Proposed

CITY OF BLUE RIDGE

UPDATED BUDGET

FISCAL YEAR 2026



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CITY OF BLUE RIDGE

UPDATED OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2026

CITY COUNCIL

Mayor
Andy Rhodes

City Councilmembers
Bubba Gibbs Mayor Pro Tempore
Jack Taylor
Christy Kay
Bill Bivins
Jacqueline Kiker

Department Heads/Staff
Charles S. Conerly., City Attorney
Robbie Stuart, Chief of Police
Rebecca Harkins, Utility Director
Barbie Gerald, Court Clerk
Jennifer Bates City Clerk/Zoning Administrator
Lisa Hoyle CPA, Finance Director
Denny Cook, Streets Supervisor/ Projects Manager

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CITY OF BLUE RIDGE
UPDATED BUDGET
FISCAL YEAR 2026

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Budget Preparation Process

The 2026 Updated Budget was prepared by utilizing the latest unaudited financial budgetary reports for actual revenues and expenditures that occurred during fiscal year 2024 and 2025. Excel spreadsheets templates were developed and include the financial data for the prior year, the Adopted Budget and the proposed Updated Budget. These spreadsheets can and should be used to develop future budgets so a professional process can be ongoing. The main purpose of providing such a large of amount of financial data is to serves as an aid to the City Council and community in providing a better understanding of the City's operating and fiscal programs.

The 2026 Updated Budget includes the following:

- All employee positions approved by the Mayor/City Council.
- Recently approved employee cost of living increases.
- All employee benefits including pension, FICA , disability, workers comp and health insurance which were developed based on actual known costs, not estimates.
- For transparency purposes, employee's costs are split on a percentage based on their time contribution between various departments and between the General and Water & Sewer Funds.
- Departmental budgets prepared with input from each department to obtain their input and ensure that operations are adequately funded to serve and meet the needs of the community.
- All debt service schedules have been updated and funded.
- All unneeded consultant costs have been eliminated from the budget.
- Capital funding in the amount of $6,486,233 for sidewalks, safety improvements, downtown restroom upgrades, park playground equipment maintenance, road improvements and water and sewer infrastructure improvements.
- A contingency line item in both the General and Water/Sewer fund to address unanticipated expenses or revenue shortfalls. Funds which can only be moved by action of the Mayor/City Council.
- A new Debt Service Fund was created to fund the principal and interest payments for the GEFA Stormwater loan approved in 2024.

Updated Budget Compared to Adopted Budget Summary

Summary of All Funds

The total proposed Updated Budget for 2026, including all funds, capital outlay and debt service, is $17,129,831. The previously Adopted Budget for expenditures was $10,258,176 or a $6,871,655 difference The previously Adopted Budget contained understated revenues, overstated expenditures, no capital projects, unbalanced funds and incorrect debt service numbers. In the Updated Budget capital expenditure/infrastructure improvements accounted for $6,486,233 or 38% of the budget. Operating expenditure totaled $9,564,800 or 56% of the Updated Budget. Debt Service expenditures total $1,078,797 or 6% of the Updated Budget. The revenues projected for the 2026 Updated Budget more than adequately fund current operational requirements without using balances from prior years.

Descriptions	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
Expenditures by Category				
Operating Expenses	8,087,190	9,183,051	381,749	9,564,800
Debt Service	450,950	675,125	403,672	1,078,797
Capital Outlay	4,685,311	400,000	6,086,233	6,486,233
Total	$13,223,451	$ 10,258,176	$ 6,871,655	$ 17,129,831

Revenue Projections				
General Fund	4,623,229	4,296,588	413,197	4,709,785
Confiscated Asset Fund	129	-	1,500	1,500
Hotel/Motel Tax Fund	914,875	825,000	1,070,541	1,895,541
SPLOST Fund 2017	15,788	328,738	(328,738)	-
SPLOST Fund 2023	814,530	800,000	500,000	1,300,000
Debt Service Fund	-	-	103,305	103,305
Water & Sewer Fund	5,631,231	5,000,671	4,119,029	9,119,700
Total Revenues	$11,999,781	$ 11,250,997	$ 5,878,834	$ 17,129,831

Expenditures by Function/Department				
Mayor and Council	$ 201,544	$ 196,553	$ 2,000	$ 198,553
Executive	302,594	315,228	(122,584)	192,644
Election	14,859	-	-	-
General Administration	609,189	664,257	(98,142)	566,115
Municipal Court	238,464	233,254	22,399	255,653
Police	1,554,970	1,755,702	(64,827)	1,690,875
Fire	26,956	26,300	1,841	28,141
Public Works	1,857,803	1,772,612	582,856	2,355,468
Park Areas	428,377	394,428	33,316	427,744
Planning and Zoning	158,467	116,384	93,121	209,505
Non-Departmental	-	-	189,892	189,892
Tourism	933,266	974,620	920,921	1,895,541
Sewer Administration	160,055	117,034	158,957	275,991
Sewer Maintenance	840,696	575,052	600,735	1,175,787
Sewer Treatment Plant	2,330,199	727,973	49,794	777,767
Water Administration	617,300	522,037	653,892	1,175,929
Water Treatment	742,460	667,515	158,279	825,794
Water Distribution	2,206,254	1,199,227	3,689,205	4,888,432
Total Expenditures	$13,223,451	$10,258,176	$ 6,871,655	$ 17,129,831

Personal Services

Personal Services decreased by $32,901 when compared to the Adopted Budget. This was accomplished by replacing inaccurate salary and benefit cost figures with actual costs based on Mayor/Council approved employee positions and utilizing the deleted pension enhancements to fund cost of living increases and employee benefit increases.

The budget includes the previously approved 3% cost of living adjustment and a performance/merit increase bonus from 0% to 3% depending on the employee's evaluation. The total number of full-time employees is 45 and the total number of part-time employees is 14.

For transparency purposes, employee's costs are split on a percentage based on their time contribution between various departments and between the General and Water & Sewer Fund.

Employee Overview and Allocation		
Department	**Fulltime**	**Part-time**
Mayor and Council	-	6
Executive	0.6	
General Administration	3.2	2
Municipal Court	1.0	-
Police	13.0	6
Public Works	4.1	-
Park Areas	4.0	-
Planning and Zoning	1.5	-
Water & Sewer	17.6	-
	45.0	14

Capital Outlay

A total of $6,486,233 has been included in the Updated Budget for capital outlay/infrastructure improvements as follows:

General Fund: Roads/Sidewalks and Safety Improvements ($350,000), Police Vehicle Replacement ($47,000) and City Hall renovation ($20,000)

Hotel/Motel Fund: Downtown Restroom Upgrades ($1,043,000), Depot Deck Repair ($25,000), Downtown Park Playground Maintenance ($22,000) and Farmers Market Improvements ($10,000).

SPLOST 2023 Fund: Roads, Drainage and Sidewalk Improvements ($550,000)

Water and Sewer Fund: A total of $4,419,233 as outlined on page 8

General Fund

Revenues

The General Fund is used to account for resources and expenditures that are available for the general operations of City government functions. The 2026 Updated Budget contains $413,197 in additional revenues projections compared to the understated 2026 Adopted Budget. The following are the key revenues that were understated and their amounts:
Sales Tax -$177,000, Downtown parking -$85,000, Fine and Forfeitures -$55,000, and Licenses and Permits -$26,000. The revenues, available for allocation in the Updated 2026 fiscal year General Fund Budget, are anticipated to be $4,709,785. The Updated Revenue Projections for 2026 are conservatively estimated based on historical data from 2024 and 2025. The increase in projected revenues compared to the previously Adopted Budget will allow for expanded services and additional investments in infrastructure, reflecting the City's improved financial outlook.

DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
Revenue Projections				
Taxes	3,420,343	3,379,825	158,524	3,538,349
Licenses and Permits	218,360	181,000	25,800	206,800
Intergovernmental Revenues	-	6,763	39,423	46,186
Charges for Service	171,408	67,000	106,700	173,700
Fine and Forfeitures	279,408	225,000	55,000	280,000
Investment Income	109,071	40,000	5,000	45,000
Miscellaneous Revenues	81,561	72,000	14,000	86,000
Other Financing Sources	343,078	325,000	8,750	333,750
Total Revenues	$ 4,623,229	$ 4,296,588	$ 413,197	$ 4,709,785

The Tax Digest submitted by the County Property Appraiser slightly decreased from $215,070,263 in 2024 to $214,913,284 in 2025. This represents a decrease of $156,979. Based on the tax digest prepared by the county, this reduction was caused by reassessments, appeals or the deletion of personal property for establishments no longer in business. The city adopted the rollback rate of 3.862. This will generate $778,349 in ad valorem tax revenue for the city, calculated at 96% of collections, compared to $735,270 collected for FY2025.

