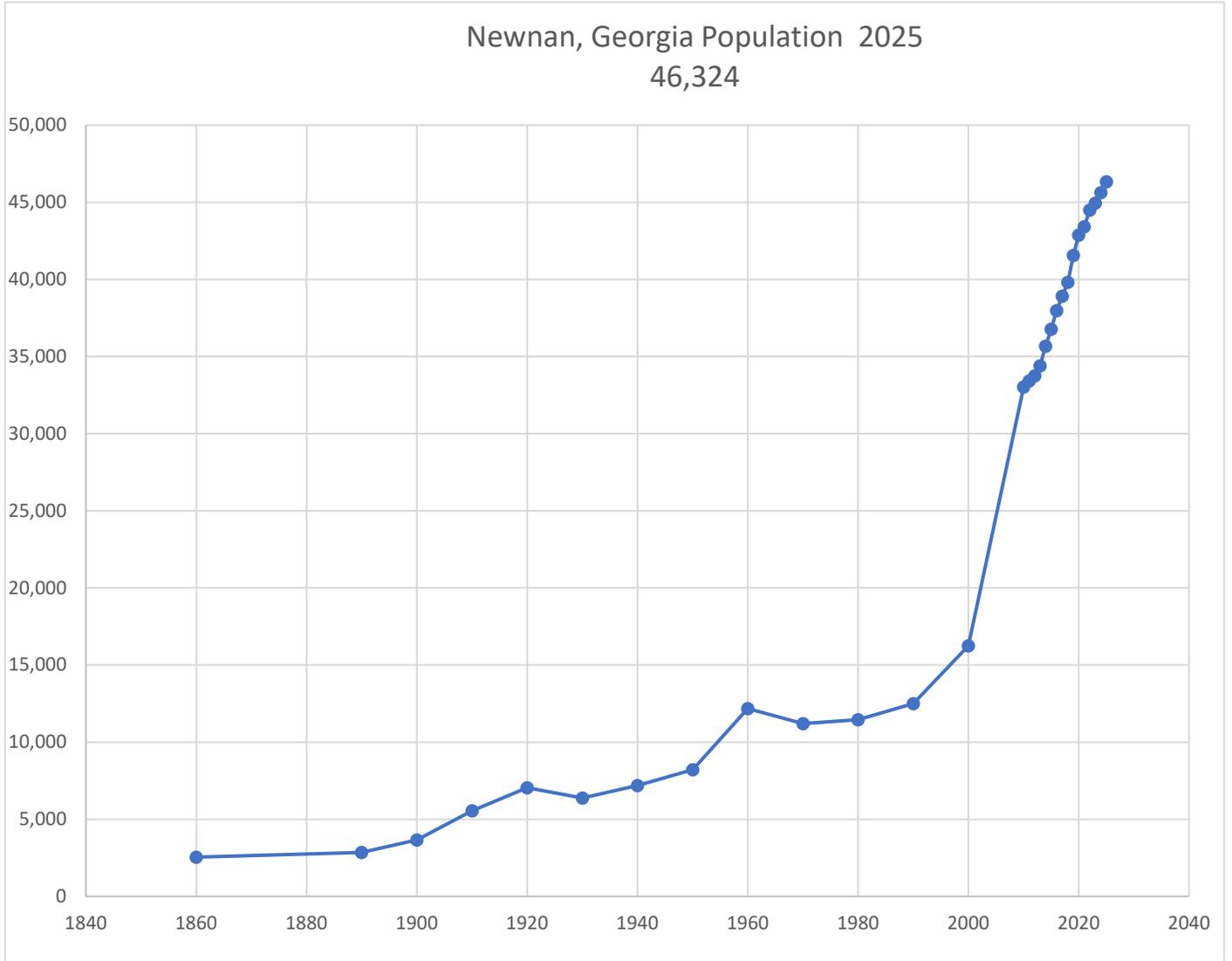
3. Newnan Convention Center Authority

Newnan Convention Center Authority was created to promote tourism, trade, and conventions for the City. The governing authority consists of 7 regular members. The Mayor and City Council members appoint the members of the Newnan Convention Center Authority. The City provides the major support to the Newnan Centre through the collection of hotel/motel taxes.



Supplemental
Section III: Community Overview & Demographics

Newnan’s estimated population for 2025 is 46,324. The following charts were obtained from various sources but can be found at <https://worldpopulationreview.com/us-cities/georgia/newnan> along with a lot of other interesting statistics for the City of Newnan.



State:	Georgia
County:	Coweta
Land Area:	20.2 square miles
Density:	2,293.2 square miles
2025 Growth Rate:	1.52%
Growth Rate Since 2020:	8.07%
Rank in State:	21st

<u>Age and Sex</u>	
Persons under 5 years, percent	6.60%
Persons under 18 years, percent	25.30%
Persons 65 years and over, percent	12.40%
Female persons, percent	54.70%
<u>Race and Hispanic Origin</u>	
White alone, percent	52.10%
Black or African American alone, percent	35.00%
American Indian and Alaska Native alone, percent	30.00%
Asian alone, percent	3.60%
Native Hawaiian and Other Pacific Islander alone, percent	0.00%
Two or More Races, percent	6.90%
Hispanic or Latino, percent	8.40%
White alone, not Hispanic or Latino, percent	49.20%
<u>Education</u>	
High school graduate or higher, percent of persons age 25 years+, 2016-2020	90.30%
Bachelor's degree or higher, percent of persons age 25 years+, 2016-2020	38.20%

(US Census Quick Facts - July 1, 2023 estimates)

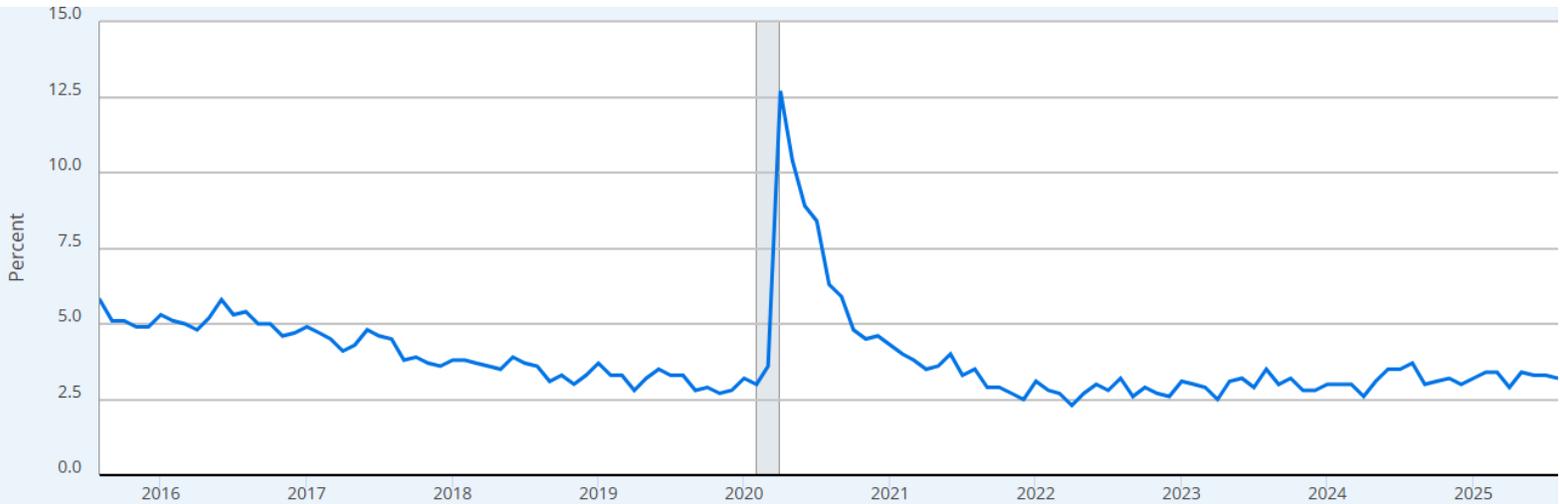
Top Employers

Employer	Type of Industry	Employees	Rank	Percentage of Top Employers
Coweta County Schools	Education	4,100	1	33.32%
City of Hope Cancer Treatment	Healthcare	2,000	2	16.25%
Yamaha Motor Manufacturing	Manufacturing	1,800	3	14.63%
Coweta, County GA	Government	1,254	4	10.19%
Piedmont Newnan Hospital	Healthcare	1,200	5	9.75%
Pet Smart Distribution Center	Retail Distribution	430	6	3.49%
Wal-Mart Supercenter	Retail	400	7	3.25%
Yokogawa Corporation	Manufacturing	380	8	3.09%
Cargill Meat Solutions	Packaging	375	9	3.05%
Variety Wholesalers Inc	Retail Trade	365	10	2.97%
		12,304		

Local Services

<u>Entity</u>	<u>Service</u>	<u>Physical Address</u>	<u>Phone</u>
Newnan Utilities	Sewer, Water, Electricity	70 Sewell Road	770-683-5516
Coweta-Fayette EMC	Electricity	192 Temple Avenue	770-502-0226
The Newnan Centre	Convention Center	1515 Lower Fayetteville Road	678-673-5486
WOW!	Cable TV	70-B Sewell Road	866-496-9669
Piedmont Newnan Hospital	136 Bed Hospital	745 Poplar Road	770-400-1000
City of Hope	Cancer Specialist	600 Celebrate Life Parkway	770-746-3271

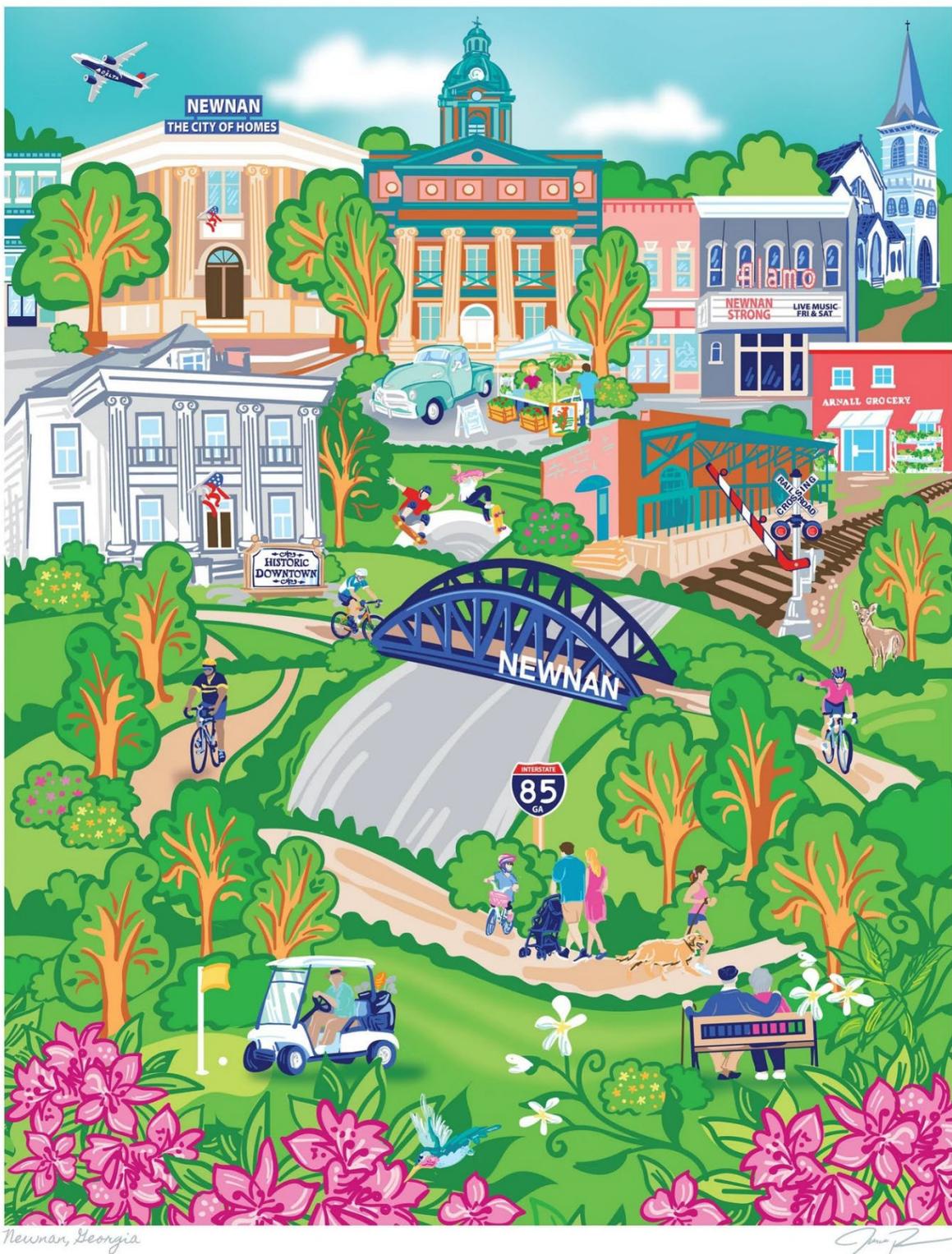
Unemployment Rate in Coweta County



Source: U.S. Bureau of Labor Statistics via FRED®

Parks - Link to City Park Information: <https://www.newnanga.gov/577/Parks-and-Facilities>

Parks - Link to Reserve a Park:
<https://secure.rec1.com/GA/newnan-ga/catalog>



Newnan, Georgia



POLICIES

Financial Policies

Section I. Financial Policies

The City of Newnan has a great responsibility to its citizens to provide quality services with adequate funding, manage growth, and account for public funds. The purchasing policies within our financial policies are adopted by City Council and are updated as needed through ordinances. Our budget process is driven by the City Charter.

The purpose of this section is to present the policies that the City follows in managing its financial and budgetary affairs. These policies represent long-standing principles, traditions, and practices that have guided the City in maintaining financial stability over the years.

A. Fiscal Policies

The following long-term financial policies and goals are employed by the City of Newnan. The City shall strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one revenue source.

- The City will actively support economic and industrial development, recruitment and retention efforts to expand the revenue base.
- The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues.
- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- Basic and essential services provided by the City will receive priority funding.
- The City will provide access to medical, dental and life insurance for its employees. The cost for these benefits will be shared between the City and its employees.
- The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the percentage defined.
- The City will operate annually utilizing a balanced budget. The City defines a balanced budget as one where total appropriation from each fund do not exceed estimated fund balances, reserves and projected revenues for each of the City's respective funds.

B. Fund Accounting

In governmental accounting all financial transactions are organized within “funds”. The City abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. First, a fund contains a group of accounts segregated for certain purposes. Second, the financial transactions related to these purposes will be recorded in the accounts of the fund. And third, these accounts must be self-balancing and must include information about all the financial resources (assets), liabilities, and equities for those purposes.

C. Basis of Accounting

The basis of accounting determines when financial transactions are recorded in the accounts of the various funds used by the City. The basis of accounting is the same for the annual audit and the annual budget of the City of Newnan except for:

Governmental Fund types: The modified accrual basis is followed. Such funds include the General Fund, Special Revenue Funds, and Capital Improvements Funds. The modified basis of accounting recognizes revenues in the accounting period in which they become available and measurable as current assets. Sales taxes, licenses and permits, fines and forfeitures and miscellaneous revenues are recorded as revenues when received because they are not generally measurable until received. Expenditures are generally recognized when the obligation is incurred, apart from principal and interest on general long-term debt which is recognized when due.

Proprietary Fund type: The full accrual basis is followed. Such fund types include three sub-types: Enterprise Funds, Fiduciary Funds and Internal Services Funds. The full accrual basis of accounting recognizes transactions and events when they occur, regardless of the time of related cash flow. Exceptions include loans, loan payments, capital expenses and depreciation, which are budgeted on a cash basis.

D. Budget Adjustments/Amendments

From time to time, it becomes necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed. One type of change (budget adjustment) does not affect the “bottom line” total for a department or fund. These adjustments may be authorized by the City Council at the written request of the City Manager. Circumstances requiring an amendment include but are not limited to:

- Approval of new expenditures from the miscellaneous spending account or unallocated surplus; or
- Substitution of budgeted items; or
- Transfer from one-line item to another within a department.

The second type of change is a budget amendment that alters the total appropriation for a department or fund. The Charter of the City, Article VI, Section 6.18, entitled “Changes in Appropriations,” permits the City Council, by ordinance, to make changes in the appropriations contained in the current operating budget. Circumstances requiring an amendment include but are not limited to:

- The appropriation of additional funding if expenditures are projected to exceed budgeted amounts; or
- The re-appropriation of monies from one department to another when deemed necessary.

Seldom, however, are budget amendments recommended by the City Manager. It is a standing policy that departments discipline themselves to initial appropriations made in the original budget ordinance passed at the beginning of the fiscal year.

E. Purchasing Policy

Procurements of goods and services by the City are made in accordance with the purchasing policy of the City of Newnan found in the City's Code of Ordinances, Part II, Chapter 2, Article VI, Sections 2-251 through 2-350. The City's Purchasing Ordinance was updated during 2019 to reflect more current operating efficiencies and standards. Basically, the ordinance allows department heads to spend up to \$2,000 in budgeted funds without prior approval of the City Manager. Purchases exceeding \$2,000 require a purchase order and encumbrance of funds. Purchases costing over \$50,000 require an ITB/RFP process. For those expenditures between \$5,001 and \$50,000, three (3) written quotes are required, as well as the City Manager's approval. Most purchases over \$50,000 requires approval by City Council other than vehicles and equipment purchases between \$25,000 and \$65,000. These require three (3) quotes with a minimum of two (2) and must be approved by City Manager. The updated ordinance also addresses E-Verify requirements, performance, bid and payment bonds, ethical standards, RFP's and RFQ's, contracts, change orders, intergovernmental contracts and cooperative purchasing agreements and other related information.

The City does not have a centralized purchasing function. Each department enters requisitions in the City's operating program, LOGOs for goods and services, as needed and per budget. The requisition is approved or denied by three (3) additional reviewers before a purchase order is processed. This automated system also allows for denial or return of the requisition to the requesting department if funds are not available, bids are not acceptable or supplied, or additional information is needed. The City Manager approves all purchase orders prior to the purchase. The Finance Department is responsible for all purchase order and accounts payable processing. The intent of the City's purchasing policy is to provide for the fair and equitable treatment of all persons involved in public purchasing by the City, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

F. Budgeting and Budgetary Accounting

Annual budgets are adopted for the General Fund, Street Improvement Fund, Special Local Option Sales Tax (SPLOST) Funds, Tourism Enhancement Fund and several other minor funds, such as Miscellaneous Grants and Confiscated Assets. These budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) plus encumbrances. Also, these budgets are adopted as balanced budgets, meaning projected revenues and fund balance equal to or greater than appropriations for a particular fund or entity.

Both the General Fund and Tourism Enhancement Fund budgets are prepared based on the modified accrual basis of accounting. Under this basis revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items.

All appropriated budgets are prepared by fund, function and department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control is the department level; department managers have the authority to purchase budgeted items up to a \$2,000 maximum without prior approval of the City Manager. The City Manager is authorized to approve budget transfers among line items within a specific department. Such transfers, however, are infrequent as department directors are encouraged to stay within the approved line-item budgeted levels.

G. Reporting Policy/Audit

Each fiscal year, an independent firm is contracted to perform an audit of the City's general-purpose financial statements. The City's fiscal year runs from January 1 to December 31. Audits are performed in accordance with Generally Accepted Auditing Standards (GAAS) and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States. The annual audit report (or ACFR) is public record and, therefore, available to the public for review. Reports are available for the past several years on our website at www.newnanga.gov

The City produces monthly financial statements reporting the activity for the previous month and activity for all funds maintained by the City. These reports provide actual versus budgeted revenue and expense activity on a year-to-date basis, by fund and department. Additionally, these reports provide prior year-to-date information for comparison and reference

The City prepares an annual budget document providing basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the proposed and final budget are made available to all interested parties for citizen review and input prior to final Council adoption of the budget. Budget documents are also available for review on the City's website at www.newnanga.gov.

H. Contract Policy

The Mayor or any other person designated by the City Council may sign on behalf of the City, any contract authorized by the City Council. No contract may be entered into without the authority of the City Council.

I. Invoice Policy

All bills payable by the City, other than for the payment of salaries established by the City Council or recurring monthly expenditures for operations and bond payments, shall be submitted to the City Manager for approval before they are paid. Checks are mailed to vendors each Friday according to vendor terms.

J. Capital Improvement Policy

A capital outlay is defined as an item or project that costs \$5,000 or more and has an "economic useful life" of one (1) year or more. All capital assets are tagged upon receipt with a City of Newnan Inventory tag and maintained in the City's Capital Asset system for accountability and protection of the capital investment.

The City will prepare annually and update a five-year Capital Improvements Program (CIP), which will provide for the orderly maintenance, replacement and expansion of capital needs. The CIP will identify long-range capital projects and capital improvements of all types that will be coordinated with the annual operating budget to maintain full utilization of available resources. Additionally, the City will seek federal, state and other funding to assist in financing capital projects and capital improvements.

Section II. Fund Balance Policies

Background: The City of Newnan maintains its financial operations in a manner consistent with sound financial management principles, which require that sufficient funds be retained by the City to always provide a stable financial base. An adequate fund balance level is an essential element in both short-term and long-term financial planning. It serves to mitigate current and future risks, sustain operations during economic downturns, provides cash flow liquidity for the City's general operations, and enhances creditworthiness. Maintenance of sufficient levels of fund balance enables the City to stabilize funding for operations, stabilize taxes and fees, and realize cost savings if issuing debt. While adequate levels of fund balance are important, the City strives to maintain an appropriate amount that is neither too high nor low.

Purpose: The purpose of this policy is to specify the size and composition of the City's desired fund balance and to identify certain requirements for classifying fund balance in accordance with Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Fund balance is a surplus of funds accrued from unexpended operating budgets and unanticipated revenues.

1. Classifications

The fund balances of a local government's governmental funds shall be reported in the new classifications based on the definitions in the following table.

Classification	Definition	Examples
Non-spendable	Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.	Inventories Prepaid Items Long-term Receivables
Restricted	Fund Balance should be reported as restricted when constraints placed on the use of resources are: (a) Externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) Imposed by law through constitutional provisions or enabling legislation.	Restricted by State Statute Debt, Covenants Revenues restricted by enabling legislation Grants earned or not spent
Committed	Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.	Amounts City Council sets aside by resolution
Assigned	Amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed.	City Council delegates authority to the City Manager
Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other government funds would report deficit fund balance as unassigned.	

Committing fund balance: In order to commit fund balance, the City Council as the highest level of decision-making authority, must incorporate in a resolution the commitment of funds for specific purposes. These funds must be fully expended for their committed purpose or a separate action by Council for the funds to become uncommitted. The action taken to commit the funds must be taken prior to the end of the fiscal year, but the specific amount may be determined in the subsequent period.

Assigning fund balance: In order to assign fund balance, City Council designates the City Manager as the authority to assign fund balance. Unlike committed fund balance, the action taken to assign fund balance may be made after year end.

Classifying fund balance amounts: Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The General Fund may also include an unassigned amount.

Encumbrance reporting: Encumbering amounts for specific purposes for which resources have already been restricted, committed or assigned should not result in a separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

2. Minimum Level of Fund Balance

The City will establish and maintain a minimum unassigned fund balance in the General Fund equal to 50% of the current annual operating expenditure budget. For purposes of this calculation, the budget will be originally adopted in January each year. Fund balance may be higher than this minimum to save for large, planned expenditures (i.e. capital projects) restructuring, emergencies, liquidity, cash flow issues related to revenue receipt timing, credit rating agency concerns, and to address volatility in economic conditions. This minimum balance will allow the City to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures.

3. Replenishment of the General Fund Minimum Requirements

Should the minimum balance (assigned and unassigned fund balances as a percentage of total budgeted expenditures) fall below the 50% requirement for the General Fund, the City Council will approve and adopt a plan to restore this balance to the target level within a specific period.

4. Order of Resource Use

In general, restricted funds are used first when expenditure is incurred for which both restricted and unrestricted fund balance is available. In addition, for unrestricted fund balance, the order of use of fund balance shall generally be: 1) committed, 2) assigned and 3) unassigned.

Section III. Budget Process

It is the responsibility of each department to control expenditures and expend funds only for items that are budgeted. The budget ordinance stipulates that expenditures shall not exceed the appropriation authorized by the budget. No increase in the overall budget for any one department shall be made without the approval of the City Council. Refer to "Budget Amendments" for additional details.

A. Basis of Budgeting

All funds are budgeted using the modified accrual basis of accounting other than the Sanitation fund which uses the full accrual basis of accounting. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period, or soon enough after the end of the current period to pay liabilities of the current period. Expenditures are recorded when a liability is incurred. However, expenditures related to compensated absences are recorded only when payment is due.

B. Expenditure Control

An operational control of departmental budgets is maintained by a preliminary check of funds availability on a line-item basis. The City of Newnan purchasing system assures budget availability prior to the issuance of purchase orders. Each department has system access to real-time information as related to budgets, expenditures, encumbrances and available balances. Encumbrances are established when purchase orders are issued. In the event of insufficient funds within an account, requisitions are either denied or returned with a request for additional information. Budgetary control is established at the department level, not by individual line item within the department.

C. Budget Preparation Process

The City Manager's Office oversees the budget preparation process. The budget is composed of three levels: (1) Departmental Requests, (2) City Manager's Proposal, and (3) the Council Approved Budget. The City Manager is responsible for formulating finance and policy priorities. Specific steps in the budget preparation process include the following:

Budget Preparation Package: In early August, budget preparation packages are distributed to all department heads.

City Manager Overview: Later in August, after budget preparation packages are distributed, department heads meet with the City Manager for directions in preparation of the budget and identify funding priorities for the forthcoming fiscal year. This budget kick-off meeting is held to inform staff of any changes as related to forms, budget requests, goals, and submission of documents.

Goals, Objectives and Tasks: During the last week of August, department heads submit their budget requests to the City Manager. Goals, objectives and tasks are submitted to the City Manager for approval prior to inclusion in the budget document. Budget components include goals, objectives, tasks, performance measures, capital budgets, and operating budgets.

Analysis of Departmental Budgets: In mid-September, department heads meet with the City Manager to review their submitted budget requests. During October and November, the City Manager's Office compiles the proposed budget for submittal to City Council.

City Manager's Proposed Budget Formally Submitted to City Council for Review: City Ordinance (Article V., Section 2-226(b)) stipulates that the proposed budget document must be submitted by the City Manager to the City Council each year forty (40) days prior to the beginning of the next fiscal year. The proposed budget is made available to the public for review during this period.

Consideration of Budget: From the end of November through mid-December special budget meetings (i.e. work sessions) are scheduled with the City Council. These budget meetings afford the Council an opportunity to ask questions and revise the proposed budget document.

Public Hearing: A public hearing is held, typically in the second half of December, after the work sessions with City Council are complete. The public hearing permits direct input from citizens. The budget workshop(s) is (are) held prior to the public hearing and typically in the first half of December.

Budget Adoption: At the first regularly scheduled Council meeting in January, the City Council enacts an appropriation ordinance for the ensuing fiscal year. The ordinance details all anticipated revenues to be received during the fiscal year, all anticipated expenditures for the fiscal year and all payments to be applied toward the City's bonded indebtedness.

D. Fiscal Year

The fiscal year for the City of Newnan begins on January 1st of each year and ends on December 31st of the same year. On the following page is the steps in the City's budget preparation process.

Budget Calendar

Jan – July

Citizen, Staff and Council input and planning for upcoming year.

August

Budget preparation materials distributed to Department Directors. City Manager meets with Directors to discuss policy priorities and goals for the upcoming year.

September

Department Directors submit departmental budgets to the City Manager's Office, including Capital requests. City Manager analyzes requests and prioritizes funding; meets with Department Directors to review final draft.

October

Budget document is drafted and reviewed by Staff.

November

City Manager's proposed budget submitted to City Council. Document is available to public for inspection through advertising on our website, through social media and local paper.

December

Council reviews budget: budget work sessions held; Council holds public hearing(s) on proposed budget for citizen input.

JANUARY

City Council adopts final operating budget.

Long-Term Financial Planning

Section IV. Long-Term Financial Planning

A. Strategic Long-Term Planning

The City of Newnan has initiated processes to provide for the future and plan for services, programs and facilities to meet the needs of the citizens, visitors and businesses in the community as well assisting the city in being able to achieve strategic goals outline in this document. The most current budget process addresses both revenues and expenditures for operating programs for the current year. The five-year capital plan is developed to address future needs and project financial trends to plan for long-term needs of the City including personnel, equipment, facilities, operations and maintenance. This program establishes a continuing five-year look at facility and equipment needs.

The City also maintains a twenty-year Comprehensive Plan which provides a review of the issues and opportunities that will affect the future of the City, delineates and discusses character areas and areas of special concern, and provides a detailed analysis of existing conditions as well as future projections. The Comprehensive Plan can be viewed on the City of Newnan's website at www.newnanga.gov.

Financial analysis and planning are essentially a process to assess the future and determine what needs of the City will be in future years. The Mayor and City Council have recognized the needs for this type of planning effort, which will in turn provide the roadmap for future budgeting and capital planning efforts. Such a plan provides guidance to the legislative and administrative arms of city government, but also provides a guideline for residents and businesses of the community to act upon in the development of private programs and services. Additionally, the City has adopted a comprehensive Disaster Preparedness Plan which will be implemented in the event of a catastrophic event which may occur in Newnan and Coweta County. All departments have been trained in this area.

The City of Newnan maintains a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one revenue source. The City estimates annual revenues by analytical processes and takes a conservative approach when projecting existing and potential revenue sources.

The projected General Fund revenue is estimated to increase 15% in Fiscal FY 2026 due to a shift from property taxes to a 1% floating option sales tax approved by referendum in November of 2025. Revenues projections for FY 2027 and FY 2028 are conservatively estimated at 3%. The City remains in a strong financial position due to the conservative planning efforts of the leadership. As mentioned, the City has diversified revenue sources and operates on a lean budget while still maintaining excellent customer service. The chart on the following page indicates that the City financial position will continue to be in good shape over the next couple of years.

Major Funds Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget	2027 Outlook	2028 Outlook
100 General Fund	\$42,596,919	\$37,163,382	\$38,762,595	\$39,786,557	\$43,437,467	\$44,740,591	\$46,082,809
221 NSP1 Grand Fund	\$15,835	\$583,434	\$230,650	\$534,177	\$401,000	\$413,030	\$425,421
222 NSP3 Grant Fund	\$3,492	\$0	\$201,071	\$587,755	\$301,000	\$310,030	\$319,331
223 EDI-CPF Grant Fund	\$0	\$0	\$0	\$0	\$1,501,000	\$766,667	\$766,667
230 ARPA Fund	\$9,660,738	\$1,380,023	\$1,268,128	\$2,978,284	\$44,111	\$0	\$0
323 SPLOST 2013	\$14,735	\$14,735	\$0	\$0	\$0	\$0	\$0
310 SPLOST 2019	\$9,814,421	\$10,107,250	\$10,264,176	\$549,958	\$61,600	\$30,000	\$20,000
315 SPLOST 2025	\$0	\$0	\$0	\$10,333,174	\$10,000,100	\$10,000,000	\$10,000,000
540 Sanitation Fund	\$1,010,951	\$4,975,297	\$5,637,445	\$5,914,565	\$5,869,099	\$6,045,172	\$6,226,527
Totals	\$63,117,091	\$54,224,120	\$56,364,065	\$60,684,470	\$61,615,377	\$62,305,490	\$63,840,755

Major Funds Expenditures	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget	2027 Outlook	2028 Outlook
100 General Fund	\$35,501,163	\$37,449,407	\$40,318,199	\$38,110,585	\$43,437,467	\$44,740,591	\$46,082,809
221 NSP1 Grand Fund	\$15,835	\$583,434	\$230,650	\$534,177	\$401,000	\$413,030	\$425,421
222 NSP3 Grant Fund	\$3,492	\$0	\$201,071	\$587,755	\$301,000	\$310,030	\$319,331
223 EDI-CPF Grant Fund	\$0	\$0	\$0	\$0	\$1,501,000	\$766,667	\$766,667
230 ARPA Fund	\$8,875,092	\$1,380,023	\$1,268,128	\$2,978,284	\$44,111	\$0	\$0
323 SPLOST 2013	\$43,348	\$43,348	\$0	\$0	\$0	\$0	\$0
310 SPLOST 2019	\$3,697,993	\$7,257,770	\$7,646,488	\$4,418,826	\$4,160,673	\$1,962,080	\$328,312
315 SPLOST 2025	\$0	\$0	\$0	\$5,775,488	\$14,089,850	\$10,000,000	\$10,000,000
540 Sanitation Fund	\$1,465,733	\$5,046,959	\$5,295,859	\$5,504,795	\$5,679,387	\$6,045,172	\$6,226,527
Totals	\$49,602,656	\$51,760,940	\$54,960,395	\$57,909,910	\$69,614,488	\$64,237,570	\$64,149,067

1. Mobilization Phase & Analysis Phase

Annually the City organizes a City Council Retreat. An agenda of current issues and possible future concerns is generally put together by the City Manager. However, Council also brings issues to the table facing the local government. Long-Term visions are discussed and well as citizens concerns and service needs. The Department Heads input is also valuable at these sessions as they deal with the day-to-day issues.

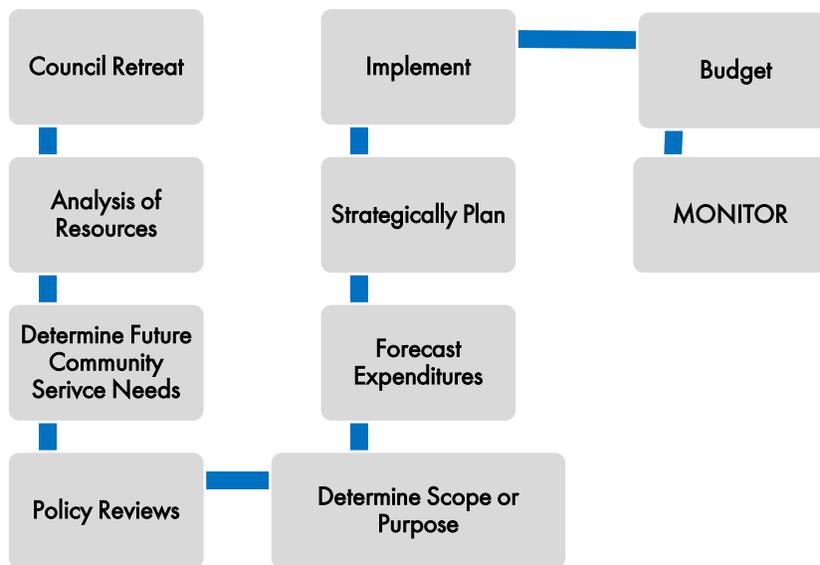
The Management Team has ample time before the retreat to put together data on financial trends, crime statistics, environmental factors, and if any, policy weaknesses. The team breaks up by Function and each Council Member gets the opportunity to sit down with the Department Heads of each function for a detailed overview of the financial condition, possible annexations (stimulating growth), environmental concerns, infrastructure needs or concerns as well as issues in Public Safety. At the end of the session a recap is presented by each Function of the most highlighted concerns facing the City. Everyone leaves the session with direction or a plan to implement.

2. Decision Phase

After the retreats have been completed, usually in the spring; Administration and Staff have direction from Council, and the planning process begins. Depending on what the projects/tasks are; whether there is a need for an ordinance change, policy change, construction project or enhanced Public Safety; staff goes to work. Details are presented at public hearings through scheduled meetings (agendas always available for stakeholders). This is when decisions are made, and the plan is officially adopted to move forward.

3. Execution Phase

This phase can be implemented in many ways, depending on the project or task to be achieved. For example: during the Mobilization & Analysis Phase of an upcoming SPLOST referendum, the same concerns are addressed but with a specific funding source on the table. A budget is derived from the anticipated revenues based on future needs of the City which are determined in the first phase. These projects are planned over a six-year period as anticipated funds are available. Technically, at that time, these projects/tasks are approved to initiate but are not yet officially approved. This is done in the decision phase. Every project/task has an educated budget estimate that is not lightly assigned, but assigned through thorough discussions, analysis of the local economy and projected future revenues. The flow chart below articulates how the City implements Long-Term Financial Planning.





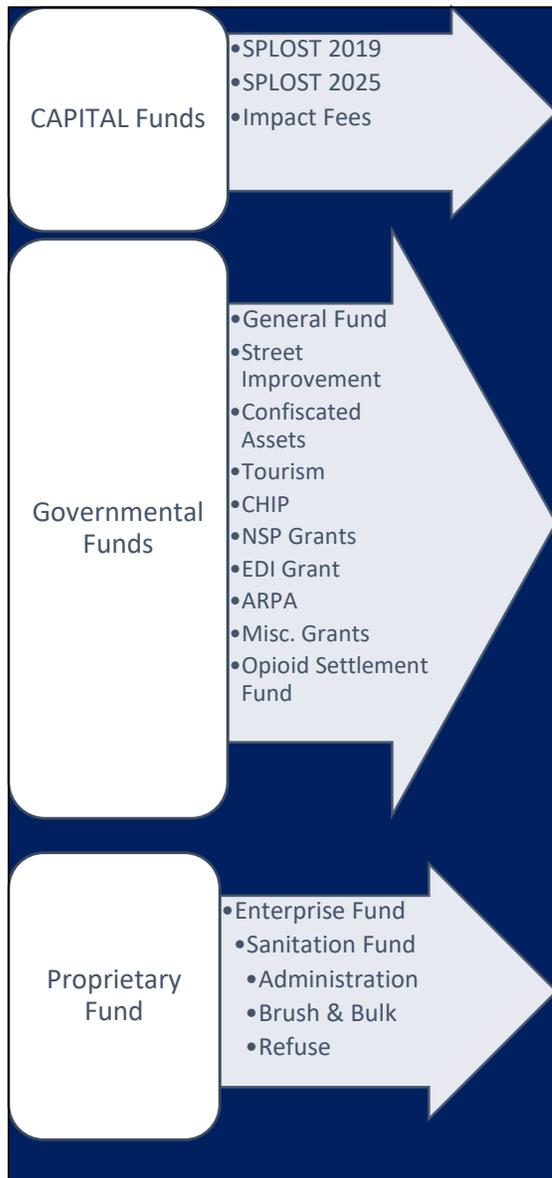


BUDGET OVERVIEW

FUND STRUCTURE & MAJOR FUND DESCRIPTIONS

Section I. Fund Structure and Major Funds Descriptions

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 the City's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriated. 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. Below is an organizational chart showing each fund and a description of the major funds.



MAJOR FUND DESCRIPTIONS:

General Fund: The General Fund (GF) is the main operating fund of the City. It accounts for all transactions of the City which pertain to the general administration and services provided to citizens, including police and fire protection. This fund is used to account for all financial resources except those required to be in another fund. This fund accounts for the collection of most tax revenues, excise taxes, permits and licenses, fines and forfeitures, service charges and other local and intergovernmental revenues.

2019 Special Local Option Sales Tax (SPLOST) accounts for the proceeds of the 1 percent sales tax approved by the citizens of Newnan in 2017 for purpose of funding capital improvement projects. Approved projects include streets, drainage, sidewalk and equipment, public safety, parks, trails, and leisure service facilities and information systems.

2025 Special Local Options Sales Tax (SPLOST) accounts for proceeds of the 1 percent sales approved by the citizens of Newnan in 2023 for purpose of funding capital improvement projects. Approved projects include cemetery improvements, parks, streets, public safety projects, capital equipment, trails, and information systems.

American Rescue Plan Act accounts for the proceeds of direct funding to recover from the COVID pandemic. The city received roughly \$15.5 million dollars. Funds have been distributed for provision of government service, long term housing security, aid to tourism, administration, water and sewer improvements, addressing educational disparities, aid to non-profit organizations, and small business assistance.

Sanitation Fund accounts for the operation and maintenance of the city's trash, leaf and limb collections and residential and commercial garbage.

NSP Grant Funds (1 and 3) accounts for funds received from the Georgia Department of Community Affairs Neighborhood Stabilization program (NSP) which are passed through to the Newnan Housing Authority and Newnan Coweta Habitat for Humanity.

Economic Development Initiative (EDI), Community Project Funding (CPF) grant is a congressionally legislated grant that was awarded to the City of Newnan in the amount of \$4.6 million. Grant funds are allocated for the construction of 16 affordable housing units and rehabilitation of 25 units. The City estimates this project will cover a 6-year period.

Section II. DEPARTMENT/FUND RELATIONSHIPS

A. Major Funds

The relationship between the City's various departments and 2026 funding sources is shown by the charts on the following pages. The funds have been organized into major and non-major fund categories, according to budget and audit reporting methods and requirements.

The following matrix depicts the department/fund relationships of all Major Funds.

Department	General Fund	SPLOST 2019	SPLOST 2025	NSP 1 and 3	ARPA	EDI-CEF	Sanitation Fund
City Manager	X						
City Clerk	X						
Assistant City Manager	X						
Communications	X						
Finance	X						
Info Technology	X						
Human Resources	X						
Leisure Services	X	X	X				
Police	X		X				
Fire	X		X				
Public Works	X		X				X
Streets	X	X	X				
Garage	X						
Cemetery	X		X				
Planning & Zoning	X						
Beautification	X						
Engineering	X						
Bldg. Inspection	X						
Facilities Maintenance	X				X		
Bus. Development	X						
Keep Newnan Beautiful	X						
Carnegie	X						
Housing				X		X	

B. Non-Major Funds

The following matrix depicts the department/fund relationships of all Non-Major Funds.

Department	Street Fund	Conf. Assets	Tourism	Impact Fees	Misc Grants	CHIP Grant	Opioid Fund
City Manager							X
Assistant City Manager							
City Clerk							
Communications							
Program Manager							
Finance							
Info Technology							
Human Resources					X		
Leisure Services				X			
Police		X			X		
Fire							
Public Works							
Streets	X			X			
Garage							
Cemetery							
Planning & Zoning							
Beautification							
Engineering							
Bldg. Inspection							
Facilities Maintenance			X				
Bus. Development							
Keep Newnan Beautiful							
Carnegie							
Housing						X	

FY 2026 BUDGET - ALL FUNDS

Section III. FY 2026 ALL FUNDS BUDGET HIGHLIGHTS

As mandated by the City Charter (§6.15), the FY 2026 Annual Budget represents a balanced budget. Management staff have developed budget proposals which meet current operating needs at an established level and in some cases add certain new costs to the General Fund. Each department in the General Fund Department Summaries section of this budget document has included priorities: goals, objectives and performance measures, as related to the overall mission and goals of the organization.

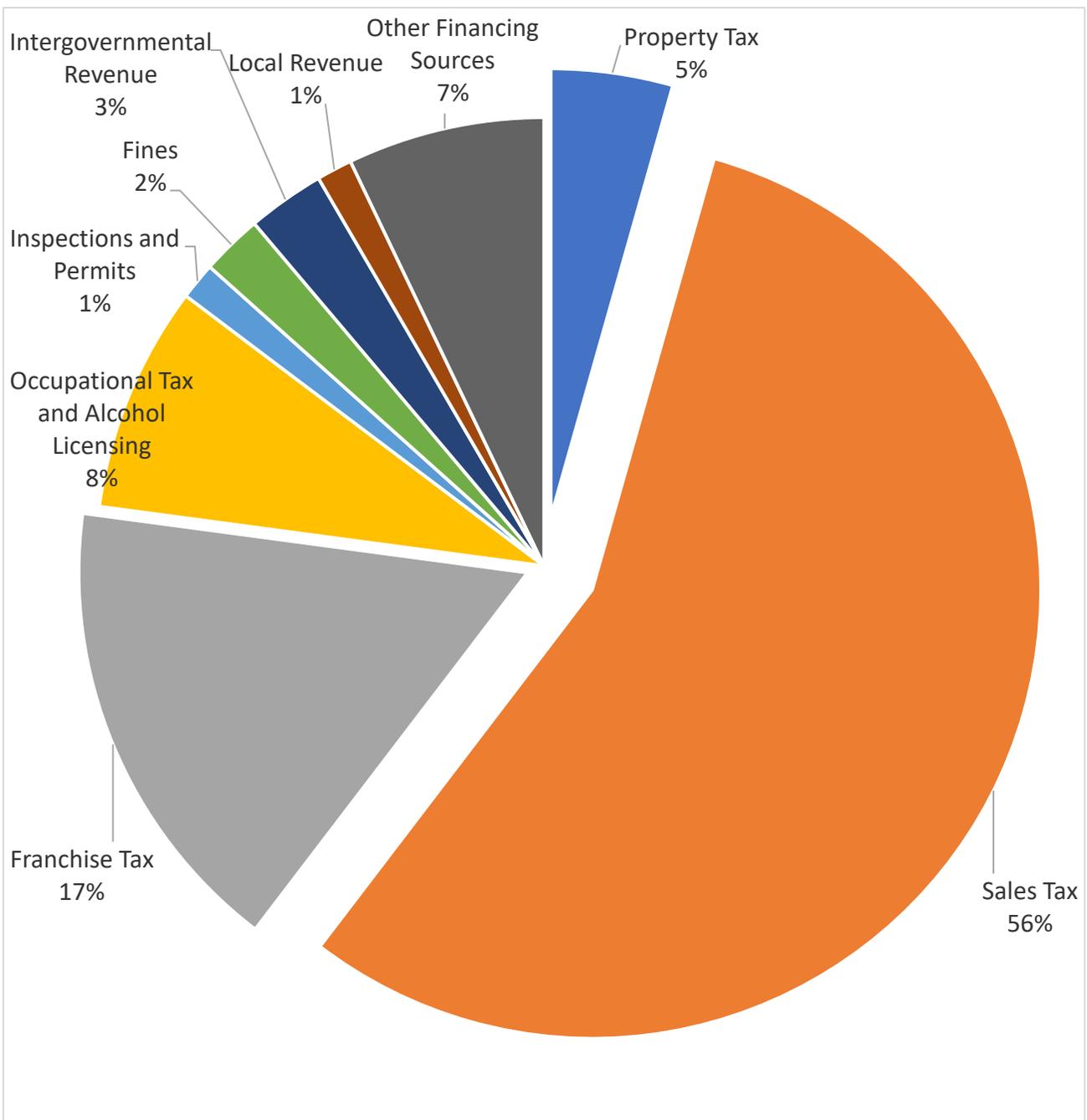
All Funds Revenues & Expenditures

Revenues		2024	2025	2025	2026
Fund	Description	Actual	Budget	Estimated	Budget
100	General Fund	\$ 38,762,595	\$ 37,911,665	\$ 39,786,557	\$ 43,437,467
200	Street Fund	\$ 641,964	\$ 515,514	\$ 1,103,427	\$ 1,181,000
210	Confiscated Assets	\$ 57,796	\$ 113,180	\$ 116,554	\$ 65,100
213	Opioid Payment Fund	\$ 88,970	\$ 100,000	\$ 31,193	\$ 25,000
221	NSP1 Grant Fund	\$ 230,650	\$ 401,000	\$ 534,177	\$ 401,000
222	NSP3 Grant Fund	\$ 201,071	\$ 352,000	\$ 587,755	\$ 301,000
223	EDI-CPF Grant Fund	\$ -	\$ 766,000	\$ -	\$ 1,501,000
224	CHIP Grant	\$ 129,784	\$ 75,000	\$ 67,120	\$ 64,785
230	ARPA	\$ 1,268,128	\$ 3,022,395	\$ 2,970,705	\$ 44,111
240	Miscellaneous Grants	\$ 96,560	\$ 44,600	\$ 127,560	\$ 35,100
275	Hotel/Motel	\$ 1,478,928	\$ 1,440,000	\$ 1,620,000	\$ 1,700,000
280	Motor Vehicle Excise Tax	\$ 132,036	\$ 115,000	\$ -	\$ -
310	SPLOST 2019	\$ 10,264,177	\$ 28,000	\$ 549,958	\$ 61,600
315	SPLOST 2025	\$ -	\$ 11,755,000	\$ 10,333,174	\$ 10,000,100
375	Impact Fees	\$ 273,149	\$ 242,500	\$ 210,385	\$ 309,650
540	Sanitation Fund	\$ 5,637,445	\$ 5,313,935	\$ 5,914,565	\$ 5,869,099
Total Revenues		\$ 59,263,253	\$ 62,195,789	\$ 63,953,130	\$ 64,996,012
Expenditures		2024	2025	2025	2026
Fund	Description	Actual	Budget	Estimated	Budget
100	General Fund	\$ 40,318,199	\$ 37,911,665	\$ 38,110,585	\$ 43,437,467
200	Street Fund	\$ 904,190	\$ 515,514	\$ 1,099,584	\$ 1,181,000
210	Confiscated Assets	\$ 101,565	\$ 82,500	\$ 76,705	\$ 65,100
213	Opioid Payment Fund	\$ 88,970	\$ 100,000	\$ 31,193	\$ 25,000
221	NSP1 Grant Fund	\$ 230,650	\$ 401,000	\$ 534,177	\$ 401,000
222	NSP3 Grant Fund	\$ 201,071	\$ 352,000	\$ 587,755	\$ 301,000
223	EDI-CPF Grant Fund	\$ -	\$ 766,000	\$ -	\$ 1,501,000
224	CHIP Grant	\$ 129,784	\$ 75,000	\$ 67,120	\$ 64,785
230	ARPA	\$ 1,268,128	\$ 3,022,395	\$ 2,970,705	\$ 44,111
240	Miscellaneous Grants	\$ 96,560	\$ 44,600	\$ 127,560	\$ 35,100
275	Hotel/Motel	\$ 1,536,513	\$ 1,440,000	\$ 1,620,000	\$ 1,742,000
280	Motor Vehicle Excise Tax	\$ 173,469	\$ 115,000	\$ -	\$ -
310	SPLOST 2019	\$ 7,646,488	\$ 5,766,945	\$ 4,418,826	\$ 4,160,673
315	SPLOST 2025	\$ -	\$ 11,755,000	\$ 5,775,487	\$ 14,089,850
375	Impact Fees	\$ 378,544	\$ 242,500	\$ 103,061	\$ 550,000
540	Sanitation Fund	\$ 5,295,859	\$ 5,313,935	\$ 5,504,795	\$ 5,679,387
Total Expenditures		\$ 58,369,990	\$ 67,904,054	\$ 61,027,553	\$ 73,277,473

Section IV. 2026 REVENUES

A. General Fund Revenues

The four (4) largest revenue categories in the General Fund for the FY 2026 Budget are **Sales Tax** at \$24,321,000; **Excise tax (Franchise Tax)** at \$7,272,000 and **Occupational Tax & Licensing** at \$3,548,000 and **Other Financing Sources** is the next highest at \$3,084,500. This includes \$1,950,000 in revenue from the City of Newnan’s Component Unit, Water & Light Commission; and \$637,500 transfer from the Tourism Fund. Property Taxes (all property tax categories) are estimated at \$1,905,000 which includes the title ad valorem taxes on vehicles. FY 2026 will see a significant shift in revenue from levying a traditional property tax to collection of an additional 1% sales tax (city share will be 29.11%). This shift is due to passage of the floating option sales tax in November 2025.



B. Special Revenue Funds

The FY 2026 Special Revenue Funds includes ten funds.

The Street Fund revenue consists of Local Maintenance Improvement Grant and Local Road Assistance (LRA) supplemental funding from GDOT in the amount of \$1,181,000.

Confiscated Assets Fund includes Other Police Seizures, Dept. of Justice Condemnation, Dept. of Treasury Condemnations and minimal interest.

Tourism Fund is expected to garner \$1,700,000 in revenue to be with the City receiving \$637,500, the Newnan Centre receiving \$425,000 and \$637,500 being transferred to Explore Newnan-Coweta.

ARPA funding was received in FY 2021 in the amount of \$15,527,856. These funds were designated for COVID relief projects. Funding also included provisions for \$10,000,000 of revenue replacement or provision of governmental services. Fiscal Year 2026 will exhaust expenditures for the fund at \$44,111, completing final upgrades to the emergency siren program.

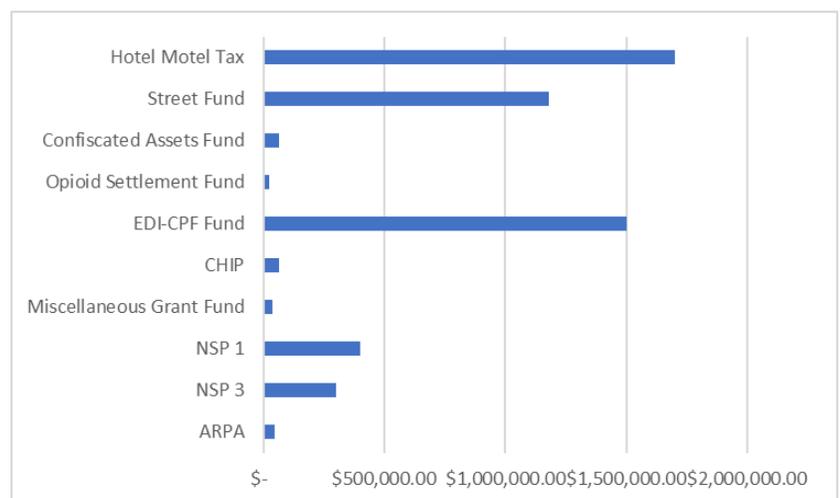
NSP 1 and NSP 3 funds are received from the Georgia Department of Community Affairs Neighborhood Stabilization grant. Estimated budgets for NSP 1 are \$401,000 and NSP 3 are \$301,000. These funds are passed through to the Newnan Housing Authority and Newnan Coweta Habitat for Humanity.

Miscellaneous grants are budgeted for FY 2026 for safety grants through the Georgia Municipal Association. Grants are competitive, but the City has been quite successful over the last several years. Budget projections for FY 2026 are \$35,100.

Opioid Settlement Funds were received in FY 2025 in the amount of \$31,193. These funds were received through a state settlement with several drug distribution and manufacturing companies. Council allocated these funds to Coweta Force to man a peer support program at Newnan Piedmont Hospital. Budget projections for FY 2026 are \$25,000.

EDI-CPF funds were budgeted for FY 2025, but no revenue or expenses were incurred. Funds will be allocated through a congressional grant. Estimating drawing down funds in the amount of \$1,501,000 for FY 2026.

CHIP funds received by the Department of Community Affairs through competitive grant processes assist with the rehabilitation of housing units within the community. FY 2026 is budgeted for \$64,785.

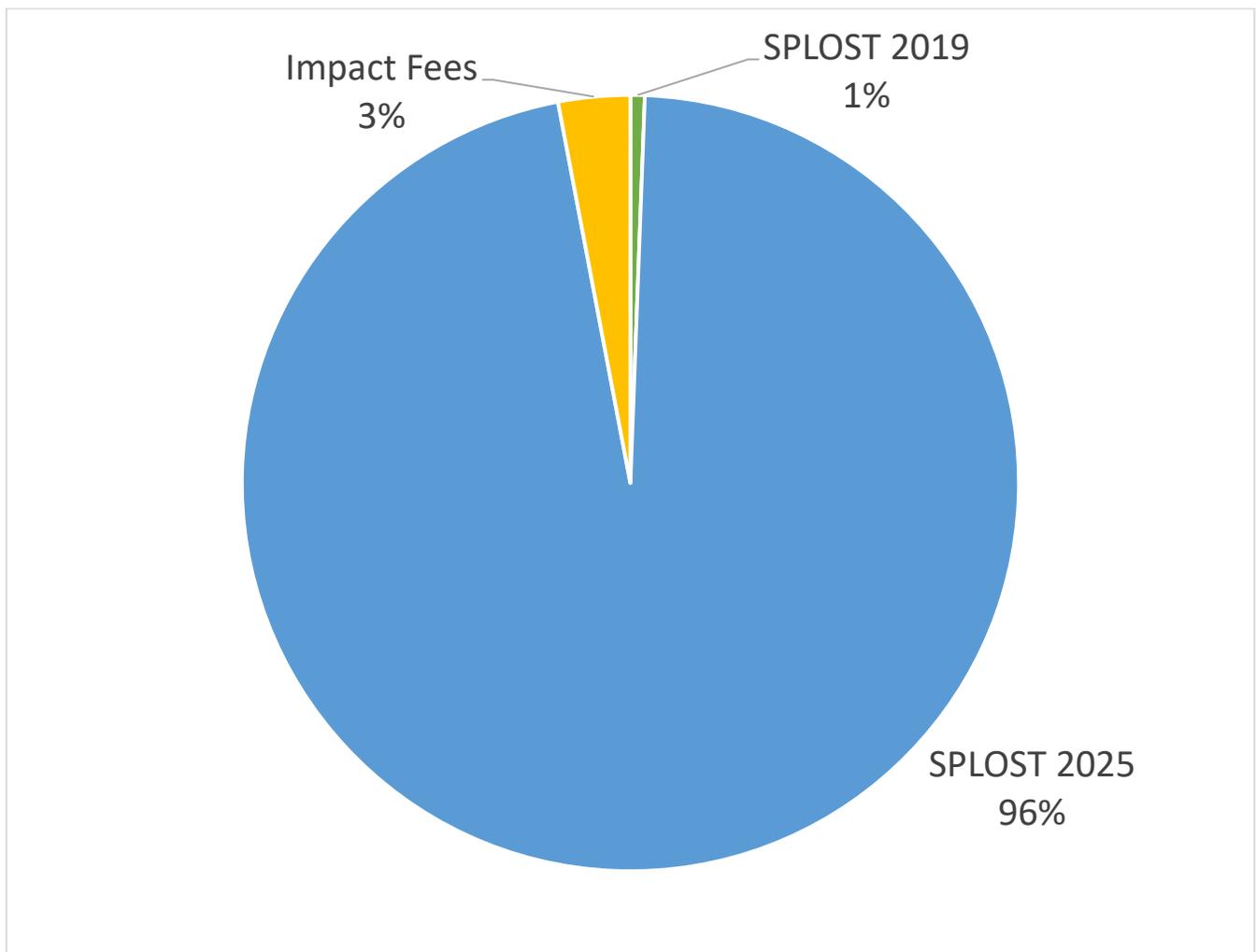


C. Capital Projects Funds Revenue

SPLOST 2019 expired on December 31, 2024. The fund still carries a significant cash balance and will continue to accrue interest. The budget for revenue for FY 2026 includes only interest revenue at \$61,600. The interest revenue is from bank interest and investment accounts.