Revenue derived from Sales Tax receipts makes up for the largest revenue source for the General fund at $1,577,000 or 33% of the budget. It is estimated that $333,750, which accounts for 7% of the budget, will be transferred from the Hotel/Motel Fund.

The revenues projected for the 2026 Updated Budget more than adequately fund current operational requirements without using balances from prior years.

Expenditures

The estimated 2026 Updated General Fund expenditures total $4,709,785 and are balanced with the projected revenues. Total expenditures are $150,857 or 3.1% less than the 2025 actual amount.

The following chart shows General Fund Expenditure comparisons. Comparing the Adopted Budget with the Updated Budget, expenditure increased by $363,805 primarily to fund capital outlay, establish a contingency account and fund the debt service for the GEFA Stormwater loan.

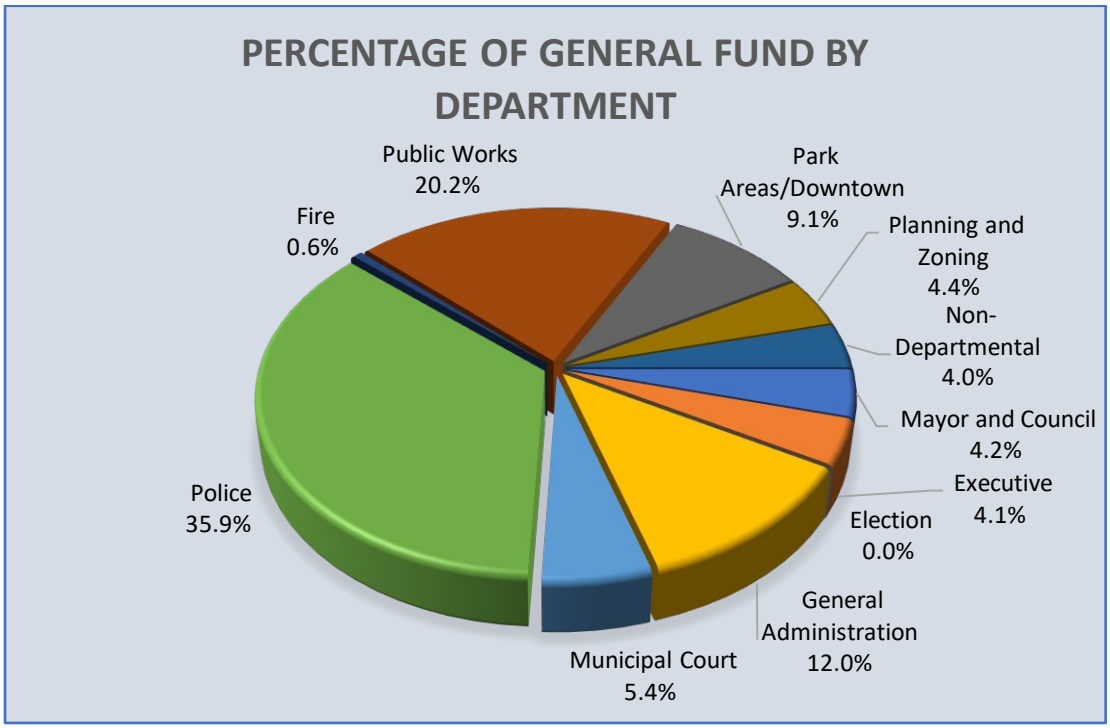
DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
Operating Expenditures	3,747,234	4,197,022	(198,094)	3,998,928
Capital Outlay	963,073	-	417,000	417,000
Other Costs	99,737	100,550	167,792	268,342
Debt Service	50,598	48,408	(22,893)	25,515
Total Expenditures	$ 4,860,642	$4,345,980	$ 363,805	$ 4,709,785

The previously adopted budget was unbalanced by $49,392 and did not include capital outlay or fund the GEFA Stormwater loan. Operating expenditures for the Updated Budget are $198,094 less than the Adopted Budget by reducing consultant costs and legal costs. Capital outlay increased by $417,000 to fund infrastructure improvements and vehicle replacement. Other costs increased by $167,792 to fund a contingency account ($86,587) and transfer

funds to a new Debt Service Fund to fund the principal and interest payments for the GEFA Stormwater loan ($103,305).

The following charts show expenditures by department.

DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
Expenditures by Function/Department				
Mayor and Council	$ 201,544	$ 196,553	$ 2,000	$ 198,553
Executive	302,594	315,228	(122,584)	192,644
Election	14,859	-	-	-
General Administration	609,189	664,257	(98,142)	566,115
Municipal Court	238,464	233,254	22,399	255,653
Police	1,554,714	1,755,702	(66,327)	1,689,375
Fire	26,956	26,300	1,841	28,141
Public Works	1,325,479	643,874	308,289	952,163
Park Areas	428,377	394,428	33,316	427,744
Planning and Zoning	158,467	116,384	93,121	209,505
Non-Departmental	-	-	189,892	189,892
Total Expenditures	$ 4,860,642	$4,345,980	$ 363,805	$ 4,709,785



DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
Expenditures by Category				
Personal Serv & Employee Ben.	$ 2,491,613	$ 3,046,021	$ (163,892)	$ 2,882,129
Purchased / Contractual Serv.	933,506	780,951	(33,952)	746,999
Supplies	322,115	370,050	(250)	369,800
Capital Outlay	963,073	-	417,000	417,000
Other Costs	99,737	100,550	167,792	268,342
Debt Service	50,598	48,408	(22,893)	25,515
Total Expenditures	$ 4,860,642	$4,345,980	$ 363,805	$ 4,709,785

Confiscated Asset Fund

The Confiscated Assets Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures from the sale of confiscated assets. This fund enhances special projects within the Police Department. This cost center is funded solely through property and asset forfeitures. The amount budget for 2026 is $1,500.

Hotel/Motel Tax Fund

This fund is a special revenue fund used to account for revenues and expenditures specifically associated with the Hotel Motel Tax allowed by State law. The Tax is an excise tax on rooms, lodgings, and accommodations to provide additional funding for the promotion of tourism, conventions, and trade shows in the city. Revenues are projected to be $1,895,541 for 2026. Including prior year's fund balance of $1,005,541. The Hotel/Motel tax is estimated to generate $890,000. The tax received is then distributed as follows:

- Non-Restricted- Proceeds can be used for any legal purpose in the City (37.5%) and is transferred to the General Fund. ($333,750)
- Restricted – Tourism, Conventions and Trade Shows – Destination Marketing Organization, Fannin County Chamber of Commerce (43.75%) or $389,335.
- Restricted – Tourism Product Development (TPD) – Creation or expansion of physical attraction which are available and open to the public and which improve destination appeal to visitors and used by visitors (18.75%) or $166,895.

The funds retained by the City will be used to fund the Downtown Bathroom Facility improvements, deck repairs at the Depot Station, playground equipment maintenance and improvements to the Farmers Market.

SPLOST Fund 2017

The Special Purpose Local Option Sales Tax (SPLOST) 2017 Fund is a capital project fund. The SPLOST 2017 accounts for construction of major capital projects financed by SPLOST proceeds. A 2017 intergovernmental agreement between Fannin County and the City of Blue Ridge, which expired in October 2023 and was replaced by the 2023 SPLOST Agreement.

The Approved Budget projected that fund balance revenues from prior years for this fund in 2026 would be $328,837. This was meant to be used to fund water and sewer infrastructure improvements. However, after the review of the expenditures that occurred in this fund in 2024 and 2025, it is anticipated that no fund balance exists. Therefore, this fund shows a zero balance in terms of budgetary availability.

SPLOST Fund 2023

The Special Purpose Local Option Sales Tax (SPLOST) 2023 Fund is a capital project fund. This is a voter approved renewal of the SPLOST and accounts for construction of major capital projects financed by SPLOST proceeds. The 2023 intergovernmental agreement between Fannin County and the City of Blue Ridge, stated beginning in November 2023, the City may anticipate $4.2 million in SPLOST 2023 proceeds over the life of the SPLOST for approved capital projects as follows:

$3,001,600 Maintenance repair and construction of roads, drainage and sidewalks

$1,002,400 Water & Sewer upgrades and capital outlay

$ 196,000 Recreational Facilities and improvements

It is projected that the revenues for this fund in 2026 will be $1,300,000 including $500,000 from unspent funds from prior years to fund Water & Sewer Fund projects and roads, drainage and sidewalk improvements.

Water and Sewer Fund

The Water and Sewer Fund is considered a proprietary fund. It accounts for the provision of water and sewer services to the defined service area. All activities necessary to provide such services are accounted for in this fund. Activities include providing high-quality drinking water, wastewater treatment and disposal services, and adequate water under sufficient pressure to our residents, customers, businesses and visitors.

The revenues available for allocation in the 2026 fiscal year Water and Sewer Fund Updated Budget, are anticipated to be $9,119,700. This is an increase of $4,119,029 over the previously Adopted Budget, which contained underestimated revenues and did not include prior approved state and federal funding for capital projects. The revenues do not include an increase in water and sewer rates. It is recommended once the city's five-year capital improvement program is updated that a rate study be performed to determine future funding requirements.

CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
Revenue Projections				
Intergovernmental Revenues	$ 402,841	-	$ 2,486,000	$ 2,486,000
Charges for Service	5,193,835	4,999,671	174,029	5,173,700
Investment Income	34,555	1,000	34,000	35,000
Contributions and Donations	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Other Financing Sources	-	-	1,425,000	1,425,000
Total Revenues	$ 5,631,231	$ 5,000,671	$ 4,119,029	$ 9,119,700

The following infrastructure improvements budgeted for $4,419,233 with the respective funding sources are recommended in the Updated Budget for 2026:

- Generator Addition to Pump Stations to ensure continuity of service during power outages - Sewer Maintenance Division: $673,000 and Water Distribution Division: $218,233 partially funded by a Federal grant of $673,000 and the remainder from the W/S Fund.
- SCADA Upgrade $46,000 and Backwash pump replacement $70,000 in the Water Plant, funded by the W/S Fund.
- Eagles Nest and Mountain Tops Pump Sation Renovations $1,012,000 in the Water Distribution Division partially funded by GEFA loan of $675,000 and remainder from W/S Fund.
- Mountain Tops Distribution System Upgrade $2,400,000 in the Water Distribution Activity funded by a $1,400,000 state grant, $750,000 from SPLOST, $414,000 from ARPA and the remainder from the W/S Fund.

ACTIVITY	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
Expenditures by Function				
Sewer Administration	$ 160,055	$ 117,034	$ 159,047	$ 275,991
Sewer Maintenance	840,696	575,052	600,735	1,175,787
Sewer Treatment Plant	2,330,199	727,973	49,794	777,767
Subtotal Sewer	$ 3,330,949	$ 1,420,059	$ 809,575	$ 2,229,544
Water Administration	617,300	522,037	653,892	1,175,929
Water Treatment	742,460	667,515	158,279	825,794
Water Distribution	2,206,254	1,199,227	3,689,205	4,888,432
Subtotal Water	3,566,014	2,388,779	4,501,376	6,890,155
Total Expenditures	$ 6,896,963	$ 3,808,838	$ 5,310,952	$ 9,119,700
Expenditures by Category				
Operating Expenditures	$ 3,355,799	$ 3,182,121	$ 568,459	$ 3,750,490
Capital Outlay	3,140,812	-	4,419,233	4,419,233
Debt Service	400,352	626,717	323,260	949,977
Total Operating Expenses	6,896,963	3,808,838	5,310,952	9,119,700

Debt Service Fund

This new fund was established to account for revenues and/or transfers pledged for debt service payments on the GEFA Downtown Stormwater loan approved in 2024. The amount budgeted for 2026 is $103,350 and is funded via a transfer from the General Fund.

Summary

It is imperative that the City follow the policy **that unless it is included in the budget, additional employee positions or projects should not be considered during the year unless documented revenues exceed original projections or a like amount of expenditures can be reduced elsewhere**. This budget document provides the foundation to maintain the City's financial house in order going forward. History has shown us how

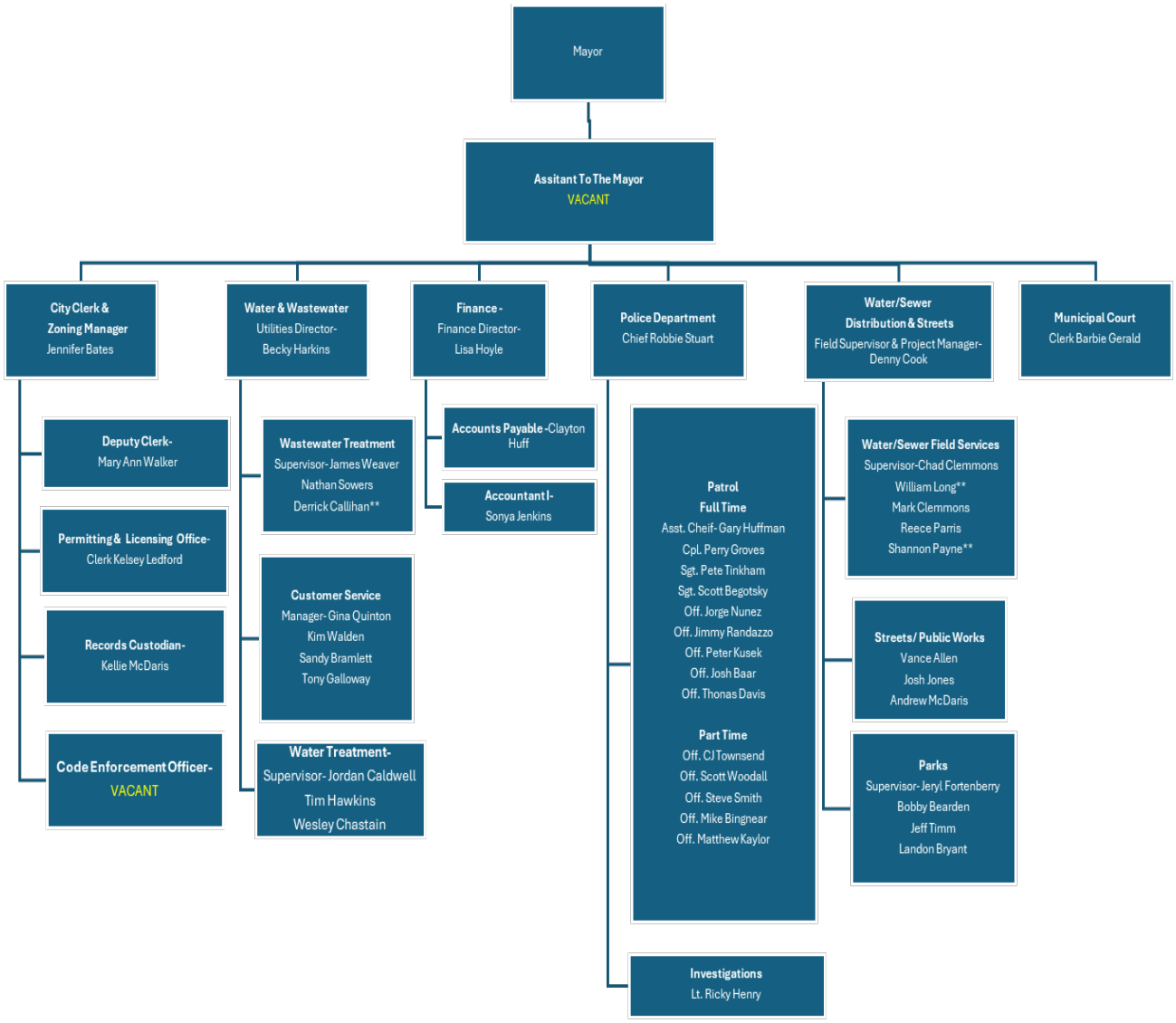
important it is for the City to retain highly skilled and experienced employees in the Finance Department and for the Mayor/City Council to provide the necessary oversight of financial matters.

The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Heads, Finance Director and her staff as well as the City Auditor.

Mayor Andy Rhodes
Finance Director Lisa Hoyle
Consultant Eric Soroka

City of Blue Ridge

Department Organizational Chart



Budgetary Policies

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated available resources. Budget policy guides this process and directs the City's financial health and stability.

At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with the Official Code of Georgia, O.C.G.A. 36-81-3. Georgia law also requires a project-length balanced budget for each capital projects fund.