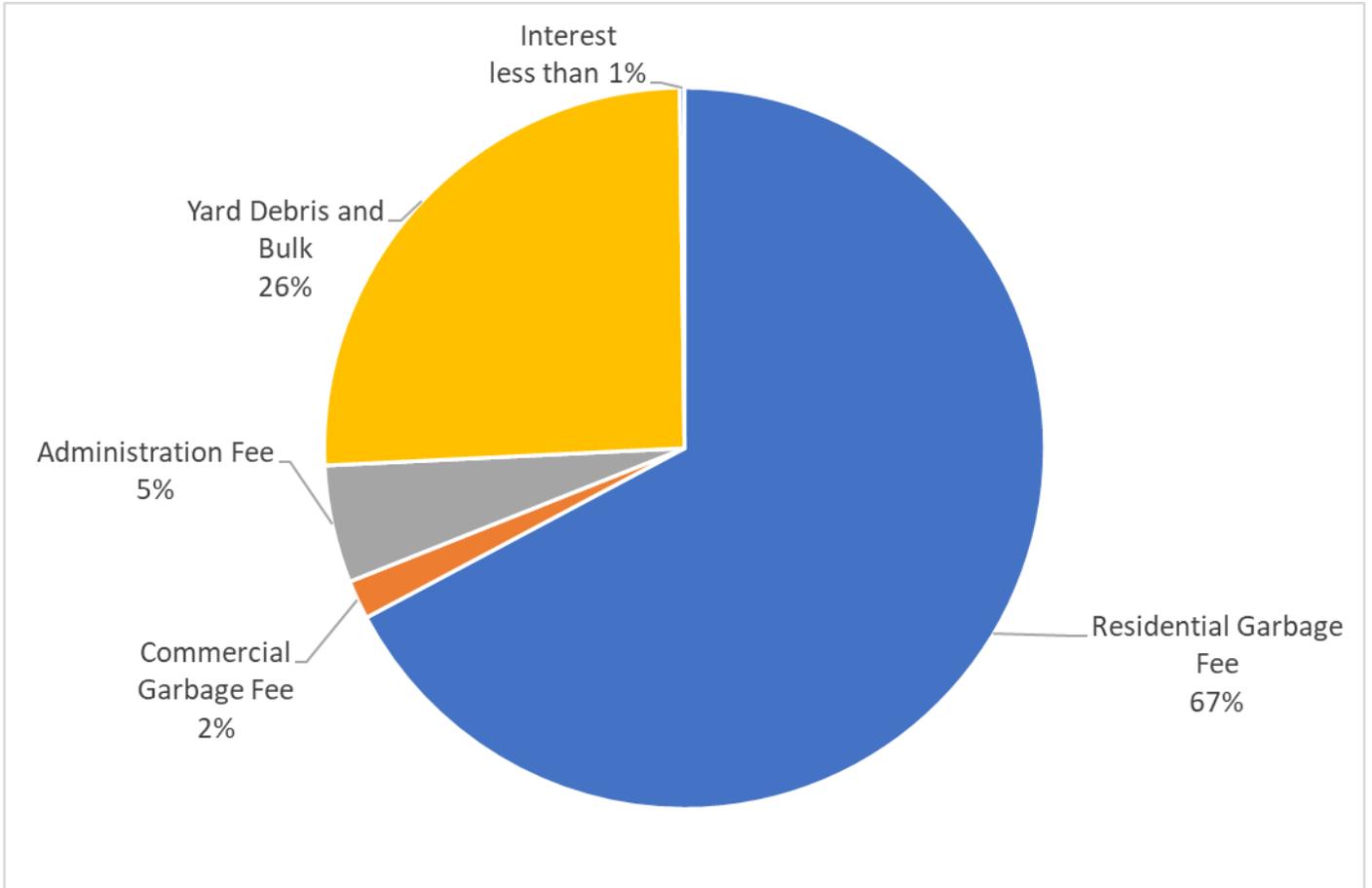
SPLOST 2025 revenue is budgeted at \$10,000,100. Council authorized through resolution the transfer to prefund SPLOST 25 projects through this interfund loan to issue bonds to cover the capital costs. Based on current cash flow monitoring, it is not estimated that the loan will be needed during FY 2026.

Impact Fees are budgeted at \$309,650. Impact fees are one-time fees charged to land developers to help defray the costs of expanding capital facilities to serve new growth. Fees are collected for roads, fire services and parks and recreation.



D. Enterprise Fund Revenues

For FY 2026, the Enterprise Fund consists of four (4) difference revenue sources. These resources include an estimated 1,500,000 in Yard Debris & Brush & Bulk, Sanitation Administration fees in the amount of \$309,000, Commercial Garbage fees as well as 3,945,099 in Residential Garbage fees. In FY 2023, the City Council decided to change garbage collection services from GFL to AmWaste and to begin in-house residential garbage fee collections, thus creating a new department, Sanitation Administration. This move was to allow for better customer service and garbage collection accountability. Residential Garbage Fees are collected by the City and monthly remitted to AmWaste.

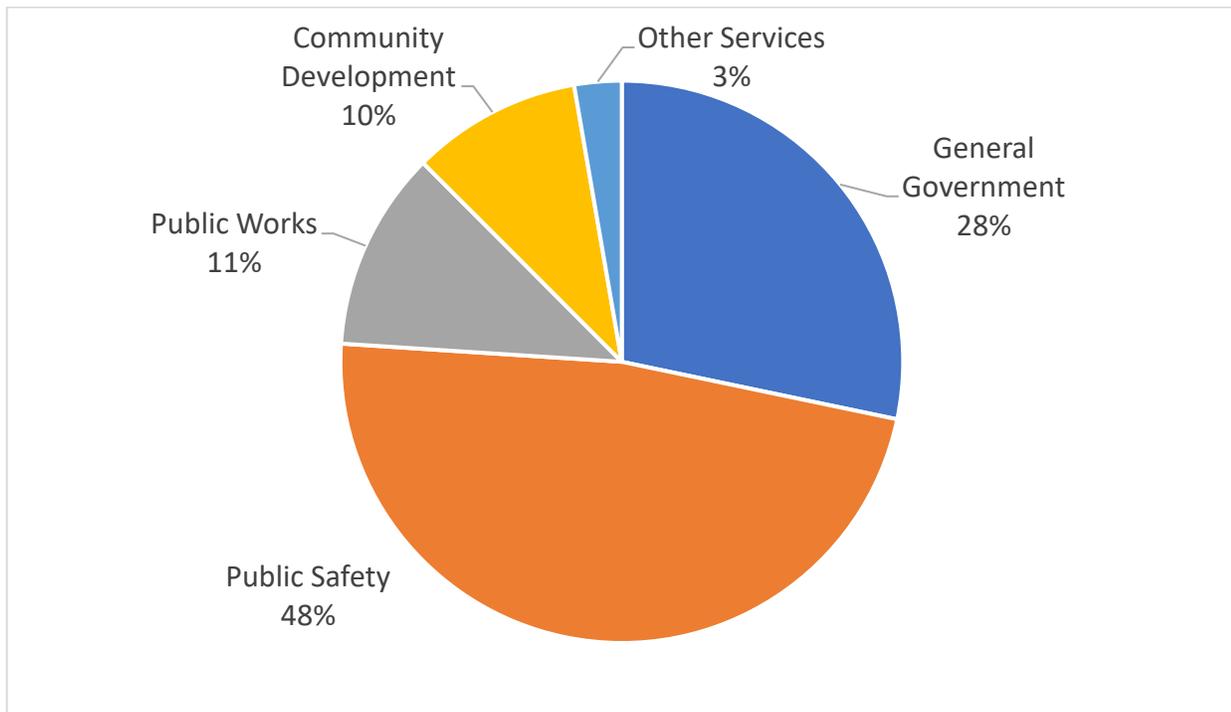


Residential Garbage Fee	\$ 3,945,099.00
Commercial Garbage Fee	\$ 103,000.00
Administration Fee	\$ 309,000.00
Yard Debris and Bulk	\$ 1,500,000.00
Interest	\$ 12,000.00

Section V. FY 2026 EXPENDITURES

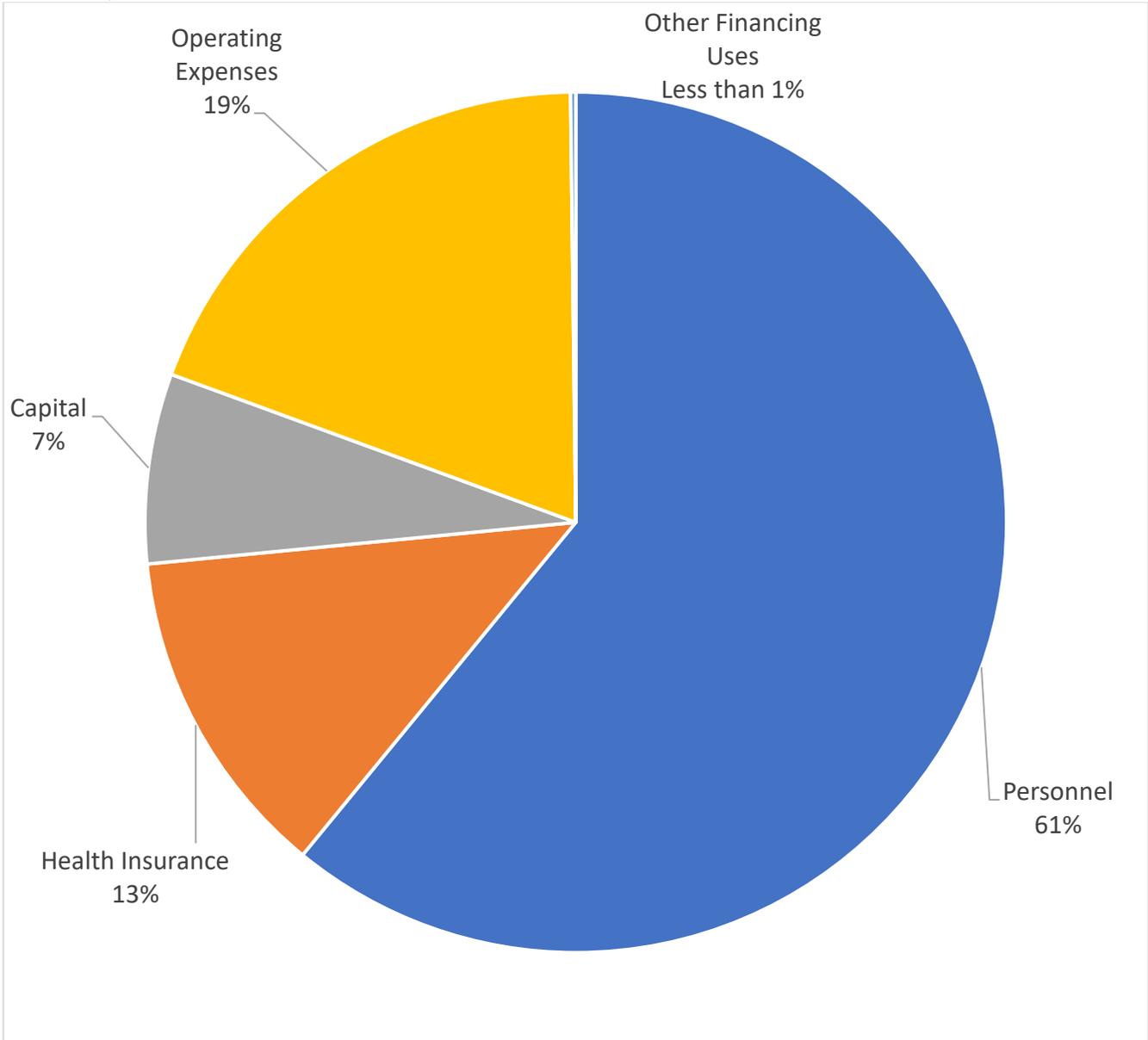
A. General Fund Expenditures Overview

The City is organized into five functions: General Government, Public Safety, Public Works, Community Development, and Other Services. The chart below shows an overview of General Fund expenditure and transfers. Public Safety is always the most important service any Government can provide its citizens. Therefore, it only makes sense that Public Safety is where the majority of taxpayer dollars go. In FY 2026, Public Safety expenditures are 48% of the total budget. General Government is second at 28%. The General Government function is responsible for implementing the services and comprises the following departments: City Council, City Manager, Finance, Information Technology, Human Resources and Facilities. Public Works makes up 11% of the budget, consisting of Public Works Administration, Streets, Garage, and Cemeteries. Community Development is 10%, consisting of Parks and Beautification, Planning and Zoning, Building Inspection and Engineering. The remaining 3% is referenced as Other Services. These services include the Carnegie Library, Leisure Services and Main Street/Business Development. More detailed expenditures for each Department are shown in the Departmental Summaries section of this document.



General Government	\$ 12,283,959.00
Public Safety	\$ 20,742,701.00
Public Works	\$ 4,987,308.00
Community Development	\$ 4,242,629.00
Other Services	\$ 1,180,870.00

The following chart shows the breakdown of expenses within the General Fund by classification. Most of the expenses within the General Fund are allocated to Personnel at 61%. Personnel costs include wages and salary, FICA taxes, retirement, and workers compensation. Operating Expenses are 19% of fund which are allocated for contractual services, repairs, insurance, minor equipment and materials and supplies. Health Insurance costs for employees are 13% of fund expenditure. FY 2026 allocates a larger portion of the general fund for Capital Expenditures, \$3,099,800 (7%). Other Financing (less than 1%) are dues to the local RDC, and allocations to the Cultural Arts Commission.



Personnel	\$	26,467,991
Health Insurance	\$	5,437,620
Capital	\$	3,099,800
Operating Expenses	\$	8,347,556
Other Financing	\$	84,500

In the charts below are the departments under each function's heading, as well as each function's General Fund expenditures summaries.

General Government	2024	2025	2026	\$\$
	Actual	Budget	Budget	Change
City Council	376,355	331,364	371,961	40,597
City Manager	1,646,888	1,450,394	1,620,057	169,663
Finance	645,094	709,319	679,307	-30,012
IT	671,259	819,958	1,924,826	1,104,868
HR	333,174	387,610	326,746	-60,864
HR (Employee Insurance	5,167,005	5,061,621	5,437,620	375,999
Risk Management	0	0	770,185	770,185
Facilities Maint.	1,068,882	1,083,257	1,153,257	70,000
Total General Govern.	9,908,657	9,843,523	12,283,959	2,440,436
Community Dev.	2024	2025	2026	\$\$
	Actual	Budget	Budget	Change
Beautification	1,672,613	1,782,543	1,845,236	62,693
Planning & Zoning	568,229	604,943	631,782	26,839
City Engineer	662,014	629,335	585,638	-43,697
Keep Newnan Beautiful	168,899	161,160	151,948	-9,212
Building Dept.	880,548	1,015,140	1,028,025	12,885
Total Community Dev.	3,952,303	4,193,121	4,242,629	49,508
Public Safety	2024	2025	2026	\$\$
	Actual	Budget	Budget	Change
Police Department	11,273,813	11,595,714	11,988,209	392,495
Municipal Court	571,016	595,366	602,758	7,392
Probation	0	76,361	79,579	3,218
Fire Department	6,944,432	7,024,903	8,072,155	1,047,252
Total Public Safety	18,789,261	19,292,344	20,742,701	1,450,357
Public Works	2024	2025	2026	\$\$
	Actual	Budget	Budget	Change
Public Works Admin.	234,508	242,157	238,811	-3,346
Garage	401,201	424,623	500,356	75,733
Cemetery	714,662	728,088	840,234	112,146
Streets	5,273,069	2,149,200	3,407,907	1,258,707
Total Public Works	6,623,440	3,544,068	4,987,308	1,443,240
Other Services	2024	2025	2026	\$\$
	Actual	Budget	Budget	Change
Leisure Services	587,040	611,939	628,312	16,373
Carnegie	276,766	247,987	250,066	2,079
Busi. Dev. & Main Street	180,731	178,683	302,492	123,809
Total Other Services	1,044,537	1,038,609	1,180,870	142,261
	40,318,198	37,911,665	43,437,467	5,525,802

B. Special Revenue Funds Expenditures

Special Revenue Funds expenditures for FY 2026 includes major street repairs totaling \$1,181,000. This amount comes from the LMIG (Local Maintenance Improvement Program) Local Road Assistance (LRA) supplemental funding through GDOT.

Confiscated Assets Fund includes 65,100 of various expenditures for Police operations.

Hotel/Motel Tax Fund expenditure is budgeted at \$1,742,000. This amount consists of transfers to the General Fund for operations of \$637,500 and \$425,000 to be transferred to the Newnan Centre for operations. An additional \$637,500 is budgeted to transfer to Explore Newnan-Coweta for tourism purposes. The remaining \$42,000 is allocated for tourism product development.

The ARPA fund is budgeted at \$44,111 to complete the installation of the emergency siren system. These expenses will close out the remaining allocated dollars.

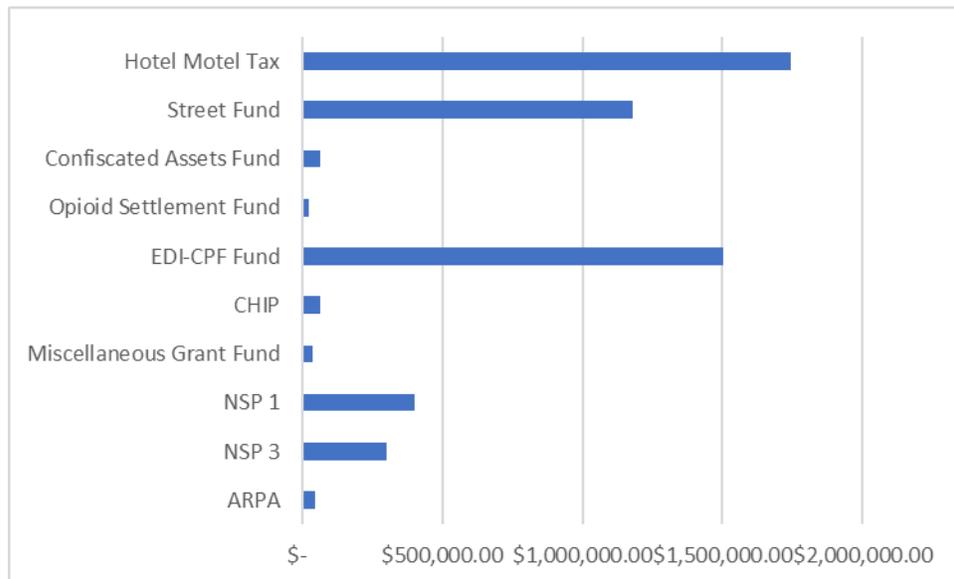
NSP 1 and NSP 3 funds are received from the Georgia Department of Community Affairs Neighborhood Stabilization grant. Estimated budgets for NSP 1 are \$401,000 and NSP 3 are \$301,000. These housing funds are passed through to the Newnan Housing Authority and Newnan Coweta Habitat for Humanity.

Miscellaneous grants are budgeted for FY 2026 for safety grants through the Georgia Municipal Association. Grants are competitive, but the City has been quite successful over the last several years. Budget projections for FY 2026 are \$35,100.

Opioid Settlement Funds were received in FY 2025 in the amount of \$31,193. These funds are allocated to Coweta Force to man a peer support program at Newnan Piedmont Hospital. Budget projections for FY 2026 are \$25,000.

EDI-CFP funds were budgeted for FY 2025, but no revenue or expenses were incurred. Funding is estimated for FY 2026 at \$1,501,000. Funds will be used to build and rehabilitate affordable housing units.

CHIP funds received by the Department of Community Affairs through competitive grant processes assist with the rehabilitation of housing units within the community. FY 2026 is budgeted for \$67,120.



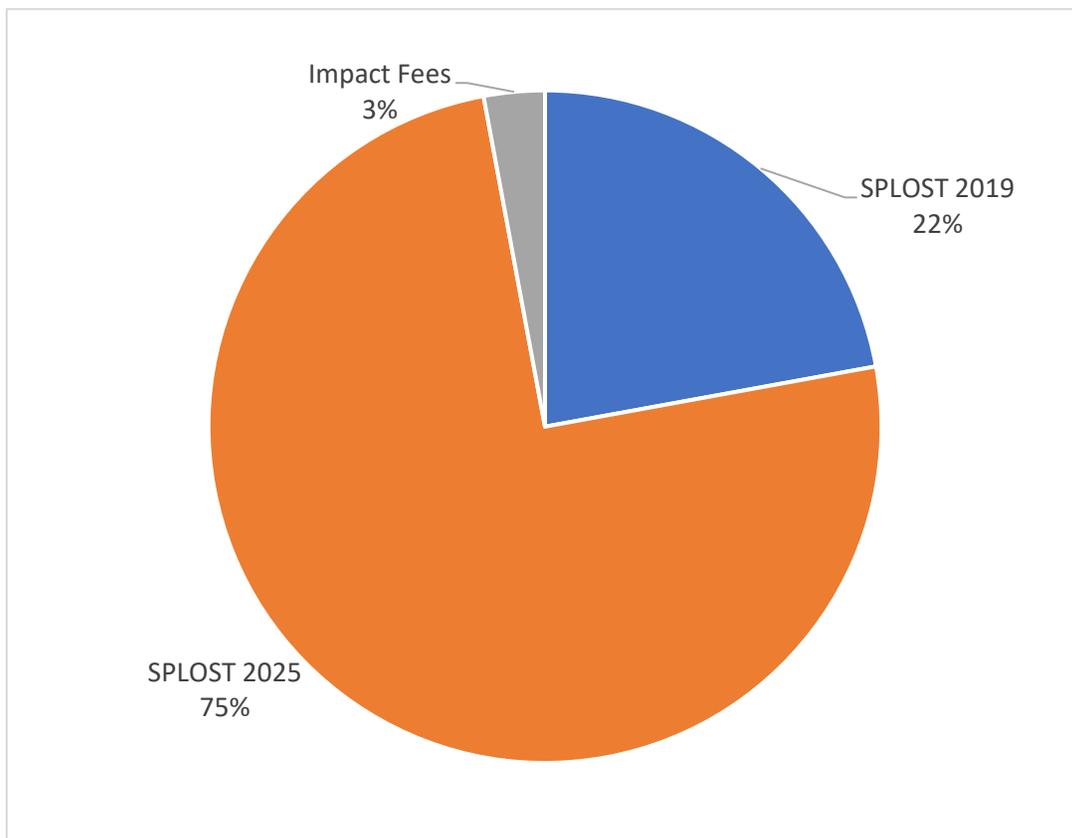
C. Capital Projects Funds Expenditures

For FY 2026, there are three (3) funds to be utilized.

SPLOST 2019 fund has allocated funding for transportation and park projects. Transportation projects include Woodlane Drive, Newnan Crossing Blvd Roundabout, Jefferson Street design, and Newnan Crossing turn lane improvements. Park projects include funding for the design and construction of segment 13 of the LINC and design for segments 5 through 7 of the LINC. Project costs are outlined in Capital and Debt section. Estimated Budget for FY 2026 is \$4,160,673.

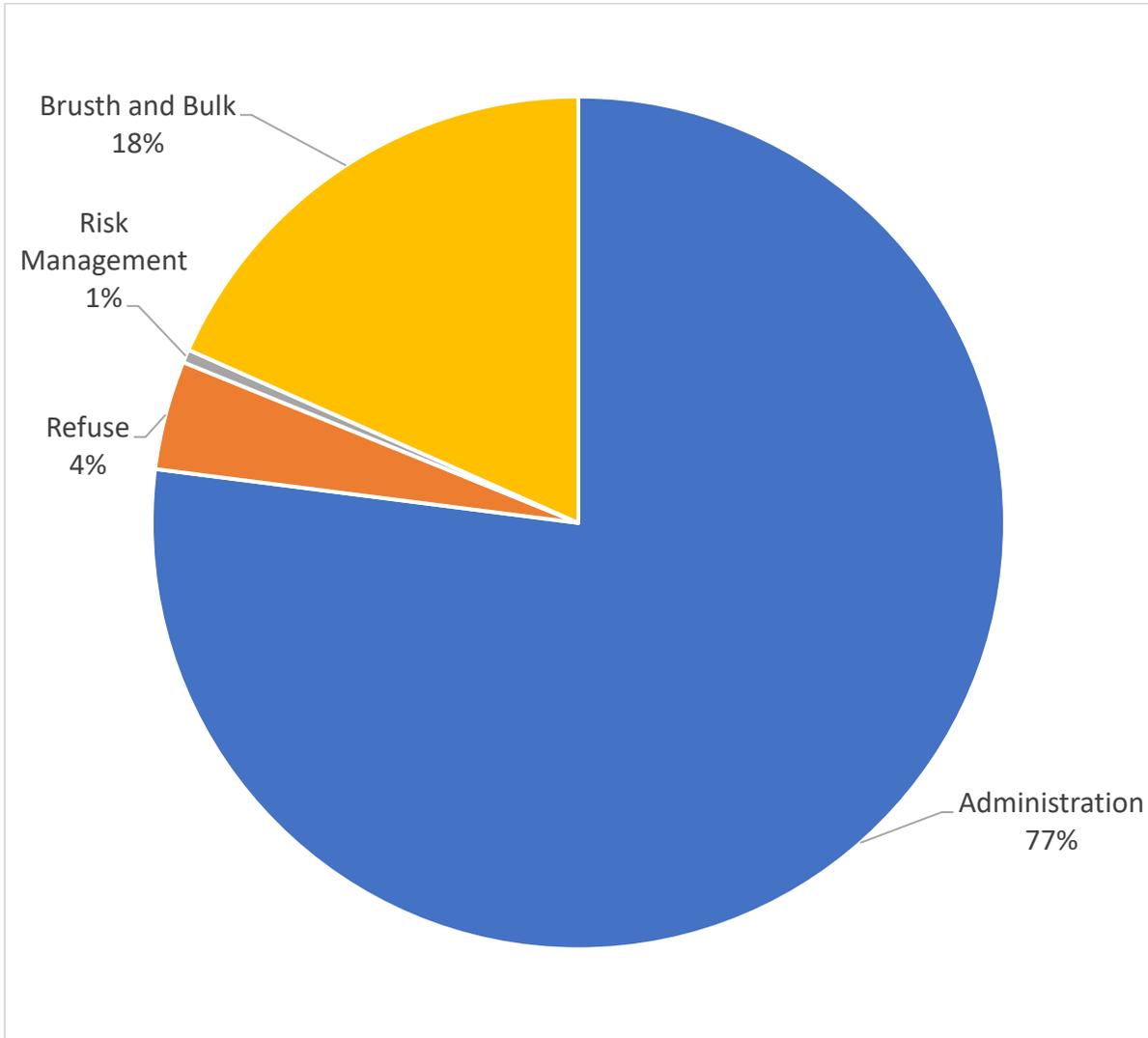
SPLOST 2025 funds will be utilized to create new park spaces, including Bicentennial Park and additions to the LINC trail system. Funds are also allocated for improvements to city cemeteries and Greenville Street Park. Public safety projects will be supported through SPLOST funding, including enhancements to the police department's firing range and Fire Station No. 3. Street maintenance continues to be a priority, with an annual allocation of \$2,000,000 designated for street repaving. In Fiscal Year 2026, additional expenditures are planned to address sidewalk safety concerns. Funds are also available for the purchase of heavy equipment and fire training equipment. A transfer in the amount of \$1,000,000 is included to Newnan Utilities. Detailed project costs are outlined in the Capital and Debt section. The estimated SPLOST 2025 budget for Fiscal Year 2026 is \$14,089,850.

Impact Fees are budgeted at \$550,000 to assist with section 13 of the LINC, and the plans for the widening of Lower Fayetteville Road.



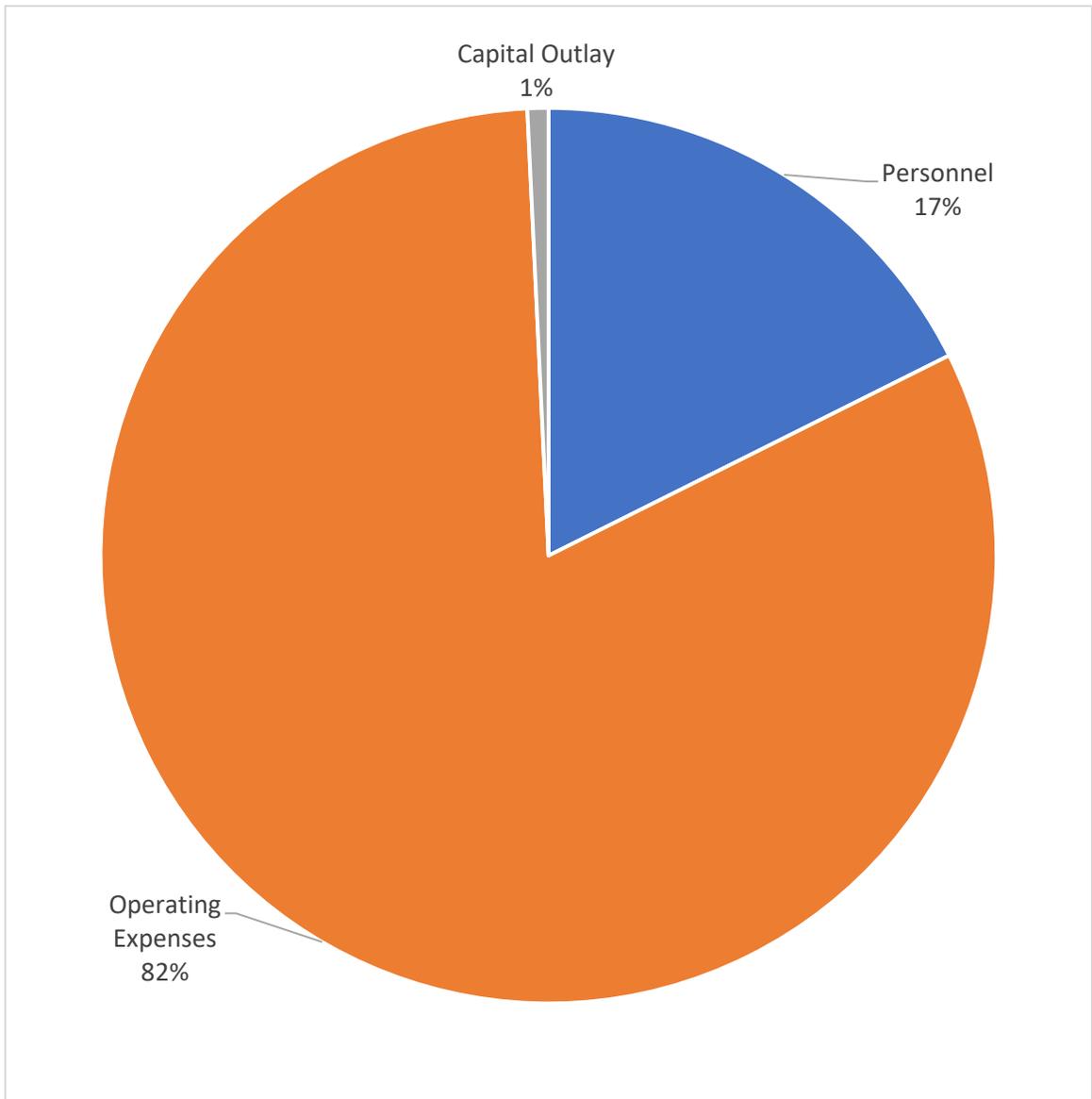
D. Enterprise Fund

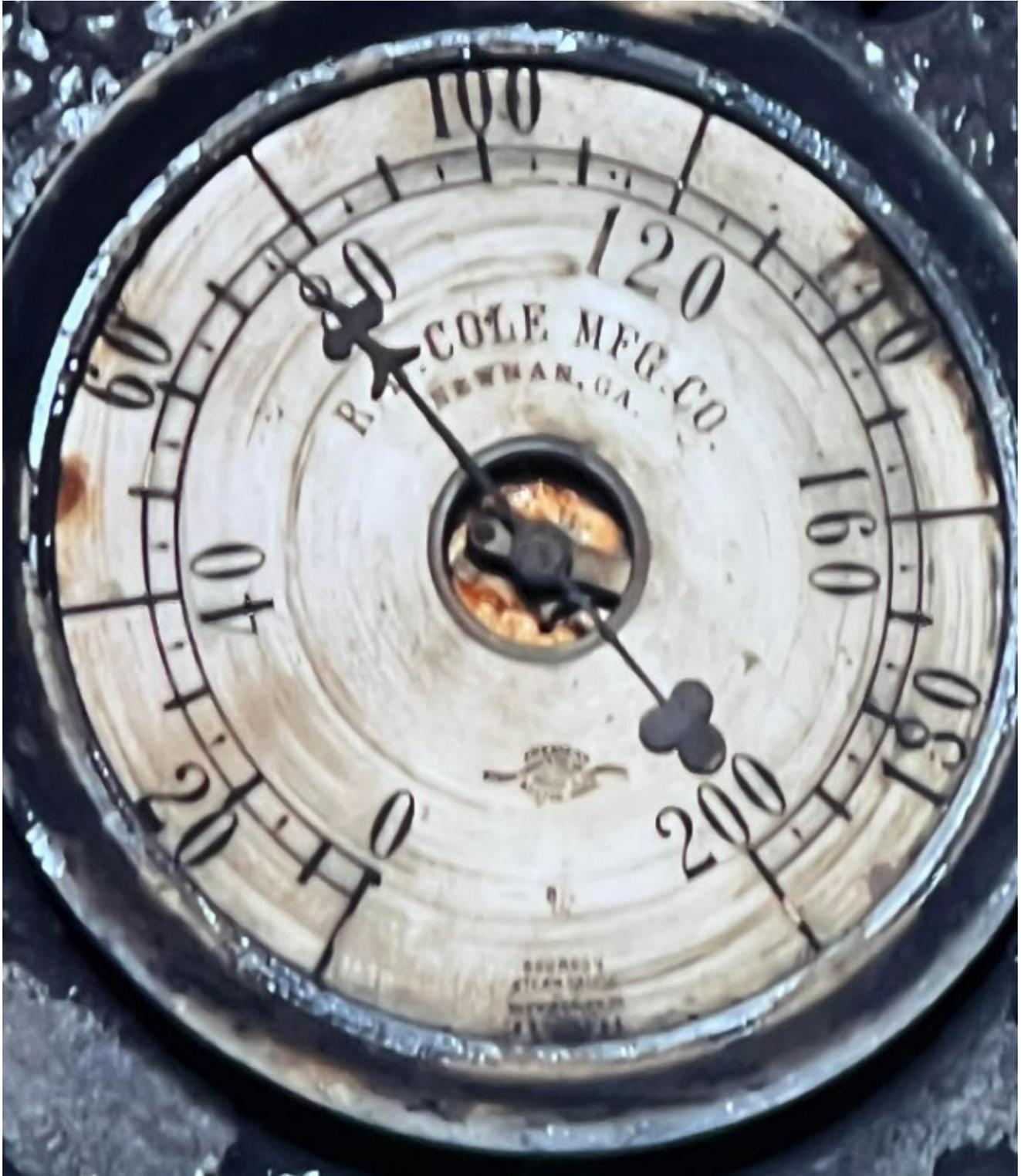
An Enterprise Fund permits an organization to budget and account for a specific activity “like a business” and therefore represents the economic results of said activities. The City established the Sanitation Fund in FY 2001 as an Enterprise Fund. The Sanitation fund, the only non-governmental fund type, is a proprietary fund, which is structured more like a business than a governmental fund. In FY 2026 funds are budgeted for Administration, Brush & Bulk and Refuse include all operating expenses for the day-to-day operation of the Sanitation Fund. The total amount for all departments is \$5,679,387 A more detailed budget for each department is in the Revenues and Expenditures Detail section of this document as well as in the Departmental Summaries Section.



Administration	\$	4,374,122
Refuse	\$	234,866
Risk Management	\$	28,560
Brush and Bulk	\$	1,041,839

The following chart below shows the breakdown of expenses within the Sanitation Fund by classification. Most of the expenses within the Fund are allocated to Operating Expense (82%) to pay the AmWaste Contract (\$3,945,099). Personnel costs account for 17% of the fund that include wages and salary, FICA taxes, retirement, and workers compensation. 1% of the fund is allocated for Capital expenditure. These expenses are directly related to depreciation.







REVENUES
&
EXPENDITURES
DETAIL

Revenues & Expenditures Detail

Section I. GENERAL FUND REVENUE TRENDS

Financial Trends offer a practical approach for monitoring the economic health of the City. This trend summary of General Fund Revenues provides a global view of the past and present financial resource of the City.

Overall, FY 2026 total budgeted revenues are projected to increase by 15% over the \$37,911,665 budget in FY 2025. which is an increase of \$5,525,802. General Fund resources available to the City of Newnan in FY 2026 include "revenues" of \$40,824,967 and an "operating transfer in" from Newnan Water & Light of \$1,950,000, an "operating transfer in" from the Hotel/Motel Tourism Fund of \$637,500 and an operating transfer in from Newnan Utilities for Business Development Activities of \$25,000.

The largest sources of General Fund resources are: **Sales Tax** - \$24,321,000 including both Local Option Sales Tax (\$12,321,000) and a Floating Option Sales Tax (\$12,000,000) and **Excise (Franchise) Taxes** - \$7,272,000. Excise tax includes \$4,250,000 in Insurance Premiums Tax. **Occupational Taxes and Alcohol Licenses** make up the third largest source at \$3,548,000. **Other Financing Sources** are the fourth largest source of revenue at \$3,084,500, totaling \$38,225,500 or 88% of total General Fund Revenues. Property taxes are the fifth largest source of revenue at \$1,905,000. Due to the passage of the Floating Option Sales Tax, the millage rate is budgeted to roll back to 0. Most of the revenue is from Title Ad Valorem Tax (TVAT) from vehicle purchases, \$1,625,000. The City will still receive revenue in FY 2026 from delinquent payments and interest from 2025 tax collections. These will phase out in Fiscal Year 2027. Fines and forfeitures, intergovernmental revenues, inspections and permits, other local revenue and other financing revenues round out the diverse financial resource streams within the General Fund.

1. Tax Revenues

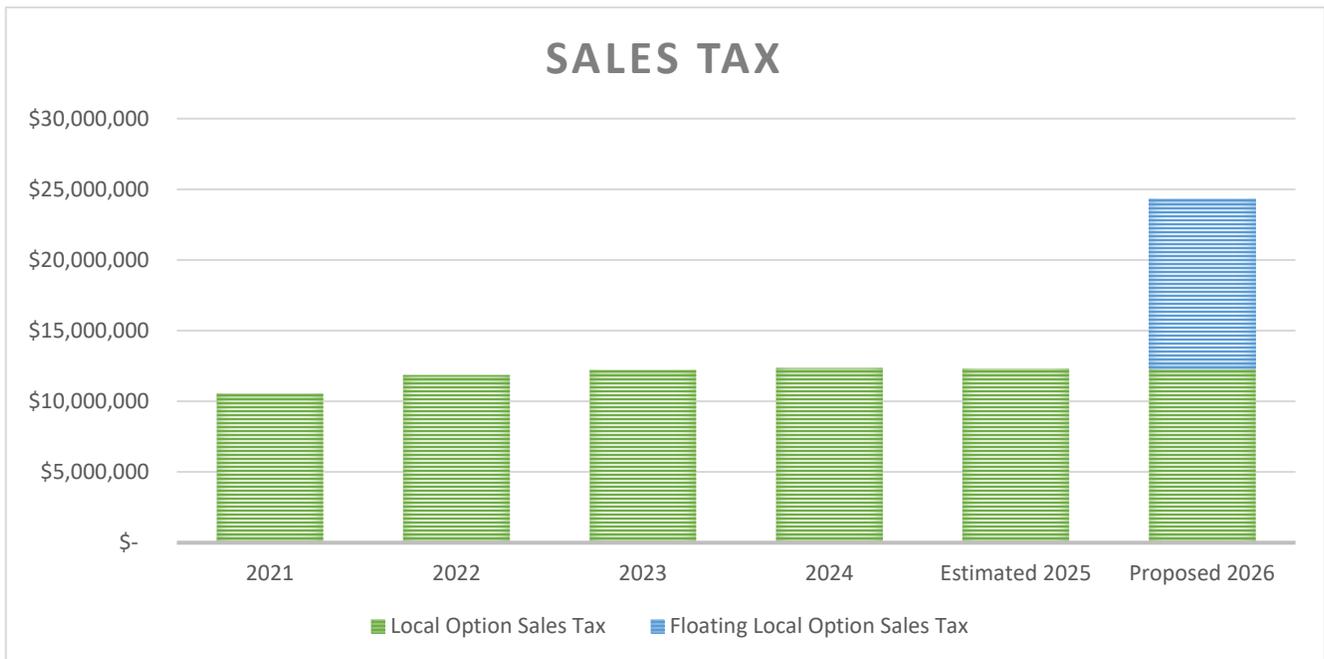
The chart below shows the history of the City's actual tax revenues from FY 2022-2024, as well as the Amended FY 2025 Budget and FY 2026 Budget. There has been an increase of \$5,105,661 (15.9%) in tax revenues from the FY 2025 budget to FY 2026. A discussion of these individual revenue streams follows.

General Fund Tax Categories	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Property Tax	8,061,824	8,303,858	9,407,440	9,289,064	1,905,000
Local Option Sales Tax	11,862,277	12,200,741	12,345,631	12,300,000	12,321,000
Floating Local Option Sales Tax	0	0	0	0	12,000,000
Franchise Tax	6,349,148	6,536,139	6,981,972	6,887,000	7,272,000
Occupational Tax	3,688,206	3,346,045	3,566,274	3,464,275	3,548,000

2. Sales Tax – Local Option Sales Tax and Floating Local Option Sales Tax (FLOST)

The City continues to rely heavily on the Local Option Sales Tax (LOST), with an estimated \$12.3 million expected in FY 2026— an increase of \$21,000 from the FY 2025 budget. In November 2025, voters approved a new 1% Floating Local Option Sales Tax (FLOST), which will take effect on January 1, 2026. The City will receive 29.11% of the revenue, estimated at \$12 million. By law, FLOST funds must be used to reduce the property tax.

In FY 2026, sales tax revenues (LOST and FLOST) will account for about 56% of total General Fund revenues, making this the City’s largest funding source for operations. Sales tax collections increased by 17% from FY 2021 to FY 2024, though the City’s distribution share decreased slightly from 31.19% to 30.28% in FY 2025. FY 2026 projections include the addition of FLOST revenue and reflect a conservative growth outlook.



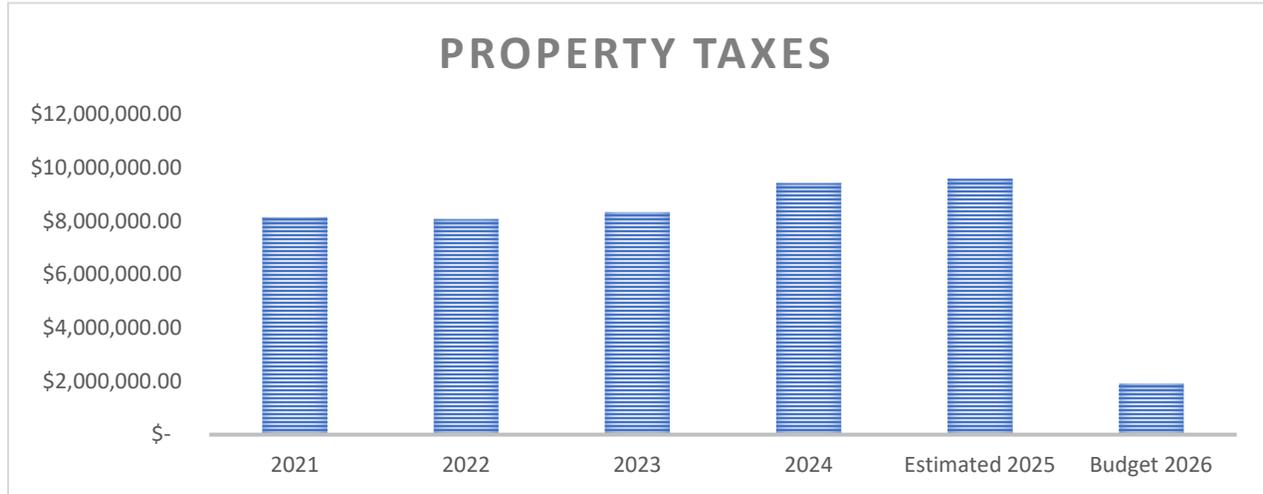
3. Property Taxes

Property tax revenues include ad valorem taxes on real and personal property, along with penalties for delinquent taxes, intangible taxes, and motor vehicle taxes. Real property is assessed at 40% of its fair market value, and public utility assessments are determined annually by the State of Georgia.

The City experienced a 21% increase in property tax collections from FY 2021 to FY 2024. In FY 2026, the property tax millage rate is budgeted at a zero millage rate due to revenue generated from the new FLOST. Property tax revenues in FY 2026 will consist mainly of motor vehicle taxes, along with delinquent tax penalties and intangible taxes. Together, these sources are expected to represent about 5% of total General Fund revenue.

Charts on the following pages show the six-year millage rate history (FY 2020–FY 2025) and property tax revenue trends (FY 2021 –FY 2026).

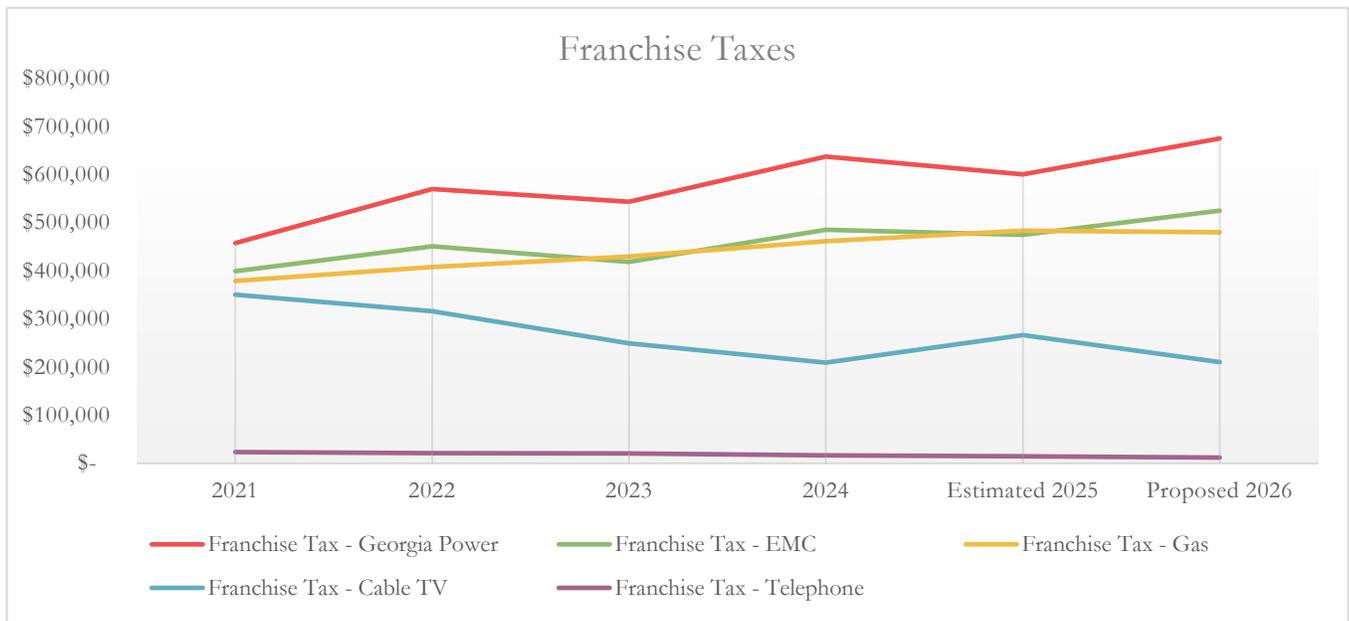
Property Tax Millage Rate	2020	2021	2022	2023	2024	2025
Gross M & O Millage	8.060	8.119	7.867	7.291	7.988	7.902
Less Rollback	4.417	4.545	4.817	4.539	4.868	4.820
Net M & O Millage	3.643	3.574	3.050	2.752	3.120	3.082



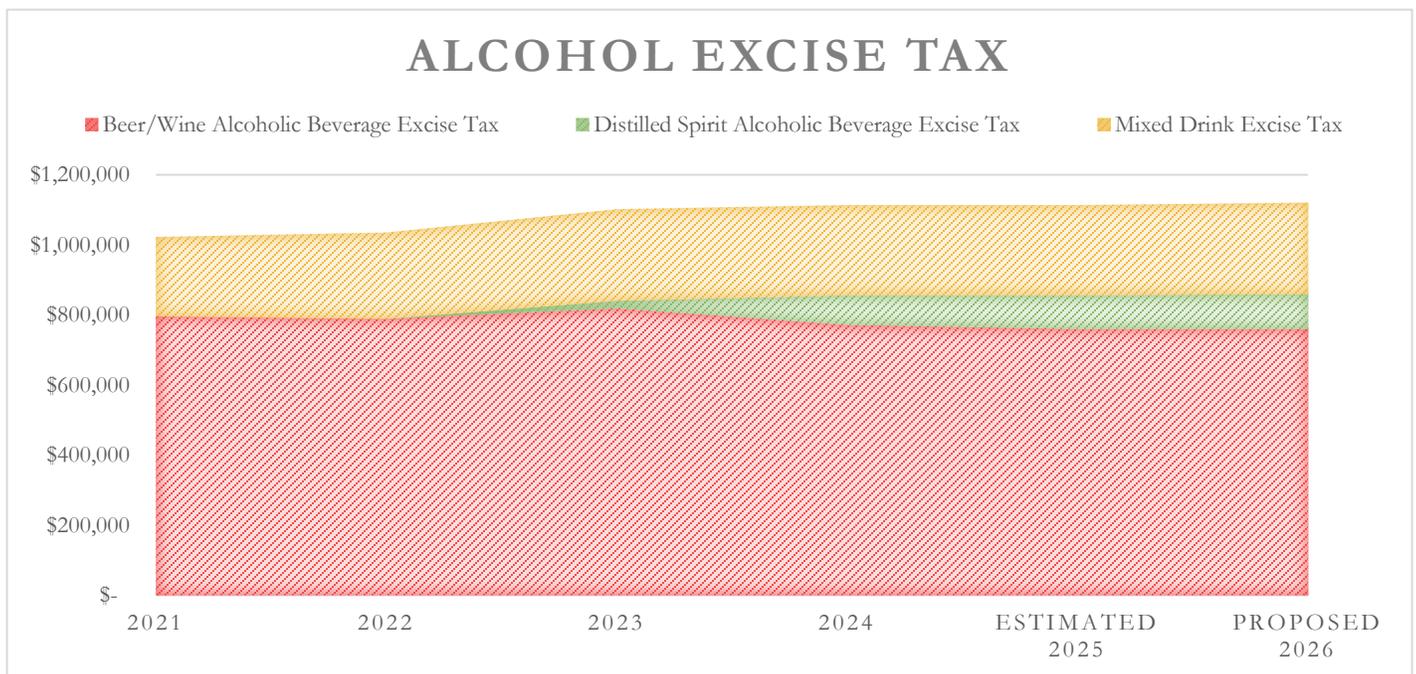
4. Excise (Franchise) Taxes

Taxes in the Excise tax category include Insurance Premiums, Beer and Wine Tax, Alcoholic Beverage Tax and Franchise Taxes (Gas, Cable TV, Telephone and Electricity).

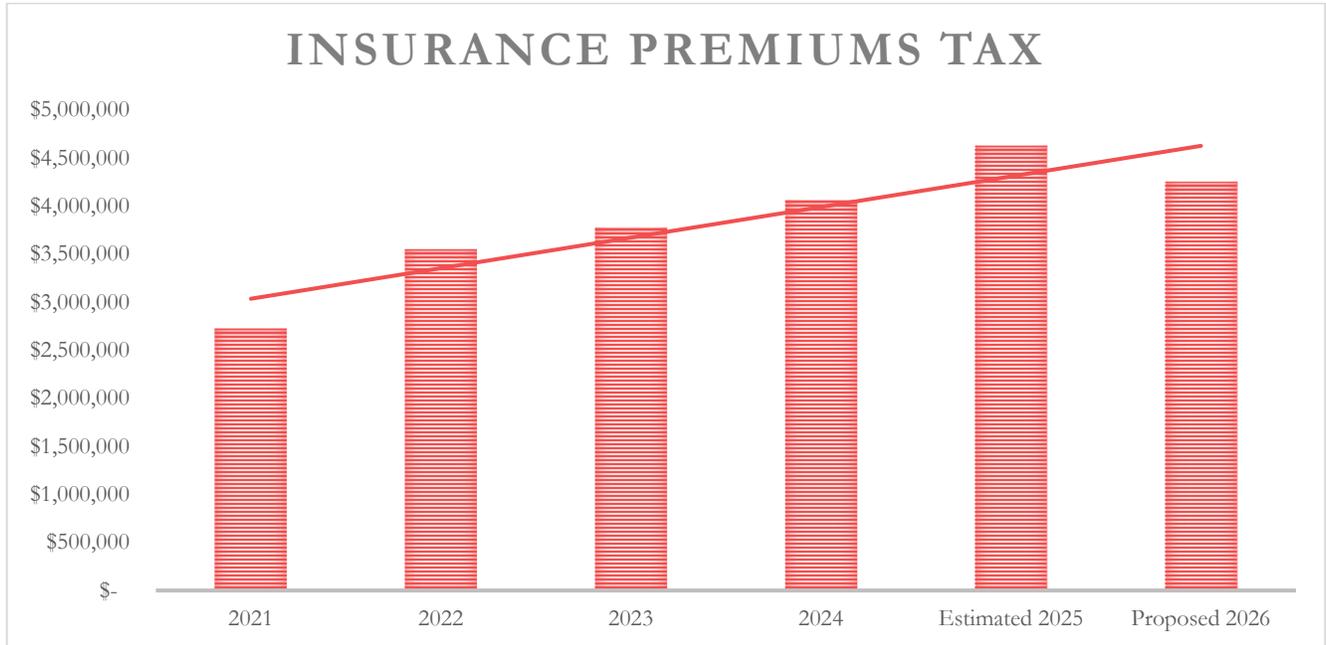
Utility Franchise Tax – Franchise taxes are the fees charged to utility companies for use of City streets and rights of way to conduct their private business of delivering telephone, cable television, gas and electric services. This tax represents 4.4% of the total FY 2026 general fund revenues. A cold winter and hot summer will produce additional power usage and cause the fees to increase.



Alcohol Excise Tax – Alcoholic beverage taxes are levied on the sale, distribution, or consumption of selected goods and services. Included are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. **Excise Beer Tax** - the city levies an excise tax on all wholesale dealers selling beer in the amount of \$0.004166 per ounce on malt beverages sold by each wholesale dealer except when sold in individual containers with a capacity of 15½ gallons or more, the excise tax is \$6.00 per 15½-gallon container, or if the container is larger than 15½ gallons, the tax shall be proportioned at the rate of \$0.387 per each additional gallon or portion of a gallon capacity of the container. **Excise Wine Tax** - An excise tax imposed on wine at the rate of \$0.22 per liter. **Distilled Spirits** - An excise tax on the first sale or use of distilled spirits at the rate of \$0.22 per liter and a proportionate tax at the same rate on all fractional parts of a liter. **Mixed Drink Excise Tax** - a tax of 3% of the purchase price of every sale of an alcoholic beverage (but not including malt beverages, fermented wines or fortified wines) purchased by the drink in the city.



Insurance Premium Tax - Tax collected by State of Georgia on premiums that insurance companies write. Cities receive 1% of taxes collected. This tax represents 9.8% of the total FY 2026 general fund revenue. A 49% increase from FY 2021 to FY 2024. A 13.9% increase is seen from FY 2024 to FY 2025. Conservative budget for FY 2026, estimating an 8% decrease from FY 2025.