The annual proposed budgeted should be submitted to the governing authority while being held at City Hall for public review/inspection in accordance with O.C.G.A. 36-81-3. A public hearing will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document (O.C.G.A. 36-81-5 and 36-81-6).

BUDGET OBJECTIVE BY TYPE OF FUND
The following budget objectives are established for the different funds the City uses:

General Fund
The annual budget for the General Fund shall provide for the general government operations of the City and maintain working capital necessary for financial planning and managing the resources of the City.

Special Revenue Fund(s)
The City adopts annual budget for each special revenue fund that demonstrates any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Hotel/Motel Tax Fund).

Capital Project Fund(s)
The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

Debt Service Fund(s)
The City adopts annual budgets for any debt service fund. Any remaining fund balances from prior years plus current year's projected revenues shall be sufficient to meet all annual debt service requirements.

Proprietary Funds(s)
Although Generally Accepted Accounting Principles (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt a budget for enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary and benefits and whose maintenance and operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of salary and benefits and whose maintenance and operating appropriations are not critical to the daily operations of the City.

BASIS OF BUDGETING

Neither GAAP nor Georgia statutes address a required basis of budgeting; however, the City shall adopt budgets in conformity with GAAP for all budgeted funds. All governmental funds shall use the modified accrual basis of accounting. Proprietary funds shall use the accrual basis of accounting with the exception that debt principal payments and capital outlay are budgeted and depreciation is not for budgeting cash flow purposes.

BALANCED BUDGET

A balanced budget is defined as one in which total anticipated revenues plus that portion of fund balance in excess of authorized reserves that is designated as a budget-funding source shall equal total estimated expenditures for each fund. The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources. The City shall avoid short-term borrowing to meet operating budget requirements, except as authorized by the City Council. Revenues include those which are due for the current year. Expenditures appropriated by the annual budget include items for which disbursements are made or incurred during the fiscal year through the payables process. All operating budget appropriations shall lapse at the end of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

BUDGET ADOPTION AND CONTROL

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. The City budget is adopted annually by resolution of the Mayor and Council before the beginning of the new fiscal year. In accordance with O.C.G.A. 36-80-21, as soon as the City has adopted a final budget for an upcoming fiscal year, a copy of the budget shall be electronically transmitted in a PDF file to the Vinson Institute and posted on the website accessible to the public. The PDF should be transmitted no later than 30 calendar days following the adoption of the budget resolution. The budget shall be developed based upon "line item" expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, purchased services, supplies, capital outlay, etc. within each department. At a minimum, each department's appropriation in each fund shall be detailed within the budget document (O.C.G.A. 36-81-3 and 36-81-5). Departments are based on function and activity classifications in the Georgia Department of Community Affairs chart of accounts.

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely monthly reports shall be prepared comparing actual revenues and expenditures/expenses with budgeted amounts to be distributed to the Mayor/City Council and Department Heads.

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The Mayor and City Council must approve all amendments in total departmental appropriations by resolution. The Mayor can make reallocation of budgeted amounts within expenditures/ expenses of a department or revenues of a department. The Finance Director shall be the constituted budget officer for the City. Adjustments from appropriations that have been restricted, committed, or assigned for a designated purpose

shall not be transferred until a formal de-obligation occurs. Budget amendments or reallocations are recorded in the general ledger upon approval by the Mayor and Council.

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

The budget for capital expense shall be incorporated with the current year operating budgets for each fund and shall be funded by current operating revenue to the extent possible. An itemized listing of capital expense, equipment and projects shall be included in the budget document.

BUDGET STABILIZATION & FUND BALANCE POLICY

The City shall strive to establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount that represents no less than three (3) months of operating and debt expenditures (approximately 25% of budgeted expenditures.) Non-operating funds do not need a reserve for working capital. If necessary, the City may use unrestricted fund balance as a funding source for that fund's budget in any given year. The amount of unrestricted fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to three (3) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.

CONTINGENCY LINE-ITEM

The City shall establish an appropriated contingency of a minimum of one percent (1%) of the total annual expenditure appropriation in all operating funds in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds shall not require a contingency reserve appropriation. This contingency reserve appropriation will be a separate line-item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and Council is required before this appropriation can be expended. If approved, the Finance Director will transfer the appropriation from the contingency line-item to the applicable line item(s) within the applicable department's budget.

ONE-TIME REVENUE SOURCES

Non-recurring revenues shall be utilized within the appropriate fund for items relating to non-recurring expenses. The purpose of limiting these funding sources is to eliminate the fluctuations in funding operations with non-sustainable resources. One-time revenues shall be distinguished during the budget process so that a match can be made with non-recurring expenditures.

Accounting Policies

The City shall maintain a system of financial monitoring control and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. Such practices shall provide City officials with the necessary resources in order to make sound financial decisions.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

The City will establish and maintain a high standard of accounting practices to conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also will follow the Financial Accounting Standards Board's pronouncements, as applicable.

FUND STRUCTURE

The City will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The City will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts. Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act in 1997 (House Bill 491). This law required the DCA to prepare and issue a standardized chart of accounts for Georgia governments. The City shall implement and utilize the account classifications as the chart of accounts prescribes.

FUND BALANCE POLICY

The fund balance of governmental funds can be classified into five different categories which are nonspendable, restricted, committed, assigned, and unassigned. Nonspendable fund balance are resources that are not in spendable form or are legally or contractually required to be maintained intact, such as inventory or prepaid assets. Some constraints on the use of resources are externally enforceable, imposed by law or enabling legislation and are classified as restricted. An example includes hotel/motel tax resources. Portions of fund balance can be committed if constraints are formally imposed by the government's highest level of decision-making authority by no later than the end of the reporting period. The Mayor and Council are required to formally commit fund balance by resolution or in the approved budget. Assigned fund balance is a resource earmarked for particular purposes and can be designated by the Finance Director with written authorization. The remaining fund balance not classified in any of the previous categories is labeled unassigned. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted first, then unrestricted resources as they are needed. When an expenditure is incurred for purposes for which amounts in committed, assigned, or unassigned fund balance could be used, it is the government's policy to first use committed and then assigned fund balance if available. Unassigned fund balance would be used for remaining expenditures from unrestricted fund balance. Annually, after the audit is complete, the Finance Director shall report the City's fund balance and the classification of the various components in accordance with GAPP and this policy.

CASH AND INVESTMENT POLICY

Georgia law (O.C.G.A. 36-83-4) sets forth acceptable investments for Georgia governmental entities. To limit risks for the City's deposits, the City generally limits investments to certificates

of deposit thorough local financial institutions. However, upon approval of the Mayor and Council, any investment authorized by Georgia code would be acceptable.

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be recovered. State statutes require all deposits to be collateralized by depository insurance, obligations of the United States or certain obligations guaranteed by the U.S. Government, obligations of the State of Georgia or bonds of public or development authorities, counties, or municipalities of the State of Georgia. It is the City's policy that any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. Obligations. Deposits exceeding FDIC limits secured thru the local government investment pool, "Georgia Fund 1," created by O.C.G.A. 36-83-8 or a collateral pool are acceptable securities. Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of an investment. It is currently the City's policy to not invest in instruments with a variable interest rate. Credit quality risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. It is the City's policy to invest in non-negotiable certificates of deposit and money market accounts that are covered by FDIC insurance or pledged collateral

Auditing and Financial Reporting Policies

Georgia law on local government audits, O.C.G.A. Section 36-81-7, requires an independent annual audit. The audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the City shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding, consistent with the 1996 (and any future) amendments to the Single Audit Act. The agreement between the independent auditor and the City shall be in the form of a written contract or an engagement letter. A properly licensed Georgia independent public accounting firm shall conduct the audit. In conjunction with the annual independent audit, the City shall prepare and publish an Annual Financial Report in conformity with GAAP. The City shall make this report available to elected officials, bond rating agencies, creditors and citizens. The City shall report in conformity with O.C.G.A. Section 36-81-7 and a copy of the City's annual audit shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year end, as required. The report shall be published on the website of the Carl Vinson Institute of Government of the University of Georgia in accordance with O.C.G.A 36-80-21. This requires that each local government shall electronically transmit a copy of the audit concurrent with submission of the audit to the state auditor.

Internal Control Policies

An effective system of internal control allows management to deal with rapidly changing economic and competitive environments, shifting customer demands and priorities, and restructuring for future growth. Internal control promotes efficiency, reduces risks of asset loss, and helps ensure the reliability of financial statements and compliance with laws and regulations.

We define *internal control* as follows:

Internal control is a process, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

Accounting controls comprise the state of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records, and, consequently are designed to provide reasonable assurance that:

1. Transactions are authorized in accordance with management's general or specific authorization.
2. Transactions are recorded as necessary (a) to permit preparation of financial statements in conformity with Generally Accepted Accounting Principles and other criteria as applicable to such statements and (b) to maintain accountability for assets.
3. Access to assets is permitted only in accordance with management's authorization.

The City of Blue Ridge has established procedures to protect assets, monitor the accuracy and reliability of accounting data for public funds, and provide guidelines that encourage and promote fiscal integrity of open and honest financial reporting necessary to carry out the day-to-day financial affairs of the City. These internal controls are considered cost effective to the City in order to achieve maximum benefits as a direct result of the procedures. The City of Blue Ridge utilizes the following universal controls:

1. Separation of Functional Responsibilities - All procedures are structured to separate responsibilities as needed and to the extent possible with current staffing. The following areas should be noted:

   a) Preparation of cash deposits separate from posting of cash receipts.
   b) Approval of checks from processing/posting of cash disbursements.
   c) Receiving of goods from ordering goods.
   d) Ordering goods from processing payments.
   e) Processing paychecks from enrolling new employees or changing pay rates.
   f) Within the constraints of the department of the City, all duties shall be segregated that could lead to the appearance of a conflict of interest.
   g) An employee without prior access to records is used to:
      - Reconcile bank statements
      - Open mail
      - Intermittent testing of petty cash drawers and change drawers

2. An uncomplicated and adaptable organization plan which clearly places responsibilities for specific activities on specific individuals.

3. An annual budget prepared in detail and reviewed monthly by the department heads in conjunction with the finance department with copies of budget reports provided to the Mayor and Council in an effort to promote an effective and efficient City administration, which addresses the need for financial constraint and stability.

4. Sufficient and competent personnel, who receive updated training and education necessary to insure maximum quality and effective financial reporting results.

5. Centralized purchasing utilizing a purchase order system for the City. Control procedures for purchasing include numerical sequenced purchase orders and check requests.

6. Cash procedures are strictly maintained and enforced in an effort to insure acceptable checks and balances are adhered to, including the following recommendations:

    a) All money is to be deposited daily.
    b) All posting should be from the original document or a copy of the check, if necessary, and cash receipt to allow for the depositing of money daily.
    c) Documentation of the amount of cash and checks to be deposited to be submitted with paper work pertaining to the deposit and posting of the cash receipt to the general ledger.
    d) A deposit ticket should be completed; making sure the total is the same on the bottom and down the side. If it is correct, place your initial at the bottom of the deposit ticket and place it in the locked bank bag. The money and the deposit ticket should then be maintained in a locked bank bag for deposit by a separate person, if possible.
    e) Persons with bank bag keys should not allow anyone else to open or close the bag. The person with the key is responsible for the funds.
    f) Money should be in a secure place at all times. At no time should money be out on a desk unattended. All funds are placed in a safe or vault at night or when the deposit is completed.
    g) Each person should have an assigned cash drawer and no access should be allowed to other's drawers, even if staff is manning both the drive-through and teller windows. This can preclude identification of the individual responsible for any shortages.
    h) Refunds should never be given out of the cash drawer. All refunds will be processed through the Finance Department.
    i) No one in the Finance Department should handle cash.

7. The City keeps a complete set of accounting records, the minimum of such is:

    a) General ledger
    b) Paid invoice file
    c) Payroll ledger
    d) Bank reconciliations
    e) Accounting work papers

8. Cash reports are prepared and submitted to the Mayor each month.

9. General ledgers are reviewed monthly by the Director of Finance and department head's should also review their department's performance according to budget to actual comparisons periodically.

10. All transactions are properly documented as follows:

    a) Cash disbursements are documented by either a signed purchase order or approved check request or approved signed contract or bid document, along with an invoice and verification of receipt, if possible.
    b) Utility cash payments are documented by computer printouts detailing customer payments for the day that tie to the daily deposit for each cash drawer. All payments are posted by the Finance Department after being posted by the designated teller.
    c) Cash payments are documented by cash receipts in numerical order showing all payments for that day that tie to the daily deposit and cash balance in the drawer.
    d) At the end of the day, all documentation is reconciled to the total of the cash, checks and other forms of payment received.

11. An independent firm of Certified Public Accountants performs an annual financial audit of the City of Blue Ridge. The City's fiscal year end is December 31st and the audit is due to the Georgia State Department of Audit and Accounts by June 30th each year.

12. Policy and procedure protocol:
    a) Policies and procedures should be reviewed by the Director of Finance on an annual basis and any changes necessary submitted to the Mayor with copies to the Council for approval. If a policy and procedure is revised, a new revision date, month and year, is noted on the policy and procedure.
    b) New policies and procedures are developed as needed.
    c) Employees will be given a copy of applicable policies and procedures at time of hire and appropriate training will be provided. Their signature denoting their understanding of said policies will be required after training. As policies are updated, staff will be notified by email or interoffice mail.
    d) The original adopted policies and procedures of the City will be kept with the Clerk's records at City Hall and in the Finance Department. Electronic files will be maintained on the server.

INTERNAL CONTROL OVER FINANCIAL REPORTING

The system of internal control over the financial reporting includes policies and procedures designed and implemented to provide reasonable assurance that the City's financial statements are fairly presented in accordance with generally accepted accounting principles. The controls are the specific policies and procedures designed and implemented to prevent or detect and correct misstatements that, if not prevented or corrected, would cause the financial statements to not be fairly presented.

A well designed and properly maintained accounting system is necessary to be able to provide all data that is needed to allow for the timely preparation of financial statements in conformity with generally accepted accounting principles. The official source of generally accepted accounting principles for local governments is the Governmental Accounting Standards Board (GASB). The Governmental Accounting Standards Board is an independent, not-for-profit organization that establishes and improves standards of financial accounting for local governments.

Tax Digest and Millage Rates

The City of Blue Ridge does hereby announce that the first reading of an ordinance to set the millage rate will be held on November 6, 2025 at 5:00 p.m. at a meeting to be held at Blue Ridge City Hall, 480 West First Street, Blue Ridge, Georgia 30513 on and a second reading and adoption of the millage rate ordinance will be held on November 12, 2025 at 5:00 p.m. at Blue Ridge City Hall, 480 West First Street, Blue Ridge, Georgia 30513 and pursuant to O.C.G.A. 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and the levy for the past five years.

CITY OF BLUE RIDGE	2020	2021	2022	2023	2024	2025
Real and Personal	$ 129,521,690	$ 145,243,008	$ 194,358,619	$ 194,451,316	$ 215,983,107	$ 213,764,596
Motor Vehicle	487,620	396,250	398,940	399,080	343,430	349,330
Mobile Homes	256,788	279,741	267,876	261,025	285,232	279,886
Timber 100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	130,266,098	145,918,999	195,025,435	195,111,421	216,611,769	214,393,812
Less M&O Exemptions	1,613,813	1,555,922	1,790,457	1,750,143	1,541,506	2,480,528
Net M&O Digest	128,652,285	144,363,077	193,234,978	193,361,278	215,070,263	211,913,284
Gross M&O Millage	11.137	12.114	10.464	11.314	10.548	10.765
Less Rollbacks	5.814	7.100	6.414	7.208	6.722	6.939
Net M&O Millage	5.323	5.014	4.050	4.106	3.826	3.826
Net Taxes Levied	$ 684,816	$ 723,836	$ 782,602	$ 793,941	$ 822,859	$ 810,780
Net Taxes $ Increase		39,020	58,765	11,340	28,917	-12,079
Net Taxes % Increase		5.70%	8.12%	1.45%	3.64%	-1.47%