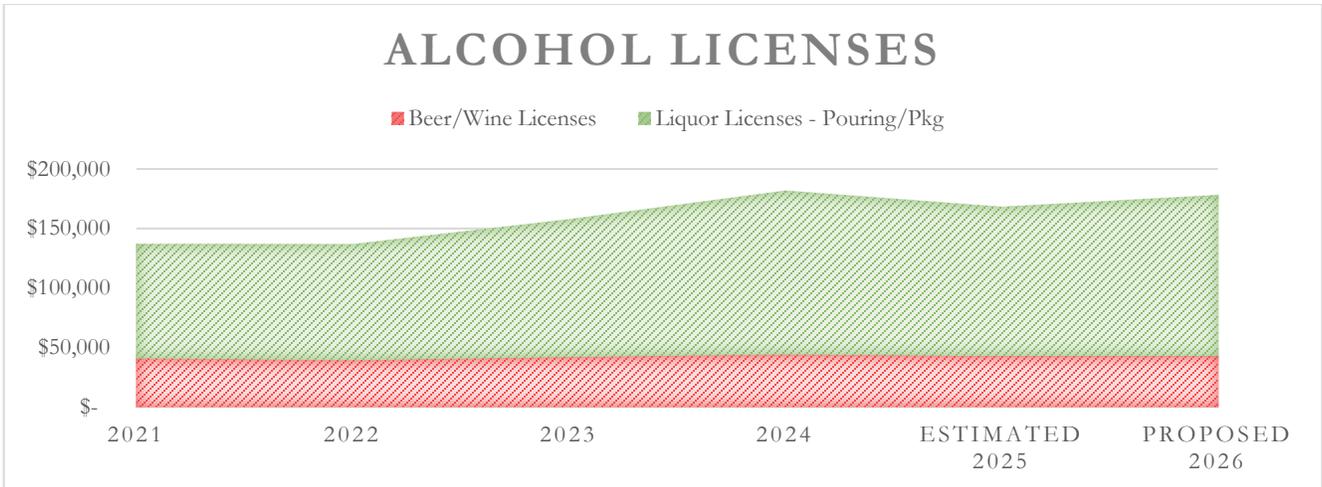


5. Occupational Tax and Alcohol Licenses

Occupation Tax - All businesses in the city are required to pay an occupation tax annually. The city uses gross receipts in combination with the profitability ratio for the type of business, profession or occupation to determine the rate paid by each business. The city saw a 7% increase from FY 2021 to FY 2024. Estimating a .28% increase from FY 2024 to FY 2025. Conservative budget for FY 2026, estimating flat to no growth from FY 2025.

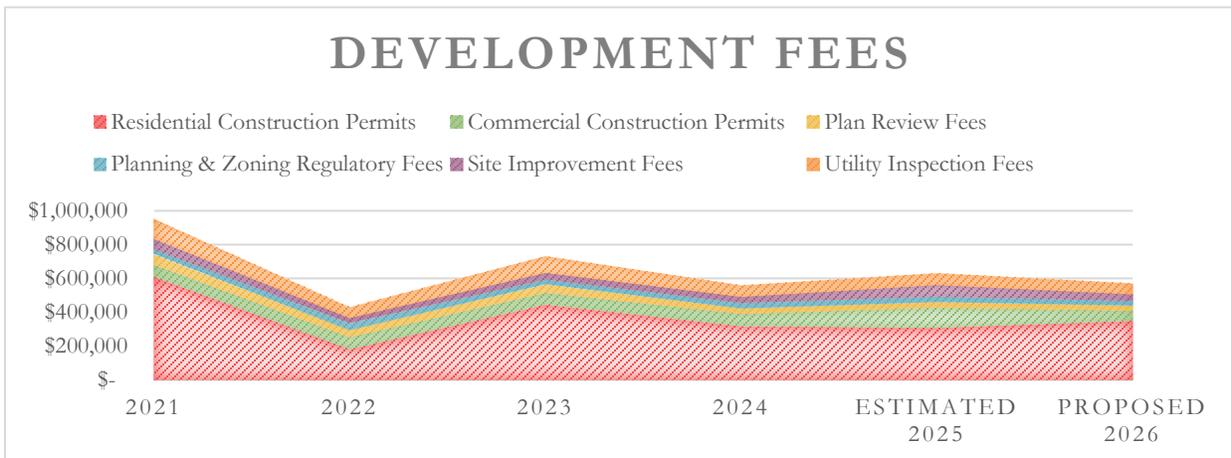


Alcohol Licensing - Licenses paid annually for the sale of alcoholic beverages. Retail consumption dealer (distilled spirits, malt beverage and wine) - \$2,500 Retail consumption - beer \$250, wine \$250. Retail package - beer \$250, wine \$250, Wholesale dealer - spirits \$100, beer \$100, wine \$100. Brewpub \$1,000, Growler \$1,000, Microbrewery \$1,000. Revenue projections are based on historical trends in conjunction with current economic indicators. Liquor licensing revenue has grown 43% from FY 2021 to FY 2024, while beer revenue has only seen a 8% growth. Estimating no growth for beer and liquor from FY 2024 to FY 2025. Flat to no growth is budgeted for FY 2026.



6. Inspections and Permits

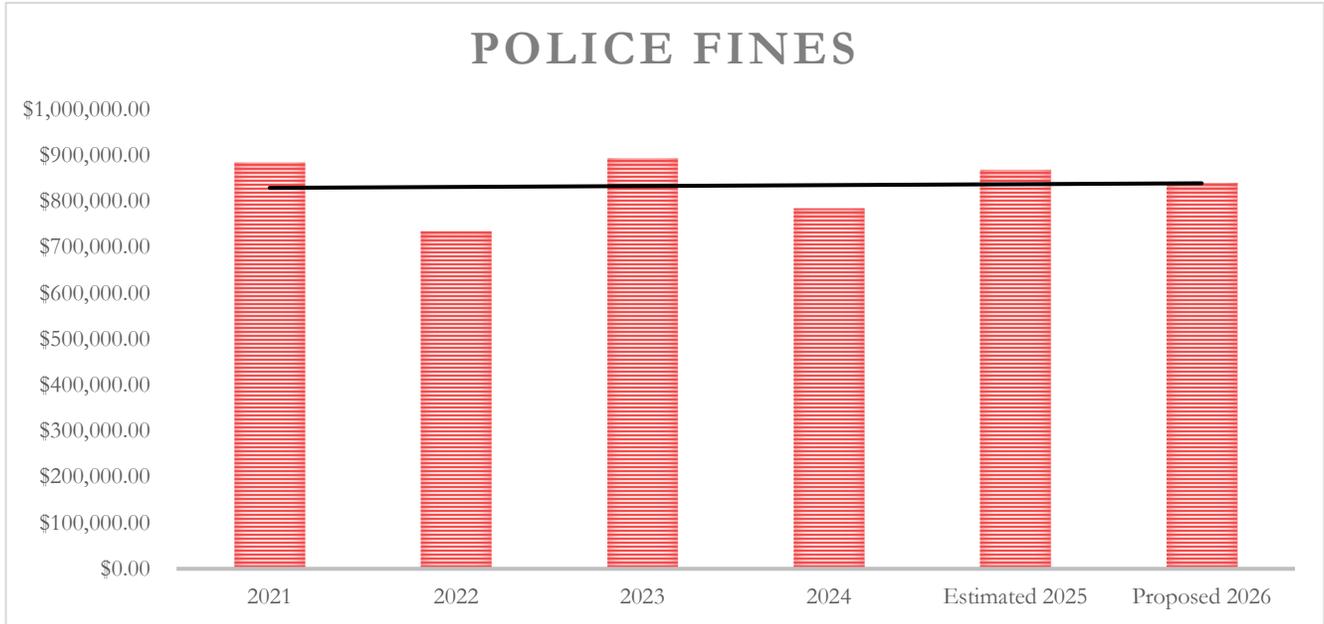
Development Fees - Building Permits - Required for new construction, completion of construction, or an interior finish. Planning and Zoning Regulatory Fees - Include fees for Site Development Plan Review, Subdivision plats, rezoning and annexation applications and miscellaneous development fees. Site Improvements Fees - Include fees for land disturbance, NPDES general permit for construction activity, site preparation for single family lots, subdivisions, commercial, office, institutional and industrial tracts. Utility Inspection Fees - permits for electrical, gas, plumbing, and mechanical. Plans Review - fees established for reviewing residential, commercial and industrial development. The city saw a 41% decrease from FY 2021 to FY 2024. FY 2021 was a peak year for development with revenues reaching over \$900,000. Estimating a 12% increase from FY 2024 to FY 2025. Estimating FY 2026 with a 9% decrease from 2025.



7. Fines and Forfeitures

Fines and forfeitures are projected to produce a total of \$959,000 in FY 2026. This is a 1.5% increase from the FY 2025 budget of \$944,000.

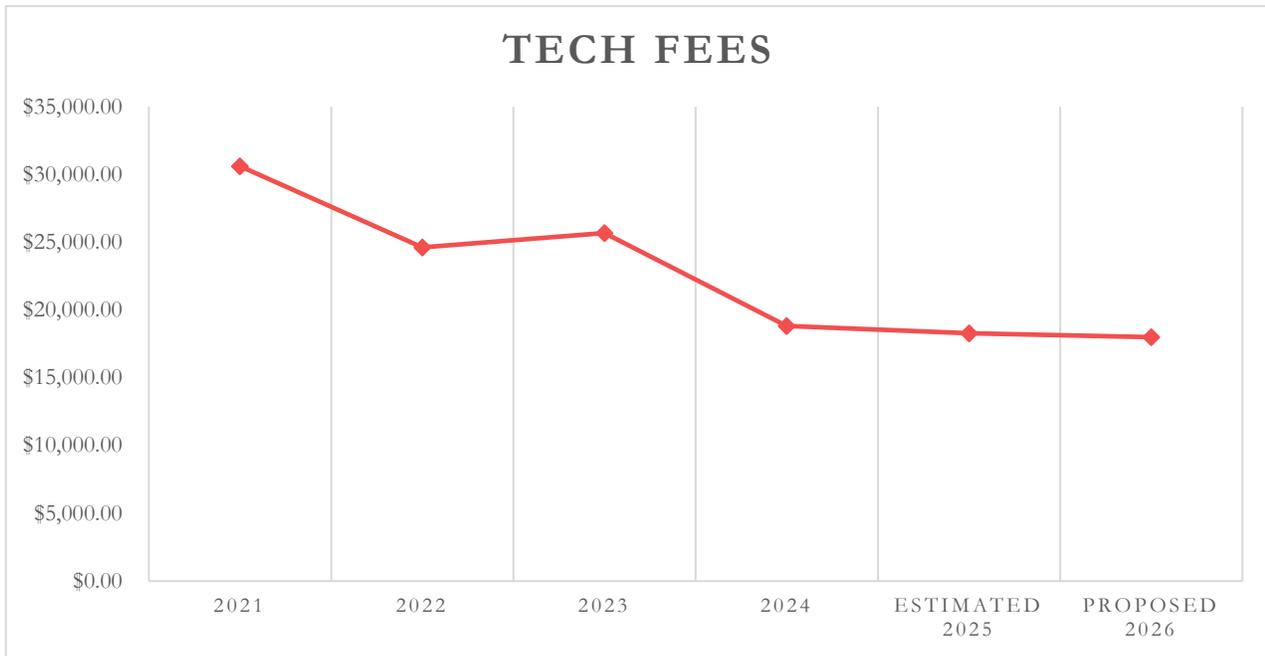
Police Fines - Revenues are related to fines and forfeitures resulting from tickets and investigations by the City of Newnan Police Department, some in conjunction with Coweta County Sheriff's Department. The city saw a 11% decrease from FY 2021 to FY 2024. Estimating a 10.6% increase from FY 2024 to FY 2025. Estimating FY 2026 with a 3% decrease from FY 2025.



Probation Fees - Probation was a new service added in FY 2024. Estimating to end FY 2025 with roughly \$96,000 in fee revenue. Estimating FY 2026 with a decrease of 1.5%. Note: An expense cost center for probation was established for FY 2025. Estimated revenue for FY 2026 is \$95,000 and expenses of \$79,759.



Tech Fees - A court cost collected from someone convicted of a crime. The fee is in addition to any other fines or fees imposed by the court. The city saw a 38% decrease from FY 2021 to FY 2024. Estimating a 2% decrease from FY 2024 to FY 2025. Estimating FY 2026 with a 1.5% decrease from FY 2025.



8. Other Local Revenue

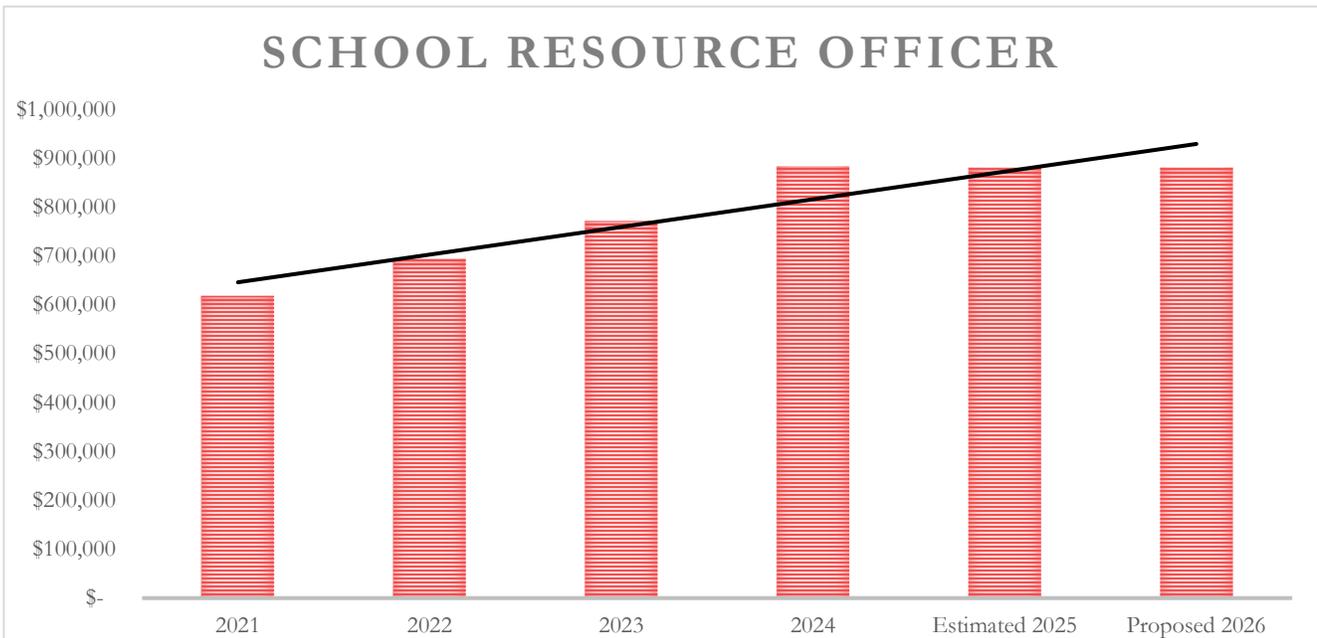
In FY 2026, this category was budgeted for \$557,400 in revenue which is a 1.3% decrease over FY 2025.

Other Local Revenue	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Cultural Arts Commission	34,495	0	28,989	13,000	10,000
House Demolition by City Forces	3,454	0	-120,363	0	0
Veterans Memorial Brick Sales	150	0	0	0	0
Grassing Cutting/Lot Clearing	0	0	2,329		
Sale of Recyclables	1,326	1,366	1,409	2,000	1,400
Event Fees	0	120	14,843	10,000	14,000
Admin Fee for Impact Fee Coll	7,196	7,541	7,658	7,500	6,000
Host Fee for Sanitation Collection Services	92,412	0	0	0	0
City Store Sales	486	716	631	700	500
Cemetery Lot Sales	137,503	120,449	230,341	140,000	125,000
Monument Setting Fee	560	430	730	1,500	2,000
Cemetery Services	113,350	100,400	106,600	120,000	125,000
Rental Fees	59,209	65,305	69,395	75,000	78,500
Miscellaneous Revenue	134,687	110,944	123,416	70,000	70,000
Insurance Recoveries	122,708	164,694	182,786	125,000	125,000
Totals	707,536	571,965	648,764	564,700	557,400

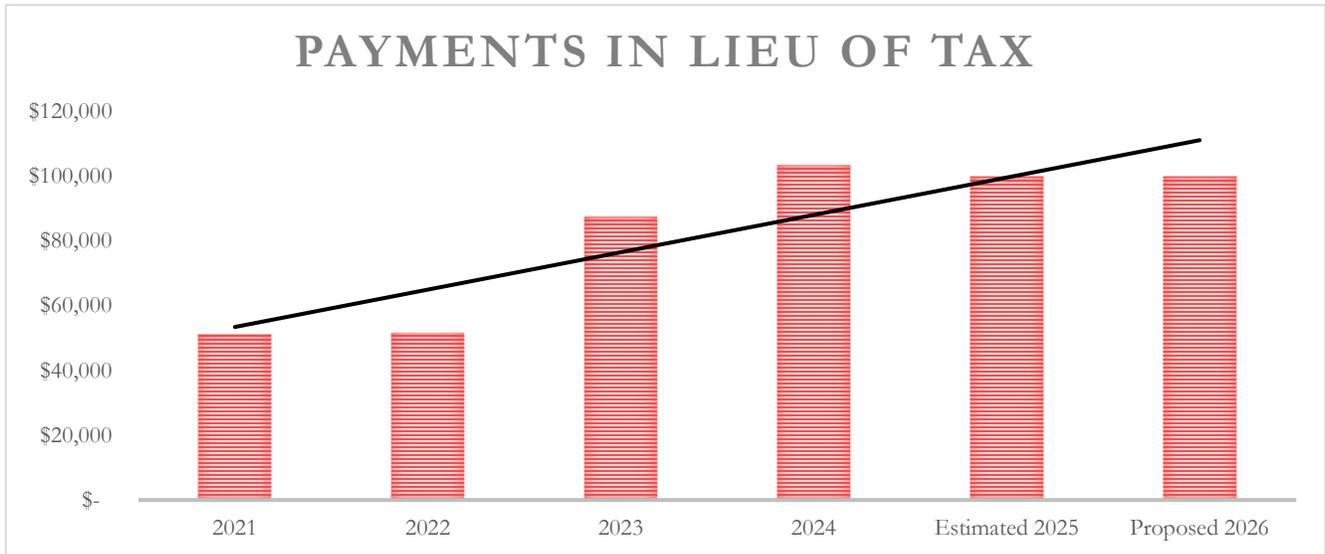
9. Intergovernmental Revenue

Intergovernmental revenues have totaled less than 1% of total governmental revenues over the past five years other than FY 2024. In FY 2024 the City received a large portion from GEMA as reimbursements related to the March EF 4 Tornado that left major destruction in portions of the City. Normally, intergovernmental revenues are mostly made up of revenues from real estate transfers and payments in lieu of tax agreements and revenue to support school resource officers.

Police Resource Officer- The Police Department contracts with the Board of Education to provide public safety personnel within the school system. The city provides resource officers to all schools within the city limits. The city saw a 43% increase from FY 2021 to 2024. Estimating a .27% decrease from FY 2024 to FY 2025. Estimating FY 2026 with flat to no growth.

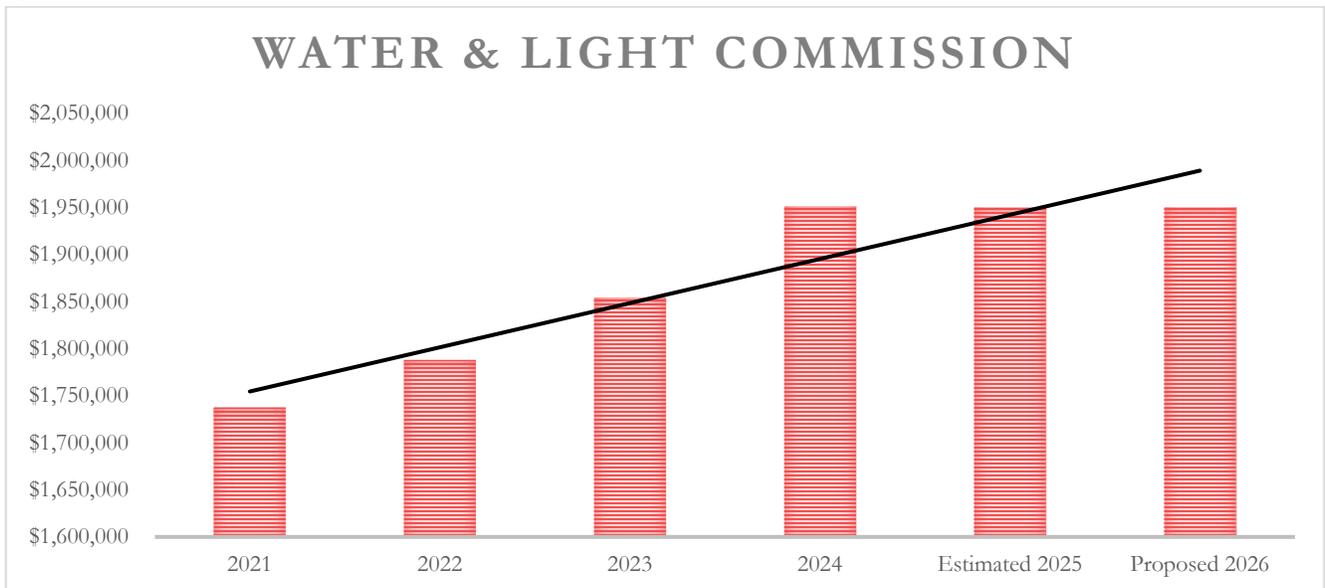


Payment in Lieu of Taxes - PILOT tax is payment made to compensate a government for some, or all the property tax revenue lost due to tax exempt ownership from the Housing Authority. The city saw a 101% increase from FY 2021 to FY 2024. The city received \$103,437 for FY 2024. Estimating revenue at \$100,000 for FY 2025. Little to no growth is estimated for FY 2026.

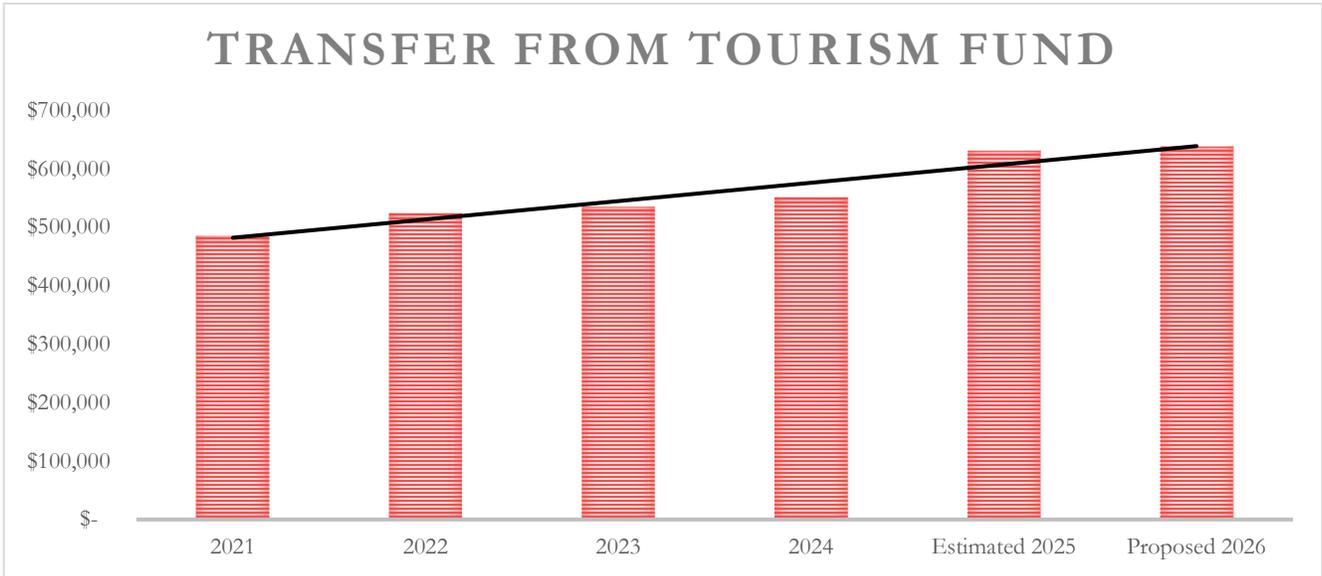


10. Other Financing Sources

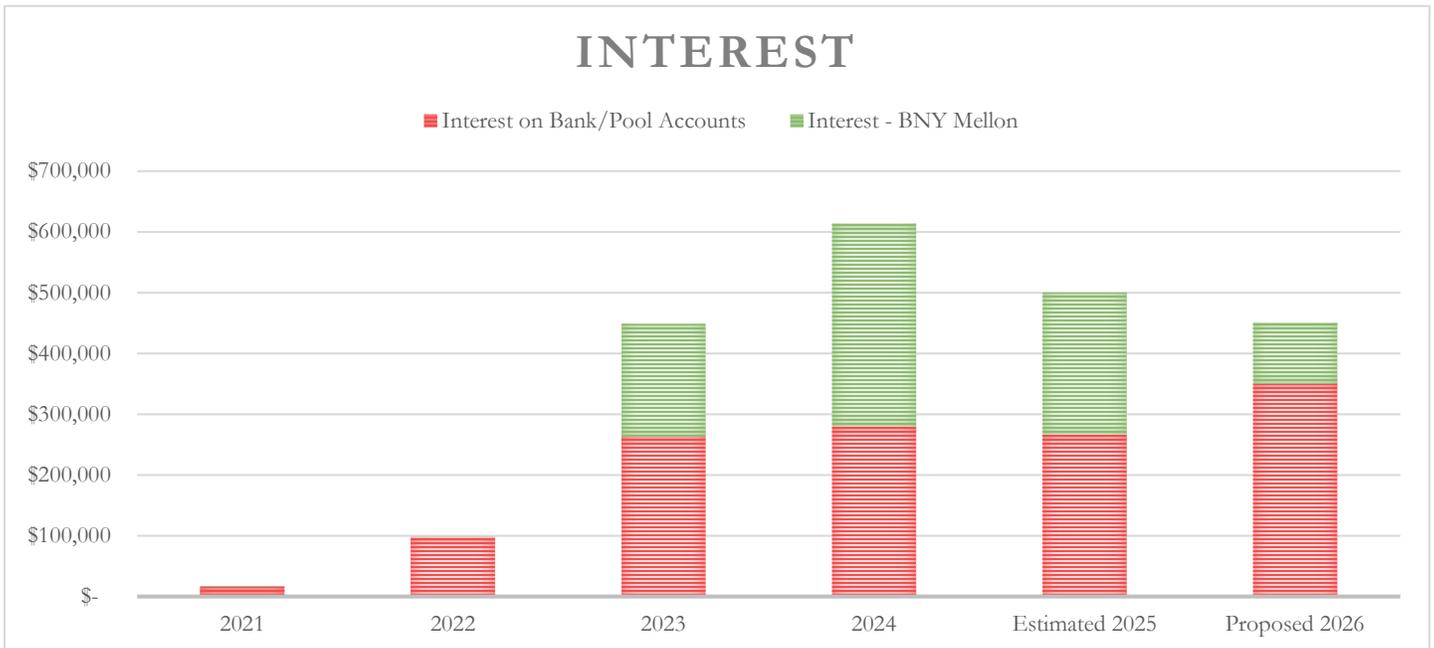
Newnan Utilities: There are two sources of revenue from Newnan Utilities. First, Newnan Utilities provides the city annually with \$25,000 to assist with business development. This revenue is found under intergovernmental revenue. Second, Newnan Utilities provides a monthly transfer equal to 5% of the prior month’s billing for electrical energy and 3% of the prior month’s billing for water and sewer. This revenue source represents 4.5% of the total FY 2026 general fund revenues. The city saw a 12.3% increase from FY 2021 to FY 2024. Estimating flat to no growth from FY 2024 to FY 2025. Little to no growth is estimated for FY 2026.



Transfer from Tourism Fund: State law allows hotel/motel taxes to be collected and distributed for the purpose of promoting tourism in our community. Hotel/motel tax is 8% of the taxable room rental revenue. (3% general fund, 2% Newnan Centre, 3% Explore Coweta) The city saw a 14% increase from FY 2021 to FY 2024. Estimating a 14.4% increase from FY 2024 to FY 2025. Flat growth to no growth is budgeted for FY 2026.



Interest - There are two main sources of interest revenue. The first is investment interest through BNY Mellon. Second is interest through local bank and state pool holdings. The city saw a 358% increase from FY 2021 to FY 2024. Estimating a 28% decrease from FY 2024 to FY 2025. Conservative budgeting, estimating FY 2026 with a 10% decrease from FY 2025.



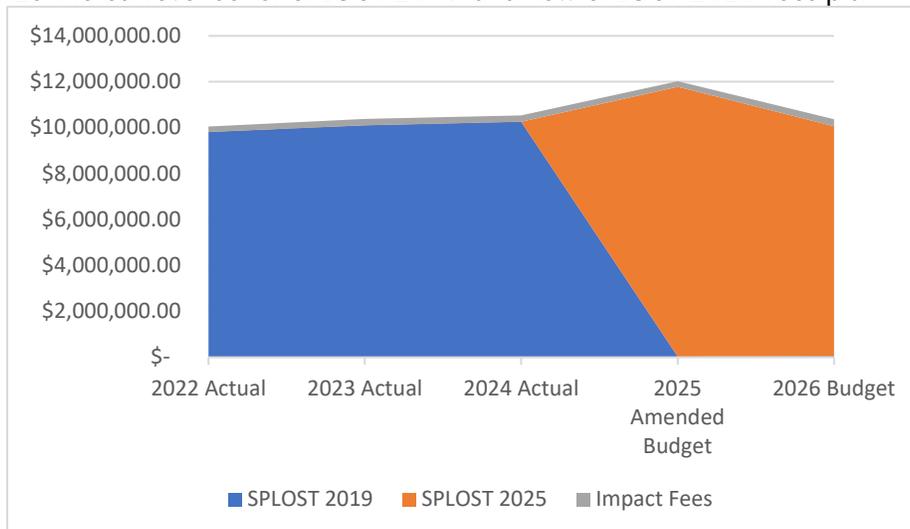
Section II – SPECIAL REVENUE FUNDS TRENDS

Fluctuation in grant funds and confiscated assets are reflected in the chart below. Grant funds fluctuate based on award of funding. The City has been the recipient of several housing grants that include NSP 1 and 3, EDI, and CHIP. Other grant funds below include Miscellaneous Grants. Hotel/Motel and taxes have seen small, but steady growth over the last five years. Rental Motor Vehicle Excise tax collection stopped in January 2025. Street Improvement Fund has been consistently funded by LMIG state funding for road repaving. ARPA grant will be completely expended by the end of 2026. The chart below includes all Special Revenue Funds.

	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Budget
Street Improvement Fund	\$876,066.30	\$514,708.00	\$641,964.00	\$515,514.00	\$1,181,000.00
Confiscated Assets	\$56,480.00	\$145,530.00	\$57,796.00	\$113,180.00	\$65,100.00
Opioid Settlement	\$0.00	\$0.00	\$88,970.00	\$100,000.00	\$25,000.00
NSP Grant Fund 1	\$15,835.43	\$583,433.53	\$230,650.00	\$401,000.00	\$401,000.00
NSP Grant Fund 3	\$3,492.00	\$0.00	\$201,071.00	\$352,000.00	\$301,000.00
EDI	\$0.00	\$0.00	\$0.00	\$766,000.00	\$1,501,000.00
CHIP	\$0.00	\$138,311.00	\$129,784.00	\$75,000.00	\$64,785.00
ARPA	\$9,660,737.73	\$1,380,022.57	\$1,268,128.00	\$3,022,395.00	\$44,111.00
Miscellaneous Grants	\$74,388.04	\$67,657.73	\$96,560.00	\$44,600.00	\$35,100.00
Hotel/Motel	\$1,418,837.07	\$1,452,822.96	\$1,478,928.00	\$1,440,000.00	\$1,700,000.00
Rental Car	\$93,647.10	\$115,036.64	\$132,036.00	\$115,000.00	\$0.00

Section III – CAPITAL FUNDS REVENUE TRENDS

The City of Newnan has been fortunate to be supported by its Citizens. The Citizens continue to vote for the 1% Special Purpose Local Option Sales tax to fund infrastructure needs and other capital improvements. The chart below shows the actual revenue from SPLOST 2019 Fund over the past three (3) years and the budgeted FY 2025 and FY 2026 for SPLOST 2025. SPLOST 2019 terminated on December 31, 2024. SPLOST 25 began in January of 2026. SPLOST Funds as well as Impact Fees assist in funding many capital projects. Impact Fees fluctuate depending on commercial and residential development activities. Over the last three years, the City received roughly \$10 million in revenue across SPLOST and Impact Fees. FY 2026 Budget will realize interest revenue for SPLOST 2019 and new SPLOST 2025 receipts.



General Fund
FY 2026 Revenue & Expenditures

SECTION IV. GENERAL FUND – MAJOR FUND

The chart spread over the next four (4) pages illustrates the details of General Fund Revenues and Expenditures for FY 2023 Actual, FY 2024 Actual, FY 2025 Amended Budget, FY 2025 Estimated and FY 2026 Budget.

General Fund Revenues

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
REVENUES						
Function / Activity: 00 - Revenue						
RE10 - Property Taxes						
31.1100	Property Taxes	\$6,404,648.64	\$7,498,222.86	\$7,456,164.00	7,580,000.00	0.00
31.1110	Public Utility Tax	\$1,848.17	\$0.00	\$1,900.00	0.00	0.00
31.1200	Delinquent Property Tax	\$211,256.64	\$216,799.42	\$175,000.00	225,000.00	200,000.00
31.1310	Vehicle Ad Valorem Tax	\$17,823.34	\$13,369.11	\$11,000.00	13,000.00	0.00
31.1315	Title Ad Valorem Tax (TAVT)	\$1,588,812.17	\$1,593,721.45	\$1,575,000.00	1,700,000.00	1,625,000.00
31.1340	Intangible Tax	\$58,310.83	\$70,309.62	\$55,000.00	55,000.00	65,000.00
31.9100	Interest and Penalties	\$21,158.04	\$15,017.98	\$15,000.00	15,000.00	15,000.00
Account Classification Total: RE10 - Property Taxes		\$8,303,857.83	\$9,407,440.44	\$9,289,064.00	\$9,588,000.00	\$1,905,000.00
RE20 - Sales Tax						
31.3100	Local Option Sales Tax	\$12,200,741.37	\$12,345,630.80	\$12,300,000.00	12,300,000.00	12,321,000.00
31.3300	Floating Local Option Sales Tax	\$0.00	\$0.00	\$0.00	0.00	12,000,000.00
Account Classification Total: RE20 - Sales Tax		\$12,200,741.37	\$12,345,630.80	\$12,300,000.00	\$12,300,000.00	\$24,321,000.00
RE30 - Excise (Franchise) Taxes						
31.1710	Franchise Tax - Georgia Power	\$543,763.12	\$637,128.34	\$600,000.00	600,000.00	675,000.00
31.1711	Franchise Tax - EMC	\$418,263.35	\$485,046.60	\$475,000.00	475,000.00	525,000.00
31.1730	Franchise Tax - Gas	\$429,817.93	\$461,448.74	\$450,000.00	483,462.00	480,000.00
31.1750	Franchise Tax - Cable TV	\$249,059.42	\$209,289.44	\$225,000.00	266,350.00	210,000.00
31.1760	Franchise Tax - Telephone	\$20,330.74	\$16,488.25	\$12,000.00	14,350.00	12,000.00
31.4200	Beer/Wine Alcoholic Beverage Excise Tax	\$819,299.92	\$771,913.85	\$800,000.00	760,000.00	760,000.00
31.4250	Distilled Spirit Alcoholic Beverage Excise Tax	\$21,218.17	\$84,359.63	\$150,000.00	96,000.00	100,000.00
31.4300	Mixed Drink Excise Tax	\$260,646.78	\$256,885.32	\$255,000.00	257,000.00	260,000.00
31.6200	Insurance Premiums Tax	\$3,773,739.70	\$4,059,411.69	\$3,920,000.00	4,625,314.00	4,250,000.00
Account Classification Total: RE30 - Excise (Franchise) Taxes		\$6,536,139.13	\$6,981,971.86	\$6,887,000.00	\$7,577,476.00	\$7,272,000.00
RE35 - Occupational Taxes and Alcohol Licensing						
31.6100	Occupational Tax	2,930,103.22	3,101,302.98	3,025,000.00	3,110,000.00	3,100,000.00
31.6102	Professional Tax	68,800.00	69,600.00	67,000.00	78,000.00	70,000.00
31.6300	Financial Institution Tax	134,030.63	160,347.23	150,000.00	147,921.00	150,000.00
31.6400	Insurance Agents Tax	55,386.50	53,349.00	55,000.00	50,000.00	50,000.00
32.1110	Beer/Wine Licenses	42,275.00	44,375.00	42,275.00	43,000.00	43,000.00
32.1120	Liquor Licenses - Pouring/Pkg	115,450.00	137,300.00	125,000.00	125,000.00	135,000.00
Account Classification Total: RE35 - Occupational Taxes and Alcohol Licensing		\$3,346,045.35	\$3,566,274.21	\$3,464,275.00	\$3,553,921.00	\$3,548,000.00
RE40 - Inspections and Permits						
32.2100	Residential Construction Permits	\$446,487.40	\$319,160.00	\$310,000.00	310,000.00	350,000.00
32.2110	Commercial Construction Permits	\$69,950.00	\$72,445.00	\$60,000.00	120,000.00	60,000.00
32.2150	Plan Review Fees	\$49,014.81	\$31,638.75	\$30,000.00	30,800.00	30,000.00
32.2215	Planning & Zoning Regulatory Fees	\$28,349.20	\$33,489.96	\$28,000.00	32,000.00	28,000.00
32.2901	Site Improvement Fees	\$40,841.00	\$36,168.00	\$30,000.00	70,000.00	40,000.00
32.3101	Utility Inspection Fees	\$98,285.00	\$68,890.00	\$65,000.00	70,000.00	65,000.00
32.3125	FM - Plan Review	\$3,754.50	\$3,654.01	\$2,800.00	5,200.00	3,000.00
32.3135	FM - Inspections	\$2,175.00	\$2,600.00	\$3,500.00	2,950.00	2,900.00
32.3145	FM - Operational/Annual Licenses	\$100.00	\$0.00	\$100.00	0.00	0.00
Account Classification Total: RE40 - Inspections and Permits		\$738,956.91	\$568,045.72	\$529,400.00	\$640,950.00	\$578,900.00

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
RE60 - Fines & Forfeitures						
35.1100	Probation Service Fees	\$0.00	\$88,856.75	\$84,000.00	96,000.00	95,000.00
35.1171	Police Fines	\$893,348.41	\$784,833.43	\$840,000.00	868,800.00	846,000.00
35.1173	Tech Fees from Fines	\$25,670.46	\$18,827.96	\$20,000.00	18,290.00	18,000.00
Account Classification Total: RE60 - Fines & Forfeitures		\$919,018.87	\$892,518.14	\$944,000.00	\$983,090.00	\$959,000.00
RE70 - Other Local Revenue						
33.4113	Cultural Arts Commission	\$0.00	\$28,989.17	\$13,000.00	10,000.00	10,000.00
33.4155	Grant Funds	\$0.00	\$0.00	\$0.00	41,575.00	0.00
34.2901	Event Activity Fees	\$120.00	\$14,843.00	\$10,000.00	14,000.00	14,000.00
34.3010	House Demolition by City Forces	\$0.00	(\$120,363.47)	\$0.00	3,427.00	0.00
34.3020	Grass Cutting/Lot Clearing	\$0.00	\$2,329.12	\$0.00	3,700.00	0.00
34.4130	Sale of Recyclables	\$1,366.00	\$1,409.10	\$2,000.00	1,400.00	1,400.00
34.6901	Admin Fee for Impact Fee Coll	\$7,541.18	\$7,658.10	\$7,500.00	6,200.00	6,000.00
34.7901	City Store Sales	\$715.60	\$630.60	\$700.00	500.00	500.00
34.9110	Cemetery Lot Sales	\$120,449.22	\$230,341.00	\$140,000.00	128,000.00	125,000.00
34.9120	Monument Setting Fee	\$430.00	\$730.00	\$1,500.00	2,000.00	2,000.00
34.9130	Cemetery Services	\$100,400.00	\$106,600.00	\$120,000.00	100,000.00	125,000.00
34.9901	Rental Fees	\$65,304.93	\$69,395.00	\$75,000.00	80,000.00	78,500.00
38.0000	Miscellaneous Revenue	\$110,944.26	\$123,416.41	\$70,000.00	70,000.00	70,000.00
38.3001	Insurance Recoveries	\$164,693.67	\$182,785.98	\$125,000.00	100,000.00	125,000.00
Account Classification Total: RE70 - Other Local Revenue		\$571,964.86	\$648,764.01	\$564,700.00	\$560,802.00	\$557,400.00
RE80 - Intergovernmental Revenue						
33.1151	Indirect Grant - State of Georgia Pass Thru Funds	\$670,306.78	\$80,500.00	\$0.00	396,616.00	0.00
33.1600	Real Estate Transfer Tax	\$40,421.38	\$35,278.52	\$35,000.00	27,000.00	30,000.00
33.6000	School Resource Officer	\$770,927.89	\$882,395.76	\$925,000.00	880,000.00	880,000.00
33.6001	West Metro RDEO Reimbursement	\$7,606.76	\$23,152.70	\$7,500.00	12,000.00	10,000.00
33.6002	COPS Grant	\$0.00	\$0.00	\$0.00	0.00	166,667.00
33.8001	Payments in Lieu of Tax	\$87,530.78	\$103,437.18	\$88,000.00	100,000.00	100,000.00
39.1101	Transfer from NU for Bus Dev Activities	\$25,000.00	\$25,000.00	\$25,000.00	25,000.00	25,000.00
Account Classification Total: RE80 - Intergovernmental Revenue		\$1,601,793.59	\$1,149,764.16	\$1,080,500.00	\$1,440,616.00	\$1,211,667.00
RE90 - Other Financing Sources						
36.1000	Interest on Bank/Pool Accts	\$263,324.68	\$279,968.97	\$222,726.00	266,900.00	350,000.00
36.1000	Interest - BNY Mellon Custodial A Accts	\$185,056.33	\$333,074.48	\$175,000.00	232,800.00	100,000.00
38.1000	Rents and Royalties	\$30,635.18	\$26,306.69	\$30,000.00	27,002.00	27,000.00
39.1105	Water & Light Commission	\$1,854,556.60	\$1,951,030.23	\$1,850,000.00	1,950,000.00	1,950,000.00
39.1205	Transfer from Tourism Fund	\$534,463.89	\$550,841.61	\$540,000.00	630,000.00	637,500.00
39.2100	Proceeds of Capital Asset Disposition	\$76,827.62	\$60,963.73	\$35,000.00	35,000.00	20,000.00
Account Classification Total: RE90 - Other Financing Sources		\$2,944,864.30	\$3,202,185.71	\$2,852,726.00	\$3,141,702.00	\$3,084,500.00
Function / Activity Total: 00 - Revenue		\$37,163,382.21	\$38,762,595.05	\$37,911,665.00	\$39,786,557.00	\$43,437,467.00

REVENUES & EXPENDITURES DETAIL

General Fund Expenditures

Account Number/Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
51 1100 - Wages - Full Time Employees	\$ 17,200,103.46	\$19,104,205.07	\$19,422,352.00	\$19,541,156.00	\$20,630,685.00
51 1100A - FT Wages - NU Operating Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51 1200 - Wages - Part Time/Temp Employees	\$267,753.45	\$278,580.90	\$305,058.00	\$284,077.00	\$314,283.00
51 1300 - Wages - Overtime	\$356,417.86	\$303,236.81	\$337,000.00	\$201,688.00	\$271,000.00
51 2100 - Employee Ins (Health/Basic Life)	\$5,179,031.28	\$5,105,384.04	\$5,000,000.00	\$5,000,000.00	\$5,375,000.00
51 2100A - Employee Opt-Out Insurance Payments	\$71,875.00	\$57,000.00	\$57,000.00	\$57,000.00	\$57,000.00
51 2100B - Cancer Insurance for Firemen	\$4,736.32	\$9,846.69	\$10,000.00	\$9,751.00	\$10,000.00
51 2150 - Employee Flexible Spending Accounts	\$4,621.00	\$4,620.96	\$4,621.00	\$5,620.00	\$5,620.00
51 2200 - FICA (Soc Sec)	\$1,315,718.18	\$1,452,228.24	\$1,421,049.00	\$1,504,451.00	\$1,597,967.00
51 2400 - Retirement	\$2,056,970.08	\$2,377,085.34	\$2,881,997.00	\$3,052,079.00	\$557,216.00
51 2400A - Retirement - Defined Benefit Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$2,796,977.00
51 2500 - Tuition Reimbursement	\$15,243.49	\$15,000.00	\$15,000.00	\$20,000.00	\$20,000.00
51 2600 - Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51 2700 - Worker's Compensation	\$278,921.83	\$426,824.33	\$310,569.00	\$378,384.00	\$232,713.00
51 2910 - Employee Recognition	\$30,650.24	\$29,939.20	\$35,200.00	\$34,400.00	\$37,150.00
Salaries and Benefits	\$26,782,042.19	\$29,163,951.58	\$29,799,846.00	\$30,088,606.00	\$31,905,611.00
51 1200A - Contracted Labor - Non-Employees	\$140,685.02	\$134,185.66	\$113,600.00	\$118,600.00	\$138,400.00
51 2900 - Taxable Employee Benefits	\$40,828.50	\$49,771.00	\$52,310.00	\$50,880.00	\$52,625.00
51 2900A - Non-Taxable Employee Benefits	\$179,509.62	\$185,616.73	\$185,800.00	\$194,220.00	\$247,360.00
52 1200 - Professional Services	\$851,459.40	\$784,624.66	\$707,350.00	\$617,285.00	\$1,259,470.00
52 1201 - Public Relations	\$55,739.66	\$59,322.80	\$70,905.00	\$62,527.00	\$80,530.00
52 1300 - Other Contractual Services	\$839,890.18	\$1,042,508.83	\$1,217,097.00	\$1,143,480.00	\$1,299,448.00
52 1301 - Elections	\$33,640.82	\$98.50	\$25,000.00	\$12,000.00	\$0.00
52 2110 - Solid Waste Disposal	\$3,792.78	\$10,794.33	\$10,000.00	\$7,000.00	\$10,000.00
52 2200 - Repairs and Maintenance	\$646,458.60	\$619,844.51	\$848,443.00	\$910,926.00	\$884,056.00
52 2205 - Traffic Signal Maintenance/Repairs	\$41,968.25	\$57,261.31	\$25,000.00	\$42,000.00	\$40,000.00
52 2300 - Equipment & Vehicle Rental	\$2,703.15	\$3,604.40	\$3,500.00	\$3,604.00	\$3,600.00
52 3100 - Insurance Premiums	\$0.00	\$0.00	\$0.00	\$0.00	\$635,185.00
52 3101 - Vehicle Insurance	\$132,069.39	\$188,657.70	\$172,706.00	\$220,808.00	\$0.00
52 3102 - Bldg & Pers Liability Insurance	\$199,072.52	\$329,263.64	\$353,684.00	\$388,336.00	\$0.00
52 3200 - Communications	\$269,272.41	\$337,621.62	\$314,339.00	\$296,941.00	\$343,657.00
52 3280 - Prisoner Medical Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
52 3300 - Advertising	\$27,061.61	\$31,447.47	\$30,100.00	\$23,000.00	\$27,100.00
52 3400 - Printing & Binding	\$11,645.50	\$8,604.86	\$14,745.00	\$10,477.00	\$12,365.00
52 3500 - Travel Expenses	\$116,751.11	\$123,614.16	\$127,411.00	\$94,755.00	\$134,032.00
52 3600 - Dues and Fees	\$56,996.18	\$60,650.60	\$70,669.00	\$72,704.00	\$110,412.00
52 3700 - Training	\$58,719.19	\$61,465.04	\$86,684.00	\$66,787.00	\$96,618.00
53 1100 - Materials and Supplies	\$200,887.01	\$206,585.93	\$177,388.00	\$168,558.00	\$196,482.00
53 1101 - Office Supplies	\$34,559.05	\$29,033.15	\$33,621.00	\$31,170.00	\$34,822.00
53 1102 - Cleaning Supplies & Chemicals	\$41,325.05	\$41,309.82	\$47,394.00	\$46,722.00	\$48,221.00
53 1103 - Medical Supplies	\$12,658.84	\$16,472.61	\$23,880.00	\$20,000.00	\$22,280.00
53 1104 - Dog Food & Supplies	\$677.34	\$1,355.81	\$4,500.00	\$4,300.00	\$6,250.00
53 1105 - Minor Street Rprs/Maint: Asphalt, Hot M	\$15,782.93	\$17,976.85	\$30,000.00	\$25,000.00	\$25,000.00
53 1106 - Protective Equipment	\$59,608.58	\$60,109.08	\$67,350.00	\$55,000.00	\$133,880.00
53 1107 - Concrete Repairs: S/W, Curb & Gutter	\$58,198.41	\$44,538.55	\$60,000.00	\$60,000.00	\$60,000.00
53 1108 - Traffic Signs & Devices	\$45,361.73	\$11,889.97	\$37,000.00	\$9,000.00	\$37,000.00
53 1112 - March 2021 Tornado	\$65,040.00	\$4,225.00	\$0.00	\$0.00	\$0.00
53 1220 - Natural Gas	\$21,469.70	\$25,039.72	\$21,232.00	\$24,841.00	\$25,000.00
53 1230 - Electricity	\$379,084.64	\$411,041.29	\$406,000.00	\$425,203.00	\$426,000.00
53 1270 - Vehicle Gasoline/Diesel	\$504,346.58	\$578,491.49	\$626,100.00	\$527,850.00	\$575,600.00
53 1300 - Food Supplies	\$15,849.10	\$15,105.52	\$18,080.00	\$19,570.00	\$17,895.00
53 1400 - Books & Periodicals	\$13,340.29	\$13,898.67	\$18,445.00	\$15,724.00	\$19,140.00
53 1600 - Minor Equipment	\$90,602.13	\$102,184.93	\$76,530.00	\$70,213.00	\$99,750.00
53 1600A - Vehicle Equipment Add Ons	\$110,582.92	\$100,870.71	\$124,491.00	\$124,491.00	\$114,000.00
53 1601 - Computer Hardware & Software	\$116,527.18	\$146,142.57	\$75,705.00	\$75,005.00	\$145,868.00
53 1602 - Office Furniture	\$9,569.72	\$8,881.60	\$16,032.00	\$16,123.00	\$22,150.00
53 1603 - Fire Arms	\$21,265.40	\$0.00	\$5,560.00	\$5,300.00	\$15,860.00
53 1700 - Other Supplies/Uniform Rental	\$19,513.59	\$19,784.65	\$25,400.00	\$21,500.00	\$22,900.00
53 1701 - Vehicle Maintenance	\$507,399.07	\$542,816.68	\$475,000.00	\$528,930.00	\$473,500.00
53 1705 - Landscaping Supplies	\$63,937.16	\$67,582.86	\$102,000.00	\$96,000.00	\$90,000.00
53 1706 - Miscellaneous	\$129,464.54	\$30,979.56	\$11,000.00	\$46,789.00	\$31,000.00
53 1707 - Planning Commission	\$0.00	\$250.00	\$350.00	\$122.00	\$350.00
53 1708 - Other Boards & Commissions	\$81,962.36	\$24,916.23	\$60,995.00	\$82,145.00	\$48,250.00
53 1708A - Newnan Youth Council	\$16,113.65	\$6,731.31	\$18,500.00	\$18,500.00	\$16,500.00
53 1709 - Grounds Repair & Maintenance	\$137,878.72	\$145,810.13	\$130,000.00	\$137,000.00	\$130,000.00
55 2204 - Property and Casualty Claims	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
55 2206 - Vehicle Claims	\$0.00	\$0.00	\$0.00	\$0.00	\$105,000.00
Operating Expenditures	\$6,481,269.58	\$6,762,982.51	\$7,121,896.00	\$6,991,386.00	\$8,347,556.00

REVENUES & EXPENDITURES DETAIL

Account Number/Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
54 1101 - Caldwell Tanks Property	\$160,630.03	\$0.00	\$0.00	\$0.00	\$0.00
54 1300 - Buildings/Building Improvements	\$1,488,940.83	\$207,386.05	\$130,000.00	\$130,000.00	\$197,000.00
54 1302 - Other Improvements	\$24,442.00	\$31,998.69	\$0.00	\$0.00	\$0.00
54 1316 - Downtown Parking	\$1,427,981.26	\$0.00	\$0.00	\$0.00	\$0.00
54 1317 - Storage Facility	\$31,056.58	\$0.00	\$0.00	\$0.00	\$0.00
54 1406 - Major Street Maint & Repairs	\$0.00	\$3,230,345.72	\$0.00	\$0.00	\$1,000,000.00
54 2100 - Machinery	\$0.00	\$28,497.00	\$49,500.00	\$14,126.00	\$66,000.00
54 2200 - Vehicles	\$607,259.92	\$411,295.29	\$448,200.00	\$529,406.00	\$575,300.00
54 2201 - Vehicles/Equipment	\$24,977.97	\$23,625.00	\$0.00	\$0.00	\$0.00
54 2400 - Computer Hardware and Software	\$0.00	\$36,447.02	\$0.00	\$6,598.00	\$1,000,000.00
54 2500 - Other Equipment	\$99,723.14	\$0.00	\$0.00	\$0.00	\$165,000.00
54 2503 - Protective Equipment	\$40,098.90	\$136,447.49	\$102,723.00	\$102,000.00	\$50,000.00
54 2504 - Other Equipment	\$14,859.00	\$0.00	\$25,000.00	\$21,414.00	\$46,500.00
Capital Outlay	\$3,919,969.63	\$4,106,042.26	\$755,423.00	\$803,544.00	\$3,099,800.00
57 2000 - Payments to Other Agencies	\$31,500.00	\$16,500.00	\$26,500.00	\$19,500.00	\$1,500.00
57 2006 - Cultural Arts Commission	\$42,023.48	\$63,673.21	\$40,000.00	\$40,000.00	\$40,000.00
57 2007 - Veterans Memorial	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
57 2010 - Three Rivers Regional Commission	\$42,602.00	\$42,549.00	\$43,000.00	\$42,549.00	\$43,000.00
61 1200 - Transfer to Street Fund	\$0.00	\$12,500.00	\$0.00	\$0.00	\$0.00
61 1350 - Transfer to Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
61 1540 - Transfer to Sanitation Fund	\$150,000.00	\$150,000.00	\$125,000.00	\$125,000.00	\$0.00
Other Financing Uses	\$266,125.48	\$285,222.21	\$234,500.00	\$227,049.00	\$84,500.00
EXPENDITURE TOAL	\$37,449,406.88	\$40,318,198.56	\$37,911,665.00	\$38,110,585.00	\$43,437,467.00

Special Funds
FY 2026 Revenue & Expenditures

SECTION V. SPECIAL FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The following pages consist of revenue and expenditure summaries for the City’s ten (10) special revenue funds: Street Improvement Fund, Confiscated Assets Fund, and Hotel/Motel Tourism Fund, Opioid Settlement Fund, NSP 1 and 3 Grant Funds, EDI-CPF Grant fund, Chip Grant, ARPA Grant, and Miscellaneous Grants.

1. Street Fund - The Street Improvement Fund is utilized to account for state grants and contracts for the purpose of maintaining City streets and roads. In FY 2026 the revenue stream consists of a Local Maintenance Improvement Grant (LMIG) and Local Road Assistance (LRA) from the Georgia Department of Revenue.

Street Improvement Fund – 200		2024	2025	2026
Account #	Description	Actual	Budget	Budget
33.4111	State DOT Contracts/LMIG	592,652	495,514	1,169,000
36.1000	Interest on Bank/Pool Accts	36,812	20,000	12,000
39.1200	Transfer from General Fund	12,500	0	0
REVENUES Total		641,964	515,514	1,181,000
54.1425	LMIG Projects	904,190	515,514	1,181,000
EXPENDITURES Total		904,190	515,514	1,181,000

2. Confiscated Assets - The Confiscated Assets Fund consists solely of confiscated, condemned funds released by the Superior Court. The monies are used by the City of Newnan Police Department to purchase necessary equipment and supplies; it cannot be utilized for wages and benefits. Any projected fund balance automatically carries over the next year for budgeting purposes. The FY 2026 budget for these funds is for various equipment and supplies.

Confiscated Assets Fund - 210		2024	2025	2026
Account #	Description	Actual	Budget	Budget
35.1320	Other Police Seizures	39,254	50,000	27,500
35.1321	Dept. of Justice Condemnations	0	0	0
35.1322	Dept. of Treasury Condemnations	15,330	60,000	25,000
36.1150	Interest - Other Police Seizures	42	30	100
36.1151	Interest - DOJ Condemnations	123	150	0
36.1152	Interest - DOT Condemnations	2,683	3,000	0
38.0000	Miscellaneous Revenue	364	0	0
39.3600	Prior Year Surplus	0	0	12,500
REVENUES Total		57,796	113,180	65,100
35.1320A	Other Seizures Expenditures	69,035	37,500	25,100
35.1321A	DOJ Expenditures	0	0	0
35.1322A	DOT Expenditures	32,529	45,000	40,000
EXPENDITURES Total		101,564	82,500	65,100

3. Hotel/Motel Tax Fund - Revenues for the Hotel/Motel Tourism Fund are raised from a hotel/motel tax that is placed on hotels/motels conducting business within city limits. State statute prohibits use of proceeds for anything except for the promotion of tourism and tourism activities. Monies collected through the Hotel/Motel tax are utilized for tourism activities. Of the revenue projected for FY 2026 \$425,000 will be transferred to the Newnan Centre, \$637,500 will be transferred to the General Fund and \$637,500 will be transferred to Explore Newnan - Coweta; a joint entity formed between the City of Newnan and Coweta County. An additional \$42,000 will be spent on tourism product development projects.

Hotel/Motel Tourism Fund - 275		2024	2025	2026
Account #	Description	Actual	Budget	Budget
31.4100D	Hotel/Motel Tax	1,468,910	1,440,000	1,700,000
36.1000	Interest on Bank/Pool Accts	9,767	0	0
36.1000C	Interest (Tourism Capital Portion)		0	0
36.1000D	Interest (Explore Newnan-Coweta Portion)	251	0	0
REVENUES Total		1,478,928	1,440,000	1,700,000
52.1200	Professional Services	22,800	0	0
54.1426	Tourism Capital Projects	7,942	0	42,000
61.1100	Transfer to General Fund	550,842	540,000	637,500
61.2001	Transfer to Newnan Convention Center	370,711	360,000	425,000
61.2002	Transfer to Explore Newnan-Coweta	584,218	540,000	637,500
EXPENDITURES Total		1,536,513	1,440,000	1,742,000

4. Opioid Settlement Fund - The City of Newnan elected to participate in a State of Georgia opioid settlement from manufacturers and distributors of the drugs. These funds will be allocated to Coweta Force to man a peer support program at Newnan Piedmont Hospital. Estimates of transfer to Coweta Force for FY 2026 is \$25,000.