CITY OF BLUE RIDGE

OPERATING & CAPITAL BUDGET

FISCAL YEAR 2026

SUMMARY OF ALL FUNDS

CITY OF BLUE RIDGE

SUMMARY OF All FUNDS

2026

FUND NO.	FUND	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Revenue Projections				
100	General Fund	4,623,229	4,296,588	413,197	4,709,785
210	Confiscated Asset Fund	129	-	1,500	1,500
275	Hotel/Motel Tax Fund	914,875	825,000	1,070,541	1,895,541
320	SPLOST Fund 2017	15,788	328,738	(328,738)	-
321	SPLOST Fund 2023	814,530	800,000	500,000	1,300,000
400	Debt Service Fund	-	-	103,305	103,305
505	Water & Sewer Fund	5,631,231	5,000,671	4,119,029	9,119,700
	Total Revenues	$11,999,781	$ 11,250,997	$ 5,878,834	$ 17,129,831
	Expenditures by Function/Department				
1100	Mayor and Council	$ 201,544	$ 196,553	$ 2,000	$ 198,553
1300	Executive	302,594	315,228	(122,584)	192,644
1400	Election	14,859	-	-	-
1500	General Administration	609,189	664,257	(98,142)	566,115
2650	Municipal Court	238,464	233,254	22,399	255,653
3200	Police	1,554,970	1,755,702	(64,827)	1,690,875
3520	Fire	26,956	26,300	1,841	28,141
4200	Public Works	1,857,803	1,772,612	582,856	2,355,468
6220	Park Areas	428,377	394,428	33,316	427,744
7400	Planning and Zoning	158,467	116,384	93,121	209,505
9000	Non-Departmental	-	-	189,892	189,892
7540	Tourism	933,266	974,620	920,921	1,895,541
4310	Sewer Administration	160,055	117,034	158,957	275,991
4331	Sewer Maintenance	840,696	575,052	600,735	1,175,787
4335	Sewer Treatment Plant	2,330,199	727,973	49,794	777,767
4410	Water Administration	617,300	522,037	653,892	1,175,929
4430	Water Treatment	742,460	667,515	158,279	825,794
4440	Water Distribution	2,206,254	1,199,227	3,689,205	4,888,432
	Total Expenditures	$13,223,451	$10,258,176	$ 6,871,655	$ 17,129,831

CITY OF BLUE RIDGE

SUMMARY OF All FUNDS

2026

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Revenues by Category				
31	Taxes	$ 4,335,218	$ 4,204,825	$ 223,524	$ 4,428,349
32	Licenses and Permits	218,360	181,000	25,800	206,800
33	Intergovernmental Revenues	1,217,371	806,763	2,525,423	3,332,186
34	Charges for Service	5,365,243	5,066,671	280,729	5,347,400
35	Fine and Forfeitures	279,537	225,000	56,500	281,500
36	Investment Income	159,414	41,001	38,999	80,000
38	Miscellaneous Revenues	81,561	72,000	14,000	86,000
39	Other Financing Sources	343,078	653,737	2,713,859	3,367,596
	Total Revenues	$11,999,781	$ 11,250,997	$ 5,878,834	$ 17,129,831
		-	-	-	-
	Expenditures by Category				
51	Personal Serv & Employee Ben.	$ 4,169,371	$ 4,692,392	$ (32,901)	$ 4,659,491
52	Purchased / Contractual Serv.	1,791,659	1,536,551	(4,983)	1,531,568
53	Supplies	1,283,088	1,249,800	161,450	1,411,250
54	Capital Outlay	4,685,311	400,000	6,086,233	6,486,233
57	Other Costs	499,994	470,550	408,191	878,741
58	Debt Service	450,950	675,125	403,672	1,078,797
61	Transfers Out	343,078	1,233,758	(150,008)	1,083,750
	Total Expenses	$13,223,451	$10,258,176	$ 6,871,655	$ 17,129,831
		-	-	-	-

Employee Overview and Allocation		
Department	Fulltime	Part-time
Mayor and Council	-	6
Executive	0.6	
General Administration	3.2	2
Municipal Court	1.0	-
Police	13.0	6
Public Works	4.1	-
Park Areas	4.0	-
Planning and Zoning	1.5	-
Water & Sewer	17.6	-
	45.0	14

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CITY OF BLUE RIDGE

OPERATING & CAPITAL BUDGET

FISCAL YEAR 2026

GENERAL FUND

CITY OF BLUE RIDGE
GENERAL FUND
OPERATING & CAPITAL BUDGET
SUMMARY
FISCAL YEAR 2026

FUND DESCRIPTION

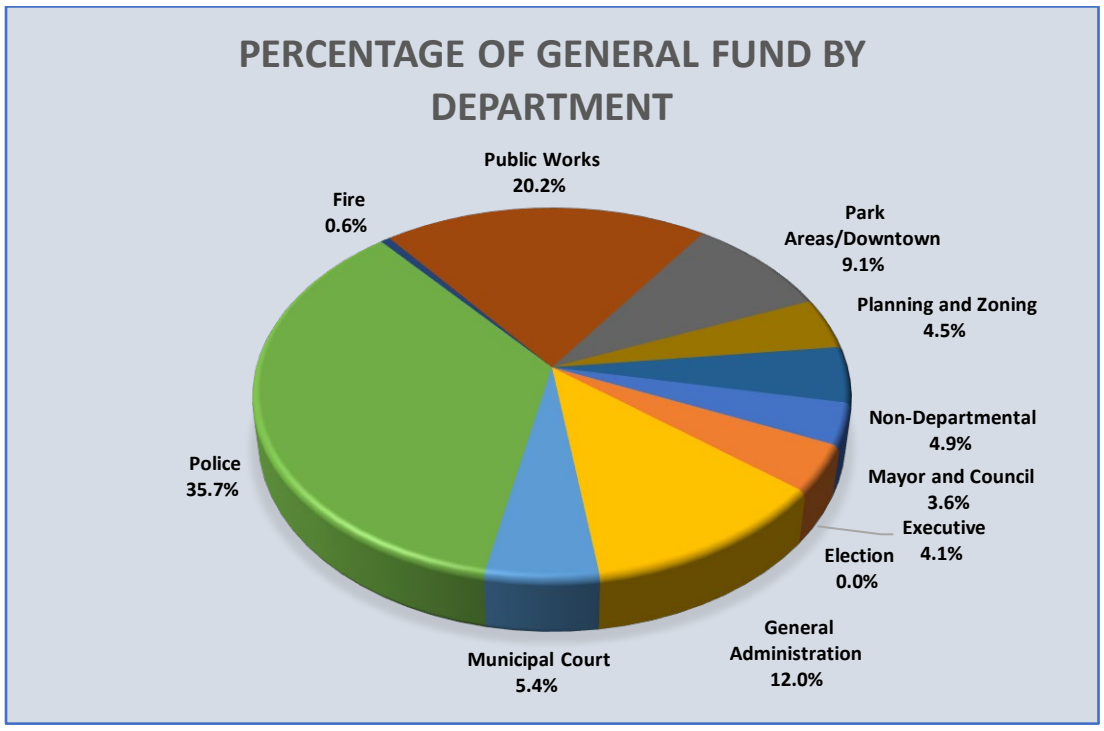
The General Fund is used to account for resources and expenditures that are available for the City's general operations.

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Revenue Projections				
31	Taxes	3,420,343	3,379,825	158,524	3,538,349
32	Licenses and Permits	218,360	181,000	25,800	206,800
33	Intergovernmental Revenues	-	6,763	39,423	46,186
34	Charges for Service	171,408	67,000	106,700	173,700
35	Fine and Forfeitures	279,408	225,000	55,000	280,000
36	Investment Income	109,071	40,000	5,000	45,000
38	Miscellaneous Revenues	81,561	72,000	14,000	86,000
39	Other Financing Sources	343,078	325,000	8,750	333,750
	Total Revenues	$ 4,623,229	$ 4,296,588	$ 413,197	$ 4,709,785

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Expenditures by Function/Department				
1100	Mayor and Council	$ 201,544	$ 196,553	$ 2,000	$ 198,553
1300	Executive	302,594	315,228	(122,584)	192,644
1400	Election	14,859	-	-	-
1500	General Administration	609,189	664,257	(98,142)	566,115
2650	Municipal Court	238,464	233,254	22,399	255,653
3200	Police	1,554,714	1,755,702	(66,327)	1,689,375
3520	Fire	26,956	26,300	1,841	28,141
4210	Public Works	1,325,479	643,874	308,289	952,163
6220	Park Areas	428,377	394,428	33,316	427,744
7400	Planning and Zoning	158,467	116,384	93,121	209,505
9000	Non-Departmental	-	-	189,892	189,892
	Total Expenditures	$ 4,860,642	$4,345,980	$ 363,805	$ 4,709,785