Opioid Settlement Fund - 213		2024	2025	2026
Account #	Description	Actual	Budget	Budget
35.1920	Local Governments Share of Opioid Settlement Payments	88,970	100,000	25,000
REVENUES Total		0	100,000	25,000
57.2000	Payments to Other Agencies	88,970	100,000	25,000
EXPENDITURES Total		0	100,000	25,000

5. NSP 1 Grant Fund accounts for funds received from the Georgia Department of Community Affairs Neighborhood Stabilization program. These funds are passed through to the Newnan Housing Authority and Newnan Coweta Habitat for Humanity.

NSP 1 Grant Fund - 221		2024	2025	2026
Account #	Description	Actual	Budget	Budget
33.1150	NSP Program Income Revenue	230,650	400,000	400,000
36.1000	Interest on Bank/Pool Accounts	0	1,000	1,000
REVENUES Total		230,650	401,000	401,000
52.1200	Professional Services	0	20,000	0
52.1300	Other Contractual Services	0	381,000	0
52.2000	Program Income Expenditures	230,650	0	401,000
EXPENDITURES Total		230,650	401,000	401,000

6. NSP 3 Grant Fund accounts for funds received from the Georgia Department of Community Affairs Neighborhood Stabilization program. These funds are passed through to the Newnan Housing Authority and Newnan Coweta Habitat for Humanity.

NSP 3 Grant Fund - 222		2024	2025	2026
Account #	Description	Actual	Budget	Budget
33.1150	NSP Program Income Revenue	201,071	350,000	300,000
36.1000	Interest on Bank/Pool Accounts	0	2,000	1,000
REVENUES Total		201,071	352,000	301,000
52.1200	Professional Services	0	0	0
52.1300	Other Contractual Services	22,070	342,000	0
52.2000	Program Income Expenditures	179,001	10,000	301,000
EXPENDITURES Total		201,071	352,000	301,000

7. EDI-CPF Grant is a congressionally legislated grant allocated for the construction of 16 affordable housing units and the rehabilitation of 25 units within the community. The total grant award is \$4.6 million and is estimated to be expensed a 6-year period. The grant is reimbursable.

EDI-CPF Grant Fund - 223		2024	2025	2026
Account #	Description	Actual	Budget	Budget
33.4155	Grant Funds	0	0	1,501,000
33.1152	EDI-CPF Program Income	0	766,000	0
REVENUES Total		0	766,000	1,501,000
52.1100	Administrative Services	0	53,662	309,000

REVENUES & EXPENDITURES DETAIL

52.1200	Professional Services	0	53,662	142,000
52.1300	Other Contractual Services	0	658,676	1,050,000
EXPENDITURES Total		0	766,000	1,501,000

8. CHIP Grant - The Community HOME Investment Program (CHIP) is a Georgia Department of Community Affairs (DCA) program that grants HOME funds to local governments, nonprofits, and public housing authorities during an annual competitive grant application process. The City has been awarded funds over the last several years and continue to compete for funding. Estimate FY 2026 at \$64,785.

CHIP Grant Fund - 224		2024	2025	2026
Account #	Description	Actual	Budget	Budget
33.4155	Grant Funds	129,784	75,000	64,785
REVENUES Total		129,784	75,000	64,785
	Administration	53	0	0
52.1200	Professional Services	8,597	4,000	5,500
52.1300	Other Contractual Services	121,134	71,000	59,285
EXPENDITURES Total		129,784	75,000	64,785

9. ARPA 2022

ARPA Grant Fund - 230		2024	2025	2026
Account #	Description	Actual	Budget	Budget
33.2100	ARPA 2022- Local Fiscal Recovery Funds	1,267,750	3,022,395	44,111
36.1000	Interest on Bank/Pool Accounts	378	0	0
REVENUES Total		1,268,128	3,022,395	44,111
51.1100	Wages- Full Time Employee	11,681	0	0
51.2200	FICA	844	0	0
51.2400	Retirement	1,090	0	0
51.2700	Worker's Compensation	121	0	0
52.2900	Taxable Employee Benefits	81	0	0
52.1200	Professional Services	79,101	0	0
54.1302	Other Improvements	253,499	0	44,111
52.2200	Repairs and Maintenance	43,793	0	0
54.1300	Buildings/Building Improvements	0	121,557	0
53.1601	Computer and Hardware	45,835	0	0
54.2200	Vehicles - Police	0	202,800	0
54.2200	Vehicles - Fire	0	65,721	0
54.1405	Drainage Improvements	810,462	2,632,317	0
52.1200	Professional Services	904	0	0
52.1300	Other Contractual Services	6,000	0	0
53.1100	Materials and Supplies	294	0	0
54.1302	Other Improvements	14,421	0	0
EXPENDITURES Total		1,268,128	3,022,395	44,111

10. Miscellaneous Grants – The City competes for grant funding annually for wellness initiatives and safety. Funds are accounted for in the 240 Account. Additional grants for police and fire operations are reflected in this fund. FY 2026 shows conservative estimates for grant funding in the amount of \$35,100.

Miscellaneous Grant Fund – 240		2024	2025	2026
Account #	Description	Actual	Budget	Budget
37.000	Contributions/Donations	31,558	0	20,000
37.1001	Wellness Incentive Donations	11,434	30,000	0
33.4155	Grant Funds	53,568	14,600	15,100
REVENUES Total		96,560	44,600	35,100
52.3700	Training HR	4,609	0	0
53.1100	Materials and Supplies – HR	19,614	0	10,000
53.1106	Protective Equipment – HR	0	0	Vehi5,100
53.1706A	Miscellaneous Wellness Program Expenses	20,422	30,000	0
52.1300	Other Contractual Services – PD	0	0	0
53.1100	Materials and Supplies – PD	24,815	6,000	0
54.2503	Protective Equipment – PD	0	8,600	10,000
53.1100	Materials and Supplies – Fire	0	0	0
53.1106	Protective Equipment – Fire	2,024	0	10,000
54.2201	Vehicles – Fire	25,076	0	0
EXPENDITURES Total		96,560	44,600	35,100

SECTION VI. SANITATION FUND
FY 2026 Revenues & Expenses

The Sanitation Fund will track all revenues, transfers and expenditures associated with the collection of brush (yard debris) and bulk and the collection for downtown commercial garbage.

Sanitation Fund Revenue

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 540 - Sanitation Fund						
REVENUES						
Function / Activity: 00 - Revenue						
<i>Service Charges</i>						
34.4110	Garbage Fees - Residential	3,244,509.00	3,701,917.00	3,525,690.00	3,830,193.00	3,945,099.00
34.4111	Garbage Fees - Commercial	101,786.82	97,485.00	90,000.00	101,772.00	103,000.00
34.4112	Sanitation Administration Fee	248,675.12	282,546.92	300,000.00	312,000.00	309,000.00
34.4115	Yard Debris & Bulk Collection Fees	1,224,857.24	1,391,693.87	1,261,245.00	1,533,600.00	1,500,000.00
Service Charges		\$4,819,828.18	\$5,473,642.79	\$5,176,935.00	\$5,777,565.00	\$5,857,099.00
<i>Other Local Revenue</i>						
34.4130	Sale of Recyclables	390.00	0.00	0.00	0.00	0.00
34.4190	Late Fees/Other Charges	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		\$390.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Other Financing Sources</i>						
36.1000	Interest on Bank/Pool Accts	12,233.52	13,712.13	12,000.00	12,000.00	12,000.00
39.1200	Transfer from General Fund	150,000.00	150,000.00	125,000.00	125,000.00	0.00
39.2100	Proceeds of Capital Asset Disposition	(7,245.00)	0.00	0.00	0.00	0.00
Other Financing Sources		\$154,988.52	\$163,712.13	\$137,000.00	\$137,000.00	\$12,000.00
Revenue Total		\$4,975,206.70	\$5,637,354.92	\$5,313,935.00	\$5,914,565.00	\$5,869,099.00

REVENUES & EXPENDITURES DETAIL

Sanitation Fund Expense

Account Number/Description	2023 Actual	2024 Actual	2025 Amended	2025 Estimated	2026 Budget
	Amount	Amount	Budget	Amount	Budget
51.1100 Wages - Full Time Employees	\$ 538,472.68	\$ 523,731.80	\$ 582,088.00	\$ 539,120.00	\$ 607,309.00
51.1200 Wages - Part Time/Temp Employees	\$ 6,154.25	\$ 5,024.79	\$ 4,000.00	\$ -	\$ -
51.1300 Wages - Overtime	\$ 25,952.29	\$ 27,665.84	\$ 20,500.00	\$ 21,000.00	\$ 24,500.00
51.2100 Employee Ins (Health/Basic Life)	\$ 190,000.00	\$ 209,000.04	\$ 209,000.00	\$ 209,000.00	\$ 209,000.00
51.2150 Employee Flexible Spending Accounts	\$ 220.00	\$ 219.96	\$ 220.00	\$ 220.00	\$ 220.00
51.2200 FICA (Soc Sec)	\$ 40,859.25	\$ 40,378.52	\$ 41,910.00	\$ 42,394.00	\$ 42,518.00
51.2400 Retirement	\$ 69,676.62	\$ 134,894.70	\$ 86,150.00	\$ 103,889.00	\$ 38,818.00
51.2400A Retirement - Defined Benefit Plan	\$ -	\$ -	\$ -	\$ -	\$ 48,705.00
51.2700 Worker's Compensation	\$ 21,937.44	\$ 33,562.26	\$ 24,433.00	\$ 29,657.00	\$ 27,208.00
51.2910 Employee Recognition	\$ 602.30	\$ 1,186.21	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Salaries	\$ 893,874.83	\$ 975,664.12	\$ 970,801.00	\$ 947,780.00	\$ 1,000,778.00
51.2900 Taxable Employee Benefits	\$ 333.00	\$ 903.00	\$ 540.00	\$ 963.00	\$ 1,620.00
51.2900A Non-Taxable Employee Benefits	\$ -	\$ -	\$ 800.00	\$ -	\$ -
52.1200 Professional Services	\$ -	\$ 114.00	\$ -	\$ -	\$ -
52.1300 Other Contractual Services	\$ 3,508,554.15	\$ 3,655,141.25	\$ 3,672,549.00	\$ 3,880,976.00	\$ 3,954,099.00
52.2110 Solid Waste Disposal	\$ 376,103.12	\$ 390,899.66	\$ 392,000.00	\$ 392,000.00	\$ 414,000.00
52.2200 Repairs and Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
52.3100 Insurance Premiums	\$ -	\$ -	\$ -	\$ -	\$ 18,560.00
52.3101 Vehicle Insurance	\$ 2,457.53	\$ 8,927.61	\$ 4,685.00	\$ 10,060.00	\$ -
52.3102 Bldg & Pers Liability Insurance	\$ 2,954.76	\$ 6,442.64	\$ 7,730.00	\$ 7,286.00	\$ -
52.3200 Communications	\$ 7,988.91	\$ 8,580.07	\$ 13,880.00	\$ 11,000.00	\$ 13,080.00
52.3400 Printing & Binding	\$ 5,304.17	\$ 49,373.63	\$ 48,000.00	\$ 50,625.00	\$ 52,000.00
52.3500 Travel Expenses	\$ -	\$ -	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00
52.3600 Dues and Fees	\$ -	\$ -	\$ 500.00	\$ 405.00	\$ 400.00
52.3700 Training	\$ -	\$ -	\$ 1,500.00	\$ 500.00	\$ 3,500.00
53.1100 Materials and Supplies	\$ 32,490.90	\$ 9,337.95	\$ 7,500.00	\$ 21,800.00	\$ 7,500.00
53.1101 Office Supplies	\$ 116.36	\$ 824.59	\$ 600.00	\$ 900.00	\$ 700.00
53.1112 March 2021 Tornado	\$ 349.25	\$ 1,432.75	\$ -	\$ -	\$ -
53.1270 Vehicle Gasoline/Diesel	\$ 79,284.16	\$ 81,999.10	\$ 89,500.00	\$ 64,000.00	\$ 80,000.00
53.1600 Minor Equipment	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
53.1601 Computer Hardware & Software	\$ -	\$ 3,875.31	\$ -	\$ -	\$ -
53.1700 Other Supplies/Uniform Rental	\$ 3,099.48	\$ 2,971.08	\$ 2,950.00	\$ 3,600.00	\$ 3,750.00
53.1701 Vehicle Maintenance	\$ 81,739.06	\$ 56,803.71	\$ 56,500.00	\$ 66,000.00	\$ 71,500.00
53.1706 Miscellaneous	\$ 3,177.81	\$ -	\$ -	\$ -	\$ -
55.2206 Vehicle Claims	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Operating Expenses	\$ 4,105,452.66	\$ 4,279,126.35	\$ 4,304,134.00	\$ 4,514,015.00	\$ 4,635,609.00
54.2500 Other Equipment	\$ 1,511.98	\$ -	\$ -	\$ -	\$ -
56.1000 Depreciation Expenses	\$ 46,119.09	\$ 41,068.40	\$ 39,000.00	\$ 43,000.00	\$ 43,000.00
Capital	\$ 47,631.07	\$ 41,068.40	\$ 39,000.00	\$ 43,000.00	\$ 43,000.00
EXPENSES TOTAL	\$ 5,046,958.56	\$ 5,295,858.87	\$ 5,313,935.00	\$ 5,504,795.00	\$ 5,679,387.00

SECTION VII. CAPITAL PROJECTS FUNDS

FY 2026 Revenue & Expenditures

Capital Projects Funds are used to budget and account for the acquisition or construction of all capital equipment or facilities costing \$5,000 or more and having an economic useful life of one year or more (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds). The City currently uses 3 capital project funds for FY 2026: SPLOST 2019, SPLOST 2025 and Impact Fees Fund.

Consequently, the City of Newnan relies on SPLOST funding for most of its capital projects requirements. Without the additional revenue generated by this tax, the City would have to find alternate means of funding such projects. This could potentially lead to increased property taxes and other fees, along with a decrease in the quality and types of services the City is able to offer. The City will continue to utilize these revenues as long as possible to minimize the impact on its citizens.

1. SPLOST 2019 projects include street improvements (Woodlane drainage improvements), road design (Lower Fayetteville Road and Jefferson Street roundabout), road construction (Newnan Bypass, Stillwood Roundabout) and engineering and construction for the trail system (LINC).

2019 SPLOST Fund – 310		2024	2025	2026
Account #	Description	Actual	Budget	Budget
33.4155	Grant Funds	13,574	0	0
33.7100	SPLOST Receipts	10,187,726	0	0
36.1000	Interest on Bank/Pool Accts & BNY Melon	62,877	28,000	61,600
REVENUES Total		10,264,177	28,000	61,600
54.1300	Fire Training Facility Renovations	1,015,300	0	0
54.1322B	Fire Engine	900,693	0	0
54.1401A	Major Street, Sidewalk & Drainage Maintenance	2,661,234	190,201	229,493
54.1401C	Lower Fayetteville Road	18,954	0	335,000
54.1401D	Street, Intersection, Sidewalk & Parking Improvements	635,702	4,108,000	2,819,914
54.2504D	Public Works/Street Equipment	495,280	318,189	0
54.1203	Pickleball	94,583	0	0
54.1207	Path and Linear Parks	103,204	239,669	776,266
54.1302	Other Improvements	497,182	834,065	0
54.2400	Computer Hardware and Software	205,568	76,820	0
61.2000	Transfer to Newnan W & L	1,018,788	0	0
EXPENDITURES Total		7,646,488	5,766,945	4,160,673

2. SPLOST 2025 projects include cemetery improvements; street resurfacing; sidewalk improvement projects; heavy equipment; building improvements (PD firing range and remodel of Fire Station 3); and development of three park projects (LINC, Greenville Street Park, Bicentennial Park).

2025 SPLOST Fund – 315		2024	2025	2026
Account #	Description	Actual	Budget	Budget
33.7100	SPLOST Receipts	0	9,208,350	10,000,000
36.1000	Interest on Bank/Pool Accts	0	10,000	100
REVENUES Total		0	9,218,350	10,000,100
54.1300	Fire Training Facility Renovations	0	0	0
54.1305	Cemetery Improvements	0	55,000	1,171,861
54.1300	Building Improvements – PD firing range	0	0	1,092,400
54.1300	Building Improvement – Remodeling of Fire Station 3	0	0	1,250,000
54.1302	Other Improvements – fire flashover equipment	0	0	165,000
54.1322B	Fire Engine	0	0	0
54.1401A	Major Street, Sidewalk & Drainage Maintenance	0	2,000,000	2,000,000
54.1401D	Street, Intersection, Sidewalk & Parking Improvements	0	0	1,000,000
54.2504D	Public Works/Street Equipment	0	350,000	350,000
54.1200	Site Improvements	0	1,200,000	0
54.1208	Playground Upgrades	0	0	232,005
54.1204	Pickle Ball Facility	0	900,000	0
54.1207	Path and Linear Parks	0	2,000,000	2,000,000
54.1209	Greenville Street Park Improvements	0	1,000,000	1,280,786
54.1213	LINC Trailhead and Downtown Park	0	3,000,000	2,547,798
54.2400	Computer Hardware and Software	0	250,000	0
61.2000	Transfer to Newnan W & L	0	1,000,000	1,000,000
EXPENDITURES Total		0	11,755,000	14,089,850

3. Impact Fees - Impact Fees budget for FY 2026 include the design of Lower Fayetteville Widening Project and construction of Segment 13 of the LINC trail system.

Impact Fees Fund – 375		2024	2025	2026
Account #	Description	Actual	Budget	Budget
34.1323	Road/St/Bridges Impact Fee	80,402	60,000	100,000
34.1324	Fire Services Impact Fee	50,698	40,000	75,000
34.1326	Parks/Recreation Impact Fee	124,189	130,000	125,000
36.1003	Interest - Roads/Streets/Bridges	10,360	7,000	6,000
36.1004	Interest - Fire Services	2,515	1,500	150
36.1006	Interest - Parks/Recreation	4,985	4,000	3,500
REVENUES Total		273,149	242,500	309,650
54.2200	Vehicles	376,598	0	0
54.1400	Streets, Sidewalks, Lights, Etc.	0	242,500	50,000
54.1215A	Recreation Improvements	1,946	0	500,000
EXPENDITURES Total		378,544	242,500	550,000

Fund Balance & Consolidated Schedule Section VIII – FUND BALANCE

Fund Balance – All Funds

Fund Balance is the remainder of funds that have not been reserved or designated. In accounting it is excess of assets over liabilities. The following charts show the changes in fund balance for all funds and explanations where fund balance has changed more than 10%.

	2025 Budget			2026 Budget		
	Beginning Fund			Projected		
	Balance (non audited)	2025 Estimated Revenues	2025 Estimated Expenditures	Beginning Fund Balance	% Change	\$\$ Change
Major Funds						
General Fund	\$ 29,075,426	\$ 39,786,557	\$ 38,110,585	\$ 30,751,398	6%	1,675,972
SPLOST 2019	\$ 14,599,934	\$ 549,958	\$ 4,418,826	\$ 10,731,066	-26%	-3,868,868
SPLOST 2025	\$ -	\$ 10,333,174	\$ 5,775,486	\$ 4,557,688	0%	0
ARPA	\$ 3,014,816	\$ -	\$ 2,970,705	\$ 44,111	-99%	-2,970,705
Sanitation Fund	\$ 218,737	\$ 5,914,565	\$ 5,504,795	\$ 628,507	187%	409,770
NSP1 Grant	\$ -	\$ 534,177	\$ 534,177	\$ -	0%	0
NSP3 Grant	\$ -	\$ 587,755	\$ 587,755	\$ -	0%	0
EDI-CPF	\$ -	\$ -	\$ -	\$ -	0%	0
Non-Major Funds						
Impact Fees	\$ 1,135,037	\$ 210,385	\$ 103,061	\$ 1,242,361	9%	107,324
Street Improvement	\$ 955,222	\$ 1,103,427	\$ 1,099,584	\$ 959,065	0%	3,843
Confiscated Assets	\$ 106,769	\$ 116,554	\$ 76,705	\$ 146,618	37%	39,849
Tourism Enhancement	\$ 72,960	\$ 1,620,000	\$ 1,620,000	\$ 72,960	0%	0
CHIP	\$ -	\$ 67,120	\$ 67,120	\$ -	0%	0
Miscellaneous Grants	\$ -	\$ 127,560	\$ 127,560	\$ -	0%	0
Opioid Settlement Fund	\$ -	\$ 31,193	\$ 31,193	\$ -	0%	0

1. SPLOST 2019 – There is a 26% decrease simply due to expenditures exceeding revenues. SPLOST 2019 expired on 12/31/24. Over the next few years, fund balance will be expensed in its entirety.
2. ARPA – There is a 99% decrease simply due to expenditures exceeding revenues. Remaining ARPA funds in the amount of 44,111 will be expensed in Fiscal Year 2026. This will close out the grant fund.
3. Sanitation Fund - Sanitation Fund ended Fiscal Year 2024 with a positive 218,737. Estimating that revenues will exceed expenditures that will bring the fund balance to a positive 628,507.
4. Confiscated Assets – There is a 37% increase in fund balance. Estimated increase in assets over the next year. Expenses for funds have not yet been fully identified.

Section IX – CONSOLIDATED SCHEDULES

This chart illustrates major funds resources and expenditures for FY 2026 and includes the Sanitation Fund. The major fund and minor funds schedules were separated for the charts to be smaller and more legible. Additional details on revenue sources and expenditures can be found throughout this document.

Major Funds Consolidated Schedule & Sanitation Fund FY 2026									
	General Fund	Sanitation Fund	SPLOST 2019	NSP1 Grant	NSP 3 Grant	EDI-CEF	ARPA	SPLOST 2025	Total
Resources									
Revenues									
Grants				401,000	301,000	1,501,000	44,111		2,247,111
Sanitation Fees		5,869,099							5,869,099
Impact Fees									-
SPLOST			61,600					10,000,100	10,061,700
Property Taxes	1,905,000								1,905,000
Sales Taxes	24,321,000								24,321,000
Excise (Franchise) Tax	7,272,000								7,272,000
Occp Tax/Alcohol License	3,548,000								3,548,000
Inspections & Permits	578,900								578,900
Fines & Forfeitures	959,000								959,000
Other Local Revenue	557,400								557,400
Intergovernmental	1,211,667								1,211,667
Other Financing Sources	497,000								497,000
Total Revenues	40,849,967	5,869,099	61,600	401,000	301,000	1,501,000	44,111	10,000,100	59,027,877
Operating Transfers In									
Water & Light	1,950,000								1,950,000
General Fund	-								-
Hotel/Motel Tourism	637,500								637,500
Total Transfers In	2,587,500	-	-	-	-	-	-	-	2,587,500
TOTAL RESOURCES	43,437,467	5,869,099	61,600	401,000	301,000	1,501,000	44,111	10,000,100	61,615,377
Expenditures									
General Government	12,283,959						44,111	1,171,861	13,499,931
Public Safety	20,742,701							2,507,400	23,250,101
Public Works	4,987,308	5,679,387	3,384,407					3,350,000	17,401,102
Community Development	4,242,629		776,266	401,000	301,000	1,501,000		6,060,389	13,282,284
Other Services	1,180,870								1,180,870
Tourism Capital	-								-
Total Expenditures	43,437,467	5,679,387	4,160,673	401,000	301,000	1,501,000	44,111	13,089,650	68,614,288
Operating Transfers Out									
Convention Center									-
Explore Newnan Coweta									-
General Fund									-
Street Improvement Fund									-
Sanitation Fund									-
Water & Light								1,000,000	1,000,000
Total Transfers Out	-	-	-	-	-	-	-	1,000,000	1,000,000
TOTAL USES	43,437,467	5,679,387	4,160,673	401,000	301,000	1,501,000	44,111	14,089,650	69,614,288
Net Resources	-	189,712	(4,099,073)	-	-	-	-	(4,089,550)	(7,998,911)

The chart below illustrates minor funds revenues and expenditures budgeted for FY 2026.

Minor Funds Consolidated Schedule								
FY 2026								
	Impact Fees	Misc. Grants	Opioid	CHIP	Hotel/Motel Tourism	Confiscated Assets	Street Fund	Total
Resources								
Revenues								
Confiscated Assets						65,100		65,100
Impact Fees	309,650							309,650
Grants		35,100	25,000	64,785			1,181,000	1,305,885
Hotel / Motel Tax					1,700,000			1,700,000
Motor Vehicle Tax								-
Total Revenues	309,650	35,100	25,000	64,785	1,700,000	65,100	1,181,000	3,380,635
Operating Transfers In								
Water & Light								-
General Fund								-
Hotel/Motel Tourism								-
Total Transfers In								-
TOTAL RESOURCES	309,650	35,100	25,000	64,785	1,700,000	65,100	1,181,000	3,380,635
Expenditures								
General Government		15,100	25,000					40,100
Public Safety		20,000				65,100		85,100
Public Works	50,000						1,181,000	1,231,000
Community Development	500,000			64,785				564,785
Other Services								-
Tourism Capital					42,000			-
Total Expenditures	550,000	35,100	25,000	64,785	42,000	65,100	1,181,000	1,962,985
Operating Transfers Out								
Convention Center					425,000			425,000
Explore Newnan Coweta					637,500			637,500
General Fund					637,500			637,500
Street Improvement Fund								-
Sanitation Fund								-
Water & Light								-
Total Transfers Out					1,700,000			1,700,000
TOTAL USES	550,000	35,100	25,000	64,785	1,742,000	65,100	1,181,000	3,662,985
Net Resources	(240,350)	-	-	-	(42,000)	-	-	(282,350)



DEPARTMENTAL
SUMMARIES

Personnel

SECTION I. PERSONNEL POSITION COUNTS

The following charts depict the City's personnel position counts beginning with full-time.

CITY OF NEWNAN, GEORGIA FULL-TIME PERSONNEL BY DEPARTMENT

Department	FY 2024	FY 2025	Positions Added for FY 2026	FY 2026	Variance FY 2025 vs FY 2026
City Manager	8	7	0	7	0
Finance	6	6	-1	5	-1
Human Resources	3	2	0	2	0
Information Technology	3	3	1	4	1
Facilities Maintenance	4	4	1	5	1
Police:					
Officers	96	96	5	101	5
Civilians	8	8	0	8	0
Administrative	5	5	0	5	0
Municipal Court	5	6	0	6	0
Fire Department:					
Firefighters	70	70	6	76	6
Administrative	1	1	0	1	0
Planning & Zoning	5	6	0	6	0
Parks & ROW Beautification	20	20	0	20	0
Building Inspection	10	11	0	11	0
Public Works Administration	2	2	0	2	0
Streets	21	20	3	20	3
Garage	6	5	0	5	0
Cemetery	8	8	0	8	0
Sanitation Admin	4	4	0	4	0
Sanitation Refuse	2	2	0	2	0
Sanitation Brush & Bulk	4	5	1	6	1
Engineering	4	5	0	5	0
Carnegie Building	2	2	0	2	0
Business Development & Main	3	2	0	2	0
Street (& Special Events)					
Leisure Services	5	5	0	5	0
Full-Time Employees	305	305	16	321	16

SECTION II. General Government

General Government consists of 7 Functions/Departments:

- City Council
 - City Attorney
- City Manager
 - City Clerk
 - Communications
- Information Technology
- Finance
- Human Resources
- Facilities Maintenance
- Risk Management

The following is a list of the City's short and long-term priorities and goals for the General Government function of the City of Newnan. These priorities and goals support the mission of the City of Newnan. Departmental goals for the 2026 budget year are in this section of the budget document underneath each respective department's budget information.

Short Term Priorities

- Work with the City Council to provide necessary resources to develop programs that will enhance the quality of living in the City of Newnan.
- Monitor operations of City's departments to see that services are provided in the most efficient and cost-effective manner.
- Provide and monitor City's financial data to ensure that revenues and expenditures are within the ranges appropriated by Council.

Short Term Goals

- Procure and pay for needed goods and services in a timely, efficient manner, including processing payments to, and on behalf of, City staff and all associated reporting.
- Bill and collect all revenues due to the City in a professional and timely manner.
- Utilize new technologies to develop cost effective means of interactive communication between staff and citizens.
- Provide an annual ACFR for the Citizens and Council of the City of Newnan in accordance with GAAP and GASB requirements.
- Prepare high-quality budget documents worthy of the GFOA Distinguished Budget Presentation Award annually.
- Increase visibility of the City and its operations and services through positive and consistent communication with the public and staff.
- Maintain a City of Newnan Listserv through the City's website for public alerts and announcements to increase awareness and provide transparency of governmental practices to its citizens.

Long Term Priorities

- Develop programs to improve the delivery of city services and to expand services as required by city growth for Council's consideration.
- Focus on quality customer service in all contacts with citizens and customers.
- Offer a work environment which allows the city to recruit, attract and support quality employees dedicated to serving the citizens and businesses in the City of Newnan.
- Develop and maintain policies and procedures to govern the employees of the City of Newnan.
- Continue to add programs that will enhance the quality of life for all residents.
- Continue to provide and maintain outdoor recreation amenities through capital projects

Long Term Goals

- Provide opportunities for staff members to develop themselves to better serve the citizens of the City.
- Develop and maintain policies and procedures to govern the employees of the City of Newnan.
- Provide coordinated, accurate information to the City, media and public in a timely and effective fashion through news releases and other forms of communication.
- Maintain compliance with all state and federal regulations.
- Develop programs to enhance risk management effectiveness.
- Continuously update and enhance current operating practices and procedures utilizing new technologies to increase efficiency and effectiveness.
- Utilize volunteer boards, authorities and commissions to their fullest extent.
- Utilize plans, studies, projections and reports to formulate long-term plans, both programmatic and financial, to effectively handle growth in the City.
- Continue to work toward retro fitting all facilities and to make all new facilities ADA compliant.

<https://www.newnanga.gov/258/City-Council>

CITY COUNCIL

Department Description

Since 1960, the City of Newnan has operated under the Council-Manager form of government. The City Council sets policy and relies on the City Manager to implement policy direction. The City Council consists of a Mayor and 6 Council members. The Mayor is elected at large and serves a four-year term. Council members are elected by district and serve four-year staggered terms. The City Attorney's professional services are also included in the City Council's budget.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 1110 - City Council						
Department: 10 - City Council						
EX01 - Salaries and Benefits						
51.1200	Wages - Part Time/Temp Employees	\$43,000.36	\$43,557.41	\$43,000.00	\$ 44,323.00	\$ 43,000.00
51.2200	FICA (Soc Sec)	\$3,227.22	\$3,277.07	\$3,225.00	\$ 3,357.00	\$ 3,225.00
51.2400	Retirement	\$5,525.66	\$21,398.24	\$6,364.00	\$ 11,094.00	\$ 5,628.00
51.2400A	Retirement Defined Benefit	\$0.00	\$0.00	\$0.00	\$ -	\$ 11,000.00
51.2700	Worker's Compensation	\$72.68	\$102.71	\$75.00	\$ 91.00	\$ 58.00
Account Classification Total: EX01 - Salaries and Benefits		\$51,825.92	\$68,335.43	\$52,664.00	\$ 58,865.00	\$ 62,911.00
EX02 - Operating Expenses						
51.2900A	Non-Taxable Employee Benefits	\$783.11	\$1,477.48	\$1,400.00	\$ -	\$ 1,400.00
52.1200	Professional Services	\$174,463.02	\$168,377.30	\$150,000.00	\$197,000.00	\$190,000.00
52.1201	Public Relations	\$12,816.66	\$11,984.58	\$12,000.00	\$11,500.00	\$ 12,000.00
52.3400	Printing & Binding	\$379.52	\$120.00	\$300.00	\$ 50.00	\$ 100.00
52.3500	Travel Expenses	\$48,733.90	\$59,126.21	\$35,000.00	\$ 20,000.00	\$ 35,000.00
52.3600	Dues and Fees	\$16,480.52	\$17,929.36	\$18,500.00	\$ 20,603.00	\$ 19,050.00
52.3700	Training	\$5,732.61	\$3,819.23	\$5,000.00	\$ 4,000.00	\$ 5,000.00
53.1300	Food Supplies	\$2,405.13	\$1,135.96	\$2,000.00	\$ 600.00	\$ 2,000.00
53.1600	Minor Equipment	\$303.40	\$0.00	\$0.00	\$ -	\$ -
53.1601	Computer Hardware & Software	\$43,615.25	\$0.00	\$0.00	\$ 7,890.00	\$ -
Account Classification Total: EX02 - Operating Expenses		\$305,713.12	\$263,970.12	\$224,200.00	\$261,643.00	\$264,550.00
EX05 - Other Financing Uses						
57.2000	Payments to Other Agencies	\$16,500.00	\$1,500.00	\$11,500.00	\$ 19,500.00	\$ 1,500.00
57.2010	Three Rivers Regional Commission	\$42,602.00	\$42,549.00	\$43,000.00	\$ 42,549.00	\$ 43,000.00
Account Classification Total: EX05 - Other Financing Uses		\$59,102.00	\$44,049.00	\$54,500.00	\$ 62,049.00	\$ 44,500.00
Department Total: 10 - City Council		\$416,641.04	\$376,354.55	\$331,364.00	\$382,557.00	\$371,961.00

<https://www.newnanga.gov/259/City-Manager>

CITY MANAGER

Department Description

Management

The Office of the City Manager is responsible for coordinating the varied functions of the city. Appointed by and reporting to the City Council, the City Manager serves as the Chief Administrative Officer, charged with the implementation of City Council adopted policies and directives and the day-to-day operations of the City. He also has several direct report departments shown in the organizational chart within the City Introduction Section of this document. The Assistant City Manager, Hasco Craver, is responsible for Community & Economic Development. Assistant City Manager for Financial Services, Meg Kelsey, is responsible for the Finance Department and Human Resource Department's day-to-day operations.



Cleatus Phillips
City Manager



Hasco Craver
Assistant
City Manager



Meg Kelsey
Assistant
City Manager

Communications

The Office of Communications connects the media and citizens of Newnan to the city government. We handle all media inquiries, the city website, all city social media platforms, stream the city council meetings, handle city branding, and manage all filming requests. We also facilitate the Newnan Citizens Academy twice a year (spring and fall) for citizens who want to learn more about their local government.

City Clerk

The City Clerk is responsible for maintaining all City records including minutes of all City Council meetings, ordinances and resolutions. City Clerk is also the Open Records Officer and presides over election qualifying and holds the City Seal. City Clerk also assists the City Council and City Manager with day-to-day administrative tasks.



Aimee Hadden
Communications Manager



Megan Shea
City Clerk

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 1320 - City Manager						
Department: 11 - City Manager						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	\$689,410.70	\$828,240.83	\$804,692.00	\$ 832,082.00	\$ 832,285.00
51.1200	Wages - Part Time/Temp Employees	\$3,213.00	\$0.00	\$0.00	\$ -	\$ -
51.1300	Wages - Overtime	\$67.20	\$75.00	\$0.00	\$ -	\$ -
51.2200	FICA (Soc Sec)	\$48,766.10	\$58,073.09	\$57,938.00	\$ 63,518.00	\$ 63,254.00
51.2400	Retirement	\$81,930.86	\$122,679.92	\$119,094.00	\$ 148,927.00	\$ 43,608.00
51.2400A	Retirement Defined Benefit	\$0.00	\$0.00	\$0.00	\$ -	\$ 109,398.00
51.2700	Worker's Compensation	\$3,252.88	\$6,547.45	\$4,870.00	\$ 5,889.00	\$ 3,779.00
Account Classification Total: EX01 - Salaries and Benefits		\$826,640.74	\$1,015,616.29	\$986,594.00	\$1,050,416.00	\$ 1,052,324.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	\$16,830.00	\$23,425.00	\$23,700.00	23,700.00	23,700.00
51.2900A	Non-Taxable Employee Benefits	\$128.75	\$20.00	\$500.00	0.00	500.00
52.1200	Professional Services	\$278,115.74	\$174,023.74	\$80,000.00	66,980.00	311,645.00
52.1201	Public Relations	\$2,614.93	\$3,961.07	\$10,000.00	10,000.00	19,150.00
52.1300	Other Contractual Services	\$11,042.41	\$26,713.05	\$36,000.00	23,034.00	22,000.00
52.1301	Elections	\$33,640.82	\$98.50	\$25,000.00	12,000.00	0.00
52.2200	Repairs and Maintenance	\$31.98	\$0.00	\$500.00	0.00	500.00
52.3102	Bldg & Pers Liability Insurance	1,181.90	1,907.44	2,050.00	2,221.00	0.00
52.3200	Communications	\$17,829.60	\$29,632.87	\$25,500.00	25,500.00	25,500.00
52.3300	Advertising	\$3,477.34	\$8,528.00	\$1,500.00	1,450.00	1,500.00
52.3400	Printing & Binding	\$3,369.16	\$1,423.10	\$2,000.00	0.00	500.00
52.3500	Travel Expenses	\$21,837.09	\$19,191.61	\$15,500.00	21,000.00	20,000.00
52.3600	Dues and Fees	\$16,252.83	\$18,441.99	\$18,930.00	18,000.00	21,222.00
52.3700	Training	\$7,257.11	\$6,763.47	\$6,250.00	7,600.00	11,200.00
53.1100	Materials and Supplies	\$367.22	\$1,211.40	\$1,000.00	1,000.00	1,000.00
53.1101	Office Supplies	\$4,540.64	\$4,487.44	\$3,000.00	6,000.00	5,266.00
53.1112	March 2021 Tornado	\$50,000.00	\$0.00	\$0.00	0.00	0.00
53.1270	Vehicle Gasoline/Diesel	\$532.36	\$26.65	\$0.00	0.00	0.00
53.1300	Food Supplies	\$2,172.12	\$2,594.97	\$3,000.00	7,000.00	3,000.00
53.1400	Books & Periodicals	\$942.38	\$1,962.25	\$2,320.00	1,450.00	1,500.00
53.1600	Minor Equipment	\$518.66	\$0.00	\$500.00	0.00	500.00
53.1601	Computer Hardware & Software	\$2,815.68	\$6,489.14	\$4,050.00	2,300.00	6,550.00
53.1602	Office Furniture	\$0.00	\$1,307.00	\$0.00	0.00	10,000.00
53.1701	Vehicle Maintenance	\$70.00	\$209.22	\$0.00	0.00	0.00
53.1706	Miscellaneous	\$129,260.48	\$29,679.50	\$10,000.00	46,000.00	30,000.00
53.1708	Other Boards and Agencies	\$0.00	\$0.00	\$12,500.00	8,500.00	12,500.00
Account Classification Total: EX02 - Operating Expenses		\$604,829.20	\$362,097.41	\$283,800.00	\$283,735.00	\$527,733.00
EX04 - Capital Outlays						
54.1101	Caldwell Tanks Property	\$160,630.03	\$0.00	\$0.00	0.00	0.00
54.1300	Buildings/Building Improvements	\$910,095.24	\$0.00	\$0.00	0.00	0.00
54.2400	Computer Hardware and Software	\$0.00	\$28,001.09	\$0.00	0.00	0.00
Account Classification Total: EX04 - Capital Outlays		\$1,070,725.27	\$28,001.09	\$0.00	\$0.00	\$0.00
EX05 - Other Financing Uses						
57.2000	Payments to Other Agencies	\$15,000.00	\$15,000.00	\$15,000.00	0.00	0.00
57.2006	Cultural Arts Commission	\$42,023.48	\$63,673.21	\$40,000.00	40,000.00	40,000.00
61.1200	Transfer to Street Fund	\$0.00	\$12,500.00	\$0.00	0.00	0.00
61.1540	Transfer to Sanitation Fund	\$150,000.00	\$150,000.00	\$125,000.00	125,000.00	0.00
Account Classification Total: EX05 - Other Financing Uses		\$207,023.48	\$241,173.21	\$180,000.00	\$165,000.00	\$40,000.00
Department Total: 11 - City Manager		\$2,709,218.69	\$1,646,888.00	\$1,450,394.00	\$1,499,151.00	\$1,620,057.00

DEPARTMENTAL SUMMARIES

Communications – FY 2026 Goals and Objectives

Goal 1: Promote Community Engagement

Objectives:

- Continue to connect citizens and media to the city through regularly scheduled reminders of meetings, events, and general information through our social media platforms (A. Urda ongoing)
- Provide regular highlights of city council, city services, initiatives, the trolley, parks, etc. on our social media platforms (A. Urda ongoing)
- Produce a weekly newsletter via email subscription and share the newsletter on the website and social media channels listing the upcoming city events, meetings and news (A. Hadden/A. Urda ongoing)
- Participate in Georgia Cities Week (A. Hadden)
- Share city council meetings on multiple social media platforms and add recordings of all city council meetings to an external hard drive (A. Hadden ongoing)
- Facilitate the Newnan Citizens Academy (A. Hadden ongoing)
- Feature the artist of the month at City Hall and share with the media and the citizens via social media and the newsletter (A. Hadden/A. Urda ongoing)

Goal 2: Excellent Internal Communications

Objectives:

- Provide a monthly internal email update for staff with news articles featuring the City of Newnan (A. Hadden ongoing)
- Offer social media training in best practices to all city employees who handle departmental social media (A. Hadden)
- Offer First Amendment Audit training to new City Council members and staff (A. Hadden ongoing)

Goal 3: Professional External Communications

Objectives:

- Regularly update and maintain the city's website and calendar so that accurate information is always available (A. Urda, ongoing)
- Keep citizens updated regarding current city projects and initiatives. (A. Hadden, ongoing)
- Share important media updates using the News Flash section of the website (A. Hadden, ongoing)
- Reply to open records requests from media, coordinating with various city departments as needed for relevant information (A. Hadden, ongoing)
- Assist City Clerk with open records requests, as needed (S. Beck ongoing)
- Welcome and direct visitors to City Hall and answer phone calls in a professional and courteous manner (S. Beck)
- Maintain the City Hall entry welcome station with brochures and information about city events and departments (S. Beck, ongoing)
- Routinely update the City Hall lobby television with relevant information regarding city events, career opportunities, etc. (A. Urda, ongoing)
- Facilitate tours of City Hall and provide educational materials and swag to visitors (S. Beck, ongoing)
- Provide highlight reels featuring city services and staff (A. Urda, ongoing)

- Manage filming requests (A. Hadden, ongoing)
- Stream and record all City Council meetings and any other relevant meetings (A. Hadden, ongoing)

Goal 4: Serve as City of Newnan's Brand Manager

Objectives:

- Serve as the city's brand manager (A. Hadden, ongoing)
- Continuously update city documents to reflect the current logo (A. Urda, ongoing)
- Install logo behind reception desk in City Hall (A. Hadden)
- Provide high quality swag to new city employees, current employees, and designated city events (S. Beck)

Goal 5: Professional Development and Training

Objectives:

- Complete 1-2 certified training courses with the Public Relations Society of America (A. Hadden, A. Urda)
- Attend at least 2 GMA quarterly meetings and GMA's annual conference for Government Communicators (A. Hadden, A. Urda)
- Complete Presentation Skills Suite and Administrative Assistant Suite (S. Beck)

City Clerk – FY 2026 Goals and Objectives

Goal 1: To provide essential legislative support and liaison services to the City Council enabling effective and efficient decision and actions and to provide access to the City's official records and documents utilizing the best available technologies in a courteous, professional manner.

Objectives:

- Attend all Council meetings and record minutes. Prepare official records for council approval, scan to archives and make them available to the general public, staff and Council. (M. Shea)
- Prepare all ordinance and resolution documents for Council's approval. Record and file as required. (M. Shea)
- Ensure all open records requests are responded to within the required 3 business days. (M. Shea)
- Continue to implement new software for digital records management and work with departments on record retention. (M. Shea)
- Further utilization of Civic Clerk software by City Council and Board members. (M. Shea)

Goal 2: To administer municipal elections and serve as filing officer for the City when applicable.

Objectives:

- File all required reports for elected officials with the State Ethics Board. (M. Shea)
- Assist Coweta County with coordination of elections as required. (M. Shea)
- Serve as Qualifying Officer for all City elections and file all necessary paperwork. (M. Shea)
- Assist newly elected officials with training, if applicable, after all elections. (M. Shea)

FY 2025 Goals Accomplished

Communications

- ✓ Responded to media requests from journalists in a timely manner and with professional courtesy.
- ✓ Provided content for billboards, promoting our City socials and newsletter.
- ✓ Celebrated the valedictorians and salutatorians for Coweta County high schools with Mayor Brady.
- ✓ Interviewed Councilman Ray DuBose and produced commemorative video of his years of service to the City.
- ✓ Participated in Evans Middle School Career Day.
- ✓ Organized and promoted the State Championship Baseball Celebration.
- ✓ Provided staff support for media interviews.
- ✓ Strategically planned and executed a six-week Citizen Academy.
- ✓ Provided valuable guidance regarding media relations to city leadership.
- ✓ Prepared press releases and news alerts, sharing vital information with the media and citizens.
- ✓ Updated internal phone directory for staff.
- ✓ Provided welcome swag for new city employees.
- ✓ Provided a monthly email to city employees featuring "Newnan in the News."
- ✓ Promoted and participated in City Hall Selfie Day.
- ✓ Assisted city departments by photographing and highlighting their community events on our social media platforms.
- ✓ Created social media content to celebrate and publicly recognize city departments and staff.
- ✓ Advertised, streamed, and archived City Council meetings and Public Hearings.
- ✓ Responded to filming requests and coordinated filming within the City of Newnan.
- ✓ Facilitated tours of City Hall.
- ✓ Promoted the Artist of the Month program at City Hall.
- ✓ Produced the Quarterly Report highlighting the important work occurring in the city.
- ✓ Assisted with open records requests.
- ✓ Participated in training sessions with the Georgia Municipal Association and Carl Vinson Institute to enhance staff skills.
- ✓ Joined the Public Relations Society of America and utilized their training resources.
- ✓ Facilitated the LINC Mural Ribbon Cutting.
- ✓ Photographed Public Safety at Career Day at CEC.
- ✓ Career Day at Madras with Fire Chief.
- ✓ Dr. Seuss Day with Mayor Brady at Elm Street.
- ✓ Meetings with Civic Plus to update website and receive recommendations for effective website management.
- ✓ Partnered with the Carnegie Director and Human Resources Director and planned a successful Management Team Retreat.
- ✓ Posted career opportunities and information regarding events and meetings on our website, socials, and the City Hall lobby TV.
- ✓ Regularly updated information on the website and city calendar.
- ✓ Advertised the Christmas Parade to the public and provided staff support for event.
- ✓ Routinely highlighted on our social media the various members of our City Council.
- ✓ Participated in the Events Committee and assisted Human Resources with various staff events.
- ✓ Provided staff support to the Bicentennial Celebration Committee.
- ✓ Provided a press release and staff support for the Murray Street Ribbon Cuttings.

- ✓ Participated in Georgia Cities Week, hosting and participating in multiple events: water pop-up on the LINC, Coffee with a Cop, touch a truck event with the Newnan Fire Department, "pizza in the park" event at C. Jay Smith Skate Park, movie night at the Carnegie featuring *Fried Green Tomatoes*, City t-shirt giveaway at Gentle Yoga, DEA Drug Takeback event.
- ✓ Provided a whimsical and fun booth for the City at the Munchkin Masquerade.
- ✓ Supported our Police Department with photography at the Police Department Golf Tournament.
- ✓ Provided city leadership with educational materials for FLOST, including information on the website, social media posts, etc.
- ✓ Provided staff support for Mayor Brady's Arbor Day tree planting and giveaway and his participation at a local elementary school.

Clerk

- ✓ Helped implement new records management system to move toward more digitally available records
- ✓ Oversaw digitization of current records

City Manager

- ✓ Received the "Distinguished Budget Award" for 36 consecutive years.
- ✓ Participated in multiple training sessions with the Georgia Municipal Association to enhance staff skills.

FINANCE DEPARTMENT

Department Description

Ronda Helton, Finance Manager, and her team is charged with the administration of all financial affairs of the city. In addition, the Finance Manager, along with the Assistant City Manager, is responsible for investment of all City funds as approved and authorized by Council and the supervision of all accounts, including occupational taxes, alcohol licensing, banking, grants, revenue collections, accounts payable, accounts receivable, capital assets and purchasing. The Finance Department handles the year-end closing and adjustments and prepares the annual ACFR.



Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 1510 - Finance						
Department: 13 - Finance						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	\$290,324.61	\$346,937.48	\$ 416,562.00	\$364,287.00	\$ 364,410.00
51.1200	Wages - Part Time/Temp Employees	\$25,376.27	\$8,965.04	\$ -	\$ 7,146.00	\$ -
51.2200	FICA (Soc Sec)	\$24,359.80	\$26,963.20	\$ 29,992.00	\$ 28,185.00	\$ 27,695.00
51.2400	Retirement	\$50,541.86	\$52,540.39	\$ 61,651.00	\$ 66,530.00	\$ 8,242.00
51.2400A	Retirement Defined Benefit	\$0.00	\$0.00	\$ -	\$ -	\$ 47,735.00
51.2700	Worker's Compensation	\$612.47	\$681.74	\$ 496.00	\$ 602.00	\$ 385.00
51.2910	Employee Recognition	\$0.00	\$0.00	\$ 500.00	\$ 500.00	\$ 500.00
Account Classification Total: EX01 - Salaries and Benefits		\$391,215.01	\$436,087.85	\$ 509,201.00	\$467,250.00	\$ 448,967.00
EX02 - Operating Expenses						
51.1200A	Contracted Labor - Non-Employees	\$27,808.59	\$5,521.45	\$ -	\$ -	\$ -
51.2900	Taxable Employee Benefits	\$360.00	\$405.00	\$ 540.00	\$ 540.00	\$ 1,080.00
51.2900A	Non-Taxable Employee Benefits	\$0.00	\$751.47	\$ 900.00	\$ 750.00	\$ 900.00
52.1200	Professional Services	\$81,245.89	\$75,476.38	\$ 68,625.00	\$ 75,000.00	\$ 121,000.00
52.1300	Other Contractual Services	\$41,274.32	\$107,322.76	\$ 100,300.00	\$ 72,970.00	\$ 76,260.00
52.2200	Repairs and Maintenance	\$3,581.25	\$0.00	\$ 1,000.00	\$ -	\$ 500.00
52.3102	Bldg & Pers Liability Insurance	\$206.83	\$103.40	\$ -	\$ 4.00	\$ -
52.3400	Printing & Binding	\$1,099.55	\$1,719.93	\$ 2,810.00	\$ 2,910.00	\$ 2,850.00
52.3500	Travel Expenses	\$690.27	\$1,064.09	\$ 5,550.00	\$ 1,500.00	\$ 3,000.00
52.3600	Dues and Fees	\$3,652.74	\$968.76	\$ 1,250.00	\$ 3,700.00	\$ 12,700.00
52.3700	Training	\$3,252.13	\$3,120.50	\$ 6,007.00	\$ 1,200.00	\$ 1,650.00
53.1100	Materials and Supplies	\$377.72	\$1,090.57	\$ 1,500.00	\$ 1,200.00	\$ 1,500.00
53.1101	Office Supplies	\$4,427.27	\$3,776.39	\$ 4,500.00	\$ 2,000.00	\$ 4,000.00
53.1300	Food Supplies	\$0.00	\$824.06	\$ 900.00	\$ 750.00	\$ 900.00
53.1400	Books & Periodicals	\$125.00	\$0.00	\$ 350.00	\$ -	\$ -
53.1600	Minor Equipment	\$252.83	\$875.59	\$ 750.00	\$ -	\$ 500.00
53.1601	Computer Hardware & Software	\$3,148.60	\$3,257.65	\$ 3,636.00	\$ 2,250.00	\$ -
53.1602	Office Furniture	\$0.00	\$2,391.52	\$ 1,000.00	\$ 7,601.00	\$ 3,000.00
53.1706	Miscellaneous	\$166.09	\$336.54	\$ 500.00	\$ 589.00	\$ 500.00
Account Classification Total: EX02 - Operating		\$171,669.08	\$209,006.06	\$ 200,118.00	\$172,964.00	\$ 230,340.00
Department Total: 13 - Finance		\$562,884.09	\$645,093.91	\$ 709,319.00	\$640,214.00	\$ 679,307.00

FY 2026 Goals and Objectives

Goal 1: Provide a healthy work environment for staff emphasizing excellent, seamless customer service and expertise in the collection of City revenues and delinquent accounts.

Objectives:

- Maintain cross training for all positions so that every position has always at least one back up. (Staff, Ongoing)
- Maintain Standard Operating Procedures to guide and assist staff in the performance of their duties. (Staff, Ongoing)
- Maintain guidelines, training and codes of conduct for superior customer service. (Finance Manager, Ongoing)

Goal 2: Monitor and protect the City's assets by maximizing resources, minimizing costs and maintaining cash flows.

Objectives:

- Ensure accounts receivable reconciliations monthly; Mail delinquent notices and follow through with other collection efforts as required. (Accounts Receivable, Ongoing)
- Monitor procurement activities to ensure that the city obtains quality goods and services at the lowest cost within specified periods. (Staff, Ongoing)
- Reconcile all bank accounts monthly; ensure that all accounts maintain healthy balances to provide the city with necessary funding for operations. (Staff Accountant, Ongoing)
- Effectively monitor and manage all investments for the city to ensure maximum returns while minimizing risk to capital resources. (Finance Manager, Ongoing)

Goal 3: Successfully manage and coordinate all financial functions of the City including Accounts Payable, Accounts Receivable, Cemetery Records, Occupational Taxes, Alcohol Licenses, and all associated reporting and auditing, both internally and externally.

Objectives:

- Ensure that the City's bills are paid in a timely and efficient manner. (Accounts Payable, On-going)
- Ensure that all Receivable accounts are managed effectively and efficiently. (Accounts Receivable, Ongoing)
- Ensure that all Licensing and Occupational Tax renewals, including Alcohol, are processed and maintained effectively and efficiently. Ensure that business tax returns are audited as necessary. (Licensing Specialist, Ongoing)
- Ensure that all required reporting requirements, including the annual audit, are followed and deadlines are met both internally and externally. (Finance Manager, Staff as needed)
- Ensure that all new GASB requirements for the annual audit are implemented as required by keeping abreast of changes through training and Department of Audits conferences. (Finance Manager and Staff, On-going)
- Review and process biweekly payrolls, including deductions, taxes and other withholdings, after hours approval and entry into system. Distribute withholdings and taxes to the appropriate third party as necessary. (Accountant II, Ongoing)
- Complete all associated monthly, quarterly and annual reporting requirements associated with payroll processing by due dates. (Accountant II and Finance Manager, Ongoing)

Goal 4: Prepare and disseminate monthly, quarterly and annual financial reports to the Council and Management to aid in their assessment of financial and performance matters.

Objectives:

- Ensure that quarterly and annual reports are provided with enough detail and analysis to assist in evaluating the data, determining operating priorities and projecting year-end budget performance. (Finance Manager and Staff, Ongoing)
- Ensure that ACFR is prepared and submitted by June 30 due date annually. (Finance Manager, Ongoing)

Goal 5: Seek training and career development opportunities which enable the department to provide quality services and excellent financial reporting to the Council, City Manager and citizens of Newnan.

Objectives:

- Attend GASB, GAAP and other related conferences that specifically address changes to the reporting and processing requirements as they occur. (Finance Manager and Staff Ongoing)
- Attend Annual GFOA and GGFOA conferences to stay abreast of changes affecting governments and reporting, as well as keeping in touch with other governmental finance professionals who are invaluable contacts. (Finance Manager and Staff, Ongoing)
- Retain membership in GGFOA and GFOA so that all training opportunities are immediately available to the department, along with the awards programs for the annual ACFR. (Finance Manager, Ongoing)
- Provide training opportunities for subordinate staff when needed, which are pertinent to government entities and operations and job-related. (Finance Manager and Staff Ongoing)

FY 2025 Goals Accomplished

- ✓ The property tax collection rate for the prior year was 98%. We expect FY 2025 to be somewhere around 98%.
- ✓ The Finance Department was able to reduce two staff positions, one full-time and one part-time due to staff efficiencies: resulting in the reduction in overall operating cost in the department.
- ✓ Satisfied all annual financial reporting requirements for the City of Newnan including Report of Local Government Finances, Hotel/Motel Tax Report, MEAG Report, SPLOST Annual Reports, Sales Tax Returns, and 1099 Tax Forms for Vendors.
- ✓ Staff attended several virtual training sessions and conferences throughout the year, covering topics such as Hotel/Motel Tax Changes, GASB & GAAP Changes and/or requirements, and various courses and conferences sponsored by CVIOG, GFOA, GABTO and/or GGFOA.
- ✓ The Finance Department is working with McNair, Nichols, Cauley & Associates, LLC. to complete the Annual Audit and ACFR.

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Total Property Tax Net Digest	\$2,500,069,127	\$2,552,842,125	\$2,650,679,850
*Percentage of total collected at year-end	98%	98%	0%
Number of Occupational Tax Certificates Issued (includes renewals and new applications)	1,810	1,852	1,880
Occupational Taxes collected	\$3,384,599	\$3,482,817	\$3,555,000
Number of Alcohol Licenses issued	126	125	125
Alcohol License revenue collected	\$133,885	\$120,000	\$125,000
Alcohol Excise Taxes collected	\$1,101,163	\$1,105,063	\$1,100,000
Number of Accounts Payable payments issued	3,800	3,840	3,900
Number of A/P Checks voided	99**	10	10
Received GFOA Excellence in Financial Reporting Award - ACFR	Yes	Yes	Yes
Number of Bank/Investment accounts maintained	20	20	20
Total Annual Expenditures managed including capital and transfers (all funds)	\$72,631,179	\$63,000,000	\$65,000,000
Total Annual Revenues managed including capital and transfers (all funds)	\$66,358,726	\$63,000,000	\$65,000,000

* FLOST - Floating Local Option Sales Tax will replace property taxes for 2026.