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Expenditures by Category				
51	Personal Serv & Employee Ben.	$ 2,491,613	$ 3,046,021	$ (163,892)	$ 2,882,129
52	Purchased / Contractual Serv.	933,506	780,951	(33,952)	746,999
53	Supplies	322,115	370,050	(250)	369,800
54	Capital Outlay	963,073	-	417,000	417,000
57	Other Costs	99,737	100,550	167,792	268,342
58	Debt Service	50,598	48,408	(22,893)	25,515
	Total Expenditures	$ 4,860,642	$4,345,980	$ 363,805	$ 4,709,785
		-	-		
				-	

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Operating Expenditures	3,747,234	4,197,022	(198,094)	3,998,928
	Capital Outlay	963,073	-	417,000	417,000
	Other Costs	99,737	100,550	167,792	268,342
	Debt Service	50,598	48,408	(22,893)	25,515
	Total Expenditures	$ 4,860,642	$4,345,980	$ 363,805	$ 4,709,785



CITY OF BLUE RIDGE

GENERAL FUND - 100

BUDGET SUMMARY

2026

REVENUE PROJECTIONS

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	TAXES				
100-31-0000-1101	AD VALOREM TAX - CURRENT	$ 735,270	$ 810,780	(32,431)	$ 778,349
100-31-0000-1201	AD VALOREM TAX - PRIOR	4,889	-	9,500	9,500
100-31-0000-1310	AUTO TAG TAX	61,581	55,669	6,331	62,000
100-31-0000-1320	MOBILE HOME TAX	940	1,000	-	1,000
100-31-0000-1340	INTANGIBLE TAX	14,117	1,200	13,800	15,000
100-31-0000-1600	REAL ESTATE TRANSFER TAX	9,605	7,000	2,500	9,500
100-31-0000-1350	RAILROAD EQUIP TAX	-	1,500	(1,500)	-
100-31-0000-1700	FRANCHISE TAX	188,977	254,576	(59,576)	195,000
100-31-0000-3100	SALES TAX	1,530,555	1,400,000	177,000	1,577,000
100-31-0000-4200	BEVERAGE TAX	410,846	400,000	20,000	420,000
100-31-0000-4300	LIQUOR POURING TAX	158,561	140,000	20,000	160,000
100-31-0000-6100	BUSINESS & OCCUPATION TAXES	116,525	150,000	(32,000)	118,000
100-31-0000-6200	INSURANCE PREM. TAX	136,416	111,000	28,000	139,000
100-31-0000-6300	FINANCIAL INSTITUTIONS TAXES	46,326	45,000	5,000	50,000
100-31-0000-9100	PENALTIES AND INTEREST	3,760	2,000	1,000	3,000
100-31-0000-9400	BUSINESS OCC TAX PENALTIES	1,975	100	900	1,000
	Subtotal	$ 3,420,343	$3,379,825	$ 158,524	$ 3,538,349
	LICENSES & PERMITS				
100-32-0000-1100	BEVERAGE LICENSE	$ 39,850	$ 50,000	$ (10,000)	$ 40,000
100-32-0000-1130	LIQUOR LICENSE FEE	113,800	100,000	15,000	115,000
100-32-0000-1200	BUSINESS LICENSE	5,000	4,000	1,000	5,000
100-32-0000-2200	PERMITS/ZONING	25,187	10,000	13,000	23,000
100-32-0000-2900	VENDOR PERMIT/APPLICATION	20,630	13,000	7,000	20,000
100-32-0000-3100	BUILDING PERMITS	12,093	3,000	(1,000)	2,000
100-32-0000-3900	GRADING PERMIT	1,800	1,000	800	1,800
	Subtotal	$ 218,360	$ 181,000	$ 25,800	$ 206,800
	INTERGOVERNMENTAL REVENUE				
100-33-0000-1000	FEDERAL GOVERNMENT GRANTS	$ -	$ -	$ -	$ -
100-33-0000-4000	STATE GOVERNMENT GRANTS	-	-	39,486	39,486
100-33-0000-8000	HOUSING AUTH LIEU OF TAX	-	6,763	(63)	6,700
	Subtotal	$ -	$ 6,763	$ 39,423	$ 46,186

	CHARGES FOR SERVICES				
100-34-0000-1000	ADMINISTRATIVE FEES	$ 11,425	$ 10,000	$ 1,500	$ 11,500
100-34-0000-1400	COPIES/USE OF FAX MACHINE	86	-	100	100
100-34-0000-2120	ACCIDENT REPORTS	1,130	1,000	-	1,000
100-34-0000-2900	POLICE OFFDUTY	11,112	-	12,000	12,000
100-34-0000-7210	GATE/ICE RINK SPLIT	14,115	6,000	8,000	14,000
100-34-0000-7903	DOWNTOWN PARKING	133,505	50,000	85,000	135,000
100-34-0000-9300	RETURNED CHECKS FEE	35	-	100	100
	Subtotal	$ 171,408	$ 67,000	$ 106,700	$ 173,700
	FINES & FORFEITURES				
100-35-0000-1170	FINES & FORFEITURES	$ 279,408	$ 225,000	$ 55,000	$ 280,000
	Subtotal	$ 279,408	$ 225,000	$ 55,000	$ 280,000
	INVESTMENT INCOME				
100-36-0000-1000	INTEREST INCOME	$ 109,071	$ 40,000	$ 5,000	$ 45,000
	Subtotal	$ 109,071	$ 40,000	$ 5,000	$ 45,000
	MISCELLANEOUS REVENUE				
100-38-0000-1000	CITY PROP RENTAL/LEASES	$ 70,348	$ 70,000	$ 4,000	$ 74,000
100-38-0000-3000	INS REIMBURSE FOR DAMAGED PROP	-	-	-	-
100-38-0000-6000	MISCELLANEOUS	9,950	-	10,000	10,000
100-38-0000-6200	COCA-COLA INCOMING MONEY	1,264	1,000	-	1,000
100-38-0000-9000	SALE OF SCRAP	-	1,000	-	1,000
	Subtotal	$ 81,561	$ 72,000	$ 14,000	$ 86,000
	OTHER FINANCING SOURCES				
100-39-0000-1200	TRANSFER IN- ARPA	$ -	$ -	$ -	$ -
100-39-0000-1275	TRANSFER IN- HOTEL MOTEL	343,078	325,000	8,750	333,750
100-39-0000-2000	SALE OF CAPITAL ASSETS	-	-	-	-
100-39-0000-1300	USE OF FUND BALANCE	-	-	-	-
100-39-0000-3220	TRANSFER IN - FROM SPLOST 2017	-	-	-	-
	Subtotal	$ 343,078	$ 325,000	$ 8,750	$ 333,750
	Total Available General Fund	$ 4,623,229	$ 4,296,588	$ 413,197	$ 4,709,785

CITY OF BLUE RIDGE
MAYOR & CITY COUNCIL
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

The Mayor and City Council serve as the legislative body, setting policies and ordinances to address the community's needs. The Mayor and City Council aim to deliver professional government and quality services that reflect community priorities and support residents' quality of life.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ 147,411	$ 134,835	$ 22,740	$ 157,575
52	Purchased / Contractual Serv.	53,243	61,218	(21,240)	39,978
53	Supplies	890	500	500	1,000
57	Other Costs	-	-	-	-
	Total operating expenses	$ 201,544	$ 196,553	$ 2,000	$ 198,553

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Mayor	1.0
	City Councilmembers	5.0
	Total	6.0

CITY OF BLUE RIDGE

MAYOR & CITY COUNCIL

2026
BUDGETARY ACCOUNT SUMMARY
1100

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
100-51-1100-1100	Salaries & Wages	$ 36,740	$ 40,080	$ (1,680)	$ 38,400
100-51-1100-2100	Group Insurance	107,935	91,689	24,091	115,780
100-51-1100-2200	FICA Tax	2,551	3,066	(128)	2,938
100-51-1100-2700	Workers' Compensation	175	-	457	457
100-51-1100-2900	Other Employee Benefits	10	-	-	-
	Subtotal	$ 147,411	$ 134,835	$ 22,740	$ 157,575
	PURCHASED / CONTRACTUAL SERVICES				
100-52-1100-1200	Legal	$ 358	$ 25,000	$ (25,000)	$ -
100-52-1100-1300	Technical Services	2,160	500	1,700	2,200
100-52-1100-3100	Insurance & Bonds	21,963	24,518	1,760	26,278
100-52-1100-3201	Telephone	3,219	3,200	300	3,500
100-52-1100-3202	Postage	-	-	-	-
100-52-1100-3300	Advertising	6,401	-	-	-
100-52-1100-3500	Travel	5,835	5,000	-	5,000
100-52-1100-3700	Training Expense	13,307	3,000	-	3,000
100-52-1100-3900	Contracted Services	-	-	-	-
	Subtotal	$ 53,243	$ 61,218	$ (21,240)	$ 39,978
	SUPPLIES				
100-53-1100-1100	Office Supplies & Expenses	$ 890	$ 500	$ 500	$ 1,000
	Subtotal	$ 890	$ 500	$ 500	$ 1,000
	OTHER COSTS				
100-57-1199-9010	Additions to Reserve	-	-	-	-
	Subtotal	$ -	$ -	$ -	$ -
	Total Mayor & City Council	$ 201,544	$ 196,553	$ 2,000	$ 198,553