** This amount of void checks is due to catching up on long-term outstanding checks, voided and submitted to State as unclaimed property and one check run printing issue.

INFORMATION TECHNOLOGY

Department Description

Bryan Lee, Information Technology Director, and his team is responsible for designing and maintaining the City's computer network, keeping the network secure, phone systems and various other computer programming and support systems. IT staff reports to the Assistant City Manager.



Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 1535 - Information Tech						
Department: 21 - Information Technology						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	215,737.62	227,152.47	\$ 227,478.00	\$ 233,621.00	\$ 291,384.00
51.1300	Wages - Overtime	0.00	19.63	\$ -	\$ 201.00	\$ -
51.2200	FICA (Soc Sec)	16,492.60	17,295.33	\$ 16,378.00	\$ 17,822.00	\$ 22,291.00
51.2400	Retirement	25,297.50	27,708.62	\$ 33,667.00	\$ 37,782.00	\$ 14,460.00
51.2400A	Retirement Defined Benefit	\$ -	\$ -	\$ -	\$ -	\$ 30,195.00
51.2600	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
51.2700	Worker's Compensation	297.75	435.73	\$ 317.00	\$ 384.00	\$ 246.00
Account Classification Total: EX01 - Salaries and Benefits		\$257,825.47	\$272,611.78	\$277,840.00	\$289,810.00	\$358,576.00
EX02 - Operating Expenses						
51.2900A	Non Taxable Employee Benefits	1,620.00	1,575.00	\$ 300.00	\$ 250.00	\$ 600.00
51.2900	Taxable Employee Benefits	0.00	296.49	\$ 1,620.00	\$ 1,620.00	\$ 2,160.00
52.1300	Other Contractual Services	693.10	11,955.98	\$ 10,500.00	\$ 10,500.00	\$ 5,000.00
52.2200	Repairs and Maintenance	222,100.16	166,273.74	\$ 350,950.00	\$ 351,000.00	\$ 383,900.00
52.2300	Equipment & Vehicle Rental	2,703.15	3,604.40	\$ 3,500.00	\$ 3,604.00	\$ 3,600.00
52.3101	Vehicle Insurance	118.19	201.08	\$ 234.00	\$ 241.00	\$ -
52.3102	Bldg & Pers Liability Insurance	118.19	209.56	\$ 234.00	\$ 3,131.00	\$ -
52.3200	Communications	122,679.69	126,883.77	\$ 140,800.00	\$ 134,862.00	\$ 133,000.00
52.3500	Travel Expenses	4,349.73	3,879.81	\$ 6,000.00	\$ 5,000.00	\$ 6,000.00
52.3600	Dues and Fees	1,805.57	2,067.85	\$ 1,830.00	\$ 3,600.00	\$ 3,940.00
52.3700	Training	800.00	800.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
53.1100	Materials and Supplies	498.47	256.77	\$ 500.00	\$ 500.00	\$ 500.00
53.1101	Office Supplies	1,140.81	1,711.59	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00
53.1270	Vehicle Gasoline/Diesel	216.82	293.76	\$ 500.00	\$ 300.00	\$ 500.00
53.1400	Books & Periodicals	53.77	0.00	\$ 200.00	\$ -	\$ 100.00
53.1600	Minor Equipment	1,594.85	2,477.10	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
53.1601	Computer Hardware & Software	12,917.83	75,936.21	\$ 18,000.00	\$ 18,000.00	\$ 20,000.00
53.1602	Office Furniture	0.00	0.00	\$ 250.00	\$ -	\$ 250.00
53.1701	Vehicle Maintenance	3,218.73	224.25	\$ 500.00	\$ 800.00	\$ 500.00
Account Classification Total: EX02 - Operating		\$376,629.06	\$398,647.36	\$542,118.00	\$539,108.00	\$566,250.00
EX04 - Capital Outlays						
54.2400	Computer Hardware & Software	0.00	0.00	0.00	0.00	1,000,000.00
Account Classification Total: EX04 - Capital Outlays		\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
Department Total: 21 - Information Technology		\$634,454.53	\$671,259.14	\$819,958.00	\$828,918.00	\$1,924,826.00

FY 2026 Goals and Objectives

Goal 1: Develop, enhance and modify the City's technological assets and investments in a sufficient manner to minimize data loss and ensure back-up data exists and is available in the event of natural disaster or equipment failure.

Objectives:

- Consistently check server health via diagnostics to replace equipment as needed prior to failure. (B. Lee 12/31/2026)
- Monitor and maintain backups daily to ensure data integrity is preserved. (B. Lee, A. Simpkins 12/31/2026)
- Review current contracts to ensure the best price is being given and features we are paying for are being utilized. (B. Lee 12/31/2026)

Goal 2: Replace aging critical infrastructure where budget permits.

Objectives:

- Replace edge network switches in City as budget permits. (B. Lee 12/31/2026)
- Maintain the 5-year replacement cycle on office workstations. (B. Lee 12/31/2026)

Goal 3: Network Infrastructure mapping and monitoring.

Objectives:

- Develop documentation of all infrastructure including location and how it interconnects. (B. Lee 12/31/2026)
- Expand our network monitoring solution to alert IT staff of problems before the phone rings. (B. Lee 12/31/2026)

Goal 4: Incorporate industry standard security measures which ensure that information and systems are protected and secure from unauthorized access or use.

Objectives:

- Look into securing another layer of security for our network to ensure data integrity from growing threat of possible attacks. (B. Lee 12/31/2026)
- Review our group policy in accordance with CIS Controls. (B. Lee 12/31/2026)
- Monitor existing MDR system for threat detection and response. (B. Lee 12/31/2026)
- Deploy a Vulnerability scanner to maintain controls. (B. Lee 12/31/2026)

Goal 5: Effectively and efficiently maintain the City's computer systems and network and provide timely and sufficient technological resources and support to staff so that work can be productively and efficiently performed.

Objectives:

- Utilize the City's Help Desk software so that problem tickets are prioritized and handled in a manner that enables staff to conduct business and provide excellent customer service. (B. Lee, A. Simpkins, S. GI 12/31/2026)
- Provide technical assistance to staff in the development of custom reports, databases, and processes to improve efficiency and effectiveness. (B. Lee, A. Simpkins 12/31/2026)
- Research adding a secondary internet connection for when our primary has problems. (B. Lee 12/31/2026)

FY 2025 Goals Accomplished

- ✓ Replaced 24 workstations according to the 5-year replacement cycle.
- ✓ Successfully completed the migration to Office 365 and fully decommissioned the legacy Exchange server.
- ✓ Conducted a citywide IT security assessment to evaluate systems, policies, and controls against industry standards. Identified areas of improvement, remediated high-risk vulnerabilities, and established a roadmap to strengthen the City's overall security posture.
- ✓ Added additional online forms to Laserfiche Forms, improving access and efficiency for staff and citizens.
- ✓ Installed A/V equipment and workstation for real time crime center.

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Number of Help desk problem tickets received	630	700	750
Number of Help Desk tickets resolved in 72 hours	490	550	600
Number of computers maintained city-wide	245	255	260

HUMAN RESOURCES

Department Description

Carole Ann Fields, HR Manager and team provides administrative support to city departments in the recruitment, selection, development, and retention of staff through the design and implementation of an equitable personnel management system. The department is also responsible for providing risk management services including employee group insurance programs, workers' compensation administration, general liability insurance programs, and safety and loss control efforts.



Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 1540 - Human Resource						
Department: 20 - Human Resources						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	190,067.63	139,384.85	151,594.00	158,212.00	160,037.00
51.2200	FICA (Soc Sec)	14,280.64	10,492.76	10,915.00	12,229.00	12,163.00
51.2400	Retirement	24,958.64	25,086.76	22,436.00	30,819.00	10,451.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	10,617.00
51.2500	Tuition Reimbursement	15,243.49	15,000.00	15,000.00	20,000.00	20,000.00
51.2700	Worker's Compensation	280.75	162.00	101.00	149.00	78.00
51.2910	Employee Recognition	25,529.26	24,194.93	28,000.00	28,000.00	30,000.00
Account Classification Total: EX01 - Salaries and Benefits		\$270,360.41	\$214,321.30	\$228,046.00	\$249,409.00	\$243,346.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	540.00	720.00	1,080.00	1,080.00	1,080.00
51.2900A	Non-Taxable Employee Benefits	188.67	445.94	300.00	300.00	300.00
52.1200	Professional Services	12,179.34	32,941.12	34,000.00	40,000.00	40,000.00
52.1300	Other Contractual Services	412.86	269.39	30,955.00	30,000.00	30,100.00
52.3102	Bldg & Pers Liability Insurance	60,645.69	75,865.19	79,650.00	84,570.00	0.00
52.3400	Printing & Binding	86.58	61.00	1,000.00	1,000.00	300.00
52.3500	Travel Expenses	1,804.47	3,154.64	4,004.00	4,235.00	4,500.00
52.3600	Dues and Fees	150.00	856.50	825.00	1,325.00	1,530.00
52.3700	Training	1,710.00	3,666.46	4,750.00	5,540.00	4,590.00
53.1100	Materials and Supplies	79.35	0.00	100.00	125.00	100.00
53.1101	Office Supplies	588.28	613.48	600.00	600.00	600.00
53.1300	Food Supplies	334.77	183.76	300.00	300.00	300.00
53.1400	Books & Periodicals	53.77	0.00	0.00	0.00	0.00
53.1601	Computer Hardware & Software	3,148.57	74.99	2,000.00	1,320.00	0.00
53.1602	Office Furniture	0.00	0.00	0.00	176.00	0.00
Account Classification Total: EX02 - Operating Expenses		\$81,922.35	\$118,852.47	\$159,564.00	\$170,571.00	\$83,400.00
Department Total: 20 - Human Resources		\$352,282.76	\$333,173.77	\$387,610.00	\$419,980.00	\$326,746.00
Department: 30 - Employee Insurance						
EX01 - Salaries and Benefits						
51.2100	Employee Ins (Health/Basic Life)	5,179,031.28	5,105,384.04	5,000,000.00	5,000,000.00	5,375,000.00
51.2100A	Employee Opt-Out Insurance Payments	71,875.00	57,000.00	57,000.00	57,000.00	57,000.00
51.2150	Employee Flexible Spending Accounts	4,621.00	4,620.96	4,621.00	5,620.00	5,620.00
Account Classification Total: EX01 - Salaries and Benefits		\$5,255,527.28	\$5,167,005.00	\$5,061,621.00	\$5,062,620.00	\$5,437,620.00
Department Total: 30 - Employee Insurance		\$5,255,527.28	\$5,167,005.00	\$5,061,621.00	\$5,062,620.00	\$5,437,620.00
Function / Activity Total: 1540 - Human Resources		\$5,607,810.04	\$5,500,178.77	\$5,449,231.00	\$5,482,600.00	\$5,764,366.00

FY 2026 Goals and Objectives

Goal 1: Retain, develop, and attract highly competent employees through consistent selection while providing a desirable quality of work life, and competitive salary and benefits.

Objectives:

- Utilize Cigna and other resources to provide employees with opportunities to become healthier to improve quality of life, with a goal to lower insurance exposure for the City. (Ongoing)
- Provide Biometric Screenings, Flu shots, and skin cancer screening services through Wellness initiatives for all city employees. (Ongoing)
- Work with Department Heads to consistently update job descriptions, job postings, obtaining necessary certifications, background review and pre-employment screenings. (Ongoing)

Goal 2: Protect the City's assets and resources by minimizing the internal and external exposures and associated risks.

Objectives:

- Assist City Manager, Assistant City Manager and all Department Heads with employee related issues and legal issues. (Ongoing)
- Reduce Liability Claims through training, risk awareness and sharing information with Department Heads. (Ongoing)
- Administer the City's Risk Management Liability programs when loss occurs and recovering any money owed to the City. (Ongoing)

Goal 3: Administer Human Resources policies, procedures and related programs to ensure compliance with applicable State and Federal laws.

Objectives:

- Continue to update Human Resources Standard Operating Procedures (SOP) to ensure consistency in processes and compliance with all applicable laws. (Ongoing)
- Review and update Workers' Compensation Panel. (Ongoing)
- Continue to review, evaluate and keep Personnel Policy Manual (Ongoing)

Goal 4: Increase knowledge and skill in the Human Resources Department while keeping abreast of the changing legal environment.

Objectives:

- Attend GMA trainings, GLGPA conferences and webinars, LGRMS Risk Management Control training, SHRM, online training, and other programs and conferences as available. (Ongoing)

Goal 5: Strive for continuous improvement in Human Resource department efficiency, effectiveness, and customer service, utilizing technology as available and affordable.

Objectives:

- Continue exit interview process with Human Resources leading the plan. (Ongoing)
- Increase knowledge and usage of ApplicantPro an Applicant Tracking & Hiring System. (Ongoing)
- Increase safety awareness, compliance and practices throughout City of Newnan through education and training

FY 2025 Goals Accomplished

- ✓ Revised the 2025 Pay Plan to reflect the 3% COLA (cost of living) raise in pay.
- ✓ Scheduled individual enrollment benefit meetings to all departments to inform employees of Health, Dental, Vision, FSA, Life Insurance benefit options and all supplemental voluntary benefits.
- ✓ Worked with employees and increased awareness of Tuition Reimbursement program.
- ✓ Contracted with CapTrust to assist with the 401a and 457b plans and review all assets.
- ✓ Coordinated Employee Recognition Events to include Spring/Fall /Holiday luncheons and appreciation gifts.
- ✓ Worked with employees and increased awareness of Tuition Reimbursement Program and used all budgeted money before April 2025.
- ✓ Coordinated wellness events and activities to pro-actively encourage improved overall health of employees and their families with Cigna Pulse Program.
- ✓ Actively participating with NPD and Department of Veterans Affairs for certification of training hours for actively employed veterans.
- ✓ Assist employees with questions regarding authorization and payment of claims through all lines of coverage.
- ✓ City received a safety grant totaling \$15,000 from Georgia Municipal Association through the LGRMS for safety equipment throughout the city.
- ✓ Managed and tracked property and liability incidents and claims.
- ✓ Newnan Police and Fire Departments trained City employees on the proper usage of Naloxone at all City facilities and HR created a city-wide policy.
- ✓ Implemented the updated Personnel Policy handbook
- ✓ Additional revisions were made to the Personnel Policy to address unforeseen issues.
- ✓ Revised outdated Job Descriptions
- ✓ HR Specialist completed Crisis Management with GMA, SHRM International Conference, and attended the Georgia Safety Conference.
- ✓ HR Specialist completed CHRM (Certified Human Resources Manager Certification) and attended GLGPA (Georgia Local Government Personnel Association) in partnership with Carl Vinson Institute.
- ✓ HR Manager completed SHRM-CP certification, Workplace Mental Health Ally certification, SHRM International Conference, attended GLGPA (Georgia Local Government Personnel Association) in partnership with Carl Vinson Institute, and attended Georgia Safety Conference. self-hires
- ✓ Implemented online self-onboarding for new hires
- ✓ The City received over 1,800 applications and filled approximately 40 positions.

Performance Measures	2023 Actual	2024 Actual	2025 Estimate	2026 Projected
Applications received and processed	1,294	2,176	1,250	1,500
Number of Open Jobs	55	54	40	38
Annual employee turnover	12%	9.63%	7%	6%
Annual City-paid health care estimate per/ee	\$18,000	\$20,126	\$20,380	\$20,500
Total number of liability claims city-wide	44	54	30	30
Number of Work Comp claims	25	19	15	20
Number of employees utilizing FMLA	25	28	35	35

http://www.newnanga.gov/business/facility_maintenance.php



FACILITIES MAINTENANCE

Department Description

Mark Johnston, Facilities Maintenance Director and his team is responsible for the maintaining of City buildings, parks and recreational facilities. In addition, Facilities Maintenance is responsible for maintaining of City traffic signals.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 1565 - Facilities Mainteiner						
Department: 23 - Facilities						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	233,115.51	241,098.33	251,755.00	259,867.00	308,431.00
51.1300	Wages - Overtime	0.00	0.00	500.00	0.00	500.00
51.2200	FICA (Soc Sec)	17,101.27	17,546.98	18,126.00	19,427.00	23,594.00
51.2400	Retirement	26,870.74	29,131.74	37,260.00	38,711.00	12,254.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	35,994.00
51.2700	Worker's Compensation	10,072.17	14,846.05	10,808.00	13,119.00	8,388.00
Account Classification Total: EX01 - Salaries and Benefits		\$287,159.69	\$302,623.10	\$318,449.00	\$331,124.00	\$389,161.00
EX02 - Operating Expenses						
51.2900A	Non-Taxable Employee Benefits	2,131.69	3,728.23	2,000.00	2,000.00	2,500.00
52.1300	Other Contractual Services	157,125.74	184,171.37	248,895.00	228,126.00	240,943.00
52.2200	Repairs and Maintenance	174,204.93	217,934.88	187,000.00	251,636.00	165,500.00
52.2205	Traffic Signal Maintenance/Repairs	40,246.42	57,261.31	25,000.00	42,000.00	40,000.00
52.3101	Vehicle Insurance	1,181.90	2,010.72	2,343.00	2,411.00	0.00
52.3102	Bldg & Pers Liability Insurance	15,955.66	28,289.91	31,625.00	33,150.00	0.00
52.3200	Communications	3,656.49	4,605.94	3,600.00	3,600.00	3,600.00
52.3500	Travel Expenses	106.11	45.79	0.00	0.00	0.00
52.3600	Dues and Fees	1,065.77	681.99	800.00	650.00	800.00
52.3700	Training	1,758.16	775.00	3,236.00	2,736.00	2,453.00
53.1100	Materials and Supplies	996.37	1,367.18	1,200.00	1,704.00	1,500.00
53.1101	Office Supplies	203.55	19.98	500.00	450.00	500.00
53.1102	Cleaning Supplies & Chemicals	8,447.99	6,001.66	9,027.00	9,222.00	8,400.00
53.1220	Natural Gas	19,524.08	18,489.16	14,232.00	17,841.00	18,000.00
53.1230	Electricity	0.00	0.00	16,000.00	15,203.00	16,000.00
53.1270	Vehicle Gasoline/Diesel	13,304.08	14,298.94	15,000.00	13,000.00	14,000.00
53.1300	Food Supplies	1,510.83	1,729.68	1,100.00	1,100.00	1,200.00
53.1600	Minor Equipment	13,653.62	11,243.87	5,250.00	8,000.00	6,700.00
53.1601	Computer Hardware & Software	1,118.58	1,206.39	3,000.00	995.00	500.00
53.1602	Office Furniture	297.98	0.00	0.00	0.00	0.00
53.1701	Vehicle Maintenance	8,068.34	5,011.04	5,000.00	8,330.00	6,500.00
Account Classification Total: EX02 - Operating Expenses		\$464,558.29	\$558,873.04	\$574,808.00	\$642,154.00	\$529,096.00
EX04 - Capital Outlays						
54.1300	Buildings/Building Improvements	578,845.59	207,386.05	130,000.00	130,000.00	162,000.00
54.1302	Other Improvements	24,442.00	0.00	0.00	0.00	0.00
54.2500	Other Equipment					15,000.00
54.2200	Vehicles	58,038.63	0.00	60,000.00	57,000.00	58,000.00
Account Classification Total: EX04 - Capital Outlays		\$661,326.22	\$207,386.05	\$190,000.00	\$187,000.00	\$235,000.00
Department Total: 23 - Facilities		\$1,413,044.20	\$1,068,882.19	\$1,083,257.00	\$1,160,278.00	\$1,153,257.00

FY 2026 Goals and Objectives

Goal 1: Preserve and enhance city facilities and city-owned structures to ensure a high quality of life and a safe, secure environment for both citizens and city employees. (M. Johnston 12/31/2026)

Objectives:

- Replace the roof at the old jail in alley at Municipal Building
- Replace carpet at City Hall
- Replace carpet in the Fire Administration offices located in the Municipal Building
- Replace roof of the Carnegie Library

Goal 2: Broaden departmental responsibilities by implementing cost control initiatives and increasing oversight of various projects, thereby reducing reliance of contractual services. (M. Johnston 12/31/2026)

Objectives:

- Add HVAC Mini split to Splashpad Pump room
- Work with IT Department to expand city access control/camera installations

Goal 3: Continue to enhance and expand our Preventative Maintenance (PM) programs to prolong the lifespan of the City's buildings, grounds, and Traffic Management System. (M. Johnston 12/31/2026)

Objectives:

- Keep necessary stock of traffic control parts
- Implement a PM schedule for flushing city-wide water heaters
- Implement a PM schedule for exhaust fans throughout city

Goal 4: Collaborate with the YMCA to improve the swimming experience for those who enjoys the Lynch Park Pool. (M. Johnston 12/31/2026)

Objectives:

- Resurface the pool
- Add newer picnic tables to the pool deck

Goal 5: Assist city staff in fostering a safe and vibrant atmosphere in new parks, ensuring guests have an enjoyable and memorable experience. (M. Johnston 12/31/2026)

Objectives:

- Keeping the Splash Pad free of debris and the water chemically balanced.
- Perform weekly inspections of the skating park.
- Continue to support the Leisure Services Department to provide quality events for Newnan citizens.

Goal 6: Establish a comprehensive online training program designed to empower staff to enhance and expand their mechanical skill set, enabling them to stay current with industry best practices and improve overall operational efficiency. (M. Johnston, 12/31/2026)

Objectives:

- Partnering with Vector Solutions to drive efficiency and elevate performance.

FY 2025 Goals Accomplished

- ✓ Replaced the roof at 54 Perry St
- ✓ Updated the dressing rooms at the Wadsworth Auditorium
- ✓ Replaced/Updated the entrance doors to the Wadsworth Auditorium
- ✓ Replaced HVAC at Wesley Boys and Girls Club
- ✓ Resurfaced the Pickleball courts at the HOP
- ✓ Painted the HR offices at City Hall
- ✓ Relocated parking lot light for new seating area at rear of City Hall
- ✓ Added a new CO2 system for Splashpad at CJ Smith Park
- ✓ Replaced 2 new exterior doors at Fire Station 1
- ✓ Repaired/painted front porch at Genealogical Society
- ✓ Replaced damaged fencing around Lynch Park Field
- ✓ Assisted with fencing/planters for new garden at Wesley Boys and Girls Club
- ✓ Constructed a filter/tool room for the Facility Maintenance office.
- ✓ Replaced filter dryer/TXV on lower level SWUD unit at City Hall
- ✓ Replaced circuit 2 compressor on 2nd floor SWUD at City Hall
- ✓ Installed a new 30' flagpole in Greenville St Park
- ✓ Replaced several windows in front stairwell at City Hall
- ✓ Added 240V heaters in both restrooms at CJ Smith Park
- ✓ Retrofitted all lighting to LEDs on 2nd floor at 54 Perry St
- ✓ Had all west side windows tinted at City Hall
- ✓ Added hand dryers to restrooms at Warner Community Center
- ✓ Painted interior of Warner Community Center
- ✓ Had Door Lock Mechanism replaced on elevator at Municipal building
- ✓ Pressure washed exterior facade at City Hall
- ✓ Painted first floor offices/hallways at City Hall
- ✓ Installed 2 dedicated circuits, along with 2 cord reels for the Fire trucks at Station 2
- ✓ Installed new flooring for Newnan Police Dept. Realtime Traffic Control Center
- ✓ Added Access Control to doors leading into Newnan Police Dept. RTCC
- ✓ Installed new filter dryer, TXV, and compressor at Sanitation department
- ✓ Installed new LED shoebox retrofit lights for City Hall parking lot
- ✓ Replaced Gridsmart camera for the LFR/NCB traffic intersection
- ✓ Sandblasted/painted steel at City front and rear entrances
- ✓ Pressure washed and painted bases on the Concurrent Metamorphosis 2 on LINC
- ✓ Remodeled breakroom at City Hall adding water, new cabinets, and flooring
- ✓ Added new front lighting in the garden area at City Hall
- ✓ Replaced Gridsmart systems at Sherwood/Roscoe and E Broad/Pinson intersections

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Buildings/Structures/Equipment Maintained	52	53	54
Traffic Signals Maintained	17	15	15
School Flashers	4	6	6
Work Order Requests	650	698	695

RISK MANAGEMENT

Department Description: Risk Management services are administered through the Human Resources Department. In previous budget cycles, claims and premiums were shown in one line item of each department. To properly track these expenditures, a new cost center was created where premiums and claims are broken out individually within one cost center entitled Risk Management for both the General Fund and Sanitation Fund. Please note that vehicle claims are separated from general liability claims.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 1555 - Risk Management						
Department: Risk Management						
EX02 - Operating Expenses						
11	52.3100	City Manager Insurance Premiums	0.00	0.00	0.00	2,377.00
20	52.3100	Human Resources Insurance Premiums	0.00	0.00	0.00	90,490.00
21	52.3100	Information Technology Insurance Premiums	0.00	0.00	0.00	3,608.00
22	52.3100	City Engineer Insurance Premiums	0.00	0.00	0.00	9,609.00
23	52.3100	Facilities Insurance Premiums	0.00	0.00	0.00	38,050.00
40	52.3100	Police Department Insurance Premiums	0.00	0.00	0.00	382,826.00
50	52.3100	Fire Department Insurance Premiums	0.00	0.00	0.00	40,528.00
60	52.3100	Street Department Insurance Premiums	0.00	0.00	0.00	23,496.00
61	52.3100	Beautification Insurance Premiums	0.00	0.00	0.00	11,891.00
67	52.3100	Public Works Insurance Premiums	0.00	0.00	0.00	636.00
68	52.3100	Garage Insurance Premiums	0.00	0.00	0.00	3,757.00
69	52.3100	Cemetery Insurance Premiums	0.00	0.00	0.00	15,826.00
70	52.3100	Planning and Zoning Insurance Premiums	0.00	0.00	0.00	2,611.00
71	52.3100	Building Inspection Insurance Premiums	0.00	0.00	0.00	3,008.00
80	52.3100	Business Dev/Main St Insurance Premiums	0.00	0.00	0.00	1,068.00
82	52.3100	Keep Newnan Beautiful Insurance Premiums	0.00	0.00	0.00	525.00
90	52.3100	Library Insurance Premiums	0.00	0.00	0.00	2,298.00
95	52.3100	Leisure Services Insurance Premiums	0.00	0.00	0.00	2,581.00
Account Classification Total: EX02 - Operating Expenses			\$0.00	\$0.00	\$0.00	\$635,185.00
EX05- Operating Expenses						
11	55.2204	City Manager Property and Casualty Claims	0.00	0.00	0.00	5,000.00
20	55.2204	Human Resources Property and Casualty Claims	0.00	0.00	0.00	0.00
21	55.2204	Information Technology Property and Casualty Claims	0.00	0.00	0.00	0.00
21	55.2206	Information Technology Vehicle Claims	0.00	0.00	0.00	5,000.00
22	55.2204	City Engineer Property and Casualty Claims	0.00	0.00	0.00	0.00
22	55.2206	City Engineer Vehicle Claims	0.00	0.00	0.00	5,000.00
23	55.2204	Facilities Property and Casualty Claims	0.00	0.00	0.00	0.00
23	55.2206	Facilities Vehicle Claims	0.00	0.00	0.00	5,000.00
23	55.2207	Police Department - Prisoner Medical	0.00	0.00	0.00	20,000.00
40	55.2204	Police Department Property and Casualty Claims	0.00	0.00	0.00	5,000.00
40	55.2206	Police Department Vehicle Claims	0.00	0.00	0.00	50,000.00
50	55.2204	Fire Department Property and Casualty Claims	0.00	0.00	0.00	0.00
50	55.2206	Fire Department Vehicle Claims	0.00	0.00	0.00	5,000.00
60	55.2204	Street Department Property and Casualty Claims	0.00	0.00	0.00	0.00
60	55.2206	Street Department Vehicle Claims	0.00	0.00	0.00	20,000.00
61	55.2204	Beautification Property and Casualty Claims	0.00	0.00	0.00	0.00
61	55.2206	Beautification Vehicle Claims	0.00	0.00	0.00	5,000.00
67	55.2204	Public Works Property and Casualty Claims	0.00	0.00	0.00	0.00
67	55.2206	Public Works Vehicle Claims	0.00	0.00	0.00	0.00
68	55.2204	Garage Property and Casualty Claims	0.00	0.00	0.00	0.00
68	55.2206	Garage Vehicle Claims	0.00	0.00	0.00	0.00
69	55.2204	Cemetery Property and Casualty Claims	0.00	0.00	0.00	0.00
69	55.2206	Cemetery Vehicle Claims	0.00	0.00	0.00	0.00
70	55.2204	Planning and Zoning Property and Casualty Claims	0.00	0.00	0.00	0.00
70	55.2206	Planning and Zoning Vehicle Claims	0.00	0.00	0.00	0.00
71	55.2204	Building Inspection Property and Casualty Claims	0.00	0.00	0.00	0.00
71	55.2206	Building Inspection Vehicle Claims	0.00	0.00	0.00	5,000.00
80	55.2204	Business Dev/Main St Property and Casualty Claims	0.00	0.00	0.00	0.00
82	55.2204	Keep Newnan Beautiful Property and Casualty Claims	0.00	0.00	0.00	0.00
90	55.2204	Library Insurance Property and Casualty Claims	0.00	0.00	0.00	0.00
95	55.2206	Leisure Services Vehicle Claims	0.00	0.00	0.00	5,000.00
Account Classification Total: EX02 - Operating Expenses			\$0.00	\$0.00	\$0.00	\$135,000.00
Department Total: Risk Management			\$0.00	\$0.00	\$0.00	\$770,185.00

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 540 Sanitation Fund						
EXPENSES						
Function / Activity: 1555 - Risk Management						
Department: Risk Management						
EX02 - Operating Expenses						
62	52.3100 Sanitation Administration Insurance Premiums	0.00	0.00	0.00	0.00	2,173.00
63	52.3100 Refuse Insurance Premiums	0.00	0.00	0.00	0.00	3,326.00
65	52.3100 Brush and Bulk Insurance Premiums	0.00	0.00	0.00	0.00	13,061.00
Account Classification Total: EX02 - Operating Expenses		\$0.00	\$0.00	\$0.00	\$0.00	\$18,560.00
EX05-						
55						
62	55.2204 Sanitation Administration Property and Casualty Claims	0.00	0.00	0.00	0.00	0.00
63	55.2204 Refuse Property and Casualty Claims	0.00	0.00	0.00	0.00	0.00
63	55.2206 Refuse Vehicle Claims	0.00	0.00	0.00	0.00	5,000.00
65	55.2204 Brush and Bulk Property and Casualty Claims	0.00	0.00	0.00	0.00	0.00
65	55.2206 Brush and Bulk Vehicle Claims	0.00	0.00	0.00	0.00	5,000.00
• 0		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Department Total: Risk Management		\$0.00	\$0.00	\$0.00	\$0.00	\$28,560.00

SECTION III. PUBLIC SAFETY

Public Safety consists of 4 Functions/Departments:

- Police Department
- Municipal Court
 - Probation
- Fire Department

The following is a list of the City's short and long-term priorities and goals for the Public Safety function of the City of Newnan. These priorities and goals support the mission of the City of Newnan. Departmental goals for the FY 2026 budget year are in this section of the budget document underneath each respective department's budget information.

Short Term Priorities

- Provide proper education, training, equipment and materials so that staff can perform their duties in the safest, most proactive manner possible utilizing the best and most cost-effective technology and equipment.

Short Term Goals

- Ensure that all fire personnel complete the mandated 240 hours of certified core competency training annually.
- Establish a Professional Standards Division to conduct internal investigations and maintain certification guidelines in the police department.
- Update and replace equipment as needed and specified by manufacturers' guidelines.
- Maintain a full-time in-house Drug and Vice Unit which focuses mainly on street-level drug dealers and other vices.

Long Term Priorities

- Promote the safety and security of the community and citizens through tough proactive law enforcement operations and strategies.
- Minimize the loss and suffering of our community through public education, code enforcement and high standards of training in fire suppression, hazardous materials and emergency medical calls.
- Ensure acceptable response times through the acquisition of additional personnel, equipment and create designated zones and satellite locations as required by the continuing growth of the city.
- Provide security and maintain standard of living conditions at all fire stations.

Long Term Goals

- Maintain Standard Operating Guidelines (SOG's) to ensure quality training and safety of personnel.
- Promote health and wellness of all Fire personnel through physical fitness and health programs.
- Aggressively promote public education programs through school visits, public events and station tours.
- Maintain the Certified Law Enforcement Agency certification status for the State of Georgia.
- Maintain a full-time in-house Drug and Vice Unit which focuses mainly on street-level drug dealers and other vices.

<https://www.newnanga.gov/157/Police>

POLICE DEPARTMENT



Department Description

Brent Blankenship, Police Chief and his team provides administrative control, logistical support, policy setting and decision making relative to all aspects of law enforcement operations; a full range of police patrol services, including crime prevention, suppression, detection of criminal activity, traffic enforcement and traffic accident investigations; follow-up investigations of all types of crime; and initial and follow-up investigations concerning drug-related crime/intelligence reports, including all leads about the illicit manufacturing, distribution and use of controlled substances.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 3200 - Police						
Department: 40 - Police Department						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	6,656,578.03	7,223,568.38	7,268,849.00	7,259,362.00	7,589,713.00
51.1200	Wages - Part Time/Temp Employees	34,297.26	15,155.04	22,485.00	16,000.00	17,102.00
51.1300	Wages - Overtime	279,699.39	211,562.70	250,000.00	130,000.00	200,000.00
51.2200	FICA (Soc Sec)	516,286.64	552,818.58	524,976.00	558,222.00	580,613.00
51.2400	Retirement	768,681.28	900,805.91	1,075,790.00	1,166,714.00	232,305.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	978,807.00
51.2700	Worker's Compensation	126,197.13	198,819.73	144,740.00	175,682.00	104,012.00
51.2910	Employee Recognition	1,275.01	862.87	2,000.00	1,000.00	1,500.00
Account Classification Total: EX01 - Salaries and Benefits		\$8,383,014.74	\$9,103,593.21	\$9,288,840.00	\$9,306,980.00	\$9,704,052.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	1,575.00	2,700.00	2,700.00	2,225.00	2,700.00
51.2900A	Non-Taxable Employee Benefits	96,526.51	100,766.68	118,620.00	117,000.00	123,020.00
52.1200	Professional Services	18,865.91	15,005.48	27,575.00	12,000.00	19,575.00
52.1201	Public Relations	13,742.63	10,036.00	17,500.00	13,000.00	17,500.00
52.1300	Other Contractual Services	278,876.08	304,326.31	309,500.00	309,000.00	313,835.00
52.2200	Repairs and Maintenance	184,112.52	181,102.83	217,443.00	217,443.00	237,956.00
52.3101	Vehicle Insurance	98,090.53	141,006.33	111,272.00	133,918.00	0.00
52.3102	Bldg & Pers Liability Insurance	100,461.53	184,139.95	208,487.00	223,864.00	0.00
52.3200	Communications	87,419.52	80,938.56	85,996.00	75,000.00	85,996.00
52.3300	Advertising	2,770.00	2,585.00	3,000.00	2,500.00	3,000.00
52.3400	Printing & Binding	3,484.75	2,133.60	4,990.00	4,500.00	4,990.00
52.3500	Travel Expenses	13,853.61	13,255.89	17,000.00	16,000.00	18,000.00
52.3600	Dues and Fees	4,403.01	7,718.03	12,055.00	10,000.00	16,630.00
52.3700	Training	13,950.60	15,801.07	17,400.00	16,000.00	18,400.00
53.1100	Materials and Supplies	38,611.60	39,658.12	52,165.00	51,000.00	53,815.00
53.1101	Office Supplies	9,605.77	5,322.69	7,000.00	7,000.00	7,000.00
53.1102	Cleaning Supplies & Chemicals	3,461.11	4,161.33	4,500.00	4,500.00	5,000.00
53.1104	Dog Food & Supplies	677.34	1,355.81	4,500.00	4,300.00	6,250.00
53.1106	Protective Equipment	13,050.00	26,360.36	33,600.00	33,000.00	41,780.00
53.1270	Vehicle Gasoline/Diesel	296,061.42	345,792.55	377,000.00	325,000.00	352,000.00
53.1300	Food Supplies	2,804.95	2,374.50	3,500.00	3,500.00	3,500.00
53.1400	Books & Periodicals	493.77	560.00	720.00	720.00	780.00
53.1600	Minor Equipment	20,618.11	12,419.26	10,900.00	10,900.00	25,950.00
53.1600A	Vehicle Equipment Add Ons	110,582.92	100,870.71	124,491.00	124,491.00	114,000.00
53.1601	Computer Hardware & Software	13,630.40	18,415.47	17,000.00	17,000.00	58,820.00
53.1603	Fire Arms	21,265.40	0.00	5,560.00	5,300.00	15,860.00
53.1701	Vehicle Maintenance	214,363.52	291,564.16	225,000.00	320,000.00	250,000.00
Account Classification Total: EX02 - Operating Expenses		\$1,663,358.51	\$1,910,370.69	\$2,019,474.00	\$2,059,161.00	\$1,796,357.00
EX04 - Capital Outlays						
54.2200	Vehicles	282,346.32	259,849.54	287,400.00	373,233.00	337,800.00
54.2500	Other Equipment	0.00	0.00	0.00	0.00	150,000.00
Account Classification Total: EX04 - Capital Outlays		\$0.00	\$0.00	\$0.00	\$0.00	\$487,800.00
Department Total: 40 - Police Department		\$10,046,373.25	\$11,013,963.90	\$11,308,314.00	\$11,366,141.00	\$11,988,209.00

FY 2026 Goals and Objectives

Goal 1: Provide safe and secure neighborhoods and street environments for citizens, employees, and visitors to our City.

Objectives:

- Reduce violent, high, and aggravated crimes by implementing Operation Safe Streets and undercover operations in high crime areas within the City of Newnan.
 - To maintain patrol and undercover surveillance in high-crime areas. (Deputy Chief, Captains, Uniform Division Supervisors, Traffic, CID, Newnan Drug and Vice Unit 12/31/2026)
 - To maintain parking lot details during high crime/seasonal locations by the placement of Officers and Detectives for high visibility in areas prone to entering autos (Deputy Chief, Captains, Uniform Division Supervisors, Traffic, CID, Newnan Drug and Vice Unit 12/31/2026)
 - To actively investigate suspicious activities by individuals. (Deputy Chief, Captains, Uniform Division Supervisors, Traffic, CID, Newnan Drug and Vice Unit 12/31/2026)
 - To pursue the prosecution of offenders. (Deputy Chief, Captains, Uniform Division Supervisors, Traffic, CID, Newnan Drug and Vice Unit 12/31/2026)
 - To increase drug and gang arrests with the advanced training of Officers. (Deputy Chief, Captains, Uniform Division Supervisors, Traffic, CID, Newnan Drug and Vice Unit 12/31/2026)
- Reduce motor vehicle accidents by the continued enforcement of State and Local Laws by all divisions.
 - To aggressively enforce traffic laws in high accident locations. (Uniform Division, Traffic Unit 12/31/2026)
 - To actively enforce hands-free law and distracted driving offenses. (Uniform Division, Shift Commanders, Traffic Unit 12/31/2026)
 - Conduct Fatal Vision classes and traffic safety awareness classes (Traffic Unit, SRO Unit 12/31/2026)
 - Conduct road checks and develop programs to actively reduce DUI cases and traffic accidents. (Uniform Division, Traffic Unit, Bike Unit 12/31/2026)
 - To continue the advanced DUI Enforcement Training for Officers. (Uniform Division Officers, Shift Commanders, Traffic Unit 12/31/2026)
 - To continue the partnership with the Governor's Office of Highway Safety

Goal 2: Provide an environment that fosters a positive relationship with the community we serve.

Objective:

- Increase positive public relations and contacts
 - Command and Administration staff will educate and encourage staff to increase positive public relations. (Command Staff 12/31/2026)
 - Continue the partnership with the Newnan Community Resource Inc. to promote free community programs to at-risk youth. (Command Staff, Uniform Division, Community Relations Division, CID, Drug and Vice Unit, Training Division & OPS 12/31/2026)
 - Encourage staff to attend community events while on duty to foster positive relationships. (Command Staff, Uniform Division, Community Relations Division, CID, Drug and Vice Unit, Training Division & OPS 12/31/2026)
 - Encourage staff to attend City-sponsored events. (Command Staff, Uniform Division, Community Relations Division, CID, Drug and Vice Unit, Training Division & OPS 12/31/2026)

- Provide opportunity and time for community relations. (Command Staff, Uniform Division, Community Relations Division, CID, Drug and Vice Unit, Training Division & OPS 12/31/2026)
- Establish Community Immersion Program (Command Staff, Community Relations Division, Training Division 12/31/2026)
- Provide programs for adults and children that bring awareness and understanding of police encounters.
 - Conduct citizen academy and awareness classes at the Newnan Police Department Training Room based on community needs. (Drug and Vice Unit, CRO, Training Division & OPS, Uniform Division 12/31/2026)
 - To schedule training sessions at area schools for students in elementary, middle, and high school. (SRO Unit, CRO Unit, Traffic Unit, Uniform Division, Drug and Vice 12/31/2026)
 - Create Public Service Announcements about safety and police encounters. (Command Staff 12/31/2026)
 - Continue a Community Connection Program with further development of our Community Connection Group that was implemented in 2023 (Community Relations Division 12/31/2026)
 - Develop and implement a Junior K9 Program (Command Staff, K9 Unit, Community Relations Division 12/31/2026)

Goal 3: Maintain social media networks.

Objective:

- Broaden social media networks to better communicate with businesses and citizens of ongoing activities and public safety concerns. (CID, Traffic Unit, SRO Unit, Community Relations Division, Uniform Division, Command Staff 12/31/2026)

Goal 4: Maintain a police presence in High Schools, Middle Schools, and Elementary Schools in the City of Newnan.

Objectives:

- Protect and ensure the safety of the students, visitors, and faculty at assigned schools.
 - Advanced training for School Resource Officers with an emphasis on school safety and security. (SRO Unit 12/31/2026)
 - Train officers and faculty in the observance of suspicious persons and activity. (SRO Unit, Uniform Division 12/31/2026)
 - Continue the "See Something Say Something" campaign. (SRO Unit 12/31/2026)
- Provide a positive resource and approachable role model for students. (SRO Unit 12/31/2026)
 - Make positive contact with students. (Community Relations Division 12/31/2026)
 - Work on developing new programs to implement with students that educate them on police procedures and policies. (Community Relations Division 12/31/2026)

Goal 5: Increase education and training for staff.

Objectives:

- Provide staff the opportunity to receive advanced training and education. (Command Staff, Uniform Division, CID, Community Relations Division, Drug and Vice Unit, SRO Unit, Traffic Unit, Training Division & OPS 12/31/2026)
- Seek opportunity for supervisory staff to attend the Professional Management Program. (PMP) (Command Staff 12/31/2026)

- Encourage officers to work towards attaining their Intermediate and Advanced Certifications. (Command Staff, Uniform Division, CID, Community Relations Division, Drug and Vice Unit, Training Division & OPS 12/31/2026)
- Promote the city offered tuition assistance program in continuing education. (Command Staff and Supervisors 12/31/2026)

Goal 6: Decrease the number of animals picked up and taken to the animal shelter.

Objective:

- To educate the public on proper care of their pets. (ACO 12/31/2026)
 - Educate the public on the importance of having proper tags and installing microchips on their animals. (ACO 12/31/2026)
 - Educate the public about the importance of having their pets spayed or neutered. (ACO 12/31/2026)

Goal 7: Decrease the number of feral cats in the City.

Objectives:

- Educate the public and special interest groups on the proper use of trap, neuter, and release and the dangers posed by wild cats running loose. (ACO 12/31/2026)

FY 2025 Goals Accomplished

- ✓ Successfully implemented a Community Connection Group.
- ✓ Successfully continued Operation Safe Streets in our Citizen Connection Program.
- ✓ In 2024, 1,044 criminal investigation cases were assigned, with 396 cleared, 141 arrests/prosecutions. In 2025, 1,000 criminal investigation cases are projected to be assigned, 500 cases are projected to be cleared, 200 by arrests/prosecutions.
- ✓ Conducted Concentrated Patrol on texting and driving during the Teen Driving Safety Week, Move Over law and Hands-Free Awareness.
- ✓ Successfully conducted road checks throughout the city for DUI enforcement and other traffic violations.
- ✓ Patrolled the parking lots for vehicle safety for the shoppers during the 2024 holiday season. With the combined efforts of both extra patrols on the on-duty shifts, only 12 entering auto cases were reported.
- ✓ All Officers are continuing certification to do Field Sobriety Testing for DUI.
- ✓ Continued the Gang Intelligence Network with surrounding agencies.
- ✓ Conducted training for adults and children through the Community Resource Unit, all other division's contact with the citizens in the community, and visitors in the area.
- ✓ Citizens are being taught the dangers and signs of destructive decisions, safety habits to observe while out in the community, how to contact us during times of emergency, safety features of the residences to help provide extra protection, and public safety announcements.
- ✓ CIT training for all Law Enforcement personnel, with 75% completed through August of 2025. The goal for 2025 is to maintain 75% and increase it to 85% by mid-year of 2026.
- ✓ The School Resource Unit took advanced training in Criminal Procedures, Criminal Investigation, Alert Active Shooter, Interviews and Interrogations, First Responder, Officer Survival, Health and Wellness, Stress Management, Advanced Firearms, Crisis Intervention, Defensive Driving Awareness, and School Resource Officer Training.
- ✓ School Resource Officers attended Active Shooter and Door Breaching Training.
- ✓ The Drug and Vice Unit attended the Georgia Gang Investigator Association Training in Buford, Ga.

- ✓ The Chief, Deputy Chief, and Captains attended Executive Training, including the GACP Chief Conference and District Meetings.
- ✓ The Chief, Deputy Chief, and Captains participated in Community Service Programs, including the Rotary Club, Kiwanis Club, and other community service organizations in the City of Newnan.
- ✓ Continued a community outreach program for youth.
- ✓ Used social media outlets to post public safety announcements to the citizens of Newnan.
- ✓ Responded to citizens' requests for stepped-up traffic enforcement in their neighborhoods.
- ✓ Continued the school walk-through program for all schools located in the City of Newnan.
- ✓ Reviewed and updated school safety and traffic plans.
- ✓ Continued NARCAN Training for all sworn new hires.
- ✓ Utilized NARCAN for life saving events.
- ✓ Maintained the Georgia Association Chief of Police State Certification.
- ✓ Continued a yearly Physical Fitness Program and testing for the department.
- ✓ The return of animals to homeowners has increased due to proper tags or microchips on animals.
- ✓ The Animal Control Officers promote spay and neuter clinics to help reduce the number of unwanted pets in the City of Newnan.
- ✓ Command Staff continues an annual policy review and updates all Newnan Police Department's policies and procedures.
- ✓ Continued implementation on Mental Health and Resiliency Training with the Peer Support Team.
- ✓ Continued implementation of a program strategy to review all Open Records and Record Retention

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Number of violent, high, and aggravated crimes	2,816	2,676	2,700
Average response time	4.39	4.49	5
Number of calls for service	73,163	69,528	72,004
Number of miles patrolled	670,115	705,934	743,734
Number of traffic stops	12,854	15,220	17,586
Number of traffic violations	6,217	7,574	8,931
Number of DUI's issued	127	178	229
Number of motor vehicle accidents	2,300	1,652	1,800
Number of criminal investigations	833	900	950
Number of retail thefts reported	262	310	350
Number of SRO student contacts	3,620	3,800	3,975
Number of SRO criminal investigations	108	113	117
Number of SRO instructional periods	330	325	325
Number of training hours attended by Officers	14,232	14,550	15,000
Number of Animal Warden public education classes	12	14	15
Number of animals taken to the shelter	212	200	225
Number of Animal Warden calls for service	3,175	2,900	3,300
Number of Animal Warden citations issued	82	85	95
Number of feral cat cases handled	110	93	115

<https://www.newnanga.gov/237/Municipal-Court>



MUNICIPAL COURT AND PROBATION

Department Description

Court In the Municipal Court, Jada Blankenship and her team conduct hearings over traffic cases arising within the city limits, cases involving municipal ordinances, and certain specified misdemeanor offenses. This court has the power to compel the attendance of parties and witnesses and to compel the production of papers; to issue all processes and writs necessary to exercise jurisdiction; to punish contempt by fine or imprisonment or both, and to levy a fine of up to \$1,000 along with imprisonment of a convicted person for a period of up to one year, or both. They also have jurisdiction over certain high and aggravated misdemeanors that mandate a fine up to \$5,000.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 2650 - Municipal Court						
Department: 14 - Municipal Court						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	199,383.11	264,837.25	249,988.00	251,463.00	257,132.00
51.1300	Wages - Overtime	401.85	0.00	0.00	224.00	0.00
51.2200	FICA (Soc Sec)	15,354.29	20,377.05	17,999.00	19,234.00	19,542.00
51.2400	Retirement	24,374.66	33,981.15	36,998.00	50,477.00	13,607.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	19,977.00
51.2910	Employee Recognition	0.00	0.00	0.00	0.00	150.00
51.2700	Worker's Compensation	275.48	496.20	361.00	438.00	280.00
Account Classification Total: EX01 - Salaries and		\$239,789.39	\$319,691.65	\$305,346.00	\$321,836.00	\$310,688.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	540.00	540.00	540.00	520.00	540.00
51.2900A	Non-Taxable Employee Benefits	1,172.00	1,569.00	1,600.00	1,600.00	2,000.00
52.1200	Professional Services	247,179.26	224,019.42	231,500.00	220,000.00	226,500.00
52.1300	Other Contractual Services	0.00	12,000.00	44,500.00	30,000.00	45,000.00
52.2200	Repairs and Maintenance	1,700.00	1,850.00	1,850.00	1,850.00	3,300.00
52.3200	Communications	64.31	0.00	100.00	0.00	0.00
52.3400	Printing & Binding	50.91	334.95	350.00	0.00	250.00
52.3500	Travel Expenses	350.22	0.00	1,000.00	500.00	1,000.00
52.3600	Dues and Fees	153.77	16.50	180.00	370.00	480.00
52.3700	Training	736.85	259.23	2,000.00	302.00	1,200.00
53.1100	Materials and Supplies	0.00	0.00	1,500.00	111.00	1,500.00
53.1101	Office Supplies	3,108.14	3,400.21	3,000.00	3,000.00	3,500.00
53.1300	Food Supplies	0.00	0.00	200.00	0.00	0.00
53.1600	Minor Equipment	591.32	214.97	850.00	500.00	1,600.00
53.1601	Computer Hardware & Software	5,013.83	6,456.11	850.00	47.00	5,200.00
53.1706	Miscellaneous	0.00	663.72	0.00	0.00	0.00
Account Classification Total: EX02 - Operating		\$260,660.61	\$251,324.11	\$290,020.00	\$258,800.00	\$292,070.00
Department Total: 14 - Municipal Court		\$500,450.00	\$571,015.76	\$595,366.00	\$580,636.00	\$602,758.00

Probation Probation Officer, Stacey Fuller, supervises all defendants that are sentenced to probation in Municipal Court. Probation allows a person convicted of a crime to remain in the community while following court-ordered rules and conditions. Common conditions include regular check-ins, community service, employment or education requirements, restitution payments, refraining from drug or alcohol use, and maintaining good behavior. If a probationer violates any of the conditions of their probation, they may face serious consequences, such as getting summoned to court, having a warrant issued for their arrest, or having their probation revoked. If probation is revoked, the court may sentence the probationer to jail for the remainder of their original sentence.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 2650 - Probation						
Department: 14 - Probation						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	0.00	0.00	50,132.00	53,872.00	51,732.00
51.2200	FICA (Soc Sec)	0.00	0.00	3,609.00	4,264.00	3,924.00
51.2400	Retirement	0.00	0.00	7,420.00	12,327.00	5,013.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	0.00
Account Classification Total: EX01 - Salaries and Benefits		\$0.00	\$0.00	\$61,161.00	\$70,463.00	\$60,669.00
EX02 - Operating Expenses						
51.2900A	Non-Taxable Employee Benefits	0.00	0.00	400.00	400.00	400.00
52.1200	Professional Services	0.00	0.00	0.00	0.00	3,500.00
52.1300	Other Contractual Services	0.00	0.00	12,000.00	12,000.00	12,000.00
52.3400	Printing & Binding	0.00	0.00	350.00	100.00	150.00
52.3600	Dues and Fees	0.00	0.00	0.00	10.00	60.00
53.1100	Materials and Supplies	0.00	0.00	750.00	3,000.00	1,500.00
53.1101	Office Supplies	0.00	0.00	1,200.00	200.00	500.00
53.1600	Minor Equipment	0.00	0.00	0.00	0.00	800.00
53.1601	Computer Hardware & Software	0.00	79,579.00	500.00	1,332.00	0.00
53.1602	Office Furniture	0.00	0.00	0.00	1,696.00	0.00
Account Classification Total: EX02 - Operating Expenses		\$0.00	\$79,579.00	\$15,200.00	\$18,738.00	\$18,910.00
Department Total: 17 - Probation		\$0.00	\$79,579.00	\$76,361.00	\$89,201.00	\$79,579.00

Court FY 2026 Goals, Objectives and Performance Measures

Goal 1: Provide fair and impartial hearings and trials in matters brought before the Court.

Objectives:

- Ensure defendants are aware of the rights they have during hearings/trials.
 - Provide an Indigent Defense Program. (J. Blankenship, Jim Strickland Law Firm, LLC 12/31/2026)
 - Provide defendants an opportunity for a Bench Trial. (Judge, 12/31/2026)
 - Provide the means to transfer a case to State Court for a Jury Trial. (Judge, 12/31/2026)
- Maintain first appearance program as prescribed by law. (J. Blankenship, K. Russell, Judge, 12/31/2026)
- Provide and maintain a Pre-Trial Diversion Program by screening candidates and monitoring the progress of participants. (D. Sewell, S. Fuller 12/31/2026)
- Complete Record Restrictions. Assure accurate and timely updates in GCIC. (M. Shirley, 12/31/2026)

Goal 2: Maintain the State of Georgia's Retention schedule.**Objectives:**

- Shred/Destroy all documents outside the mandatory schedule. (A. Davis, S. Fuller, 12/31/2026)
- Dead Docket standard misdemeanor cases after 2 years, and all high and aggravated misdemeanors after 5 years. This will assist in keeping our outstanding balances to a minimum. (J. Blankenship, 12/31/2026)
- Violation of Probation warrants to be recalled at 4 years on DUI cases and 2 years on all other cases. (S. Fuller, 12/31/2026)

Goal 3: Provide Annual Skills-based training for staff**Objectives:**

- Attend 8 hour continuing education for all court clerk's through UGA's Institute of Continuing Judicial Education (J. Blankenship, M. Shirley 12/31/2026)
- Attend open records training updates (A. Davis, 12/31/2026)
- Attend annual continuing education for Georgia Department of Community Supervision's Misdemeanor Probation Oversight Unit (J. Blankenship, S. Fuller, K. Russell, 12/31/2026)

Goal 4: Provide Open Records to the public, as transparent as possible, while using caution to protect the interest of people/records required by law.**Objective:**

- Monitor all open records request through the Next Request software system. Gather statistical data on records. (A. Davis, 12/31/2026)

FY 2025 Accomplishments

- ✓ The rights afforded to each defendant during their trials and hearings are displayed before Court on a television monitor. The judge verbally reads the rights before Court, and an interpreter presents the rights to non-English speaking defendants in Court.
- ✓ During the reading of the defendant's rights, they are advised that they have an opportunity to be represented by an attorney, the opportunity for a bench trial, and the ability to transfer their case for a jury trial.
- ✓ Those that desire an attorney, but cannot afford one, may complete an application for an Indigent Defense Attorney. If they qualify, they are provided with specific Attorney information, and the case is forwarded accordingly.
- ✓ Maintained the 48-hour first appearance hearing immediately after an arrest. Complied with SB-63 that passed 7/1/24 that prohibits an unsecured judicial release without a hearing.
- ✓ The Pretrial Diversion Program is prosecutor's program. The Prosecutor meets with all eligible candidates before they go in front of the judge to discuss the program. This program allows eligible offenders an opportunity to restrict charges/convictions from being accessed on their criminal history.
- ✓ To date in 2025, we had 140 Pretrial Diversion cases, and 96% have completed the program successfully.
- ✓ Staff attended 16 hours of collective ICJE training, 40 hours of collective probation training, and 8 hours of open records training.
- ✓ Completed 121 open records requests through 7/31/25.

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Number of indigent Defense Attorney's assigned	196	160	175
Number of scheduled bench trails	432	350	385
Number of requests for jury trails	147	95	110
Pre-Trial diversion programs successfully completed	45	229	240

Probation FY 2026 Goals, Objectives and Performance Measures

Goal 1: Promote public safety by helping people under supervision successfully complete their case management plan and avoid committing further crimes:

Objectives:

- Maintain Pre-Trial Diversion Programs by monitoring the progress of participants. (D. Sewell, S. Fuller 12/31/2026)
- Ensure individuals placed on probation adhere to the conditions set by the court. (D. Sewell, S. Fuller 12/31/2026)
- Prepare reports for the court detailing the progress of each probationer. (S. Fuller, 12/31/2026)
- Strive to provide creative alternatives to unattainable conditions and prepare modification orders for the Judge to review (S. Fuller, 12/31/2026)

Goal 2: Maintain the State of Georgia's Retention schedule.

Objectives:

- Shred/Destroy all documents outside the mandatory schedule. (S. Fuller, K. Russell, 12/31/2026)
- Established Court Order to close all misdemeanor warrants on cases other than DUI within 2 years of issuance and warrants on DUI cases within 4 years of issuance. This remains consistent with Order produced by Superior Court Judge Emory Palmer. (C. Collins, S. Fuller, K. Russell, 12/31/2026)

Goal 3: Attend annual Skills-based training.

Objectives:

- Attend continuing education mandated by MPOU (J. Blankenship, S. Fuller, A. Davis, 12/31/2026)
- Attend annual GCIC (Georgia Crime Information Center) Security and Awareness Training (J. Blankenship, S. Fuller, K. Russell, 12/31/2026)
- Attend GCIC Terminal Agency Coordinator training for re-certification (J. Blankenship, 12/31/2026)
- Attend annual GCIC CJIS Network Operator Certification Training (J. Blankenship, 12/31/2026)

FY 2025 Accomplishments

- ✓ Probation supervised 5,746 community service hours through 7/31/25.
- ✓ Serviced 798 probations through 7/31/2025 with a 65% success rate.
- ✓ Attended 40 hours of collective probation training.
- ✓ All 2016 probation case files, except DUI's, were shredded and destroyed. 2014 DUI cases were destroyed.

FIRE DEPARTMENT

Department Description

Stephen Brown, Fire Chief and his team currently consist of seventy-one (71) active employees, including Fire Fighters, the Fire Chief and one Office Assistant. This department consists of four Stations: 23 Jefferson Street (Station #1), 1516 Lower Fayetteville Road (McKenzie Station #2), 138 Temple Ave (Station #3) and 3 Farmer Commercial Park Drive (Station #4).



Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 3500 - Fire						
Department: 50 - Fire Department						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	4,302,272.17	5,106,711.84	5,163,455.00	5,218,017.00	5,658,003.00
51.1300	Wages - Overtime	49,066.98	53,962.76	55,000.00	50,000.00	50,000.00
51.2100B	Cancer Insurance for Firemen	4,736.32	9,846.69	10,000.00	9,751.00	10,000.00
51.2200	FICA (Soc Sec)	318,563.28	378,436.19	371,769.00	392,817.00	432,837.00
51.2400	Retirement	516,241.54	590,004.77	764,191.00	728,058.00	89,841.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	883,286.00
51.2700	Worker's Compensation	49,501.59	78,339.86	57,031.00	69,223.00	44,263.00
Account Classification Total: EX01 - Salaries and Benefits		\$5,240,381.88	\$6,217,302.11	\$6,421,446.00	\$6,467,866.00	\$7,168,230.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	4,860.00	5,220.00	5,400.00	5,400.00	5,400.00
51.2900A	Non-Taxable Employee Benefits	67,406.24	68,220.09	46,200.00	59,500.00	102,570.00
52.1200	Professional Services	0.00	0.00	0.00	0.00	200,000.00
52.1300	Other Contractual Services	34,958.86	40,619.61	56,220.00	42,000.00	65,200.00
52.2200	Repairs and Maintenance	29,913.56	33,495.39	30,000.00	31,000.00	32,000.00
52.3101	Vehicle Insurance	10,637.11	13,096.08	21,083.00	27,438.00	0.00
52.3102	Bldg & Pers Liability Insurance	5,023.07	16,168.08	9,956.00	10,439.00	0.00
52.3200	Communications	6,307.00	63,601.45	25,800.00	26,000.00	64,800.00
52.3500	Travel Expenses	168.00	77.44	2,000.00	0.00	2,000.00
52.3600	Dues and Fees	3,758.33	2,688.24	5,695.00	5,000.00	5,875.00
52.3700	Training	4,319.08	7,716.56	8,700.00	8,700.00	8,700.00
53.1100	Materials and Supplies	16,228.56	15,039.16	14,000.00	14,000.00	14,000.00
53.1101	Office Supplies	2,563.37	3,710.20	3,000.00	3,000.00	3,500.00
53.1102	Cleaning Supplies & Chemicals	17,612.42	17,138.02	17,000.00	17,000.00	18,000.00
53.1103	Medical Supplies	12,658.84	16,446.67	23,780.00	20,000.00	22,280.00
53.1106	Protective Equipment	44,809.00	31,503.25	29,850.00	20,000.00	88,200.00
53.1220	Natural Gas	1,945.62	6,550.56	7,000.00	7,000.00	7,000.00
53.1270	Vehicle Gasoline/Diesel	42,379.24	50,561.38	50,000.00	50,000.00	50,000.00
53.1300	Food Supplies	3,693.03	3,471.55	3,500.00	3,500.00	3,500.00
53.1400	Books & Periodicals	614.43	678.18	1,500.00	200.00	1,000.00
53.1600	Minor Equipment	20,562.84	20,724.35	20,150.00	20,000.00	26,900.00
53.1601	Computer Hardware & Software	4,522.87	8,506.50	6,000.00	6,700.00	6,500.00
53.1602	Office Furniture	6,083.70	4,937.87	6,100.00	6,100.00	8,000.00
53.1701	Vehicle Maintenance	70,308.68	104,444.93	75,000.00	57,000.00	75,000.00
Account Classification Total: EX02 - Operating Expenses		\$411,333.85	\$534,615.56	\$467,934.00	\$439,977.00	\$810,425.00
EX04 - Capital Outlays						
54.1300	Building Improvements	0	0	0	0	35,000.00
54.2504	Other Equipment	0	0	0	0	8,500.00
54.2200	Vehicles	44,597.00	47,620.75	32,800.00	32,800.00	-
54.2400	Computer Hardware and Software	0.00	8,445.93	0.00	0.00	0.00
54.2503	Protective Equipment	40,098.90	136,447.49	102,723.00	102,000.00	50,000.00
Account Classification Total: EX04 - Capital Outlays		\$84,695.90	\$192,514.17	\$135,523.00	\$134,800.00	\$93,500.00
Department Total: 50 - Fire Department		\$5,736,411.63	\$6,944,431.84	\$7,024,903.00	\$7,042,643.00	\$8,072,155.00

FY 2026 Goals and Objectives

Goal 1: Provide for the health, safety and wellness of fire personnel in an on-going effort to meet the growing demands of the City and Fire Department.

Objectives:

- Review SOGs for update (Batt. Chief – Feb 2026 ongoing)
- Replace bunker gear. (Chief Brown Apr 2026 ongoing)
- Hold monthly safety meetings with guidance from HR (Batt. Chief – monthly 2026 ongoing)
- Review SOG's on health and wellness program (Batt. Chief – 2026)
- Work-out Program (Captain Hall – daily ongoing)

Goal 2: Maintain an aggressive maintenance program to ensure that all departmental apparatus and facilities are safe, properly working and meet ISO Standards.

Objectives:

- Captain Hall to work with Public Works Director to have all Engines at City Shop on daily maintenance issues (Captain Hall 2026 ongoing)
- Purchase new BA's to update and replace out of date BA's (Chief Brown – ongoing)
- Purchase new Rescue tools to replace out of date current rescue tools (Chief Brown – ongoing)
- Purchase new fire hoses (Captain Hall)

Goal 3: Continue aggressive training programs for personnel to meet the growing demands of City and Fire Department.

Objectives:

- Revise training schedule to address ISO requirements (Captain Hall Feb 2026)
- Use the Rescue 1 Training System to maintain all EMS certifications (Captain Hall 2026 ongoing)
- Assign Captain on each shift to work along with Captain Hall to maintain all training records and reports. (Shift Captain's ongoing)
- Host Regional State Level classes at new training facility (Captain Hall 2026)
- Perform State/National classes at Training Center – RTR2, Officer 2, AOPL (Captain Hall 2026)
- NERIS transition (Captain hall 2026)
- Partner with large community stakeholders that have high risk facilities (Captain Hall 2026)

Goal 4: Continue aggressive fire inspections; provide public education and arson investigation programs which meet all applicable state and federal requirements.

Objectives:

- Send Fire Marshal and 1 fire fighter from each shift to schools, assisted living facilities, nursing homes, businesses, etc. for public fire education. (Fire Marshal 2026 ongoing)
- All fires will be investigated in the city to determine cause and origin. (Fire Marshal, Chain of Command, 2026 ongoing)
- Begin placing all pre-fire plans on Imagine Trend software for easy access. (Fire Marshal, Batt. Chief 2026 ongoing)
- Schedule events upon request for the public (R. Windom 2026 ongoing)
- Continue training personnel for backup arson investigations and building inspections. (Fire Marshal and Fire Chief 2026 ongoing)
- Conduct on-site fire inspections to 120 businesses per month/1440 per year (Fire Inspector 2026 ongoing)

Goal 5: Maintain an average response time (ART) that provides our citizens with the best chance of a positive outcome in the event of fire or medical emergency.

Objectives:

- Continue to maintain a safe and timely response time. (all Shifts 2026 ongoing)
- Drivers training program (Capt. Hall – 2026 ongoing)
- Continue training with street and building familiarization, update all electronic equipment on fleet. (Fire Chief Jan. 2026)

FY 2025 Accomplishments

- ✓ Completed inspections and maintenance of all fire hydrants in the city.
- ✓ Completed Third Party inspection of ladder and Aerial Platform.
- ✓ Purchased and put into service new BA's.
- ✓ Provide a robust Fire Inspection Program for Community.
- ✓ Completed Hose and pump service tests.
- ✓ Pre-Incident Tours.
- ✓ Compliant with State of Georgia Audit
- ✓ Purchased 2025 GMC Canyon for Fire Marshal
- ✓ Purchased Hurst Rescue Tools
- ✓ Received Grant from FireHouse Subs – purchased UTV and put into service
- ✓ Assess and order replace fire hoses.
- ✓ Serviced all E-Draulic (Jaws of Life) rescue tools
- ✓ Revised NFIRS to GFIRS – state reporting system
- ✓ Set-up new Resource One with IFSTA.
- ✓ Performed Instructor 1 (15), RTR 1 (3), AOPP (40)
- ✓ Hosted Mantracker Class through State Fire Academy
- ✓ New Command 1 in service
- ✓ Hydrant maintenance
- ✓ Pump service tested.
- ✓ Ladder testing.

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Number of Annual building inspections	200	300	375
Number of training hours provided	400	400	400
Total numbers of fires reported	92	105	120
Total EMS calls answered	4421	4600	4800
Total calls (all inclusive) for service	7173	7200	7500
% of personnel who completed 240 hours of mandatory training	100	100	100

Section IV. Public Works

Public Works consist of 8 Functions/Departments:

- Public Works Administration
- City Garage
- Streets
- Cemetery
- Sanitation
 - Administration
 - Brush & Bulk
 - Refuse

The following is a list of the City's short and long-term priorities and goals for the Public Works function of the City of Newnan. These priorities and goals support the mission of the City of Newnan. Departmental goals for the 2026 budget year are in this section of the budget document underneath each respective department's budget information.

Short Term Priorities

- Maintain the city's investment in its garage and maintenance facilities, cemeteries, streets, bridges, sidewalks, and storm water drainage systems.
- Maintain the cleanliness and aesthetics of the city's rights-of-way.
- Provide safe, effective, efficient and environmentally sensitive mosquito control services.
- Ensure development within the city meets current design criteria and standards through the prompt, efficient and accurate review of plans and studies.

Short Term Goals

- Manage operations efficiently by acquiring and utilizing new equipment and technologies.
- Manage resources by maximizing the utilization of available personnel, equipment and materials.
- Bring into compliance with Federal and State standards, all signs, pavement markings, and other devices used to regulate, warn, or guide traffic on the city's streets, to promote safety and efficiency by providing for the orderly movement of all road users.
- Maintain the City's cemeteries in an efficient, effective manner while providing prompt, professional services to those in need.

Long Term Priorities

- Attract, recruit, retain and support a responsible workforce of employees dedicated to providing quality services to residents, businesses, and visitors to the City of Newnan.
- Demonstrate a commitment to excellence in customer services through improved access to information, friendly service and prompt responses.
- Develop and maintain a responsible street and road surface management program.

Long Term Goals

- Anticipate, identify and plan for future needs in providing a clean, sanitary and safe community.
- Meet the requirements assigned to Public Works for the City's Storm Water Management Program, including educational outreach, and the execution of our plan for protecting the environment by preventing contaminants and other pollutants from entering waterways through the storm water drainage systems.
- Anticipate future needs and plan for maintenance and improvements to ensure the city requirements and expectations for minimum standards and specifications for public infrastructure are met.

<https://www.newnanga.gov/268/Public-Works>

PUBLIC WORKS

Department Descriptions

Public Works Administration: Ray Norton, Public Works Director and staff in the Public Works Administration Department, oversee the operations of all departments within the Public Works Function. These departments include, Garage, Streets, Cemetery, Sanitation – Administration, Brush & Bulk as well as Refuse. Below is a description of each department in which Mr. Norton is directly responsible for budgeting



Street Department: Ray Norton, Public Works Director and his team maintains and repairs the City's streets and drainage infrastructure, including curbs, gutters, sidewalks, inlets, manholes, catch basins, storm sewers and culverts. Street cleaning operations include sweeping, litter control, flushing and leaf collection. The Street Department installs and maintains all traffic control devices. Maintenance of rights-of-way, including mowing operations and mosquito control, are responsibilities of the Street Department.

Garage: Mr. Norton's team is responsible for the effective management of equipment and fleet services by maintaining sufficient and adequate equipment, performing equipment inspections and repairs, scheduling preventative and routine maintenance, recording maintenance histories, analyzing equipment costs and defining replacement cycles, drafting specifications and procuring all mechanized equipment. Responsibilities include establishing procedures to ensure equipment maintenance technicians have appropriate training, licenses and certifications, that underground storage tanks are inspected and maintained to meet federal and state regulations, that parts and materials are inventoried and controlled to prevent loss and meet service and repair needs, and that the service and repair facilities are maintained to meet federal and state safety regulation. The City Garage is a division of Public Works and reports to the Public Works Director.

Sanitation Administration: This department will be responsible for sanitation billing for all of Sanitation as well as providing customer service to all citizens. They also monitor the garbage collection services to make sure they are providing the best possible service.

Sanitation Brush & Bulk The Brush & Bulk Department provides weekly pick up of yard waste, including leaves, grass clippings for the residents of Newnan. This department also provides weekly pick up of bulk items such as appliances, furniture, mattresses and box springs. The Brush and Bulk was combined with the Refuse Division in FY 2024. Mid-year it was separated again therefore in both Refuse and Brush & Bulk budgets.

Sanitation Refuse: The Refuse Department provides a daily pick up for the downtown commercial area. This department was created in FY 2024 and was combined with the Sanitation Brush & Bulk Department. In the middle of FY 2024 the City decided in order to account for and understand the true monetary implications on starting this service was to separate the service from Brush and Bulk.

Cemetery: The Cemetery Director and his team operate and maintains Oak Hill, Presbyterian, East View and East View Annex Cemeteries. Additionally, general maintenance of West View Cemetery is now routinely provided. Operating responsibilities include aiding in the selection and purchase of a burial site (Presbyterian excluded), coordinating logistics with the family and the funeral home, preparing gravesites for interment, inurnment, or exhumation as may be needed and aiding visitors in locating specific gravesites. Maintenance activities include grooming the grounds and landscaping and repairing gravesites.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 4100 - Public Works						
Department: 67 - Public Works						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	164,693.55	184,377.73	182,131.00	188,890.00	177,239.00
51.1300	Wages - Overtime	445.60	225.23	0.00	0.00	0.00
51.2200	FICA (Soc Sec)	11,957.15	13,437.66	13,114.00	13,763.00	13,470.00
51.2400	Retirement	17,910.28	20,591.28	26,955.00	24,589.00	0.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	30,268.00
51.2700	Worker's Compensation	1,067.28	1,688.24	1,229.00	1,492.00	954.00
Account Classification Total: EX01 - Salaries and Benefits		\$196,073.86	\$220,320.14	\$223,429.00	\$228,734.00	\$221,931.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	531.00	810.00	1,080.00	1,080.00	1,080.00
52.2200	Repairs and Maintenance	900.00	900.00	1,600.00	1,600.00	1,600.00
52.3101	Vehicle Insurance	65.00	42.28	129.00	94.00	0.00
52.3102	Bldg & Pers Liability Insurance	160.75	353.32	319.00	500.00	0.00
52.3200	Communications	2,338.63	1,496.58	900.00	1,100.00	0.00
52.3500	Travel Expenses	2,649.69	1,542.96	5,000.00	800.00	6,000.00
52.3600	Dues and Fees	504.00	0.00	600.00	600.00	600.00
52.3700	Training	1,300.00	224.00	1,500.00	0.00	1,500.00
53.1100	Materials and Supplies	1,883.42	575.97	400.00	400.00	400.00
53.1101	Office Supplies	231.09	37.99	200.00	200.00	200.00
53.1270	Vehicle Gasoline/Diesel	4,793.43	4,159.74	5,500.00	3,500.00	4,000.00
53.1400	Books & Periodicals	53.77	0.00	0.00	0.00	0.00
53.1601	Computer Hardware & Software	1,856.65	0.00	0.00	0.00	0.00
53.1701	Vehicle Maintenance	1,425.41	4,045.00	1,500.00	1,900.00	1,500.00
Account Classification Total: EX02 - Operating Expenses		\$18,692.84	\$14,187.84	\$18,728.00	\$11,774.00	\$16,880.00
Department Total: 67 - Public Works		\$214,766.70	\$234,507.98	\$242,157.00	\$240,508.00	\$238,811.00

Public Works – FY 2026 Goals, Objectives and Performance Measures

Goal 1: Provide training to maintain certifications for successfully performing the responsibilities of the various departments within Public Works.

Objectives:

- Identify individual employees who need training and other requirements for certification/re-certification and facilitate enrollment, payment of fees and other logistics for each department in Public Works. (R. Norton, 12/31/2026)
- Coordinate between departments, not only within Public Works, but Citywide, to ensure the requirements for our NPDES, Phase II Permit for discharging stormwater into a separate storm sewer system are met. (R. Norton, 12/31/2026)
- Review and prepare revisions to City ordinances as needed for compliance with agencies of the State of Georgia, to be submitted to the Mayor and City Council for adoption. (R. Norton, 12/31/2026)

Goal 2: Minimize injuries, worker’s compensation claims, and downtime for employees, and property damage because of operational activities.

Objective:

- Conduct a series of monthly meetings involving all employees within Public Works on safety issues and safety-related policies and procedures. (R. Norton, 12/31/2026)

Goal 3: Implement and manage each annual budget as adopted by the Mayor and City Council, and operate each department within Public Works within the adopted budget.

Objectives:

- Procure, review/approve and monitor purchasing for needed goods and services and prepare and submit invoices in a timely manner to the Finance Department for payments. (R. Norton, 12/31/2026)
- Submit monthly progress reports for capital projects to the City Manager, or as directed, and submit monthly updates of the activities of the departments within Public Works to the Public Information Office for distribution to the Mayor and City Council. (R. Norton, 12/31/2026)

Goal 4: Maintain the City's investment in its garage and maintenance facilities, cemeteries, streets, bridges, sidewalks, and storm sewer infrastructure.

Objectives:

- Maintain a list of streets, prioritized for resurfacing, sidewalks and other accessibility improvements. (R. Norton, 12/31/2026)
- Maintain a list of culverts, prioritized for needed repairs/replacement. (R. Norton, 12/31/2026)
- Manage capital public works projects. (R. Norton, 12/31/2026)

Goal 5: Attract and maintain a competent and well-trained staff dedicated to serving the needs of residents and businesses by meeting the goals and objectives of the departments.

Objective:

- Identify, recruit, and retain personnel for the various positions within the departments of Public Works. (R. Norton, 12/31/2026)

FY 2025 Goals Accomplished

- ✓ Conducted monthly safety meetings and training.
- ✓ Minimized injuries and workers compensation claims.
- ✓ Recertified department personnel in flagging procedures and chainsaw safety course
- ✓ Rehabilitated or replaced multiple drainage culverts

Performance Measures	2023	2024	2025
	Actual	Estimate	Projected
Number of monthly capital projects progress reports submitted	12	12	12
Number of monthly financial progress reports submitted	12	12	12
Number of quarterly progress reports of departmental goals submitted	4	4	4
Number of Certifications Maintained	6	6	6
Number of Monthly Safety Meetings conducted	12	12	12

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Budget
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 4200 - Streets						
Department: 60 - Streets						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	883,187.39	910,320.49	929,343.00	901,629.00	1,081,589.00
51.1200	Wages - Part Time/Temp Employees	1,134.38	0.00	0.00	0.00	0.00
51.1300	Wages - Overtime	5,265.46	7,891.35	10,500.00	10,000.00	10,000.00
51.2200	FICA (Soc Sec)	63,924.68	66,596.43	66,913.00	66,741.00	82,741.00
51.2400	Retirement	109,025.70	112,568.87	137,543.00	131,417.00	16,663.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	155,451.00
51.2700	Worker's Compensation	33,544.36	48,872.21	35,579.00	44,234.00	27,613.00
51.2910	Employee Recognition	2,159.14	2,201.54	3,000.00	3,000.00	3,000.00
Account Classification Total: EX01 - Salaries and Benefits		\$1,098,241.11	\$1,148,450.89	\$1,182,878.00	\$1,157,021.00	\$1,377,057.00
EX02 - Operating Expenses						
51.1200A	Contracted Labor - Non-Employees	93,614.34	110,307.97	100,000.00	105,000.00	124,800.00
51.2900	Taxable Employee Benefits	2,659.50	2,835.00	2,700.00	3,240.00	3,240.00
51.2900A	Non-Taxable Employee Benefits	3,102.84	0.00	3,500.00	3,000.00	3,500.00
52.1300	Other Contractual Services	0.00	323.00	0.00	0.00	15,000.00
52.2110	Solid Waste Disposal	3,792.78	10,794.33	10,000.00	7,000.00	10,000.00
52.2200	Repairs and Maintenance	4,600.00	5,310.20	11,200.00	11,200.00	11,200.00
52.2205	Traffic Signal Maintenance/Repairs	1,721.83	0.00	0.00	0.00	0.00
52.3101	Vehicle Insurance	9,483.96	10,556.08	12,298.00	18,225.00	0.00
52.3102	Bldg & Pers Liability Insurance	6,165.64	3,143.32	3,514.00	3,734.00	0.00
52.3200	Communications	3,678.79	2,886.53	2,460.00	2,400.00	2,460.00
52.3500	Travel Expenses	24.41	2,407.20	4,000.00	2,712.00	4,000.00
52.3700	Training	1,600.24	1,825.00	6,000.00	2,032.00	11,000.00
53.1100	Materials and Supplies	38,794.30	44,773.72	45,000.00	30,000.00	45,000.00
53.1101	Office Supplies	57.66	143.95	750.00	500.00	750.00
53.1105	Minor Street Rprs/Maint: Asphalt, Hot Mix & Gravel	15,782.93	17,976.85	30,000.00	25,000.00	25,000.00
53.1106	Protective Equipment	629.60	1,757.96	3,000.00	1,500.00	3,000.00
53.1107	Concrete Repairs: S/W, Curb & Gutter	58,198.41	44,538.55	60,000.00	60,000.00	60,000.00
53.1108	Traffic Signs & Devices	45,361.73	11,889.97	37,000.00	9,000.00	37,000.00
53.1112	March 2021 Tornado	15,040.00	4,225.00	0.00	0.00	0.00
53.1230	Electricity	379,084.64	411,041.29	390,000.00	410,000.00	410,000.00
53.1270	Vehicle Gasoline/Diesel	73,703.14	76,724.23	85,000.00	60,000.00	70,000.00
53.1600	Minor Equipment	3,553.38	2,371.61	6,000.00	3,000.00	6,000.00
53.1601	Computer Hardware & Software	29.99	0.00	0.00	0.00	0.00
53.1700	Other Supplies/Uniform Rental	8,638.83	8,535.87	8,900.00	8,000.00	8,900.00
53.1701	Vehicle Maintenance	145,246.44	77,404.50	120,000.00	75,000.00	90,000.00
Account Classification Total: EX02 - Operating Expenses		\$914,565.38	\$851,772.13	\$941,322.00	\$840,543.00	\$940,850.00
EX04 - Capital Outlays						
54.1406	Major Street Maintenance/Repairs	0.00	3,230,345.72	0.00	0.00	1,000,000.00
54.2200	Vehicles	42,797.00	42,500.00	0.00	0.00	90,000.00
54.2504	Other Equipment	0.00	0.00	25,000.00	21,414.00	0.00
Account Classification Total: EX04 - Capital Outlays		\$42,797.00	\$3,272,845.72	\$25,000.00	\$21,414.00	\$1,090,000.00
Department Total: 60 - Streets		\$2,055,603.49	\$5,273,068.74	\$2,149,200.00	\$2,018,978.00	\$3,407,907.00

DEPARTMENTAL SUMMARIES

Street Department Goals, Objectives and Performance Measures

FY 2026 Goals and Objectives

Goal 1: Maintain the City's Stormwater infrastructure; including meeting all the requirements of the City has approved Stormwater Management Plan, as assigned to the Street Department.

Objectives:

- Inspect, clean and repair, as needed, 20 percent of the storm sewer infrastructure annually. (C. King, 12/31/2026)
- Sweep and clean City streets with curb and gutter, per approved plan, schedule and frequency. (C. King, 12/31/2026)

Goal 2: Bring into compliance with the Manual on Uniform Traffic Control Devices (MUTCD) all traffic control devices including regulatory, warning, street name and guidance signs, as well as pavement markings.

Objectives:

- Create an inventory of all existing regulatory, warning, street name and guidance signs. (M. Klahr, C. King, 12/31/2026)
- Replace regulatory, warning, and ground-mounted guide (except street name) signs that are identified using the assessment or management method as failing to meet the established minimum levels of retro reflectivity. (M. Klahr, C. King, 1/22/2026)

Goal 3: Achieve zero lost time accidents.

Objectives:

- Measured from September through August. (C. King, 08/31/2026)
- To ensure that personnel are issued and use appropriate protective equipment, including eye and ear protection, and wear visible reflective clothing when working within the right-of-way or operating equipment. (C. King, 12/31/2026)
- To conduct monthly safety meetings reinforcing policies and procedures for safely performing work and operating equipment. (C King, 12/31/2026)

Goal 4: Improve pedestrian accessibility throughout the City by installing new sidewalks and compliant handicap ramps and repairing existing sidewalks and driveway aprons.

Objectives:

- To maintain a prioritized list of street segments that would benefit from improved accessibility. (C. King, 12/31/2026)
- Continue to utilize the online form submittal for reported damages to city sidewalks

Goal 5: Expand on responsibilities for the newly created position of Street Maintenance Inspector/Trainer.

Objectives:

- Improve communication with local contractors/telecommunication companies. (C. Rushton, 12/31/2026)
- Continue working with local utilities to remove old/abandoned utility lines around the City.
- Manage Special Projects.
- Continue to reduce Right of Way damage caused by contractors. (C. Rushton, 12/31/2026)

- Build and develop a program for new drivers earning their Class E and Class F noncommercial driver's license. (C. Rushton, 12/31/2026)

FY 2025 Street Dept Goals Accomplished

- ✓ Inspected storm drains during winter months
- ✓ Replaced non-conforming traffic/street signs
- ✓ Identified and repaired damaged sidewalks/driveway aprons
- ✓ Reduced right of way damage
- ✓ Held monthly safety meetings
- ✓ Completed Fairview Drive culvert replacement
- ✓ Completed Evans Drive culvert replacement

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Street Sweeping (miles)	7684	7500+	7500+
Cubic yards of concrete poured for sidewalks & Driveways	127	150	300
New compliant accessibility ramps	16	19	25
Tons of asphalt placed for utility cuts and potholes	78	80	90

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 4900 - Garage						
Department: 68 - Garage						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	259,446.98	278,261.67	276,089.00	318,430.00	313,876.00
51.1300	Wages - Overtime	4,866.13	7,565.75	5,000.00	5,000.00	5,000.00
51.2200	FICA (Soc Sec)	19,862.82	21,226.07	19,878.00	24,024.00	23,854.00
51.2400	Retirement	38,778.94	34,316.82	40,862.00	49,995.00	10,831.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	36,160.00
51.2700	Worker's Compensation	2,864.85	3,300.23	2,403.00	2,917.00	1,865.00
51.2910	Employee Recognition	70.67	555.74	500.00	500.00	500.00
Account Classification Total: EX01 - Salaries and Benefits		\$325,890.39	\$345,226.28	\$344,732.00	\$400,866.00	\$392,086.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	3,001.50	2,982.00	3,870.00	3,200.00	3,870.00
52.1300	Other Contractual Services	1,475.00	10,236.00	1,500.00	500.00	1,500.00
52.2200	Repairs and Maintenance	13,076.59	2,018.61	18,500.00	17,847.00	17,600.00
52.3101	Vehicle Insurance	886.43	1,508.00	1,757.00	1,808.00	0.00
52.3102	Bldg & Pers Liability Insurance	738.70	1,309.76	1,464.00	1,703.00	0.00
52.3200	Communications	405.00	0.00	0.00	0.00	0.00
52.3500	Travel Expenses	0.00	2,389.52	6,000.00	657.00	3,000.00
52.3700	Training	0.00	645.00	3,000.00	2,000.00	4,000.00
53.1100	Materials and Supplies	17,654.79	16,822.38	22,000.00	22,000.00	24,000.00
53.1101	Office Supplies	161.49	64.89	300.00	300.00	300.00
53.1106	Protective Equipment	1,070.00	0.00	500.00	500.00	500.00
53.1270	Vehicle Gasoline/Diesel	2,338.62	1,966.55	4,000.00	1,200.00	2,000.00
53.1600	Minor Equipment	2,282.99	7,829.37	5,000.00	2,500.00	5,000.00
53.1601	Computer Hardware & Software	2,054.95	4,723.88	0.00	0.00	0.00
53.1602	Office Furniture	2,793.47	0.00	0.00	0.00	0.00
53.1700	Other Supplies/Uniform Rental	3,241.52	2,832.71	8,500.00	3,500.00	5,000.00
53.1701	Vehicle Maintenance	5,490.20	646.50	3,500.00	9,500.00	3,500.00
Account Classification Total: EX02 - Operating Expenses		\$56,671.25	\$55,975.17	\$79,891.00	\$67,215.00	\$70,270.00
EX04 - Capital Outlays						
54.2200	Vehicles	39,697.00	0.00	0.00	0.00	0.00
54.2504	Other Equipment	14,859.00	0.00	0.00	0.00	38,000.00
Account Classification Total: EX04 - Capital Outlays		\$54,556.00	\$0.00	\$0.00	\$0.00	\$38,000.00
Department Total: 68 - Garage		\$437,117.64	\$401,201.45	\$424,623.00	\$468,081.00	\$500,356.00

Garage FY 2026 Goals, Objectives and Performance Measures

Goal 1: Track the preventative maintenance and repairs on all City-owned equipment.

Objectives:

- To maintain service records for each vehicle and motorized piece of equipment. (J. Burdette, 12/31/2026)
- To monitor service and repair costs for each vehicle and equipment to recommend appropriate time for replacement. (J. Burdette, 12/31/2026)

Goal 2: Conduct weekly housekeeping inspections of the Garage facility to ensure safety, cleanliness and organization in the Garage area.

Objectives:

- Weekly inspections to be made by the Garage Supervisor and noted deficiencies corrected. (J. Burdette, 12/31/2026)
- Quarterly facility inspection reports to be submitted to the Human Resources Department. (J. Burdette, 12/31/2026)

Goal 3: Maintain inventory of the City's fleet of motorized vehicles.**Objectives:**

- To assign inventory control numbers for each unit in the fleet. (J. Burdette, 12/31/2026)
- To obtain certification of compliance with clean-fueled emission standards through the Georgia Clean Fuel Fleet Program (CFFP) for the current model year ending August 3, as established by the Georgia Environmental Protection Division (EPD), by documenting and reporting that the appropriate number of Clean Fueled Vehicles purchased and added to the fleet for the model year. (J. Burdette, 12/31/2026)

Goal 4: Strive for no lost time from accidents or injuries.**Objectives:**

- To be measured from September through August. (J. Burdette, 08/31/2026)
- To ensure that personnel are issued and use appropriate protective equipment, including eye and ear protection. (J. Burdette, 12/31/2026)
- To conduct monthly safety meetings reinforcing policies and procedures for safely performing work and operating equipment. (J. Burdette, 12/31/2026)
- To inspect all vehicles involved in an accident for safety (J. Burdette, 12/31/2026)
- To cross train employees for personal and professional growth.

FY 2025 Accomplishments

- ✓ Preventive maintenance and repairs are tracked with our Fleet Software.
- ✓ Spare parts inventory is well stocked and managed.

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Number of service request performed	1288	1400	1425
Number of vehicles/major pieces of equipment maintained by the City Garage	327	336	340
Number of quarterly safety inspections conducted	4	4	4

Function / Activity: 4510 - Sanitation Administration

Department: 62 - Sanitation Administration

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
<i>EX01 - Salaries and Benefits</i>						
51.1100	Wages - Full Time Employees	215,270.93	217,134.15	248,497.00	232,413.00	228,045.00
51.1200	Wages - Part Time/Temp Employees	6,154.25	5,024.79	4,000.00	0.00	0.00
51.1300	Wages - Overtime	2,579.47	474.67	1,500.00	0.00	1,500.00
51.2100	Employee Ins (Health/Basic Life)	60,000.00	75,999.96	76,000.00	76,000.00	76,000.00
51.2200	FICA (Soc Sec)	15,641.15	15,944.80	17,892.00	17,316.00	17,331.00
51.2400	Retirement	20,190.80	32,626.03	36,778.00	39,071.00	16,327.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	10,224.00
51.2700	Worker's Compensation	8,077.08	13,499.14	9,827.00	11,928.00	10,836.00
51.2910	Employee Recognition	574.66	664.70	2,000.00	2,000.00	2,500.00
Account Classification Total: EX01 - Salaries and Benefits		\$328,488.34	\$361,368.24	\$396,494.00	\$378,728.00	\$362,763.00
<i>EX02 - Operating Expenses</i>						
51.2900	Taxable Employee Benefits	279.00	903.00	540.00	963.00	1,080.00
52.1200	Professional Services	0.00	114.00	0.00	0.00	0.00
52.1300	Other Contractual Services	3,491,052.72	3,648,272.89	3,665,049.00	3,872,976.00	3,945,099.00
52.3102	Bldg & Pers Liability Insurance	0.00	1,203.68	1,874.00	2,031.00	0.00
52.3200	Communications	6,188.27	8,126.55	8,880.00	8,000.00	8,080.00
52.3400	Printing & Binding	5,304.17	49,373.63	48,000.00	50,625.00	52,000.00
52.3500	Travel Expenses	0.00	0.00	2,000.00	1,500.00	2,000.00
52.3600	Dues and Fees	0.00	0.00	500.00	405.00	400.00
52.3700	Training	0.00	0.00	1,500.00	500.00	1,500.00
53.1100	Materials and Supplies	19,409.10	4,675.28	500.00	800.00	500.00
	Computer Hardware and Software	116.36	824.59	0.00	0.00	0.00
53.1101	Office Supplies	0.00	3,875.31	600.00	900.00	700.00
53.1706	Miscellaneous	3,177.81	0.00	0.00	0.00	0.00
Account Classification Total: EX02 - Operating Expenses		\$3,525,527.43	\$3,717,368.93	\$3,729,443.00	\$3,938,700.00	\$4,011,359.00
<i>EX04 - Capital Outlays</i>						
54.2500	Other Equipment	1,511.98	0.00	0.00	0.00	0.00
Account Classification Total: EX04 - Capital Outlays		\$1,511.98	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 62 - Sanitation Administration		\$3,855,527.75	\$4,078,737.17	\$4,125,937.00	\$4,317,428.00	\$4,374,122.00

Function / Activity: 4520 - Sanitation Refuse**Department: 63 - Sanitation Refuse***EX01 - Salaries and Benefits*

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
51.1100	Wages - Full Time Employees	92,223.75	79,125.75	95,337.00	80,230.00	92,123.00
51.1300	Wages - Overtime	13,149.43	16,642.60	10,000.00	9,000.00	10,000.00
51.2100	Employee Ins (Health/Basic Life)	50,000.00	38,000.04	38,000.00	38,000.00	38,000.00
51.2150	Employee Flexible Spending Accounts	55.00	54.96	55.00	55.00	55.00
51.2200	FICA (Soc Sec)	7,281.62	7,390.78	6,864.00	6,956.00	7,001.00
51.2400	Retirement	13,326.68	34,721.55	14,110.00	24,487.00	8,944.00
51.2400	Retirement Defined Benefit	0.00	0.00	0.00	0.00	0.00
51.2700	Worker's Compensation	3,276.30	4,862.53	3,540.00	4,297.00	4,093.00
51.2910	Employee Recognition	27.64	106.24	500.00	500.00	0.00
Account Classification Total: EX01 - Salaries and Benefits		\$179,340.42	\$180,904.45	\$168,406.00	\$163,525.00	\$160,216.00
<i>EX02 - Operating Expenses</i>						
51.2900	Taxable Employee Benefits	4.50	0.00	0.00	0.00	0.00
52.1300	Other Contractual Services	17,501.43	6,868.36	7,500.00	8,000.00	9,000.00
52.2110	Solid Waste Disposal	37,058.55	45,843.05	42,000.00	42,000.00	44,000.00
52.2200	Repairs and Maintenance	0.00	0.00	400.00	400.00	400.00
52.3101	Vehicle Insurance	590.94	1,005.32	1,171.00	1,205.00	0.00
52.3102	Bldg & Pers Liability Insurance	886.43	1,571.68	1,756.00	1,903.00	0.00
52.3200	Communications	483.90	(2.60)	0.00	0.00	0.00
53.1100	Materials and Supplies	12,227.56	2,899.02	3,000.00	20,000.00	3,000.00
53.1270	Vehicle Gasoline/Diesel	8,992.89	8,883.60	9,500.00	9,000.00	10,000.00
53.1600	Minor Equipment	0.00	0.00	500.00	0.00	500.00
53.1700	Other Supplies/Uniform Rental	1,318.26	1,058.41	1,250.00	600.00	1,250.00
53.1701	Vehicle Maintenance	11,902.47	7,207.75	6,500.00	6,000.00	6,500.00
Account Classification Total: EX02 - Operating Expenses		\$90,966.93	\$75,334.59	\$73,577.00	\$89,108.00	\$74,650.00
Department Total: 63 - Sanitation Refuse		\$270,307.35	\$256,239.04	\$241,983.00	\$252,633.00	\$234,866.00

Function / Activity: 4585 - Sanitation Brush & Bulk
Department: 65 - Brush & Bulk
EX01 - Salaries and Benefits

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
<i>EX01 - Salaries and Benefits</i>						
51.1100	Wages - Full Time Employees	230,978.00	227,471.90	238,254.00	226,477.00	287,141.00
51.1300	Wages - Overtime	10,223.39	10,548.57	9,000.00	12,000.00	13,000.00
51.2100	Employee Ins (Health/Basic Life)	80,000.00	95,000.04	95,000.00	95,000.00	95,000.00
51.2150	Employee Flexible Spending Accounts	165.00	165.00	165.00	165.00	165.00
51.2200	FICA (Soc Sec)	17,936.48	17,042.94	17,154.00	18,122.00	18,186.00
51.2400	Retirement	36,159.14	67,547.12	35,262.00	40,331.00	13,547.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	38,481.00
51.2700	Worker's Compensation	10,584.06	15,200.59	11,066.00	13,432.00	12,279.00
51.2910	Employee Recognition	0.00	415.27	0.00	0.00	0.00
Account Classification Total: EX01 - Salaries and Benefits		\$386,046.07	\$433,391.43	\$405,901.00	\$405,527.00	\$477,799.00
<i>EX02 - Operating Expenses</i>						
51.2900	Taxable Employee Benefits	49.50	0.00	0.00	0.00	540.00
51.2900A	Non-Taxable Employee Benefits	0.00	0.00	800.00	0.00	0.00
52.2110	Solid Waste Disposal	339,044.57	345,056.61	350,000.00	350,000.00	370,000.00
52.2200	Repairs and Maintenance	1,500.00	1,500.00	2,000.00	2,000.00	2,000.00
52.3101	Vehicle Insurance	1,866.59	7,922.29	3,514.00	8,855.00	0.00
52.3102	Bldg & Pers Liability Insurance	2,068.33	3,667.28	4,100.00	3,352.00	0.00
52.3200	Communications	1,316.74	456.12	5,000.00	3,000.00	5,000.00
	Training	0.00	0.00	0.00	0.00	2,000.00
53.1100	Materials and Supplies	854.24	1,763.65	4,000.00	1,000.00	4,000.00
53.1112	March 2021 Tornado	349.25	1,432.75	0.00	0.00	0.00
53.1270	Vehicle Gasoline/Diesel	70,291.27	73,115.50	80,000.00	55,000.00	70,000.00
53.1700	Other Supplies/Uniform Rental	1,781.22	1,912.67	1,700.00	3,000.00	2,500.00
53.1701	Vehicle Maintenance	69,836.59	49,595.96	50,000.00	60,000.00	65,000.00
Account Classification Total: EX02 - Operating Expenses		\$488,958.30	\$486,422.83	\$501,114.00	\$486,207.00	\$521,040.00
<i>EX04 - Capital Outlays</i>						
56.1000	Depreciation Expenses	46,119.09	41,068.40	39,000.00	43,000.00	43,000.00
Account Classification Total: EX04 - Capital Outlays		\$46,119.09	\$41,068.40	\$39,000.00	\$43,000.00	\$43,000.00
Department Total: 65 - Brush & Bulk		\$921,123.46	\$960,882.66	\$946,015.00	\$934,734.00	\$1,041,839.00

Sanitation Brush & Bulk & Refuse FY 2026 Goals, Objectives and Performance Measures

Goal 1: Provide education and public outreach to the citizens and other stakeholders in Newnan regarding the proper disposal of waste items.

Objectives:

- Maintain the web page for the Sanitation Department within the City's website to include important information regarding the collection of yard waste and bulk items. (J. Burdette, 12/31/2026)
- Continue using door hanger style flier for distribution and education purposes. Focus on improving community cleanliness, public awareness and code enforcement to address property maintenance and size limits. (J. Burdette, 12/31/2026)

Goal 2: Minimize injuries, worker's compensation claims, down time for employees, and property damage as a result of operational activities.

Objective:

- Conduct a series of monthly meetings involving all employees within the Sanitation Department on safety issues and safety-related policies and procedures. (J. Burdette, 12/31/2026)

Goal 3: Minimize missed pick-ups.

Objective:

- Maintain log of reported missed pick-ups. (J. Burdette, 12/31/2026)

Goal 4: Minimize complaints.

Objectives:

- Maintain log of complaints, complete with a resolution and time to resolve a complaint. (J. Burdette, 12/31/2026)
- To cross train employees for personal and professional growth (J. Burdette, 12/31/2026)

FY 2025 Accomplishments

- ✓ Door hangers are currently being distributed informing customers of rules.
- ✓ Complaint log was maintained.
- ✓ Reduced amount past due balances by implementing a comprehensive collection procedure
- ✓ Continued to maintain garbage removal in the downtown
- ✓ Pressure washed all central business district sidewalks

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Number of missed pick-ups	20	20	20
Yard waste & bulk items collected (tons)	4200	4500	4800

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 4950 - Cemetery						
Department: 69 - Cemetery						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	347,865.36	369,883.43	367,999.00	383,445.00	379,890.00
51.1200	Wages - Part Time/Temp Employees	12,198.74	33,316.30	36,936.00	36,000.00	34,766.00
51.1300	Wages - Overtime	15,576.30	19,383.20	16,000.00	5,500.00	5,000.00
51.2200	FICA (Soc Sec)	27,273.11	30,751.12	29,155.00	32,184.00	31,514.00
51.2400	Retirement	44,104.88	45,728.49	54,464.00	53,740.00	3,694.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	64,226.00
51.2700	Worker's Compensation	7,575.36	10,501.24	7,645.00	9,279.00	5,934.00
51.2910	Employee Recognition	1,616.16	2,124.12	1,200.00	1,400.00	1,500.00
Account Classification Total: EX01 - Salaries and Benefits		\$456,209.91	\$511,687.90	\$513,399.00	\$521,548.00	\$526,524.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	1,620.00	1,620.00	1,620.00	1,620.00	1,620.00
52.1300	Other Contractual Services	96,735.81	105,813.38	103,729.00	133,000.00	192,860.00
52.2200	Repairs and Maintenance	428.21	2,044.43	2,200.00	3,000.00	3,000.00
52.3101	Vehicle Insurance	2,363.81	4,021.36	4,685.00	9,822.00	0.00
52.3102	Bldg & Pers Liability Insurance	2,363.81	4,288.12	4,685.00	4,969.00	0.00
	Travel	0.00	0.00	0.00	0.00	1,000.00
52.3200	Communications	948.05	1,134.26	1,140.00	904.00	1,080.00
	Training	0.00	0.00	0.00	0.00	2,500.00
52.3600	Dues and Fees	399.00	350.00	400.00	350.00	400.00
53.1100	Materials and Supplies	11,763.30	23,752.44	8,000.00	19,000.00	22,000.00
53.1101	Office Supplies	575.01	181.42	600.00	500.00	600.00
53.1102	Cleaning Supplies & Chemicals	617.85	371.90	750.00	500.00	750.00
53.1103	Medical Supplies	0.00	0.00	100.00	0.00	0.00
53.1106	Protective Equipment	49.98	487.51	400.00	0.00	400.00
53.1270	Vehicle Gasoline/Diesel	14,614.98	16,545.30	13,500.00	13,500.00	14,500.00
53.1600	Minor Equipment	3,331.46	13,702.49	9,880.00	9,000.00	9,000.00
53.1601	Computer Hardware & Software	0.00	1,116.88	0.00	0.00	0.00
53.1700	Other Supplies/Uniform Rental	7,633.24	8,416.07	8,000.00	10,000.00	9,000.00
53.1701	Vehicle Maintenance	11,663.30	8,716.69	8,000.00	12,000.00	10,000.00
53.1705	Landscaping Supplies	15,759.73	9,912.02	12,000.00	6,000.00	0.00
53.1709	Grounds Repair and Maintenance	0.00	500.00	0.00	6,000.00	0.00
Account Classification Total: EX02 - Operating Expenses		\$170,867.54	\$202,974.27	\$179,689.00	\$230,165.00	\$268,710.00
<i>EX04 - Capital Outlays</i>						
54.1200	Machinery	0.00	0.00	35,000.00	0.00	45,000.00
54.2201	Vehicles/Equipment	24,977.97	0.00	0.00	0.00	0.00
Account Classification Total: EX04 - Capital Outlays		\$24,977.97	\$0.00	\$35,000.00	\$0.00	\$45,000.00
Department Total: 69 - Cemetery		\$652,055.42	\$714,662.17	\$728,088.00	\$751,713.00	\$840,234.00

Cemetery FY 2026 Goals, Objectives and Performance Measures

Goal 1: Provide essential burial services via timely grave openings and closings.

Objective:

- To quantify burials, available inventory, and prepare for additional inventory by developing new blocks and sections when approximately 75% of current inventory is utilized. (J. Martin, 12/31/2026)

Goal 2: Provide excellence in cemetery grounds and maintenance of landscaping during growth season.

Objectives:

- To ensure grounds are mowed and trimmed in a 14-day cycle, maximum, weather permitting. (J. Martin, 12/31/2026)
- To beautify the front drive entrance of the cemetery by flower bed plantings. To address special needs identified in routine inspections of the grounds. (J. Martin, 12/31/2026)
- To cultivate and seed bare areas in the cemeteries. (J. Martin, 12/31/2026)
- Bring Eastview Cemetery turf maintenance in-house. (J. Martin, 12/31/2026)

Goal 3: Strive for no lost time from accidents or injuries.

Objectives:

- To be measured from September through August (J. Martin, 08/31/2026)
- To ensure that personnel are issued and use appropriate protective equipment, including eye and ear protection. (J. Martin, 12/31/2026)
- To conduct monthly safety meetings reinforcing policies and procedures for safely performing work and operating equipment. (J. Martin, 12/31/2026)

Goal 4: Maintain the mapping of blocks, sections, lots and spaces and a database of records identifying burial details.

Objective:

- All new cemetery records are to be added to an electronic database and backed up by hard copy. (J. Martin, 12/31/2026)
- To have all cemetery records moved to our Cemetery information management system for online public use.

FY 2025 Accomplishments

- ✓ Maintained digital records for burials and spaces in all cemeteries
- ✓ Maintained membership in the Georgia Municipal Cemetery Association
- ✓ Continued turf improvement/ant control program, installed quality sod
- ✓ Implemented live database for the public to view burial records
- ✓ Awarded contract for essential burial services via timely grave opening and closing

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Average number of working days to complete a mowing/ trimming cycle	12	11	14
Number of gravesites prepared for burials	185	190	145
Number of burial spaces sold	160	165	110
Number of acres maintained	105	105	135

Section V. Community Development & Other Services

Community Development consists of 9 Functions/Departments:

- Parks & ROW Beautification
- Planning & Zoning
- Building Inspection
- Engineering
- Business Development
 - Main Street
- Keep Newnan Beautiful
- Leisure Services
- Carnegie

The following is a list of the City's short and long-term priorities and goals for the Community Development function of the City of Newnan. These priorities and goals support the mission of the City of Newnan. Departmental goals for the 2026 budget year are located in this section of the budget document underneath each respective department's budget information.

Short Term Priorities

- Continue excellence in planning, building inspections, and beautification to ensure safe, desirable, and quality development within Newnan, while working to preserve, maintain, and enhance the aesthetic qualities of the City of Newnan.
- Provide a high level of support services to elected officials, boards, commissions, and other volunteer groups.
- Properly utilize the operating and capital improvement budgets to allocate funds and resources that will provide a level of service to meet community needs.

Short Term Goals

- Provide continuing education and training opportunities so that staff can further develop the skills necessary to provide quality and efficient service and programs and to effectively handle the growth of the City of Newnan.
- Develop plans, studies, and reports for use by city officials and other decision-making bodies.
- Implement and complete assignments quickly and efficiently and with the highest level of professional standards.

Long Term Priorities

- Manage department operations to see that they are executed in an efficient and professional manner.
- Construct, maintain, and enhance public facilities to ensure quality of life and safety for the citizens and employees of the City of Newnan.

Long Term Goals

- Provide excellence in all aspects of project management and project implementation.
- Monitor areas that lend themselves to departmental improvements, such as interdepartmental communication, public relation efforts, and quality customer service.
- Ensure safe, desirable, and quality development within Newnan, while working to preserve the historic character of the community.
- Administer programs with the highest degree of efficiency, integrity and professionalism.



BEAUTIFICATION

Department Description

Mike Furbush, Landscape Architect and his team maintain and enhance City parks, public grounds, and limited road rights-of-way. Their activities include, but are not limited to, general lawn and grounds maintenance, planting design and installation and overall beautification.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 6200 - Parks & ROW Bea						
Department: 61 - Beautification						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	842,607.31	915,463.09	935,974.00	962,313.00	966,908.00
51.1200	Wages - Part Time/Temp Employees	2,996.00	0.00	0.00	5,028.00	0.00
51.1300	Wages - Overtime	143.69	1,555.85	0.00	0.00	0.00
51.2200	FICA (Soc Sec)	64,079.78	68,120.23	67,391.00	72,645.00	73,485.00
51.2400	Retirement	103,129.48	115,597.75	138,524.00	160,588.00	31,127.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	110,372.00
51.2700	Worker's Compensation	19,750.48	28,749.42	20,930.00	25,405.00	16,244.00
Account Classification Total: EX01 - Salaries and Benefits		\$1,032,706.74	\$1,129,486.34	\$1,162,819.00	\$1,225,979.00	\$1,198,136.00
EX02 - Operating Expenses						
51.1200A	Contracted Labor - Non-Employees	19,262.09	18,356.24	13,600.00	13,600.00	13,600.00
51.2900A	Non-Taxable Employee Benefits	5,093.50	4,970.51	6,300.00	6,300.00	6,300.00
52.1300	Other Contractual Services	169,513.94	178,347.52	193,000.00	185,000.00	204,000.00
52.2200	Repairs and Maintenance	10,165.40	7,107.23	18,000.00	18,000.00	18,000.00
52.3101	Vehicle Insurance	3,368.43	5,878.18	6,676.00	9,265.00	0.00
52.3102	Bldg & Pers Liability Insurance	856.89	1,843.24	1,698.00	1,848.00	0.00
52.3200	Communications	694.43	544.93	600.00	600.00	600.00
52.3500	Travel Expenses	360.00	1,290.24	1,000.00	1,000.00	1,000.00
52.3600	Dues and Fees	577.95	345.00	850.00	850.00	850.00
52.3700	Training	230.00	760.00	2,000.00	2,000.00	2,000.00
53.1100	Materials and Supplies	1,452.10	1,010.12	2,000.00	1,300.00	4,250.00
53.1101	Office Supplies	471.16	454.30	400.00	200.00	400.00
53.1102	Cleaning Supplies & Chemicals	6,541.90	5,214.79	8,000.00	8,000.00	8,000.00
53.1103	Medical Supplies	0.00	25.94	0.00	0.00	0.00
53.1270	Vehicle Gasoline/Diesel	33,853.81	40,133.68	45,000.00	37,000.00	40,000.00
53.1300	Food Supplies	608.42	925.75	1,000.00	1,000.00	1,000.00
53.1400	Books & Periodicals	53.77	0.00	100.00	0.00	100.00
53.1600	Minor Equipment	16,106.45	13,267.45	8,000.00	8,350.00	8,000.00
53.1601	Computer Hardware and Software	0.00	0.00	0.00	0.00	1,500.00
53.1701	Vehicle Maintenance	27,507.83	24,441.97	18,000.00	18,000.00	18,000.00
53.1705	Landscaping Supplies	48,177.43	57,670.84	90,000.00	90,000.00	90,000.00
53.1708	Other Boards & Commissions	0.00	0.00	500.00	0.00	500.00
53.1708A	Newnan Youth Council	16,113.65	6,731.31	18,500.00	18,500.00	16,500.00
53.1709	Grounds Repair & Maintenance	137,878.72	145,310.13	130,000.00	131,000.00	130,000.00
Account Classification Total: EX02 - Operating Expenses		\$498,887.87	\$514,629.37	\$565,224.00	\$551,813.00	\$564,600.00
EX04 - Capital Outlays						
54.1317	Storage Facility	31,056.58	0.00	0.00	0.00	0.00
54.2100	Machinery	0.00	28,497.00	14,500.00	14,126.00	21,000.00
54.2200	Vehicles	59,086.97	0.00	40,000.00	39,172.00	61,500.00
Account Classification Total: EX04 - Capital Outlays		\$90,143.55	\$28,497.00	\$54,500.00	\$53,298.00	\$82,500.00
Department Total: 61 - Beautification		\$1,621,738.16	\$1,672,612.71	\$1,782,543.00	\$1,831,090.00	\$1,845,236.00

FY 2026 Goals and Objectives

Goal 1: Improve the quality of life and safety of City residents through improved pedestrian accessibility.

Objectives:

- Continue to be part of the design and construction team that reviews various future phases of the LINC system. (M. Furbush, Ongoing for 2026)
- Continue to maintain the existing LINC system and evaluate areas that need attention and enhancement. (K. Patterson, Ongoing 2026)

Goal 2: Create a working environment that emphasizes safety to reduce dangers to departmental employees and property.

Objectives:

- To reduce worker's compensation incidents and their severity by being safety conscious and informed. (Departmental Crews, Ongoing for 2026)
- To reduce liability incidents, including motor vehicle incidents, by being safety conscious and informed. (Departmental Crews, Ongoing for 2026)
- To continue to provide departmental staff with safety information through monthly safety meetings. (J. Payne, Ongoing for 2026)
- To continue to provide twice a year self-inspections and evaluations of departmental facilities (J. Payne, Ongoing for 2026)

Goal 3: Establish and maintain initiatives that preserve and enhance the overall aesthetic qualities of the City of Newnan.

Objectives:

- To continue to evaluate and monitor the overall departmental plan of action to provide improved beautification efforts within the City, including high visibility areas that could result in further enhancement. (M. Furbush, February 2026)
- To continue to evaluate existing parks and public grounds for potential areas of reductions in maintenance costs and operations. (M. Furbush, March 2026)
- Follow up on businesses that were given violations of Landscape Ordinance notices in 2025. (M. Furbush, Early Spring 2026)
- Continue and identify and follow up on sites that have sub-standard landscaping and are not compliant with the City's newly revamped Tree Conservation and Landscape Ordinance. (M. Furbush, Ongoing 2026)
- Continue to monitor and evaluate year to year lawn improvement and maintenance plan for Bullsboro Drive. (M. Furbush, March 2026)

Goal 4: Improve the quality of life of City residents through improved recreational improvements and public awareness.

Objectives:

- Continue evaluation and determination of the maintenance requirements for the constructed first four phases of the LINC (M. Furbush, February 2026)
- Continue to be part of the design and construction team that reviews various upcoming park improvement projects at Lynch Park, Greenville Street Park, and the Pickleball Complex. (M. Furbush, Ongoing for 2026)
- Continue to be part of the design and construction team that reviews new Bicentennial Park project. (M. Furbush, Ongoing for 2026).

- Continue to observe, evaluate and improve operating and maintenance procedures to C. Jay Smith Park (M. Furbush - April 2026)
- Continue to observe, evaluate, and improve operating and maintenance procedures at Sprayberry Road Dog Park. (M. Furbush, April 2026)
- Continue to improve public awareness and communication through brochures and updating the City website. (M. Furbush, February 2026)

FY 2025 Accomplishments

- ✓ Received the 35th consecutive Tree City USA award designation.
- ✓ Participated in the 18th year of the annual Kindergarten Tree Planting Program.
- ✓ Successfully completed the 16th year of the Newnan Youth Council.
- ✓ Completed construction of second gated entrance and pavilion at Sprayberry Road Dog Park.
- ✓ Completed minor renovations and replacements to the playground equipment at Lynch Park.
- ✓ Collaborated with the Georgia Department of Transportation in saving trees and plant material along I-85 interchange that was scheduled to be removed.
- ✓ Coordinated with Public Works and Facilities Maintenance to design and build community vegetable garden adjacent to the Boys and Girls Club.

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
% of man hours devoted to maintenance activities	85%	85%	85%
% of man hours devoted to installation activities	9%	6%	6%
% of man hours devoted to misc. activities	6%	9%	9%
% of tree inspections completed w/in 48 hours	95%	97%	97%
Percentage of total major City grounds maintenance completed w/in 10 day working cycle	85%	86%	87%
Miles of planted medians maintained	3.7 miles	3.7 miles	3.7 miles
Number of City parks maintained	10	11	12
Number of public grounds maintained	53	58	58
Number of Worker’s Comp incidents reported	1	1	1



PLANNING AND ZONING

Department Description

Tracy Dunnavant, Planning Director and her team is responsible for a wide range of tasks related to growth and development in the City of Newnan. Community development services provided by the Planning and Zoning Department include handling of public inquiries, subdivision and site plan review, short and long-range planning, grants administration, mapping services, zoning administration, composition of land use regulations, serving as advisor to the City Council, City Manager, Urban Redevelopment Authority, Board of Zoning Appeals and the Planning Commission plus other tasks as they arise or are assigned. This department reports directly to the Assistant City Manager.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 7400 - Planning & Zoning						
Department: 70 - Planning & Zoning						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	407,624.68	444,017.00	455,201.00	471,065.00	471,123.00
51.1200	Part Time/Temp Employees	0.00	3,682.00	0.00	0.00	0.00
51.2200	FICA (Soc Sec)	30,032.76	32,855.89	32,775.00	35,404.00	35,805.00
51.2400	Retirement	40,456.04	57,949.16	67,370.00	67,021.00	4,285.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	72,920.00
51.2700	Worker's Compensation	1,261.88	1,848.94	1,346.00	1,634.00	1,044.00
Account Classification Total: EX01 - Salaries and Benefits		\$479,375.36	\$540,352.99	\$556,692.00	\$575,124.00	\$585,177.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	346.50	459.00	540.00	540.00	540.00
51.2900A	Nontaxable Employee	0.00	270.77	420.00	420.00	420.00
52.1200	Professional Services	11,470.00	1,000.00	10,000.00	2,250.00	11,000.00
52.2200	Repairs and Maintenance	719.00	1,525.00	1,200.00	250.00	500.00
52.3101	Vehicle Insurance	472.75	804.28	937.00	5,964.00	0.00
52.3102	Bldg & Pers Liability Insurance	945.53	1,676.44	1,874.00	1,997.00	0.00
52.3200	Communications	543.90	544.93	660.00	550.00	660.00
52.3300	Advertising	3,860.93	2,731.90	4,400.00	4,750.00	4,400.00
52.3400	Printing & Binding	10.28	21.52	645.00	400.00	675.00
52.3500	Travel Expenses	2,681.17	1,751.03	5,500.00	4,750.00	5,700.00
52.3600	Dues and Fees	2,005.00	2,080.00	2,195.00	2,150.00	2,505.00
52.3700	Training	1,791.56	2,182.05	3,250.00	2,750.00	3,600.00
53.1100	Materials and Supplies	1,210.08	2,494.81	3,305.00	1,800.00	3,305.00
53.1101	Office Supplies	1,150.74	627.89	1,000.00	1,800.00	1,000.00
53.1270	Vehicle Gasoline/Diesel	363.53	466.24	600.00	350.00	600.00
53.1400	Books & Periodicals	125.00	125.00	200.00	125.00	200.00
53.1601	Computer Hardware & Software	9,750.15	8,512.68	10,325.00	8,800.00	10,300.00
53.1701	Vehicle Maintenance	581.37	352.81	500.00	9,400.00	500.00
53.1707	Planning Commission	0.00	250.00	350.00	122.00	350.00
53.1708	Other Boards & Commissions	0.00	0.00	350.00	0.00	350.00
Account Classification Total: EX02 - Operating Expenses		\$38,027.49	\$27,876.35	\$48,251.00	\$49,168.00	\$46,605.00
EX04 - Capital Outlays						
54.2400	Computer Hardware & Software	0.00	0.00	0.00	6,598.00	0.00
54.2200	Vehicles	41,000.00	0.00	0.00	0.00	0.00
Account Classification Total: EX04 - Capital Outlays		\$41,000.00	\$0.00	\$0.00	\$6,598.00	\$0.00
Department Total: 70 - Planning & Zoning		\$558,402.85	\$568,229.34	\$604,943.00	\$630,890.00	\$631,782.00

FY 2026 Goals and Objectives

Goal 1: Identify training opportunities which will allow staff to build up existing skills and keep current on changing trends within the Planning, Housing and GIS professions.

Objectives:

- Ensure that each staff member attends at least one Planning or Zoning, Housing or GIS-related training or conference (either in person or virtually) relevant to issues currently or potentially impacting the city. (Planning Director, 12/31/2026)
- Identify potential courses, conferences, etc. that are cost efficient in an effort to minimize budget impact while providing quality training. (Planning Director, 12/31/2026)

Goal 2: Continue to work toward providing better customer service.

Objectives:

- Monitor staff's interaction with the public and provide guidance as to how they can improve their level of service. (Planning Director, 12/31/2026)
- Solicit input from Staff on ways to improve customer service. (Planning Director, 12/31/2026)

Goal 3: Continue to be responsive to the City Council as well as the other Boards and Commissions, Departments and volunteer groups who work with planning related issues.

Objectives:

- Research planning and housing related topics and provide information to these groups relevant to their role in the community development process. (Department Staff, 12/31/2026)
- Offer training opportunities to board members to further assist them in making decisions and better understanding their role. (Planning Director, 12/31/2026)

Goal 4: Review and develop/amend plans, ordinances and other planning documents to ensure quality development with minimal impact on Newnan's historic resources.

Objectives:

- Complete a full Comprehensive Plan update to ensure that it adequately reflects the projects identified by the department staff and City Council. (Department Staff, 10/31/2026)
- Review new case law and ordinances from other jurisdictions for possible amendments to the Zoning Ordinance that will further enhance Newnan's planning objectives. (Department Staff, 12/31/2026)
- Continue to seek approval for the Chalk Level National Register District nomination. (Department Staff, 12/31/2026)

Goal 5: Further address housing needs throughout the City.

Objectives:

- Work with the Newnan Urban Redevelopment Agency (NURA) to identify areas of need, specific programs, and available tools to promote housing. (Department Staff, 12/31/2026)
- Continue to implement the Neighborhood Stabilization Program (NSP) and Economic Development Initiative (EDI) grants. (Department Staff, 12/31/2026)
- Continue to construct, rehabilitate, and sell affordable homes on City owned lots within identified redevelopment areas to promote homeownership. (Department Staff, NURA members, 12/31/2026)
- Work toward maintaining GICH alumni certification. (Department Staff, 12/31/2026)
- Continue to assist NURA in holding two painting days and a housing fair through NURA. (Department Staff, 12/21/2026)

Goal 6: Identify grants and other funding sources which will allow the City to pursue identified projects.**Objectives:**

- Submit applications for grants related to projects identified in the City's planning documents. (Department Staff, 12/31/2026)
- Continue to submit applications for additional funding related to housing needs. (Department Staff, 12/31/2026)

Goal 7: Increase awareness of the City's Stormwater management program through educational opportunities for students and various service organizations.**Objectives:**

- Continue to manage and implement the storm drain marker program. (Department Staff, 10/31/2026)
- Work with various youth organizations and clubs in the implementation of the program and educate them on its benefits. (Department Staff, 10/31/2026)

Goal 8: Identify opportunities to utilize GIS capabilities to enhance City services.**Objectives:**

- Identify ways to expand citizen and department accessibility to GIS via the City's website. (Department Staff, 12/31/2026)
- Continue to meet with City departments to ascertain GIS needs and provide information on how GIS can assist in meeting departmental goals and objectives. (Department Staff, 12/31/2026)

FY 2025 Accomplishments

- ✓ Updated the Zoning Ordinance to address changes in state law and reoccurring issues that have arisen throughout the year.
- ✓ Continued to rehab and sell/rent houses to low-income families through Neighborhood Stabilization, ARPA and CHIP programs.
- ✓ Conducted a paint day and a housing resource fair through NURA.
- ✓ Completed construction on three workforce targeted houses on Murray Street.
- ✓ Continued to improve GIS interactive maps on the City's website
- ✓ Completed the update to the City's Bicycle and Pedestrian Facilities Plan.
- ✓ Presented the City's request for the Chalk Level national register district nomination to the Georgia National Register Review Board.
- ✓ Adopted updates to the Comprehensive Plan's Capital Improvement Element and Short-Term Work Program that allows the City to collect impact fees.
- ✓ Began the process of cleaning up unincorporated islands through annexation.
- ✓ Provided an educational opportunity for local citizens through the annual storm drain marking program.

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Number of training classes or seminars attended by staff	8	8	9
Number of customer service meetings	2	2	2
Number of Ordinance updates	3	4	3
Number of Storm Drain Markers installed	34	55	50
Percent of major projects completed	90%	95%	95%
Number of houses rehabbed/constructed	7	4	5
Number of grants applied for	1	0	1

BUILDING INSPECTION

Department Description

Chief Building Official, Bryan Partin and his team provide for administration and enforcement of building, housing, plumbing, and electrical, health and zoning codes as adopted by the City Council. For new construction and alteration to existing facilities, the department issues the necessary permits and examines all plans and proactively inspects properties for code compliance. This department reports directly to the Assistant City Manager.



Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 7200 - Building Inspection						
Department: 71 - Building Inspection						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	654,567.89	655,140.43	730,773.00	689,601.00	731,116.00
51.1200	Wages - Part Time/Temp Employees	9,672.66	0.00	0.00	0.00	0.00
51.2200	FICA (Soc Sec)	49,281.96	48,302.47	52,615.00	51,976.00	55,565.00
51.2400	Retirement	77,458.36	57,035.19	108,154.00	120,027.00	21,586.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	86,887.00
51.2700	Worker's Compensation	6,013.99	6,657.66	4,601.00	5,953.00	3,571.00
Account Classification Total: EX01 - Salaries and Benefits		\$796,994.86	\$767,135.75	\$896,143.00	\$867,557.00	\$898,725.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	2,565.00	2,295.00	2,600.00	2,200.00	1,700.00
51.2900A	Non-Taxable Employee Benefits	731.81	668.00	800.00	700.00	700.00
52.1300	Other Contractual Services	17,588.56	23,452.83	22,948.00	24,000.00	23,750.00
52.3101	Vehicle Insurance	3,841.17	7,026.89	8,199.00	8,439.00	0.00
52.3102	Bldg & Pers Liability Insurance	2,216.07	6,362.59	4,100.00	4,362.00	0.00
52.3200	Communications	6,958.87	6,450.63	7,000.00	6,600.00	4,100.00
52.3300	Advertising	166.00	350.00	1,200.00	300.00	500.00
52.3400	Printing & Binding	187.02	280.00	450.00	200.00	350.00
52.3500	Travel Expenses	2,336.57	0.00	4,000.00	1,200.00	5,000.00
52.3600	Dues and Fees	991.00	1,922.00	1,700.00	900.00	1,700.00
52.3700	Training	5,625.89	6,973.62	7,000.00	1,800.00	7,000.00
53.1100	Materials and Supplies	206.31	330.00	1,300.00	400.00	800.00
53.1101	Office Supplies	687.99	797.29	1,000.00	700.00	1,000.00
53.1270	Vehicle Gasoline/Diesel	13,714.49	13,084.65	15,000.00	11,000.00	14,000.00
53.1300	Food Supplies	1,472.03	1,164.69	1,600.00	900.00	1,500.00
53.1400	Books & Periodicals	249.77	1,168.35	2,500.00	2,929.00	4,600.00
53.1600	Minor Equipment	172.12	52.28	200.00	75.00	200.00
53.1601	Computer Hardware & Software	69.59	3,339.04	3,000.00	3,100.00	28,000.00
53.1602	Office Furniture	0.00	245.21	400.00	0.00	400.00
53.1701	Vehicle Maintenance	4,498.97	12,514.49	6,000.00	5,500.00	6,000.00
Account Classification Total: EX02 - Operating Expenses		\$64,279.23	\$88,477.56	\$90,997.00	\$75,305.00	\$101,300.00
EX04 - Capital Outlays						
54.2200	Vehicles	39,697.00	24,935.00	28,000.00	27,200.00	28,000.00
Account Classification Total: EX04 - Capital Outlays		\$39,697.00	\$24,935.00	\$28,000.00	\$27,200.00	\$28,000.00
Department Total: 71 - Building Inspection		\$900,971.09	\$880,548.31	\$1,015,140.00	\$970,062.00	\$1,028,025.00

FY 2026 Goals and Objectives

Goal 1: Improve public relations and provide quality customer service.

Objectives:

- Provide a self-serve kiosk for electronic completion of applications (BP, VK, IT)
- Continue to review, update and maintain applications and checklists for each type of inspection performed and revise as needed (BP, VK)
- Explore permitting software solution that will provide for on-line submittals (BP, TK, TM, IT, Planning and Zoning, Engineering, Fire, and Beautification as needed)
- Maintain inspector qualifications posting for public review (VK)
- Collaborate/coordinate customer service training for department staff (BP, HR)

Goal 2: Preserve the historical character of the community.

Objectives:

- Perform plan reviews and inspections with the focus of maintaining the historical construction materials and methods while complying with today's codes. (Staff)

Goal 3: Provide continuing education and training opportunities to inspectors to enhance the quality and efficiency of inspections.

Objectives:

- Fund membership with professional organization that offers continuing education and require building department staff to attend continuing education classes (BP)
- Fund process and require each department position to obtain certification from ICC (BP)
- Support non-profit ICC preferred provider organization to professionalize department staff (BP)
- Develop course material for approval by ICC and provide for the teaching of classes for local non-profit ICC preferred provider organization (BP)
- Provide location to hold 4 meetings annually for local non-profit ICC preferred provider organization at the Newnan Centre (BP)
- Sponsor at least one meeting annually for local non-profit ICC preferred provider organization
- Consider CEU offerings beyond ICC and local organization (BP)

Goal 4: Provide an electronic format for customers to apply for and pay for Building Permits online

Objectives:

- Replace electronic devices for inspectors' field use to perform inspections and access permit information (BP, IT)
- Explore permitting software solution that has ability to receive, review and process permit applications, documents and payments on-line (BP, TK, TM, IT, Planning and Zoning, Engineering, Fire, Public Beautification, as needed)
- Explore permit software solution that has ability to include all other department reviews and approvals (BP, TK, TM, IT, Planning and Zoning, Engineering, Fire, Public Beautification)

FY 2025 Accomplishments

- ✓ Developed and instructed 4 CEU classes (16 hours) at local inspectors' association
- ✓ Maintained posted inspectors' qualifications for public review
- ✓ Revised building department forms and updated checklists
- ✓ Developed new fee schedule to comply with State Law change
- ✓ Funded and participated in local inspectors' association for CEU's
- ✓ Provided funding opportunity and incentive for staff to obtain certifications
- ✓ Provided location and fully sponsored one inspector association meeting
- ✓ Evaluated software capabilities/compatibility and mobile electronic devices
- ✓ Updated all department job descriptions

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Percentage commercial plans submitted electronically	100%	100%	100%
Number of training/CE hours attended by staff total hours	168	180	150
Number of participants in GABI	148	150	150
Number of Certifications obtained	8	15	10



ENGINEERING

Department Description

Michael Klahr, City Engineer along with his team is also responsible for reviewing civil and structural plans for proposed development; construction inspections, inspections of soil erosion and sedimentation control measures including an on-going evaluation of the effectiveness of measures in place; the implementation and enforcement of good engineering standards for the city; the design and management of engineering projects for the city; and the response to calls from the general public about drainage and other engineering related issues.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 1575 - City Engineer						
Department: 22 - City Engineer						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	374,457.45	399,647.54	395,961.00	407,973.00	407,849.00
51.1300	Wages - Overtime	0.00	0.00	0.00	263.00	0.00
51.2200	FICA (Soc Sec)	27,559.99	29,420.45	28,509.00	30,485.00	30,997.00
51.2400	Retirement	43,565.52	50,362.92	58,602.00	53,458.00	0.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	69,651.00
51.2700	Worker's Compensation	3,969.67	7,052.76	4,601.00	5,585.00	3,571.00
Account Classification Total: EX01 - Salaries and Benefits		\$449,552.63	\$486,483.67	\$487,673.00	\$497,764.00	\$512,068.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00
52.1200	Professional Services	5,063.84	76,221.22	100,000.00	0.00	30,000.00
52.1300	Other Contractual Services	10,665.00	20,241.35	6,700.00	6,500.00	6,500.00
52.2200	Repairs and Maintenance	0.00	0.00	0.00	0.00	1,000.00
52.3101	Vehicle Insurance	378.21	643.44	750.00	772.00	0.00
52.3102	Bldg & Pers Liability Insurance	360.47	639.20	714.00	8,208.00	0.00
52.3200	Communications	13,866.86	16,555.36	16,620.00	17,000.00	17,888.00
52.3400	Printing & Binding	61.00	77.20	100.00	117.00	200.00
52.3500	Travel Expenses	2,228.81	1,536.98	3,570.00	3,515.00	3,740.00
52.3600	Dues and Fees	1,850.42	1,253.00	1,662.00	1,250.00	1,662.00
52.3700	Training	2,547.52	1,581.90	2,016.00	2,453.00	3,000.00
53.1100	Materials and Supplies	579.39	1,097.93	1,250.00	600.00	1,250.00
53.1101	Office Supplies	2,130.89	882.69	1,200.00	500.00	500.00
53.1270	Vehicle Gasoline/Diesel	2,543.76	2,704.70	3,000.00	2,000.00	2,000.00
53.1400	Books & Periodicals	895.00	23.00	0.00	0.00	0.00
53.1600	Minor Equipment	19.96	11,371.00	1,000.00	0.00	500.00
53.1601	Computer Hardware & Software	438.86	1,996.28	0.00	200.00	2,250.00
53.1602	Office Furniture	394.57	0.00	0.00	0.00	0.00
53.1701	Vehicle Maintenance	1,341.75	1,235.42	2,000.00	1,500.00	2,000.00
Account Classification Total: EX02 - Operating Expenses		\$46,446.31	\$139,140.67	\$141,662.00	\$45,695.00	\$73,570.00
EX04 - Capital Outlays						
54.2200	Vehicles	0.00	36,390.00	0.00	0.00	0.00
Account Classification Total: EX04 - Capital Outlays		\$0.00	\$36,390.00	\$0.00	\$0.00	\$0.00
Department Total: 22 - City Engineer		\$495,998.94	\$662,014.34	\$629,335.00	\$543,459.00	\$585,638.00

FY 2026 Goals and Objectives

Goal 1: To maintain an attractive, efficient transportation network, improving the safety of all users of the system for all modes of travel

Objectives:

- To assess the conditions of the pavements of the street and road network, with a goal Pavement Condition Index (PCI) rating of 75, in accordance with standard evaluation techniques and methods. City Council, at their 2023 workshop, committed additional resources with the goal of raising the network rating from 70 to 75 in the next three years. (M. Klahr 12/31/2026)
- To determine and plan for funding needs and utilize available funding, including Federal Highway funds, Georgia Department of Transportation (GDOT) grant funds, SPLOST funds, and General funds, to maintain a safe and efficient street and road network, equitably (M. Klahr 12.31.2026)
- To maintain LAP (Local Administered Projects) certification with GDOT, to be eligible to administer transportation projects, locally, utilizing Federal funding (M. Klahr, S. Henriquez 12.31.2026)
- To coordinate and manage capital improvement projects that will improve the safety, operations, and capacity of the street and road network (M. Klahr, S. Henriquez 12.31.2026)
- To assess walkability, bicycle and other modes of transportation to identify the needs for sidewalks, bicycle facilities and pathways, in compliance with ADA (Americans with Disabilities Act) standards (M. Klahr, S. Henriquez 12.31.2026)
- To evaluate warrants for traffic signals, coordinate signals, and upgrade existing signals, utilizing the latest technology to optimize operations at intersections (ITS, Intelligent Traffic Systems) (M. Klahr 12.31.2026)
- To maintain an MUTCD (Manual on Uniform Traffic Control Devices) compliant inventory of traffic control devices, including regulatory and warning signs, and pavement markings (M. Klahr 12.31.2026)
- To conduct traffic volume and speed studies, to ensure that posted speed limits are appropriate, and to identify the needs for traffic calming measures, including the use of radar feedback speed limit systems (M. Klahr, S Henriquez 12.31.2026)

Goal 2: To manage stormwater runoff to protect the environment; reduce flooding to protect people and property; reduce the demand on public stormwater drainage systems, supporting healthy streams and rivers, creating a healthier, more sustainable community

Objectives:

- To review development plans for compliance with State of Georgia, the Metropolitan North Georgia Water Planning District, and standards and regulations per City of Newnan ordinances for post- construction stormwater management, and floodplain management (M. Klahr, R. Hill, S. Henriquez 12.31.2026)
- To maintain a Municipal Separate Storm Sewer System (MS4) Permit with the EPD, permitting the City of Newnan to discharge stormwater runoff to waters of the State
 - To meet the annual requirements for reporting stormwater management activities in accordance with the approved Stormwater Management Plan (SWMP), to the Georgia Environmental Protection Division (GaEPD) (R. Hill, 12.31.2026)
 - To ensure the required ordinances are adopted in a timely manner (M. Klahr 12.31.2026)

- To inspect the various physical facilities and components of the stormwater management system, completion of which in a five (5) year cycle, in compliance with the SWMP, including mapping and recording additions and other changes to the existing system (M. Klahr, R. Hill, M. Kessler 12.31.2026)
- To investigate complaints relating to stormwater runoff and offer assistance to property owners, in accordance with the adopted *Extent of Service Policy* (EOS) (M. Klahr, R. Hill 12.31.2026)
- To maintain certification as Certified Floodplain Manager (M. Klahr, S. Henriquez 12.31.2026)

Goal 3: To manage the prevention and reduction of the movement of eroded soil sediments off-site through an Erosion Sedimentation and Pollution Control plan, supporting healthy streams and rivers, creating a healthier, more sustainable community

Objectives:

- To maintain status as a Local Issuing Authority (LIA), for issuance of permits for land-disturbing activities (LDA) in the City of Newnan
 - To ensure the required ordinances are adopted in a timely manner (M. Klahr 12.31.2026)
 - To maintain certifications (Georgia Soil and Water Conservation Commission, GSWCC, Level Ib) for regulatory enforcement inspections, to inspect land disturbance areas for compliance with State erosion and sedimentation regulations (M. Klahr 12.31.2026)
 - To ensure timely reporting to appropriate agencies, documenting regulatory activities, complaints and complaint resolutions, violations, and LDA permitting (M. Klahr, M. Kessler 12.31.2026)
- To maintain a Memorandum of Agreement (MOA) with the Georgia Soil and Water Conservation Commission (GSWCC), for in-house review and approval of Erosion Sedimentation & Pollution Control Plans as submitted for permit for land-disturbing activities (LDA) in the City of Newnan
 - To maintain certifications (GSWCC, Level II) for plan review and approval for compliance with EPD established minimum requirements for design and plan presentation (M. Klahr 12.31.2026)
 - To ensure timely reporting to appropriate agencies, documenting the level of permit activity within the City of Newnan (M. Klahr, M. Kessler 12.31.2026)

Goal 4: To ensure good engineering principles and practices are utilized in proposed development and redevelopment, through a review and permitting process

Objectives:

- To maintain a set of design standards in accordance with generally accepted engineering principles and standards
 - To maintain a list of general notes, details, check lists and other standards and requirements for engineers and design professionals to utilize in preparing site and construction drawings for proposed development in the City of Newnan (M. Klahr 12.31.2026)
- To review development plans in a timely manner, providing clear and concise review comments when applicable, including traffic impact studies (M. Klahr, S. Henriquez, R. Hill, M. Kessler 12.31.2026)
- To assist in the permitting process for Site Prep, Land Disturbance Activities, and for work within the public Right-of-Way (M. Klahr 12.31.2026)

- To conduct inspections for conformance with development plans (S. Henriquez, R. Hill, M. Kessler 12.31.2026)
- To conduct inspections for compliance with ADA standards (S. Henriquez, R. Hill 12.31.2026)
- To ensure any additional permits are obtained from outside agencies, when applicable, including FEMA, USACOE, EPD, and GDOT (M. Klahr, S. Henriquez 12.31.2026)
- To review variance requests from standards, and provide commentary and recommendation for consideration (M. Klahr 12.31.2026)

Goal 5: Maintain associations with professional and technical groups for networking and sharing of knowledge

Objectives:

- Continue memberships with professional organizations, including the American Society of Civil Engineers (ASCE), the Institute of Transportation Engineers (ITE), the Association of State Floodplain Managers (ASFPM) (M. Klahr, S. Henriquez 12.31.2026)
- Continue an advisory position for the Technical Coordinating Committee for the Metropolitan North Georgia Water Planning District (M. Klahr, S. Henriquez, R. Hill 12.31.2026)
- Continue participation with meetings of the Georgia Soil and Water Conservation Commission (R. Hill, M. Kessler, S. Henriquez 12.31.2026)
- Continue leadership positions with the Georgia Utility Coordinating Council (R. Hill, M. Kessler 12.31.2026)

FY 2025 Accomplishments

- ✓ Successfully re-certified LAP for a five-year period (Local Administered Project)
- ✓ Maintained our Local Issuing Authority for permitting land- disturbing activities
- ✓ Maintained our Memorandum of Agreement with the Georgia EPD and the GSWCC for in-house review of erosion, sedimentation and pollution control plans
- ✓ Maintained certification as ASFPM floodplain managers (2 staff)
- ✓ All required environmental ordinances are up to date
- ✓ Continue to monitor both the 811 locate tickets and the street cut notification system
- ✓ Continued the expansion and use of radar feedback speed limit signs as effective measures for speed calming. Deployed two new units in 2025
- ✓ Implemented new guidance with the latest revisions to the MUTCD for traffic control devices
- ✓ Annual Report on activities of the Stormwater management Plan, received and accepted
- ✓ Received additional grant funding from GDOT that enabled the City of Newnan to accelerate paving plan
- ✓ Completed Year 2 and 3 of the 3-year paving plan; extended the plan to 2028. Paved approximately 4.94 centerline miles on 23 streets and performed the full depth reclamation of 37,426 square yards for another 8 streets.
- ✓ Achieved PCA (Pavement Condition Assessment) score of 77.8, systemwide
- ✓ Completed culvert improvements on Savannah Street and Pinson Street, including sidewalks
- ✓ Mr. Hill was awarded Region 3 Chair of the Year for his efforts in the Georgia Utility Coordinating Council

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Land Disturbance Activities (LDP), permits, issued	15	16	15
Total acres disturbed, development*	336	248	200
Storm Sewer pipes, inventory, miles	99	110	110
Number of drainage investigations	29	40	35
Number of traffic volume and speed studies	22	22	20
Overall Network Pavement Condition Rating	75.0	77.8	78.0

* DENOTES ACRES, ACTIVE PERMITS

<https://www.keepnewnanbeautiful.org/>

KEEP NEWNAN BEAUTIFUL (KNB)

Department Description

Page Beckwith’s service to the community is to educate, motivate, and empower the individuals of Newnan, Ga to take greater responsibility for improving our local community environment through litter prevention, waste reduction, recycling, and beautification. As an affiliate of the Keep America Beautiful program and the Keep Georgia Beautiful program, KNB has access to grants and other programs that assist with helping achieve our goals. KNB sponsors electronics recycling, paper shredding, tire recycling, and paint recycling programs on site at City Hall. KNB also hosts the Great American Cleanup for our community. KNB works closely with the Coweta County School system to assist with environmental education classes and activities. KNB partners with various businesses in the city and county to help incorporate the KNB mission throughout our community. KNB manages the Adopt- A- Street program and two downtown gardens. KNB also works as a resource for hard to recycle items like batteries, electronics, house hazardous waste, and other various items that should not be placed in the landfill. Page reports directly to the City Engineer.



Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Department: 82 - Keep Newnan Beautiful						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	51,689.19	57,723.42	55,145.00	57,339.00	56,795.00
51.1300	Wages - Overtime	866.16	154.44	0.00	0.00	0.00
51.2200	FICA (Soc Sec)	3,571.07	3,932.59	3,970.00	4,357.00	4,316.00
51.2400	Retirement	6,116.56	6,279.78	8,161.00	7,445.00	0.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	9,699.00
51.2700	Worker's Compensation	501.69	0.00	534.00	648.00	414.00
Account Classification Total: EX01 - Salaries and Benefits		\$62,744.67	\$68,090.23	\$67,810.00	\$69,789.00	\$71,224.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	540.00	540.00	540.00	540.00	540.00
52.1201	Public Relations	6,471.77	12,513.05	12,600.00	12,600.00	12,600.00
52.1300	Other Contractual Services	293.50	850.00	850.00	850.00	850.00
52.3102	Bldg & Pers Liability Insurance	236.37	419.08	469.00	491.00	0.00
52.3300	Advertising	8,856.49	11,539.30	10,500.00	10,500.00	10,700.00
52.3400	Printing & Binding	2,373.09	1,557.50	1,250.00	1,200.00	1,500.00
52.3500	Travel Expenses	4,250.49	4,146.51	3,390.00	2,625.00	3,300.00
52.3600	Dues and Fees	680.00	763.50	815.00	763.00	864.00
52.3700	Training	1,431.89	1,362.00	1,250.00	1,000.00	1,425.00
53.1100	Materials and Supplies	52,968.07	40,770.78	13,238.00	13,238.00	12,762.00
53.1101	Office Supplies	550.34	250.85	200.00	200.00	200.00
53.1400	Books & Periodicals	69.81	15.69	100.00	100.00	100.00
53.1600	Minor Equipment	232.69	0.00	0.00	138.00	0.00
53.1601	Computer Hardware & Software	2,142.37	1,164.47	503.00	951.00	983.00
53.1708	Other Boards & Commissions	81,962.36	24,916.23	47,645.00	73,645.00	34,900.00
Account Classification Total: EX02 - Operating Expenses		\$163,059.24	\$100,808.96	\$93,350.00	\$118,841.00	\$80,724.00
Department Total: 82 - Keep Newnan Beautiful		\$225,803.91	\$168,899.19	\$161,160.00	\$188,630.00	\$151,948.00

FY 2026 Goals & Objectives

Goal 1: Enhance and Develop New and Existing Community-Wide Partnerships

Objectives:

- Continue to develop existing partnership with Coweta County Schools collaborating on projects that improve our community.
 - Identify student volunteer groups to assist in aiding projects and city events.
 - Provide support and coordination for school-related recycling, STEM activities, outdoor classroom, and garden events.
 - Provide "Away from Home" recycling bins and bags to schools as needed.
 - Maintain membership of the Coweta Water Extension Team and the Coweta Stem Institute Executive Board.
 - Conduct at least 2 KNB Water Education programs at two local elementary schools.
 - Assist schools in establishing on-site garden and recycling programs.
- Build and maintain relationships with businesses, groups and individuals.
 - Recruit a minimum of six additional volunteer groups to participate in Adopt-A-Street program.
 - Engage eight new groups to participate in a Clean Team litter pickup project.
 - Manage KNB website and the existing Adopt a Street GIS map on the KNB website.
 - Educate groups on litter prevention, water conservation, recycling, native plants, and beautification.
 - Provide "Away from Home" recycling bins and bags to businesses and groups as needed.
 - Conduct Water in Your World programming, including community information sessions on storm water systems, local water supply, importance of planting native plants, homeowner water conservation, and the impact of litter on water quality.
 - Provide at least two educational programs or activities at the Outdoor Classroom or partner locations.
 - Participate in Main Street Events with KNB activities for children and/or adults when possible
 - Collaborate with DDA and Beautification to stock the dog waste stations with dog bags on the LINC, in downtown, and at the parks.
 - Host Educational table at the Coweta County Fair.
 - Serve on the Education Technical Coordinating Committee for Metropolitan North GA Water Planning District

Goal 2: Improve and Maintain the Integrity of the Keep Newnan Beautiful Program.

Objectives:

- Complete Affiliate Certification.
 - Attend required training.
 - Complete Semi-Annual and Annual Reports.
 - Complete Litter Index Survey.
 - Maintain the Presidential Certification with Keep America Beautiful.
- Participate in Keep America Beautiful Great American Cleanup.
- Maintain memberships in appropriate environmental and nonprofit groups.
- Collaborate with Chattahoochee River Keepers to conduct creek/stream cleanups or water sampling within the Newnan city limits.
- Host educational seminars and presentations to local community organizations

- Utilize EnviroScape model.
- Support Storm Water Management classes
- Provide garden education and resources
- Participate in Coweta County Water Education Team's Teacher Training workshops.
- Clean at least 1 local stream annually.
- Provide battery recycling drop-off
- Provide HHW (household hazardous waste) recycling or disposal information to residents and businesses.
- Continue to organize and host the following events: Electronic Recycling (1), Paper Shredding (4), Great American Cleanup Event (1), Paint Recycling (2), and Trex plastic bag recycling program event.
- Maintain Outdoor Classroom, Pollinator Garden, Community Garden, and Community Orchard.
- Facilitate upkeep and registry for Little Libraries at First Ave Park, Ray Park, and Cranford Park
- Develop a collection of environmental education activities available for checkout by local schools and groups.
- Partner with local organizations to expand the Community Garden movement.

FY 2025 Accomplishments

- ✓ Obtained Keep Georgia Beautiful certification.
- ✓ Obtained Keep America Beautiful Presidential Circle certification.
- ✓ Completed the annual Litter Index Survey.
- ✓ Partnered with a local business and Ripple Glass to establish a downtown glass recycling location.
- ✓ Assisted local neighborhood in establish glass recycling for residents.
- ✓ Recycled 300 pounds of batteries through Call2Recycle.
- ✓ Coordinated 8 City Hall on-site recycling events and 2 DEA events at the Newnan Police Department.
- ✓ Continued marketing and public relations campaign to include PSA, print, and social media.
- ✓ Continued implementing new logo and added new signage to Adopt-A-Street program.
- ✓ Partnered with Chattahoochee Riverkeeper to install a trash trap at CJ Smith Park.
- ✓ Collaborated with schools to teach Georgia standards-based lessons on stormwater, recycling, pollution, erosion, pollination, water quality, gardening, and other environmental issues.
- ✓ Assisted 4 schools with STEM Garden installations.
- ✓ KNB manager taught 17 classes on recycling, waste reduction, litter prevention, water conservation and environmental stewardship at elementary, middle, and high schools.
- ✓ Hosted educational booths at Mainstreet events and the Coweta County Fair.
- ✓ Recruited 4 new Adopt-A-Street sponsors.
- ✓ Hosted a summer camp program at Children's Connect Museum.
- ✓ KNB Volunteers provided 2,040 hours of volunteer time = \$71,633.56 (\$34.79 per volunteer hour).

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Number of Electronic Recycling Events Hosted	2	1	1
Number of Document Shredding Events Hosted	4	4	4
Number of new Adopt-A-Street groups	5	6	8
Maintained Memberships in CWET & STEM teams	YES	YES	YES
Keep Newnan Beautiful certification maintained?	YES	YES	YES
President's Circle Achieved?	YES	YES	YES
Number of classes taught with Enviroscope	10	12	17

<https://www.mainstreetnewnan.com/>

BUSINESS DEVELOPMENT AND MAIN STREET

Department Description

Abigail Strickland and her team serve as a liaison between the City of Newnan and the Chamber of Commerce, Economic Development agencies, non-profit groups and other governmental agencies. The department’s primary function is to operate the Main Street Program overseen by the Downtown Development Authority (DDA) and to lease existing commercial space within the community.



Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 7500 - Business Dev & Main Street						
Department: 80 - Business Dev & Main Street						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	113,845.08	131,887.89	129,336.00	133,511.00	133,214.00
51.2200	FICA (Soc Sec)	8,982.00	10,275.14	9,312.00	10,279.00	10,124.00
51.2400	Retirement	14,888.84	16,373.21	19,142.00	20,728.00	7,071.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	13,182.00
51.2700	Worker's Compensation	1,179.83	1,718.05	1,251.00	1,518.00	971.00
Account Classification Total: EX01 - Salaries and Benefits		\$138,895.75	\$160,254.29	\$159,041.00	\$166,036.00	164,562.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00
52.1200	Professional Services	729.89	2,500.00	2,000.00	1,000.00	102,000.00
52.1201	Public Relations	760.81	1,500.00	1,000.00	1,000.00	1,000.00
52.2200	Repairs and Maintenance	0.00	0.00	1,000.00	100.00	0.00
52.3102	Bldg & Pers Liability Insurance	472.75	838.20	937.00	998.00	0.00
52.3200	Communications	239.64	239.64	250.00	250.00	250.00
52.3300	Advertising	4,500.00	1,500.00	2,000.00	500.00	2,000.00
52.3400	Printing & Binding	543.64	876.06	500.00	0.00	500.00
52.3500	Travel Expenses	7,438.10	6,618.82	5,000.00	8,000.00	8,000.00
52.3600	Dues and Fees	875.00	875.00	1,000.00	875.00	18,000.00
52.3700	Training	1,900.00	1,555.00	2,275.00	2,000.00	2,500.00
53.1100	Materials and Supplies	73.09	491.10	200.00	200.00	200.00
53.1101	Office Supplies	296.10	550.04	500.00	100.00	500.00
53.1400	Books & Periodicals	53.77	200.00	200.00	0.00	200.00
53.1600	Minor Equipment	596.93	0.00	200.00	0.00	200.00
53.1601	Computer Hardware & Software	1,699.32	1,352.91	1,000.00	0.00	1,000.00
53.1706	Miscellaneous	37.97	299.80	500.00	200.00	500.00
Account Classification Total: EX02 - Operating Expenses		\$21,297.01	\$20,476.57	\$19,642.00	\$16,303.00	\$137,930.00
Department Total: 80 - Business Dev & Main Street		\$160,192.76	\$180,730.86	\$178,683.00	\$182,339.00	\$302,492.00

FY 2026 Goals & Objectives

Goal 1: Foster Business Retention & Expansion

Objectives:

- Develop and Maintain a Knowledge Base.
- Engage Local Businesses
- Build a Support Network for Small/Entrepreneurial Businesses.
- Create/Expand partnerships with local businesses

Goal 2: Recruit Quality Employment and Investment Opportunities.

Objectives:

- Attract New Businesses within Newnan's Targeted Industry Clusters.
- Lead Development and Prospect Management.
- Support and Collaborate with Regional, State and National Business Organizations.
- Aggressively Market the Redevelopment of Existing Commercial Corridors.
- Educate and Engage Private Sector Leaders to Serve as Ambassadors.
- Develop and Maintain a Property Database.
- Support Newnan's Tourism/Hospitality Industry (Collaboration with Explore-Newnan Coweta).
- Focus on strategic preparation for redevelopment projects, including branding and development groundwork for the Railroad District and 57 East.
- Develop business friendly policies

Goal 3: Catalyze Redevelopment of Existing Assets.

Objectives:

- Implement Catalytic Development Projects.
- Focus Redevelopment Recruitment Efforts on Newnan's Targeted Industry Clusters.
- Leverage Public-Private Partnerships.
- Promote mixed use development.

Goal 4: Market Newnan's Competitive Advantages.

Objectives:

- Support the City of Newnan's Brand Identity.
- Develop Distinctive Marketing Materials.
- Develop a Public Relations Strategy for Business Development.
- Grow our Experience Economy.
- Showcase Success Stories

Goal 5: Improve Capacity of Business Development.

Objectives:

- Align Strategies, Operations and Resources of Partners.
- Serve as a Catalyst for Sharing Information and Intelligence.
- Enhance Communication among Organizations in the City that Impact Business Development.
- Provide Support and Leadership to the Development Authority and Downtown Development Authority.
- Identify Additional Resources for Business Development.
- Garner Volunteer Support.
- Improve Data Sharing

FY 2025 Goals Accomplished

- ✓ 1/24 - 12/24, \$11,137,338 Private/Public Investment - Downtown District
- ✓ Obtained National Main Street Certification
- ✓ Redesignated as a GEMS (Georgia Exceptional Main Street) Community
- ✓ Worked on Main Street Newnan's 2023-2025 Work Plan in conjunction with the Downtown Development Authority (DDA)
- ✓ Increased Main Street event vendor participation and satisfaction.
- ✓ MS Program hosted 30+ Events, drawing >25,000 visitors to historic downtown.
- ✓ Utilized "DTN NWN" and "I Love Local" Advertising Campaign.
- ✓ Secured Main Street program and event sponsors.
- ✓ Assisted with downtown relocation/expansion/redevelopment for 17 new businesses.



LEISURE SERVICES

Department Description

Brent Snodgrass and his staff strive to effectively and efficiently provide services and activities that will improve the overall quality of life for the residents and visitors of Newnan. Our goal is to promote and enhance the usage of city owned parks and facilities by simplifying the rental process, hosting public events and programs in the available spaces, and increasing advertising to the community.

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 6100 - Leisure Services						
Department: 95 - Leisure Services						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	210,126.63	259,079.19	268,765.00	273,282.00	275,469.00
51.1200	Wages - Part Time/Temp Employees	82,228.60	113,567.72	140,525.00	108,350.00	153,011.00
51.1300	Wages - Overtime	19.10	840.90	0.00	500.00	500.00
51.2200	FICA (Soc Sec)	22,428.89	28,598.68	29,469.00	29,068.00	32,602.00
51.2400	Retirement	23,951.04	41,375.15	39,777.00	51,152.00	26,550.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	9,260.00
51.2700	Worker's Compensation	10,390.42	15,656.20	11,398.00	13,835.00	8,846.00
Account Classification Total: EX01 - Salaries and Benefits		\$349,144.68	\$459,117.84	\$489,934.00	\$476,187.00	\$506,238.00
EX02 - Operating Expenses						
51.2900	Taxable Employee Benefits	540.00	945.00	1,080.00	675.00	675.00
51.2900A	Non-Taxable Employee Benefits	2,244.50	2,432.07	2,560.00	2,000.00	2,250.00
52.1200	Professional Services	19,801.54	12,225.00	0.00	0.00	0.00
52.1201	Public Relations	16,556.34	17,603.75	15,000.00	12,000.00	15,500.00
52.1300	Other Contractual Services	19,235.00	15,866.28	39,500.00	36,000.00	44,650.00
52.2200	Repairs and Maintenance	925.00	282.20	6,000.00	6,000.00	7,500.00
52.3101	Vehicle Insurance	1,181.90	1,862.98	2,343.00	2,412.00	0.00
52.3200	Communications	1,354.68	1,138.82	1,750.00	1,300.00	1,750.00
52.3300	Advertising	3,430.85	4,213.27	7,500.00	3,000.00	5,000.00
52.3500	Travel Expenses	2,336.59	2,135.42	3,000.00	500.00	3,000.00
52.3600	Dues and Fees	1,116.27	1,385.88	1,062.00	1,441.00	1,249.00
52.3700	Training	1,936.55	1,634.95	1,960.00	1,750.00	1,750.00
53.1100	Materials and Supplies	3,721.29	4,234.42	4,500.00	3,500.00	3,500.00
53.1101	Office Supplies	1,273.36	966.39	1,500.00	1,250.00	1,250.00
53.1102	Cleaning Supplies & Chemicals	3,207.22	7,093.37	6,750.00	6,000.00	6,500.00
53.1270	Vehicle Gasoline/Diesel	5,926.90	11,733.12	12,000.00	11,000.00	12,000.00
53.1600	Minor Equipment	5,195.52	5,635.59	5,000.00	5,000.00	5,000.00
53.1601	Computer Hardware & Software	3,025.03	903.27	0.00	0.00	0.00
53.1602	Office Furniture	0.00	0.00	500.00	400.00	500.00
53.1701	Vehicle Maintenance	13,614.53	12,005.70	10,000.00	10,000.00	10,000.00
Account Classification Total: EX02 - Operating Expenses		\$106,623.07	\$104,297.48	\$122,005.00	\$104,228.00	\$122,074.00
EX04 - Capital Outlays						
54.1316	Downtown Parking	1,427,981.26	0.00	0.00	0.00	0.00
54.2201	Vehicles/Equipment	0.00	23,625.00	0.00	0.00	0.00
54.2500	Other Equipment	99,723.14	0.00	0.00	0.00	0.00
Account Classification Total: EX04 - Capital Outlays		\$1,527,704.40	\$23,625.00	\$0.00	\$0.00	\$0.00
Department Total: 95 - Leisure Services		\$1,983,472.15	\$587,040.32	\$611,939.00	\$580,415.00	\$628,312.00

FY 2026 Goals and Objectives

Goal 1: Enhance the safe, efficient and accessible use of parks and facilities, while increasing public participation and rentals.

Objectives:

- Maintain high facility standards by ensuring spaces are clean, stocked and repaired promptly through coordinated work with attendants and Facility Maintenance. (M. Johnston)
- Manage and oversee all reservations – including individual, standing user, and special-event rentals – while ensuring compliance with facility policies such as Wadsworth Auditoriums’ food/beverage/alcohol guidelines (M. Sain)
- Provide clear booking support by offering CivicRec Guidance via phone, e-mail and social media to make facility rentals easy for users.

Goal 2: Offer and grow a diverse array of programs and activities that engage the community and enhance quality of life for residents and visitors.

Objectives:

- Plan and deliver inclusive, well-organized events that appeal to varied interests, demographics and abilities, ensuring accessibility for all participants.
- Utilize partnerships and a variety of facilities to expand reach, share resources, and bring programs to different parts of the community
- Strengthen and innovate signature programs – such as First Fridays, Adaptive Programming, and Fitness in the Park – while introducing new offerings based on feedback and emerging trends.

Goal 3: Strengthen the visibility, identity, and community engagement of the department through targeted marketing, outreach, and technology.

Objectives:

- Promote facility availability through updated marketing materials, online tools, and community outreach to boost awareness and usage.
- Maintain an engaging online presence by developing and updating the Leisure Services webpage (A. Urda) and enhancing social media channels to promote programs and engage community.
- Leverage technology tools like Eventbrite and CivicRec to increase event awareness, streamline ticketing, and improve program registration and user experience.
- Expand community outreach by participating in non-department events to connect with new audiences and increase engagement across diverse groups.

Goal 4: Increase usage and awareness of City Trolley by enhancing customer service, promotion and route optimization. (L. Denney)

Objectives:

- Provide consistent, high-quality customer service to ensure a positive experience for all trolley riders.
- Evaluate and optimize trolley routes and services, including considering additional stops and implementing a public trolley tracking system.

Goal 5: Continue to provide support to the Newnan Cultural Arts Commission. (M. Sain)**Objectives:**

- Coordinate timely communication and collaboration with the commission chairperson regarding meetings, events and initiatives.
- Support budget management and improve event planning to ensure efficient and successful programming execution.
- Encourage diverse programming and community involvement by promoting the event proposal process and expanding variety in artistic mediums and artist selections.

FY 2025 Accomplishments

- ✓ Successfully maintained and operated all City owned parks, pavilions, and facilities, including managing standing rental agreements.
- ✓ Adopted and implemented an updated Facility Use Policy and Fee Schedule.
- ✓ Collaborated closely with Facility Maintenance to address repairs promptly.
- ✓ Increased trolley ridership and rentals with improved marketing efforts.
- ✓ Promoted and expanded use of the online facility management and ticketing systems for rentals, events and programs.
- ✓ Grew the Adaptive programming which included basketball, wiffleball, pickleball, kickball, and swimming for adults with disabilities. Partnering with Facilities Maintenance for end-of-summer cookout and the Newnan Pickleball Association on pickleball offerings.
- ✓ Successfully hosted the following Leisure Services events:
 - 9 free movie events at the Wadsworth Auditorium
 - Partnering with Newnan Carnegie Library (S. Crutchfield) to provide crafts on multiple movies, and Newnan Fire and Police Departments on interactive elements.
 - Partnered with Downtown Newnan businesses on gamifying the movie experience.
 - Ducks on the Loose (promoted participation within the parks) including Lucky Ducks, Duck Days of Summer and Bring Home the Gnome
 - Introduced Fitness in the Parks series, starting with Yoga on the Green in Spring/Fall.
 - Introduced First Fridays at First Avenue Park Series
 - Continued Holiday celebrations with Main Street Newnan, with participation in Munchkin Masquerade and Santa on the Square.
- ✓ Supported the Newnan Cultural Arts Commission with the following:
 - Maintaining the event proposal, planning, and implementation structure
 - Added Eventbrite marketing and ticketing platform to increase reach and attendance
 - Successfully hosted several events including 2-day Newnan Songwriter's Festival (partnering with Downtown Newnan business), Atlanta Chamber Players, 116th US Army Field Band.
 - Hosted three Jazz in the Park performances at Newnan Centre with an increase in attendance, while Greenville Street Park is scheduled for renovation.
- ✓ Engaged in professional development through the 2025 Young Gamechangers program with GeorgiaForward (B. Snodgrass).

Leisure Services

*A New Facility Use Policy went into effect on June 1, 2025, which adopted a new Fee Schedule and required Standing Users to pay for scheduled use.

Performance Measures	Jan to May 2024 Actual	June to Dec 2024 Actual	Jan to May 2025 Actual	June to Dec 2025 Estimated	2026 Total Projected
Rentals of park pavilions	116 (768hrs)	273 (2688hrs)	62 (192hrs)	100 (360hrs)	150 (450hrs)
Rentals at House of Pickleball	98 (420hrs)	251 (1368hrs)	143 (300hrs)	275 (552hrs)	450 (1000hrs)
Rentals at Pickett Field	305 (744hrs)	459 (1416hrs)	328 (696hrs)	425 (936hrs)	800 (2000hrs)
Number of Standing Agreements (weekly programming) Parks – Including Pickett Field	9	8	8	8	8
Rentals at Howard Warner Community Center	171 (864hrs)	254 (1488hrs)	169 (720hrs)	200 (600hrs)	150 (675hrs)
Number of Standing Agreements (weekly programming) Howard Warner Facility	5	4	3	2	2
Rentals at Wadsworth Auditorium	121 (1080hrs)	157 (1776hrs)	78 (720hrs)	125 (1080hrs)	250 (2000hrs)
Rentals at Wesley Street and Howard Warner Gyms	312 (828hrs)	343 (1440hrs)	408 (1272hrs)	375 (1080hrs)	800 (3200hrs)
Number of Standing Agreements (weekly programming) Wesley Street Gymnasium	4	4	3	3	3
Trolley Rentals	10	37	6	30	50
Individual/Private Rentals @ HWCC, Pickett, and Gyms (Non-Standing Use)	335	422	540	592	1250
Revenue from HW, Parks, and Gym Rentals	\$6,832	\$11,227	\$7,975	\$27,500	\$50,000
Revenue from Wadsworth Auditorium	\$17,900	\$26,375	\$14,350	\$22,750	\$45,000

<https://www.newnancarnegie.com/>

CARNEGIE

Department Description

Susan Crutchfield and her staff at the Carnegie reading library strives to serve the informational, educational, cultural, and recreational needs of all members of the community by providing access to professional staff, up-to-date technology, and quality material, programs and services.



Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Estimated Amount	2026 Department
Fund: 100 - General Fund						
EXPENSES						
Function / Activity: 6500 - Carnegie Building						
Department: 90 - Library						
EX01 - Salaries and Benefits						
51.1100	Wages - Full Time Employees	113,102.57	120,471.76	118,732.00	122,895.00	122,490.00
51.1200	Wages - Part Time/Temp Employees	53,636.18	60,337.39	62,112.00	67,230.00	66,404.00
51.2200	FICA (Soc Sec)	12,332.13	13,431.26	13,021.00	14,450.00	14,356.00
51.2400	Retirement	13,161.70	15,569.22	17,572.00	20,480.00	0.00
51.2400A	Retirement Defined Benefit	0.00	0.00	0.00	0.00	11,892.00
51.2700	Worker's Compensation	239.12	347.91	253.00	307.00	197.00
Account Classification Total: EX01 - Salaries and Benefits		\$192,471.70	\$210,157.54	\$211,690.00	\$225,362.00	\$215,339.00
<i>EX02 - Operating Expenses</i>						
51.2900	Taxable Employee Benefits	540.00	540.00	540.00	540.00	540.00
52.1200	Professional Services	2,344.97	2,835.00	3,650.00	3,055.00	4,250.00
52.1201	Public Relations	2,776.52	1,724.35	2,805.00	2,427.00	2,780.00
52.3102	Bldg & Pers Liability Insurance	962.67	1,706.84	1,908.00	2,147.00	0.00
52.3200	Communications	286.95	967.35	1,163.00	1,275.00	1,973.00
52.3500	Travel Expenses	551.88	0.00	897.00	761.00	792.00
52.3600	Dues and Fees	275.00	307.00	320.00	267.00	295.00
52.3700	Training	839.00	0.00	890.00	724.00	950.00
53.1100	Materials and Supplies	13,421.58	11,609.06	3,480.00	3,480.00	3,600.00
53.1101	Office Supplies	795.39	1,033.47	1,671.00	1,670.00	1,756.00
53.1102	Cleaning Supplies & Chemicals	1,436.56	1,328.75	1,367.00	1,500.00	1,571.00
53.1300	Food Supplies	847.82	700.60	980.00	920.00	995.00
53.1400	Books & Periodicals	9,556.28	9,166.20	10,255.00	10,200.00	10,560.00
53.1600	Minor Equipment	1,015.00	0.00	350.00	250.00	400.00
53.1601	Computer Hardware & Software	5,528.66	2,690.70	5,841.00	4,120.00	4,265.00
53.1602	Office Furniture	0.00	0.00	180.00	150.00	0.00
Account Classification Total: EX02 - Operating Expenses		\$41,178.28	\$34,609.32	\$36,297.00	\$33,486.00	\$34,727.00
<i>EX04 - Capital Outlays</i>						
54.1302	Other Improvements	0.00	31,998.69	0.00	0.00	0.00
Account Classification Total: EX04 - Capital Outlays		\$0.00	\$31,998.69	\$0.00	\$0.00	\$0.00
Department Total: 90 - Library		\$233,649.98	\$276,765.55	\$247,987.00	\$258,848.00	\$250,066.00

FY 2026 Goals and Objectives**Goal 1: Build and maintain quality collections based on community needs.****Objectives:**

- Use professional sources to help determine collection development decisions.
 - Evaluate recommendations in Library Journal & online resources. (S. Crutchfield, B. Moselina, E. Ruppel Ongoing)
 - Review collections of comparable facilities. (S. Crutchfield, B. Moselina, E. Ruppel Ongoing)
 - Monitor listservs such as CHLIB-L and GLA. (S. Crutchfield, B. Moselina, E. Ruppel Ongoing)
 - Maintain a relevant collection through purchases, donations, and periodic weeding. (S. Crutchfield, B. Moselina, E. Ruppel, Carnegie Assistant)
- Collect information from community regarding print and electronic needs.
 - Take purchase suggestions to request materials. (S. Crutchfield, B. Moselina, E. Ruppel, J. Dunnington, Carnegie Assistant Ongoing)
 - Conduct annual survey to solicit community feedback. (S. Crutchfield 4th quarter 2026)

Goal 2: Communicating the value of the library.**Objectives:**

- Use ongoing programs to discuss the impact of the library
 - Making announcements at the beginning of programs on what is upcoming at the library (S. Crutchfield, B. Moselina, E. Ruppel, J. Dunnington Ongoing)
 - Discussing programs that have happened in the past with patrons in person and via social media (S. Crutchfield, B. Moselina, E. Ruppel, J. Dunnington, Carnegie Assistant Ongoing)
 - Maintain an ongoing archive and record of the library through scrapbooks (S. Crutchfield Ongoing)
 - Maintain an active and friendly relationship with local media with the support of the City Communications Department (S. Crutchfield, B. Moselina, E. Ruppel, J. Dunnington Ongoing)
- Use monthly newsletter/email lists to share what the library is doing and what is upcoming
 - Send out quarterly email to patrons. (S. Crutchfield Quarterly)
 - Send out specific adult, young adult and children program emails to mailing lists (S. Crutchfield Ongoing)
- Maintain a strong website and social media presence
 - Maintain the library website and keep it up to date and fresh (S. Crutchfield, J. Dunnington Ongoing)
 - Maintain a strong Facebook and Instagram presence and keep it updated (S. Crutchfield, B. Moselina, E. Ruppel, J. Dunnington Ongoing)
 - Maintain an online presence by recording in-person programs and lectures and creating virtual content. (S. Crutchfield, B. Moselina, E. Ruppel, J. Dunnington Ongoing)

Goal 3: Offer City of Newnan merchandise for sale to public.

Objectives:

- Monitor City Store inventory and keep public informed of items available.
- Track merchandise currently available and consider other items to be sold
 - Maintain display in building and advertise through websites, e-mail and programs. (S. Crutchfield, E. Ruppel, B. Moselina, J. Dunnington Ongoing)
 - Track what merchandise patrons would like by doing a yearly survey (S. Crutchfield, 1st quarter 2026)

Goal 4: Attract, employ and retain highly competent, friendly volunteers and employees to provide excellent customer service to residents and visitors of the City.

Objectives:

- Carnegie will be staffed with highly competent, friendly employees and volunteers.
 - Offer a pleasant work environment to recruit and retain highly competent qualified staff. (S. Crutchfield Ongoing)
 - Schedule adequate staff and volunteers to cover services and programs. (S. Crutchfield Ongoing)
- Staff members & volunteers will have training, technology, and other tools needed to perform their assigned duties.
 - Provide training and tools needed to complete job assignments. (S. Crutchfield Ongoing)
 - Answer reference questions accurately and efficiently. (S. Crutchfield, B. Moselina, E. Ruppel, J. Dunnington, Carnegie Assistant Ongoing)
 - Staff will attend online conferences, training, and webinars for professional development (S. Crutchfield, B. Moselina, E. Ruppel, J. Dunnington, Carnegie Assistant Ongoing)

Goal 5: Provide a multi-use facility for diverse community needs.

Objectives:

- Offer a variety of programs to children, teens, and adults. (S. Crutchfield, B. Moselina, J. Dunnington, E. Ruppel Ongoing)
- Create a welcoming and creative environment in children, adult, and young adult programs. (B. Moselina, J. Dunnington, E. Ruppel Ongoing)
- Coordinate meeting rooms and display areas. (S. Crutchfield, E. Ruppel Ongoing)
- Offer both print and electronic resources. (S. Crutchfield, B. Moselina Ongoing)
- Increase programs offered on nights and weekends (E. Ruppel, J. Dunnington, B. Moselina Ongoing)

Goal 6: Assist in City events and programs.

Objectives:

- Participate in committees. (S. Crutchfield Ongoing)
- Create program(s) for Georgia Cities Week. (B. Moselina, J. Dunnington, E. Ruppel)
- Participate in Main Street Newnan special events (S. Crutchfield, E. Ruppel, B. Moselina, J. Dunnington, Carnegie Assistant)

- Participate with other City departments to provide programming and marketing support. (S. Crutchfield, J. Dunnington, B. Moselina, E. Ruppel Ongoing)
- Participate creatively in City Hall Selfie Day (S. Crutchfield, B. Moselina, E. Ruppel, J. Dunnington, Carnegie Assistant- August 2026)

Goal 7: Create and maintain community partnerships.

Objectives:

- Partner with community organizations and non-profits to support and enhance artistic, cultural and technological activities which benefit the local community. (S. Crutchfield, B. Moselina, E. Ruppel, J. Dunnington Ongoing)
- Participate in community outreach with non-profits, community organizations, and local businesses (S. Crutchfield, E. Ruppel, B. Moselina, J. Dunnington, Ongoing)

Goal 8: Strengthen partnership and communication between Newnan Carnegie Library Foundation & Library.

Objectives:

- Participating in NCLF Board meetings (S. Crutchfield, E. Ruppel Ongoing)
- Participating in NCLF special events (S. Crutchfield, E Ruppel, J. Dunnington, B. Moselina, Carnegie Assistant Ongoing)
- Provide marketing and website support for NCLF special events (S. Crutchfield, E. Ruppel, J. Dunnington Ongoing)

FY 2025 Accomplishments

- ✓ Partnered with other City of Newnan departments by hosting multiple meetings and events throughout the year. (Goal 2, Goal 5, Goal 6, Goal 7)
- ✓ Provided a variety of children's, young adult and adult programming. Programs were provided by staff and outside providers. Through 8/4/25, there was a total of 229 programs. (Goal 2, Goal 5, Goal 8)
- ✓ Collaborated with community organizations and partners to include Hometown Novel Writers Association, Kiwanis Club, Heritage School, Newnan Coweta Art Association, Newnan Art Rez, Carolyn Barron Montessori School, AARP, Quilts of Valor, Newnan Theatre Company, Home Helpers Home Care, and Piedmont Fitness Center. (Goal 2, Goal 5, Goal 7)
- ✓ We had a total of 11 rentals scheduled through August 2025 (Goal 5, Goal 7)
- ✓ Annual survey will be conducted in the 4th quarter. (Goal 1)
- ✓ Director has attended numerous training webinars throughout the year. Staff attended webinars and online courses. (Goal 4)
- ✓ S. Crutchfield participated in Christmas Parade Committee (Goal 2, Goal 6)
- ✓ S. Crutchfield, E. Ruppel, B. Moselina attended collection development webinars. (Goal 1, Goal 4)
- ✓ Partnered with the NCLF to hold Books & Bites, Edgar B. Hollis Distinguished Author, and Series & Summer Programs for Children and Teens. (Goal 2, Goal 5, Goal 8)

Performance Measures	2024 Actual	2025 Estimate	2026 Projected
Reference questions answered	11,383	12,000	12,200
Meeting room usage	389	484	480
Meeting Room fees collected	\$3,125	\$2,500	\$2,500
Number of programs	361	400	390
Number of program attendees	13,090	14,700	14,500
Computer Usage	4,965	5,560	5,530
Cost of speakers	\$2,835	\$2,700	\$3,900
Number of materials in collection	18,556	19,200	19,500
Dollar volume of store sales	\$630.60	\$500	\$600



**CAPITAL
&
DEBT**

FY 2026 Budgeted Capital

Section I. Introduction to Capital

A. CIP Purposes and Advantages

The City annually invests a large portion of its budget in capital projects. The City realizes that such an investment is required to maintain and enhance public facilities and infrastructure, thus enhancing the viability and overall quality of life within the City. Due to this significance, the CIP is developed to facilitate the following:

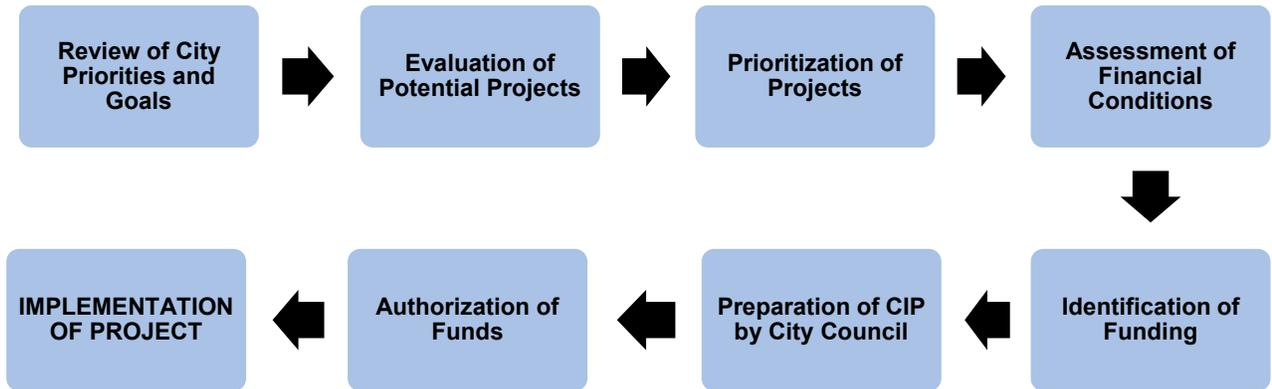
- Promotes advance planning and programming by department heads.
- Provides for orderly replacement of facilities and equipment.
- Forecasts are needed for new capital investments.
- Help the City Council and administrative staff gain an overall view of growth and development within the City, and coordinates capital improvements with this growth.
- Help plan for balanced development and capital expenditure without concentrating too heavily on any one area or department within the City.
- Becomes a fiscal planning tool to forecast capital demands on local revenue, to foresee future borrowing needs, if any, and to identify State or Federal aid that will be needed.
- Ensuring projects and spending will be carried out in a prioritized fashion in accordance with the City's fiscal ability.
- Ensure capital projects will be implemented in accordance with all the objectives set by the City Council and as expressed by the citizenry.
- Allows adequate time for projects to be planned and designed carefully, including the opportunity for public input in the process.

B. CIP Process

Preparation for the CIP begins with a review of the priorities, goals, and potential capital projects that have been developed by the City through a very comprehensive planning process. This planning process includes the development of long-range documents such as the 2021-2041 Comprehensive Plan, the 2006 Coweta County Joint Comprehensive Transportation Plan, and the 2009 Parks and Recreation Master Plan – all of which involved substantial input from the citizens of Newnan and Coweta County. After potential projects have been identified, they are evaluated to determine their impacts in a variety of critical areas such as:

- Legal mandates;
- Fiscal and budget impacts;
- Health and Safety impacts;
- Economic Development impacts;
- Environmental impacts;
- Project feasibility;
- Disruption of services;
- Impacts of project deferral; and,
- Risk Assessment.

Projects that perform well in the evaluation stage often rank high in the areas of 'fiscal and budget impacts' and 'project feasibility'. After projects are evaluated and prioritized, City staff will assess the financial conditions of the City to determine potential implementation strategies and schedules. The flow chart on the following page outlines the planning and preparation process utilized by the City to implement the CIP.



C. Impact on City Service Levels

As shown in the table below, the City has invested \$68,434,404 into capital improvements during the past five (5) years of the CIP plus the budgeted \$22,167,434 for FY 2026; bringing a six (6) year total to \$90,601,838. Based upon an estimated 2026 population of 46,324, the average capital investment was \$1,956 per city resident over the 6-year period. This tremendous investment has allowed the City to develop extraordinary service provisions. Services such as public safety, parks and recreation, permitting, cemetery maintenance and traffic operations all provide high levels of service to our citizens.

Fund	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
General Fund	\$6,698,195	\$3,620,632	\$3,919,970	\$4,106,042	\$803,544	\$3,099,800
Street Improvement Fund	\$388,555	\$428,193	\$0	\$904,191	\$1,103,427	\$1,181,000
Hotel/Motel Tourism Fund	\$0	\$0	\$263,341	\$7,942	\$0	\$42,000
Miscellaneous Grants	\$37,500	\$0	\$0	\$25,077	\$4,885	\$0
SPLOST 2013	\$1,840,718	\$43,348	\$0	\$0	\$0	\$0
SPLOST 2019	\$8,785,216	\$2,717,959	\$6,250,170	\$6,627,700	\$4,418,826	\$4,160,673
SPLOST 2025	\$0	\$0	\$0	\$0	\$4,742,190	\$13,089,850
Impact Fees Fund	\$858,663	\$726,740	\$296,946	\$378,544	\$0	\$550,000
ARPA	\$0	\$3,897,077	\$594,077	\$1,078,383	\$2,864,841	\$44,111
Sanitation Fund	\$0	\$0	\$1,512	\$0	\$0	\$0
	\$18,608,847	\$11,433,949	\$11,326,016	\$13,127,879	\$13,937,713	\$22,167,434
			6 Year Total Capital	\$90,601,838		

D. Funding Sources

Funding of the City's CIP is made available from three (3) major governmental fund types: 1) General Fund, 2) Special Revenue Funds, and 3) Capital Project Funds. An overview of the fund types are provided below. For a detailed description of each fund, please refer to the *Revenues & Expenditures Detail* section of this budget document.

1. General Fund

The General Fund is the general operating fund of the City. It accounts for all transactions of the City which pertain to general administration of the City and services provided to citizens, which includes police and fire protection. By definition, the City has only one General Fund. This fund accounts for the collection of most tax revenues, excise taxes, permits and licenses, fines and forfeitures, service charges and other local and intergovernmental revenues.

2. Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The City has four special revenue funds for capital expenditures: Street Improvement Fund, ARPA Fund, and Hotel/Motel Tourism Fund.

3. Capital Project Funds

Capital Project Funds are used to budget and account for the acquisition or construction of all capital equipment or facilities, costing \$5,000 or more and having an economic useful life of one (1) year or more (other than those financed by Proprietary Funds, Special Assessment Funds) - SPLOST 2025, SPLOST 2019 Fund and Impact Fees Fund.

E. Capital Expenditure Definition

Capital expenditures are expenditures of \$5,000 or more that have an economic useful life in excess of one year. The expenditure can be classified into one of the following three (3) categories: 1) self-contained or stand-alone projects, 2) a phase of multifaceted projects, or 3) capitalized repairs or renovations. Repairs or renovations are only capitalized when the useful life of an asset is significantly extended by repair or renovation and the total cost of the work exceeds \$5,000.

F. Useful Life Schedule

The City of Newnan has developed the following useful life schedule to assist in the depreciation of capital assets acquired by the City and plan for replacement of said assets. Depreciation of all assets is recorded annually.

Asset Class	Useful Life	Months
Bridges	75 Years	900
Buildings	25-50 Years	300-600
Building Improvements	15 Years	180
Computer Equipment	3 Years	36
Culverts	30 Years	360
Curb and Gutter	20 Years	240
Equipment (Heavy, Non-Office)	10 Years	120
Fire Trucks (Pumper Aerials)	12-15 Years	144-180
Grounds Equipment	7 Years	84
Land Improvements	20-25 Years	240-300
Machinery	10 Years	120
Motor Vehicles (Cars & Light Trucks)	5 Years	60
Office Furnishings	7 Years	84
Other Office Equipment	5 Years	60
Outdoor Equipment (Playgrounds, Parks)	12-15 Years	144-180
Roads (Paved, Asphalt, Non-Paved)	50 Years	600
Repaving Streets	25 Years	300
Road Improvements	20 Years	240
Special Equipment - Police/Fire	5-10 Years	60-120
Traffic Signals	40 Years	480

Section II. FY 2026 Budgeted Capital

A. Summary of FY 2026 Capital Expenditures

Major objectives during the budgetary process focused on controlling day-to-day operating costs so funds could be made available for capital equipment and needed public facilities. Capital improvements provided in the FY 2026 Budget total \$22,167,434. The following tables detail the capital improvement expenditures for all City funds in FY 2026.

The FY 2026 Capital Improvements Program (CIP) encompasses seven (7) funds: SPLOST 2019, SPLOST 2025, ARPA, Impact Fees, General Fund, Hotel/Motel Tourism Fund and Street Fund. Spending projections were calculated by analyzing expenditures during FY 2025, along with future needs assessments and projects outlined in the referendums for SPLOST. All prior year balances, except for the General Fund, are automatically carried forward to the next year for budgeting purposes.

SPLOST 2019s allocation for the FY 2026 Capital Budget is \$4,160,673. The 2019 SPLOST terminated on December 31, 2024. As there are remaining funds, the city will continue to expense the remaining balance over the coming years. The fiscal year of FY 2025 saw the start of new SPLOST25 projects, Fiscal Year 2026 will focus on public safety building improvements, park development, street maintenance and design, public works equipment and cemetery improvements in the amount of \$13,089,850 (not including the transfer to Newnan Utilities). Additionally, Impact Fees will provide \$550,000 for use during FY 2026 for engineering design work for the expansion of Lower Fayetteville Road and the construction of segment 13 of the LINC. There is also \$1,050,000 in the Street Fund for repaving of streets through LMIG and LRA supplemental grant funds from the Georgia Department of Transportation. ARPA will also contribute \$44,111 toward capital enhancements assisting with the completion of the emergency siren project. The Hotel/Motel tourism fund will expense remaining tourism product development funds in the amount of \$42,000. Lastly, there is \$3,099,800 budgeted in the General Fund for a host of different capital expenditures. Expenditures include technology upgrades, building improvements, sidewalk repair, vehicle and equipment purchase. The chart below shows a summary of the approved capital budget and sources in which the capital expenditures are funded. On the following pages will detail the FY 2026 capital budget by projects and capital purchases.

Fund Source	Expenditures
General Fund	\$3,099,800
Impact Fees	\$550,000
Hotel/Motel Tourism Fund	\$42,000
Street Fund	\$1,181,000
SPLOST 2019	\$4,160,673
SPLOST 2025	\$13,089,850
ARPA	\$44,111
Total Capital Expenditures 2026	\$22,167,434

B. FY 2026 Capital Expenditures

General Fund Capital				2026	
Acct #	Dept.	Description	Budget		
54.1300	Facilities	Buildings/Building Imp.	27,000		Replace Carpet at Fire Administration
54.1300	Facilities	Buildings/Building Imp.	55,000		Replace Roof at Carnegie
54.1300	Facilities	Buildings/Building Imp	80,000		Resurface Pool at Lynch Park
54.2200	Facilities	Vehicles	58,000		Vehicle for New Employee
54.2500	Facilities	Other Equipment	15,000		Purchase Aerial Lift
54.2400	Information Technology	Computer Software	1,000,000		Purchase ERP System
54.2200	Police	Vehicles	337,800		Replace High Mileage Vehicles
54.2500	Police	Other Equipment	150,000		Purchase new drone
54.1300	Fire	Buildings/Building Imp	35,000		Replace Metal Awning at Station 4
54.2503	Fire	Protective Equipment	50,000		Replace Breathing Apparatus
54.2504	Fire	Other Equipment	8,500		Purchase Forcible Entry Prop
54.1406	Street	Sidewalk Repairs	1,000,000		Sidewalk Improvements - Repairs
54.2200	Street	Vehicles	90,000		Vehicle for New 3-person concrete crew
54.2504	Garage	Other Equipment	38,000		Replace Tire Changing Machine
54.2100	Cemetery	Machinery	45,000		Replace mowers
54.2100	Parks & ROW Beautification	Machinery	12,500		Replace Riding Mowers
54.2100	Parks & ROW Beautification	Machinery	8,500		Replace Standing Mower w/bagging system
54.2200	Parks & ROW Beautification	Vehicles	22,000		Replace Utility Vehicle
54.2200	Parks & ROW Beautification	Vehicles	39,500		Replace High Mileage Vehicle
54.2200	Building	Vehicles	28,000		Replace High Mileage Vehicle
Total General Fund			3,099,800		

Street Fund				2026	
Acct #	Dept./Function	Description	Budget		
54.1425	Streets	LMIG Projects	1,181,000		Repaving of Streets
Total Street Fund			1,181,000		

SPLOST 2019				2026	
Acct #	Dept./Function	Description	Budget		
54.1401A	Streets	Major Street, Sidewalk & Drainage Maintenance	229,493		Woodlane Drive - drainage improvements
54.1401C	Streets	Lower Fayetteville Road	335,000		Design of Lower Fayetteville Road
54.1401D	Streets	Street, Intersection, Sidewalk & Parking Improvements	964,105		Newnan Crossing Bypass Turn Lanes
54.1401D	Streets	Street, Intersection, Sidewalk & Parking Improvements	231,882		Jefferson Street Roundabout - Engineering (Year 1 of 3)
54.1401D	Streets	Street, Intersection, Sidewalk & Parking Improvements	1,578,927		Stillwood Roundabout Construction
54.1401D	Streets	Street, Intersection, Sidewalk & Parking Improvements	45,000		Upgrade Signal Heads (3 intersections)
54.1207	Parks	Parks & Linear Path	80,000		Complete design of Segment 13 of the LINC
54.1207	Parks	Parks & Linear Path	500,000		Construction of Segment 13 of the LINC
54.1207	Parks	Parks & Linear Path	196,266		Matching funds - Design of LINC segments 5-7
Total SPLOST 2019			4,160,673		

CAPITAL AND DEBT

SPLOST 2025			2026	
Acct #	Dept./Function	Description	Budget	
54.1306	Police	Firearms Training Facility Renovations	1,092,400	Renovation of Firearms Training Facility
54.1300	Fire	Buildings/Building Improvements	1,250,000	Renovation of Fire Station 3
54.1302	Fire	Other Improvements	165,000	Fire
54.1207	Parks	Path and Linear Parks	2,000,000	Expansion of LINC Trail
54.1208	Parks	Playground Upgrades	232,005	Playground Upgrades
54.1213	Parks	Bicentennial Park	2,547,798	Construction of LINC Trailhead - Bicentennial Park
54.1209	Parks	Greenville Street Park	1,280,786	Renovations to Greenville Street Park
54.1305	Cemetery	Cemetery Improvements	1,171,861	Cemetery Improvements
54.1401A	Streets	Major Street, Sidewalk and Drainage Maintenance	1,855,000	Resurfacing of City Street (provides matching LMIG funds)
54.1401A	Streets	Major Street, Sidewalk and Drainage Maintenance	55,000	Network Paving Assessment
54.1401A	Streets	Major Street, Sidewalk and Drainage Maintenance	50,000	MS4 Inspections
54.1401A	Streets	Major Street, Sidewalk and Drainage Maintenance	40,000	Bridge Repairs
54.1401D	Streets	Street, Intersection, Sidewalk, & Parking Improvements	1,000,000	Sidewalk Improvements - Connection
54.2504D	Public Works	Public Works/Street Equipment	120,000	Purchase of Small Garbage Truck
54.2504D	Public Works	Equipment	230,000	Replacement of Boom Truck
Total SPLOST 2025 Fees			13,089,850	

ARPA			2026	
Acct #	Dept./Function	Description	Budget	
54.1302	City Hall	Other Improvements	44,111	Completion of Emergency Siren project
Total ARPA Fees			44,111	

Hotel/Motel Tourism Fund			2026	
Acct #	Dept./Function	Description	Budget	
54.1426	Tourism	Tourism Capital	42,000	Tourism Product Development Expenses
Total Hotel/Motel Tourism Fund			42,000	

Impact Fees			2026	
Acct #	Dept./Function	Description	Budget	
54.1400	Streets, Sidewalks, Lights	Lower Fayetteville Road	50,000	Design work for Lower Fayetteville Road widening
54.1215A	Parks	Recreation Improvements	500,000	Construction of Segment 13 of the LINC
Total Impact Fees			550,000	

C. Operating Impacts

The 2026 budget includes about \$8,000 in new maintenance costs to support added vehicles and equipment for Police, Fire, and Facilities. Major construction projects listed in Section III will continue through FY 2026, with most operating impacts expected in FY 2027. Updates to computer operating systems will not require maintenance funding for at least another year.

Overall, the impact on operating costs is small, as many projects involve repairs, renovations, or replacement of older equipment. Replacing items that have reached the end of their useful life helps lower short-term operating expenses. Capital projects expected to affect future operating costs are highlighted in yellow in the charts above.

Section III. 2026 Major Budgeted Capital Projects

A. Newnan Crossing Blvd. Roundabout



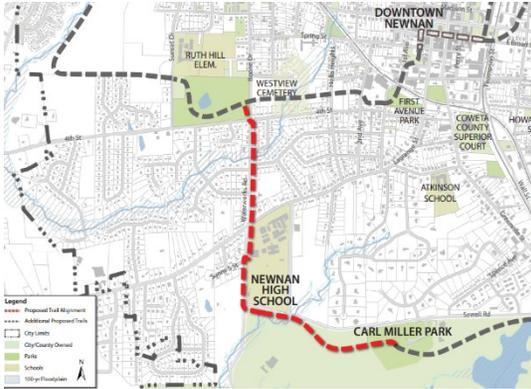
This project consists of constructing a roundabout at Stillwood Drive, eliminating the 3 way stop and creating access for a future development. The Funding will be SPLOST 2019.

B. Bicentennial Park



A new 1.3-acre park located between E. Washington Street and E. Broad that will commemorate Newnan's Bicentennial. The park will serve as a Trail Head for the LINC. Construction funding from SPLOST 2025.

C. LINC Trail Expansion



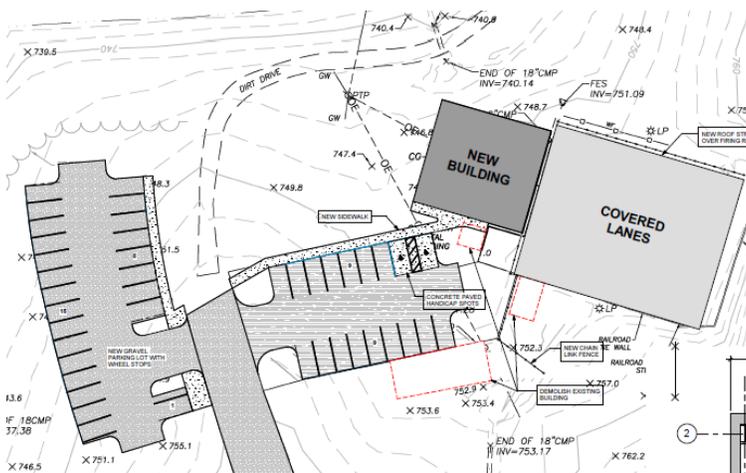
Expansion of the LINC trail system into the western part of the City. Funding will be from SPLOST 2019, SPLOST 2025 and Impact Fees.

D. Greenville Street Park



Project will consist of stage expansion that will include a cover. It will also include power/AV/LV upgrades to enhance public performances. Construction funding from SPLOST 2025.

E. Renovations to Firearms Training Facility



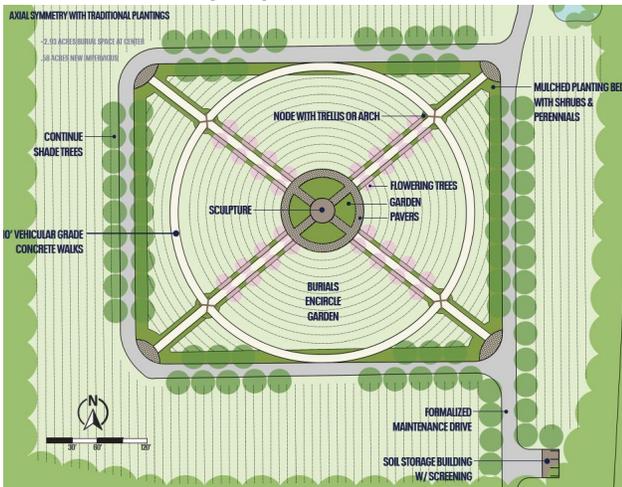
Project will provide much needed improvements for the Police Department Firearms Training Facility. Upgrades include construction of a new training facility that will include classrooms, offices, restroom facilities and specialty firearm storage and cleaning rooms. The facility will also provide covered shooting lanes. Construction funding from SPLOST 2025.

F. Renovations to Fire Station 3



Project will include renovations to existing station and an expansion of 4,258 square feet to include living quarters for additional staff and a new bay for vehicles. Construction funding from SPLOST 2025.

G. Cemetery Improvements



Project will consist of improvements to both Oak Hill and Eastview & Annex Cemeteries. Project includes facility improvements and plans for expansion. Construction funding from SPLOST 2025.

Section IV. Capital Planning

The chart on the following page is the estimation of capital needs three years past the current budget. As technology changes there is always a need to budget for network upgrades. The equipment – machinery category includes various items needed in different departments such as lawnmowers for maintaining facility grounds, equipment needed for maintenance of the City’s fleet, and other equipment. There is always a need for replacement of vehicles, thus a line item for vehicles will be proposed in each budget cycle. Protective equipment is budgeted in our Public Safety departments. These include breathing apparatus for first responders and other safety equipment. As long as GDOT continues to provide the LMIG program, the City will budget for the required match in the SPLOST fund and the LMIG monies in the Street Fund. SPLOST 2019 and 2025 projects are listed as projects that were approved and voted on by Coweta County/Newnan Citizens. Lastly, Impacts Fees that are collected are allocated to certain categories. These funds are slow to be collected and are collected as new housing and developments erect in Newnan.

Funding Source	Project	2027 Estimate	2028 Estimate	2029 Estimate
General Fund				
	Network improvements	10,000	10,500	11,025
	Equipment - Machinery	80,000	82,400	86,520
	Vehicles	525,000	551,250	578,813
	Building Improvements	160,000	168,000	176,400
	Equipment - Protective	167,000	175,350	184,118
	Total General Fund Capital	942,000	987,500	1,036,875
Street Fund				
	Major Street Repairs (LMIG)	1,100,000	1,215,500	1,227,655
	Total Street Fund Capital	1,100,000	1,215,500	1,227,655
SPLOST 2019				
	Street Improvements	2,000,000	2,000,000	1,000,000
	Total SPLOST 2019 Capital	2,000,000	2,000,000	1,000,000
SPLOST 2025				
	Street Improvements	2,000,000	2,000,000	2,000,000
	Network Improvements	0	250,000	0
	Firearms Training Center	0	0	0
	Fire Station Reserve Facility and Station Upgrades	1,250,000	0	0
	Fire Flashover Training Simulator	0	0	0
	Cemetery Upgrades	0	0	1,250,000
	LINC trail	0	2,000,000	0
	Public Safety Complex Expansion	0	3,000,000	3,950,000
	Wadsworth Upgrades	650,000	0	0
	Infrastructure Upgrades - Downtown	1,750,000	0	0
	Park Playground Upgrades	0	0	250,000
	Streetscapes	1,250,000	0	1,250,000
	Improvements to Greenville/Sewell Intersection	0	0	800,000
	Fire Engines	1,000,000	2,300,000	0
	Equipment - Machinery	0	350,000	350,000
	Total SPLOST 2025 Capital	7,900,000	9,900,000	9,850,000
Impact Fees				
	Street Improvements	300,000	300,000	0
	Parks	0	0	0
	Heavy Rescue Unit	0	0	0
	Total Impact Fees Capital	300,000	300,000	0
3 - Year Capital Expenditure Estimates		12,242,000	14,403,000	13,114,530

Debt Summary

SECTION I. Primary Government

A. Long -Term Debt

The City of Newnan normally operates on a pay-as-you-go basis. As of December 31, 2024, (audited) the City's governmental activities had no outstanding long-term debt, other than compensated absences and net pension liabilities as follows:

For governmental activities, compensated absences and net pension liabilities are generally liquidated by the general fund. For business-type activities, compensated absences and net pension liabilities are generally liquidated by the proprietary fund.

B. Limitations on City Debt

The Constitution of the State of Georgia provide that the City may not incur long-term obligations payable out of general property taxes without the approval of a majority of the qualified voters of the City voting at an election called to approve the obligations. In addition, under the Constitution of the State of Georgia, the City may not incur long-term obligations payable out of general property taxes in excess of ten percent of the assessed value of all taxable property within the City. The County and school district may also incur general obligation debt up to the ten percent limitation. According to the tax digest for FY 2025, the assessed value of taxable property in the City was \$2,552,842,125. Therefore, the City's long-term obligations payable could not exceed \$255,284,212 (or 10% of the assessed value).

Short-term obligations (those payable within the same calendar year in which they are incurred), lease and installment purchase obligations subject to annual appropriation and intergovernmental obligations are not subject to the legal limitations described above. In addition, refunded obligations cease to count against the City's debt limitations.

Section II. Component Units

A. Newnan Water, Sewerage and Light Commission (NWSL)

The Newnan Water, Sewerage and Light Commission had long-term debt outstanding on December 31, 2024 revenue bonds.

- a) Long-Term Debt - The Newnan Water, Sewerage and Light Commission had three types of long-term debt outstanding on December 31, 2024.

B. Revenue Bonds

1. Series 2006 Bonds

During the year 2006, the NWSL Commission issued revenue bonds, Series 2006A, for the purpose of refinancing the 1998 and 2001 revenue bonds and Series B for the purpose of capital improvements. The

bonds are dated December 1, 2006 with a face value of \$28,080,000 and bear interest from 3.55% to 5.25%.

As of December 31, 2024, total debt service requirements to maturity for the Series 2006A Bonds were as follows:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2025	1,100,000	89,250	1,189,250
2026	1,150,000	30,188	1,180,188
Totals	\$2,250,000	\$119,438	\$2,369,438

2. Series 2015

On April 21, 2015 the Commission issued \$7,050,000 of City of Newnan, Georgia Water, Sewage and Light Commission Public Utilities Refunding Revenue Bonds (the "Series 2015A Bonds") and \$3,860,000 of City of Newnan, Georgia Water, Sewage and Light Commission Public Utilities Refunding Revenue Bonds (the Series 2015B Bonds" and together with the Series 2015A Bonds, the Series 2015 Bonds") jointly with the City.

The Series 2015 Revenue Bonds were issued to provide funds to (i) refund and defease a portion of the City and Commissions outstanding Public Utilities Revenue Bonds, Series 2006 (the "refunding Bonds"), (ii) pay the premium for a debt service reserve surety bond respecting the Series 2015 Bonds, and (iii) pay the costs of issuance of the Series 2015 Bonds.

The Series Bonds bear interest at rates ranging from 2.00 percent to 4.00 percent and mature at various dates through January 1, 2036. The Series 2015 Bonds are payable solely from the net revenues of the System, as defined.

The net proceeds of \$11,508,370 were used to purchase securities that were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the 2006 Series Bonds. As a result, the portions of the Series 2006 Bonds refunded are considered legally defeased and have been removed from Commission's books.

As of December 31, 2024, total debt service requirements to maturity for the Series 2015 Bonds were as follows:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2025	10,000	257,625	267,625
2026	15,000	257,188	272,188
2027-2036	6,920,000	1,385,388	8,305,388
Totals	\$6,945,000	\$1,900,201	\$8,845,201

3. Series 2017

On January 9, 2017, the Commission issued a \$9,421,000 of City of Newnan, Georgia Water, Sewerage and Light Commission Public Utilities Refunding Revenue Bonds (Series 2017A Bonds) and \$4,090,000 of the City of Newnan, Georgia Water, Sewerage and Light Commission Public Utilities Refunding Bonds (Series 2017B and together with Series 2017A Bonds, Series 2017 Bonds) jointly with the City.

The Series 2017 Revenue Bonds were issues to provide funds to (i) refund and defease a portion of the City and Commission's outstanding Public Utilities Revenue Bonds, Series 2006 (Refunding Bonds), (ii) payoff the GEFA loan, (iii) pay the premium for a debt service reserve surety bond respecting the Series 2017 Bonds, and pay the costs of issuance of the Series 2017 bonds.

As of December 31, 2024, total debt service requirements to maturity for the Series 2017 Bonds were as follows:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2025	512,644	72,940	585,584
2026	524,691	60,751	585,442
2027-2031	2,322,801	116,436	2,439,237
<u>Totals</u>	<u>3,360,137</u>	<u>250,127</u>	<u>3,610,264</u>



GLOSSARY

AASHTO - American Association of State Highway and Transportation Officials.

ACCOUNT GROUP - A self-balancing set of accounts which are not a fund or a fiscal entity. General Fixed Assets Account Group and General Long-Term Debt Account Group are such examples.

ACCOUNTABLE - Answerable for one's conduct, discharge of assigned responsibilities, or performance.

ACCOUNTING SYSTEM - The total structure of records and procedures that identify, record, classify, summarize and report information on the financial position and results of operations of a governmental unit or any of its funds.

ACCRUAL BASIS ACCOUNTING - A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

ACCRUED EXPENSE - An expense incurred during the current accounting period which will not be paid until a subsequent accounting period.

ACCRUED REVENUE - Revenue earned during the current accounting period which will not be collected until a subsequent accounting period.

ACQUISITION - The act of acquiring something.

ADAAA - Americans with Disabilities Act Amendments Acts.

AD VALOREM - A basis for levying taxes upon property based on value.

AD VALOREM TAX - A tax levied on the assessed value of real property. This tax is also known as property tax.

AGENCY FUND - A fund consisting of resources received and held by the governmental unit as an agent for others.

ALIGN - To place something in a straight line or in an orderly position in relation to something else, or be placed in this way.

AMORTIZE - To write off a regular portion of an asset's cost over a fixed period of time.

ANNEXATION - To take over territory or property and incorporate it into another political entity or government jurisdiction.

APPEAL - An earnest or urgent request to somebody for something.

APPROPRIATION - An authorization by the City Council to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

ARPA - American Rescue Plan Act.

ASSESSMENT - (1) The act of assessing; an appraisal. (2) An amount assessed, as for taxation.

ASSETS - Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

AQUATIC - Connected with, consisting of, or dependent on water.

AUDIT - A methodical examination of the utilization of and changes in resources. It concludes in a written report of the findings. A financial audit is a test of the management's financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the City's financial condition and results of operations.

AUTHORITY - A government or public agency created to perform a single function of a restricted group of related activities. Usually, such units are financed from service charges, fees and tools, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers.

AUTOMATE - The act of implementing the control of equipment with advanced technology; usually involving electronic hardware and software; "automation replaces human workers by machines".

AVAILABLE (UNDESIGNATED) FUND BALANCE - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

BALANCED BUDGET - When the sum of the projected revenues and fund balance is equal to or greater than, appropriations for a particular fund or entity.

BMP - Best Management Practices.

BOND - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

BOND DISCOUNT - The excess of the face value of a bond over the price for which it is acquired or sold.

BOND PREMIUM - The excess of the price at which a bond is acquired or sold over its face value.

BONDED DEBT - The portion of indebtedness represented by outstanding bonds.

BUDGET - A plan of financial operation embodying estimates of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET ADJUSTMENT - A legal procedure to be utilized by the City Manager to adjust expenditures within a departmental budget but with no change to the total budget. Budget Policy requires the City Manager to make a written request to the City Council for approval to make a budget adjustment.

BUDGET AMENDMENT - A budget amendment alters the total appropriation for a department or fund and requires approval by an ordinance passed by the Newnan City Council.

BUDGET CONTROL - The control or management of the approved Budget for the purpose of keeping

expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

BUDGET MESSAGE - A general discussion of the proposed budget as presented in writing by the City Manager to the City Council. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the coming year.

BUFFER - Somebody or something that reduces shock or impact or protects against other harm, usually by interception.

BUILDING CODES - Provincial or locally adopted regulations that control the design, construction, repair, quality of building materials, use, and occupancy of any structure under its jurisdiction.

CAFI - Community Action for Improvement, whose mission is to enhance the quality of life of individuals and families by providing services and resources that will facilitate the building of self-esteem and self-sufficiency through the active involvement of the total community.

ACFR - Annual Comprehensive Financial Report. This is the official annual report of a government. In addition to a combined, combining (assembling of data for all funds within a type), and individual balance sheet, the following are also presented as appropriate on a combined, combining, and individual basis: (1) statement of revenues, expenditures, and changes in fund balance (all funds); (2) statement of revenues, expenditures, and changes in fund balances, budget and actual (for government fund types); (3) statement of revenues, expenses, and changes in retained earnings (for proprietary funds); and (4) statement of changes in financial position (for proprietary funds).

CAPITAL EXPENDITURES - Capital outlay of five thousand dollars (\$5,000) or more that has a useful life in excess of one year.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A multi-year plan developed for capital improvements, which is updated annually. All improvements are to be made in accordance to this plan.

CAPITAL LEASE - One in which the lessee obtains significant property rights. Although *not* legally a purchase, theoretical substance governs over legal form and requires that the leased property be recorded as an asset on the lessee's books.

CAPITAL PROJECTS FUND - A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.

CAPITAL OUTLAY - Expenditures that result in the acquisition of/or addition to fixed assets, defined as costing at least \$5,000 and having an economic useful life of one year or more.

CDBG - Community Development Block Grant.

CENTRAL BUSINESS DISTRICT - The downtown section of a city, generally consisting of retail, office, hotel, entertainment, and governmental land uses with some high density housing.

CERTIFICATION - A document attesting to the truth of certain stated facts.

CEU - Continuing Education Unit for credit to maintain a degree or certification.

CHECKLIST - A list of tasks to be completed.

CHIP - Community Home Investment Program

CIE - Capital Improvement Element.

CIP - Capital Improvement Program

CITA - City Information Technology Assistance. This is the City's official computer help desk where problem tickets are filed electronically by staff and prioritized by the IT department for handling. The status of all tickets can also be electronically viewed at any time by users and staff.

CITY COUNCIL - Comprised of the Mayor and six (6) Council members who are elected by a vote of the citizens of the City of Newnan and who each serve staggered four-year terms. The Council sets policy, represents the interests of the citizens and relies on the City Manager to implement policy direction.

COMMERCIAL - Connected with or engaged in or sponsored by or used in commerce or commercial enterprises.

COMMITMENT - An agreement to perform a particular activity at a certain time in the future under certain circumstances.

COMPEL - To require somebody to do something.

COMPLIANCE - Conformity: acting according to certain accepted standards.

COMPONENT UNIT - A special-purpose government (such as a school district) that meets all of the following criteria: has a separately elected governing body, is legally separate and is fiscally independent of other state and local governments.

COMPOUNDED - To compute (interest) on the principal and accrued interest; to add to, or increase.

COMPREHENSIVE PLAN - A master plan to guide the long-term development of a government subdivision, such as a city or country to ensure that social and economic needs are balanced against environmental and aesthetic concerns.

CONSTRUCTION WORK IN PROGRESS - The cost of construction work that has been started but not yet completed.

CONTRACTUAL SERVICE - An agreement to perform a service or task by external organizational units. A group of accounts which cover the above as well as travel and training and other miscellaneous services.

CONTINGENT FUND - Funds set aside to provide for unforeseen expenditures of uncertain amounts.

DAT - District Assessment Team.

DCA - Department of Community Affairs, provides a variety of community development programs to help the state's communities realize their growth and development goals.

DEBT SERVICE - Expenditures for principal and interest payments on loans, notes, and bonds.

DEFICIENCY - The state of needing something that is absent or unavailable.

DELINQUENT TAXES - Taxes remaining unpaid after the due date. Unpaid taxes continue to be delinquent until paid, abated, or converted into a lien on property.

DEPARTMENT - Departments are the major functional sub-divisions and correspond roughly to functional hierarchy used by the City. Each department has been assigned to one of the functions according to the type of activity it performs.

DEPRECIATION - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

DEVELOPMENT - (1) The act of improving by expanding or enlarging or refining. (2) A process in which something passes by degrees to a different stage.

DISBURSEMENT - The act of spending money for goods or services.

DISPOSITION - The final settlement of a matter.

DISSEMINATE - To distribute or spread something, especially information, widely, or become widespread.

DISTRICT - A division of an area, as for administrative purposes; a geographical or political division made for a specific purpose.

DISTURBANCE - The disruption of a peaceful or ordered environment, or something that causes such disruption.

DIVERSION - A change in the purpose or use of something from what was intended or from what it was previously.

DOT - Department of Transportation.

DRUG CONDEMNATION - Confiscated and condemned funds released by the Superior Court for use specifically by the police department. These funds cannot be used to reduce the operating budget of the police department.

ECONOMIC GROWTH - Steady growth in the productive capacity of the economy.

EDI-CEF - Economic Development Initiative Community Empowerment Grant Fund

EFFECTIVENESS - The measure of the ability to accomplish a purpose; works well as a means or remedy.

EFFICIENCY - The ability to do something well or achieve a desired result without wasted energy or effort, often measured as the ratio of inputs to outputs.

ENCUMBRANCE - An amount of money committed for the payment of goods and/or services not yet received or paid for and chargeable to an appropriation.

ENFORCEMENT - Ensure observance of laws and rules.

ENGINEERING - The discipline, art and profession of acquiring and applying technical, scientific and mathematical knowledge to design and implement materials, structures, machines, devices, systems, and processes that safely realize a desired objective or inventions.

ENHANCEMENT - To make greater, as in value, beauty, or effectiveness; augment.

ENTERPRISE FUND - A self-supporting fund designated to account for activities supported by user charges; examples include: Water, Solid Waste and Sewer Funds.

ENTITLEMENT - The amount of payment to which a state or local government is entitled as determined by the Federal Government pursuant to an allocation formula contained in applicable statutes.

EPD - Environmental Protection Division, the state division of the federal Environmental Protection Agency located within the state Department of Natural Resources.

EXCISE TAX - A tax that is measured, or assessed, by the volume of business accomplished.

EXPENDITURE - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

EXPENSE - Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations; for example, depreciation

FAÇADE - The front of a building; also, any face of a building given special architectural treatment.

FERAL - Describes animals that live in the wild after having been domestically reared.

FIDUCIARY FUND - Any fund held by a governmental unit as an agent or trustee.

FISCAL PERIOD - Any period at the end of which a governmental unit determines its financial position and the results of its operations.

FISCAL YEAR - A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

FIXED (CAPITAL) ASSETS - Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, and improvements other than building, machinery, and equipment.

FMLA - Family and Medical Leave Act, designed to enable employees to take maternity leave, as well as qualifying medical leaves of absence to care for themselves or others.

FORMAT - The organization of information according to preset specifications (usually for computer processing).

FORMULATE - To express or communicate something carefully or in specific words.

FRANCHISE TAX - Fees levied on a corporation in return for granting a privilege sanctioning a monopoly or permitting the use of public property, usually subject to regulation set by the governing body.

FRINGE BENEFITS - Employers share of F.I.C.A taxes, health and dental insurance, disability insurance, life insurance, workmen compensation, unemployment taxes, and retirement contributions made on behalf of the City employees.

FULL-TIME POSITON - A position which qualifies for full City benefits, usually required to work 40 hours per week.

FUNCTION - The intended role or purpose of a department, person or thing.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - Fund equity (excess of assets over liabilities) available for appropriation.

FUND EQUITY - The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance.

FY - Fiscal Year.

GAAP - Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

GASB - Governmental Accounting Standards Board, an organization which formulates accounting standards for governmental units. It is under the auspices of the Financial Accounting Foundation and replaced the National Council on Government Accounting.

GDOT - Georgia Department of Transportation.

GENERAL FIXED ASSETS ACCOUNT GROUP - A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit.

GENERAL FUND - A fund used to account for all transactions of a governmental unit that are not accounted for in another fund, typically.

GENERAL LONG-TERM DEBT ACCOUNT GROUP - A self-balancing group of accounts set up to account for long-term debt that is legally payable from general revenues.

GFOA - Government Finance Officers Association.

GIS - A Geographic Information System is a system of hardware and software used for storage, retrieval, mapping and analysis of geographic data (linked to location). Technically, GIS is geographic information systems which includes mapping software and its application with remote sensing, land surveying, aerial photography, mathematics, photogrammetry, geography, and tools that can be implemented with GIS software.

GLGPA - Georgia Local Government Personnel Association.

GMA - Georgia Municipal Association, an organization whose purpose is to anticipate and influence the forces shaping Georgia's communities and to provide leadership, tools and services that assist local governments in becoming more innovative, effective and responsive.

GOAL - A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization. The goal is a standard against which to measure progress toward ideal conditions. A goal is a definition of results toward which the work of the organization is directed.

GOVERNMENTAL FUND - A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General fund, special revenue funds and capital projects funds are all examples of governmental fund types.

GRANT - A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function, activity or for the acquisition or construction of fixed assets.

HARASSMENT - Threatening or tormenting behavior: behavior that threatens or torments somebody, especially persistently.

HAZARD - A source of danger; a possibility of incurring loss or misfortune.

HB - House Bill

HISTORIC DISTRICT - A group of buildings recognized for historic importance based on the application of at least one of several criteria so that property owners are assured that their investment in their property will be not be harmed by inappropriate alterations or construction on adjacent properties.

HOTEL/MOTEL TAX - A tax imposed on short-term lodging at hotels/motels within the City to generate revenues for funding tourism-related activities.

ILLICIT - Not sanctioned by custom or law; unlawful.

INITIATIVE - The ability to act and make decisions without the help or advice of other people; a plan or strategy designed to deal with a particular problem.

IMPACT FEES - Fees charged to a new development to offset the cost of infrastructure improvements in the areas of fire, police, parks and transportation. Fees are based upon the developments proportionate share of demand placed upon the infrastructure.

IMPLEMENT - To follow through: pursue to a conclusion or bring to a successful issue.

INCORPORATED - Organized as a legal corporation; combined into one body or unit. Inside the legal boundaries of the City.

INDIGENT - Extremely poor: lacking the necessities of life, e.g. food, clothing, and shelter.

INFRASTRUCTURE - An underlying base or foundation; the basic facilities needed for the functioning of the City.

INSPECTION - The act of examining something, often closely; an examination of something that assures certain laws or rules are obeyed.

INTERFUND LOAN - A loan made by one fund to another to be repaid at a later date.

INTERFUND TRANSFER - An amount transferred from one fund to another as expenditure to one fund and revenue to the other fund.

INTERGOVERNMENTAL REVENUE - Revenue from other governments in the form of entitlements, grants, shared revenues or payments in lieu of taxes.

INTERRELATED - To place in or come into mutual relationship.

INTERSECTION - A place where two roads or paths cross each other.

INVESTMENT - Securities held for the production of income in the form of interest and dividends.

ISO - International Standardization Organization.

JURISDICTION - The area over which legal authority extends.

LARP - Local Assistance Road Projects.

LEVY - (1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

LGRMS - Local Government Risk Management Services, a Service Organization of the Association County Commissioners of Georgia and the Georgia Municipal Association.

LIABILITY - Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LIAISON - A linking up or connecting of two or more separate entities or of the parts of a whole so that they can work together effectively.

LINE-ITEM - A detailed classification of an expense or expenditures classified within each Department.

LINE-ITEM BUDGET - A budget featuring things to be purchased. By relating appropriations to commodities, line-item budgets represent a "shopping-list" approach to allocation problems. This approach is believed to express official and citizen interest in the values of economy and control. Also known as traditional budgeting.

LISTSERV - A trademark for a mailing list management system that allows subscribers to take part in e-mail discussions.

LMIG - Local Maintenance Improvement Grant.

LOGOS - The City's main operating system, Logos.NET, a web-based software system provided by New World Systems.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

LOST - Local Option Sales Tax.

MAIN STREET - A program coordinated by the Department of Community Services and the Georgia Main Street and Better Hometown programs. These programs assist Georgia cities and neighborhoods in the development of their core commercial areas. Assistance provided by the Office of Downtown Development emphasizes community-based, self-help efforts grounded in the principles of professional, comprehensive management of core commercial districts. Communities are expected to work within the context of historic preservation and the National Main Street Center's Four-point Approach to Downtown Revitalization™: Organization, Design, Economic Restructuring and Promotion.

MANDATE - An authoritative order or command, especially a written one.

MASTER PLAN - A document that describes, in narrative and with maps, an overall development concept including both present property uses as well as future land development plans.

MEASURE - A basis for comparison; a reference point against which other things can be evaluated.

MGD - Millions of Gallons per Day.

MEDIAN - One type of average, found by arranging the values in order and then selecting the one in the middle.

MILLAGE RATE - The tax rate on property based on \$1 per \$1,000 of assessed property value.

MISSION STATEMENT - Defines what an organization is, why it exists, and its reason for being.

MOA - Memorandum of Agreement.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred

MODULE - A self-contained component of a system (e.g., a product) which has a well-defined interface to other components of the system.

MUTCD - Manual on Uniform Traffic Control Devices.

NET ASSETS - The difference between a company's total assets and liabilities; another way of saying *owner's equity* or net worth.

NEWMAN CITIZEN ACADEMY - An annual program; approximately 20 – 25 citizens of the City of Newnan are educated about the functions and duties of local government and its departments through an intensive six-week, hands-on course of study.

NEXTGEN - Next Generation.

NFD - Newnan Fire Department.

NPD - Newnan Police Department.

NPDES - National Pollutant Discharge Elimination System.

NON-OPERATING EXPENSE - Proprietary fund expenses incurred in performance of activities not directly related to supplying the basic service by a governmental enterprise.

NON-OPERATING INCOME - Propriety fund income that is not derived from the basic operations of such enterprises.

NOTE PAYABLE - Written promise to pay a certain amount of money at a certain time.

NSP - Neighborhood Stabilization Program.

OBJECT CODE - Expenditure classification according to the types of items purchased or services obtained; for example, personnel services, materials & supplies, contractual services, and capital.

OBJECTIVE - Objectives are defined as the steps to be taken to achieve the specified goal.

OBLIGATION - A social, legal, or moral requirement, such as a duty, contract, or promise that compels one to follow or avoid a particular course of action.

OCCUPATIONAL TAXES - Fees levied on all businesses operating within the City of Newnan based on gross receipts and due annually by April 1st.

OPERATING TRANSFER - Legally authorized inter-fund transfers from a fund receiving revenue to the fund that makes expenditures.

ORDINANCE - A formal legislative enactment by the governing body of a municipality. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

OUTPUT - The number or amount of services, units or work produced within a given time.

PAFR - Popular Annual Financial Report. This is prepared as a supplement to the CAFR, but is typically much easier to read and understand. Its primary focus is the general fund and governmental functions and statistics, rather than complete fund reporting.

PART-TIME - Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

PATROL - The act of moving about an area especially by an authorized and trained person or group, for purposes of observation, inspection, or security.

PAYABLE - Money which a company owes to vendors for products and services purchased on credit.

PER ANNUM - By the year, or annually.

PER CAPITA - By or for each individual person.

PERMIT - A legal document giving official permission to do something.

PERFORMANCE MEASURES - Measures which identify how an organization defines and measures progress toward its goals; typically measured as efficiency, effectiveness or output.

PERSONNEL - The body of persons employed by or active in an organization, business, or service.

PERSONNEL COST - Refers to all costs directly associated with employee, including salaries and fringe benefits.

PRIORITIES - (1) The most important thing that must be dealt with first. (2) Precedence, especially established by order of importance or urgency.

PROFESSIONAL SERVICES - Expenditures incurred by the City to obtain the services of recognized, licensed professionals such as Doctors, Engineers, Certified Public Accountants, etc.

PROPRIETARY FUND - One having profit and loss aspects; therefore, it uses the *accrual* rather than modified accrual accounting method. The two types of proprietary funds are the enterprise fund and the internal service fund.

RDC - Regional Development Center; a focal point for regional issues concerning local government and a resource for those governments in a variety of specialized areas, such as planning, economic development and grants.

RATIFIED - Formally approved and invested with legal authority.

RECEIVABLE - Money which is owed to a company by a customer for products and services provided on credit.

REFERENDUM - A vote by the whole of an electorate on a specific question or questions put to it by a government or similar body.

REFORESTED - To replant an area with trees after its original trees have been cut down.

RESERVE - (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

RESIDENTIAL - Used or designed for residence or limited to residences.

RESIDUAL EQUITY TRANSFERS - Additions to or deductions from the beginning fund balance of governmental

funds.

RESTRICTED ASSET - Account or other balance with limited right of access or withdrawal.

RETENTION - The act of retaining something or the condition of being retained.

RETROREFLECTIVITY - A device or surface that reflects light back to its source with a minimum scattering of light.

RETURN "A" CRIME - Aggravated felony such as rape, murder, drug trafficking, sexual abuse of a minor, etc.

REVENUE - Additions to fund financial resources other than from inter-fund transfers and debt issue proceeds.

REVENUE BONDS - Revenue bonds are issued to finance industrial and commercial growth projects. Projects can include land acquisition, new-facility construction, improvements to existing facilities, and purchase and renovation of existing structures.

REVISION - The act of revising or rewriting.

REVITALIZATION - Renew somebody or something: to give new life or energy to somebody or something.

REVOLVING LOAN - Arrangement which allows for the **loan** amount to be withdrawn, repaid, and redrawn again in any manner and any number of times, until the arrangement expires.

SALARIES & BENEFITS - The cost of all salaries, wages, and associated fringe benefits required to provide a governmental service.

SOG - Standard Operating Guidelines, typically in reference to public safety.

SBA - Small Business Administration. This agency is a business development program created to help small disadvantaged businesses compete in the American economy and access the federal procurement market.

SEDIMENTATION - The removal, transport, and deposition of detached soil particles by flowing water or wind.

SOIL EROSION - The washing away of soil by the flow of water.

SOP - Standard Operating Procedures.

SPLOST - Special Purpose Local Option Sales Tax, approved by the citizens of the City and allocated to certain capital projects which were identified in the original referendum and usually limited to five (5) years, but may run longer on some capital projects.

SPECIAL REVENUE FUND - A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government.

SRO - School Resource Officer.

STANDARDS - An established norm or requirement; it is usually a formal document that establishes uniform engineering or technical criteria, methods, processes and practices.

STEWARDSHIP - The conducting, supervising, or managing of something.

STORMWATER UTILITY - A Utility which has primary authority and responsibility for carrying out the City's comprehensive drainage and storm sewer plan, maintenance, administration, and operation of all City storm and surface water facilities, as well as establishing standards for design, construction, and maintenance of improvements on private property where these may affect storm and surface water and management.

STRATEGY. - An elaborate and systematic plan of action.

STREETSCAPES - The visual elements of a street, including the road, adjoining buildings, trees, sidewalks, street furniture and open spaces, that combine to form the street's character.

STREET MILES - Total square miles.

SUBDIVISION - An area composed of subdivided lots.

SUPPRESSION - Conscious and forceful action to put an end to something, destroy it, or prevent it from becoming known.

TASK - An activity that needs to be accomplished within a defined period of time.

TAX - A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

TEA - The Transportation Economic Assistance (TEA) program provides state grants to governing bodies, private businesses, and consortiums for road, rail, harbor and airport projects that help attract employers, or encourage business and industry to remain and expand in the state.

TEMPORARY POSITION - A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.

TOURISM ENHANCEMENT FUND - Commonly referred to as the Hotel/Motel Tax fund; created in 1999 for the purpose of promoting tourism in the City of Newnan. Revenues are raised from taxes imposed on hotels/motels conducting business in the City. Appropriations are strictly designated for promotional purposes as detailed in O.C.G.A., section 48-13-51 (a) (3), with 60% transferred to the General Fund and 40% retained.

TREND ANALYSIS - Method of time series data (information in sequence over time) analysis involving comparison of the same item (such as monthly or annual revenue figures) over a significantly long period to (1) detect general pattern of a relationship between associated factors or variables, and (2) project the future direction of this pattern.

UNRESERVED FUND BALANCE - The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditure.

UNAPPROPRIATED FUND BALANCE - The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditure.

UNIFORM STRENGTH - Capacity in terms of personnel available.

UNINCORPORATED - Outside the legal boundaries of the City.

USER CHARGES - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

VARIANCE - A measure of the difference between two data points. In Accounting, this can be defined as the difference in a set of numbers from one fiscal year to the next, actual versus budget, or budget versus budget.

VESTED - Having the rights of ownership, although enjoyment of those rights may be delayed until a future date.

VoIP - Voice Over Internet Protocol; a general term for a family of transmission technologies for delivery of voice communications over IP networks such as the Internet or other packet-switched networks.

W & L - Water and Light Commission of the City of Newnan; more formally Newnan Utilities.

WRIT - A written court order demanding that the addressee do or stop doing whatever is specified in the order.

ZONING - Legislative action, usually at the municipal level, that divides municipalities into districts for the purpose of regulating the use of private property and the construction of buildings within the zones established. Zoning is said to be part of the state **police power**, and therefore must be for the furthering of the health, morals, safety, or general welfare of the community.