CITY OF BLUE RIDGE
EXECUTIVE
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

This Department funds the activities of the Assistance to the Mayor to provide organizational oversight of daily operations.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ 152,772	$ 205,078	$ (122,984)	$ 82,094
52	Purchased / Contractual Serv.	140,432	99,500	100	99,600
53	Supplies	3,052	2,200	300	2,500
54	Capital Outlay	-	-	-	-
57	Other Costs	6,338	8,450	-	8,450
	Total operating expenses	$ 302,594	$ 315,228	$ (122,584)	$ 192,644

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026	
	Assistant to the Mayor	0.6	*
	Total	0.6	

* Split 40% with Water & Sewer Fund

CITY OF BLUE RIDGE

EXECUTIVE

2026
BUDGETARY ACCOUNT SUMMARY
1320

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
100-51-1300-1100	Salaries & Wages	$ 111,470	$ 160,000	(102,500)	$ 57,500
100-51-1300-1300	Overtime	7,169	-	-	-
100-51-1300-2100	Group Insurance	15,513	14,102	769	14,871
100-51-1300-2200	FICA Tax	8,952	10,800	(6,401)	4,399
100-51-1300-2400	Retirement	6,458	19,776	(14,641)	5,135
100-51-1300-2700	Workers' Compensation	468	400	(210)	190
100-51-1500-2900	Other Employee Benefits	2,741	-	-	-
	Subtotal	$ 152,772	$ 205,078	$ (122,984)	$ 82,094
	PURCHASED / CONTRACTUAL SERVICES				
100-52-1300-1200	Audit	$ 25,000	-	-	-
100-52-1300-1201	Legal	85,186	85,000	-	85,000
100-52-1300-1300	Technical Services	1,300	-	1,500	1,500
100-52-1300-3201	Telephone	5,681	4,000	(1,500)	2,500
100-52-1300-3202	Postage	-	-	100	100
100-52-1300-3300	Advertising	3,613	2,500	-	2,500
100-52-1300-3500	Travel	11,044	4,000	(2,000)	2,000
100-52-1300-3600	Professional Dues	1,671	2,000	(1,000)	1,000
100-52-1300-3700	Training Expense	5,533	2,000	1,500	3,500
100-52-1300-3900	Contracted Services	1,406	-	-	-
100-52-1300-3904	Northwest Ga Reg Dev	-	-	1,500	1,500
	Subtotal	$ 140,432	$ 99,500	$ 100	$ 99,600
	SUPPLIES				
100-53-1300-1100	Office Supplies & Expenses	$ 2,236	$ 1,000	$ -	$ 1,000
100-53-1300-1101	Materials & Supplies	576	1,000	(500)	500
100-53-1300-1600	Small Equipment	-	-	1,000	1,000
100-53-1300-1700	Misc.	30	-	-	-
100-53-1300-1701	Uniforms	20	200	(200)	-
100-53-1300-2202	Maintenance Equipment	190	-	-	-
	Subtotal	$ 3,052	$ 2,200	$ 300	$ 2,500
	OTHER COSTS				
100-57-1300-2000	Payments to Others - Library	$ 6,338	$ 8,450	$ -	$ 8,450
	Subtotal	$ 6,338	$ 8,450	$ -	$ 8,450
	Total City Admin Office	$ 302,594	$ 315,228	$ (122,584)	$ 192,644

CITY OF BLUE RIDGE
ELECTIONS
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

To provide for an orderly municipal election process adhering to all election laws that is secure and easy to use.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ -	$ -	$ -	$ -
52	Purchased / Contractual Serv.	12,455	-	-	-
53	Supplies	2,404	-	-	-
54	Capital Outlay	-	-	-	-
	Total operating expenses	$ 14,859	$ -	$ -	$ -

CITY OF BLUE RIDGE
ELECTIONS
2026
BUDGETARY ACCOUNT SUMMARY
1400

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
100-51-1400-1100	Salaries & Wages	$ -	$ -	$ -	$ -
100-51-1400-2200	FICA Tax	-	-	-	-
	Subtotal	$ -	$ -	$ -	$ -
	PURCHASED / CONTRACTUAL SERVICES				
100-52-1400-1201	Legal	$ -	$ -	$ -	$ -
100-52-1400-1300	Technical Services	2,065	-	-	-
100-52-1400-3202	Postage	52	-	-	-
100-52-1400-3300	Advertising	1,238	-	-	-
100-52-1400-3500	Travel	532	-	-	-
100-52-1400-3500	Training Expense	300	-	-	-
100-52-1400-3900	Contract Labor	8,268	-	-	-
	Subtotal	$ 12,455	$ -	$ -	$ -
	SUPPLIES				
100-53-1400-1101	Materials & Supplies	$ 2,404	$ -	$ -	$ -
	Subtotal	$ 2,404	$ -	$ -	$ -
	CAPITAL OUTLAY				
100-54-1400-2200	Equipment	$ -	$ -	$ -	$ -
	Subtotal	$ -	$ -	$ -	$ -
	Total Elections	$ 14,859	$ -	$ -	$ -

CITY OF BLUE RIDGE
GENERAL ADMINISTRATION
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

To provide overall financial and support services to the organization which includes accounting, accounts payable, payroll, cash management, purchasing, financial planning and budgetary control. In addition, this Department provides notice of all required meetings, record keeping, responds to public records requests, preparation of agendas and minutes.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2022	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ 203,361	$ 398,874	$ 11,914	$ 410,788
52	Purchased / Contractual Serv.	310,769	223,833	(122,706)	101,127
53	Supplies	31,591	39,450	(5,250)	34,200
54	Capital Outlay	61,356	-	20,000	20,000
57	Other Costs	2,113	2,100	(2,100)	-
	Total operating expenses	$ 609,189	$ 664,257	$ (98,142)	$ 566,115

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026	
	Finance Director	0.6	*
	Accountant	0.6	*
	Accounts Payable Clerk	1.0	
	City Clerk	0.5	***
	Deputy Clerk P/T	1.0	
	Records Clerk P/T	1.0	
	Customer Service	0.5	**
	Total	5.2	

* Split 40% with with Water & Sewer Fund

** Split 50% with with Water & Sewer Fund

*** Split 50% with Planning and Zoning Dept

CITY OF BLUE RIDGE

GENERAL ADMINISTRATION

2026
BUDGETARY ACCOUNT SUMMARY
1500

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
100-51-1500-1100	Salaries & Wages	$ 137,349	$ 268,524	$ 17,890	$ 286,414
100-51-1500-1300	Overtime	1,232	1,000	-	1,000
100-51-1500-2100	Group Insurance	49,554	77,535	(2,283)	75,252
100-51-1500-2200	FICA Tax	10,093	18,125	3,786	21,911
100-51-1500-2400	Retirement	4,440	33,190	(7,613)	25,577
100-51-1500-2600	Unemployment	44	-	-	-
100-51-1500-2700	Workers' Compensation	540	500	44	544
100-51-1500-2900	Other Employee Benefits	110	-	90	90
	Subtotal	$ 203,361	$ 398,874	$ 11,914	$ 410,788
	PURCHASED / CONTRACTUAL SERVICES				
100-52-1500-1120	Bank Charges	38,873	(1,200)	1,950	750
100-52-1500-1200	Audit	-	20,000	5,000	25,000
100-52-1500-1201	Legal	55	-	-	-
100-52-1500-1202	Consulting	-	-	-	-
100-52-1500-1300	Technical Services	7,717	10,000	(2,000)	8,000
100-52-1500-2110	Garbage Pickup	886	800	-	800
100-52-1500-2201	Maint. Buildings & Grounds	3,204	-	5,000	5,000
100-52-1500-2202	Maint. Equipment	6,561	-	-	-
100-52-1500-2203	Maintenance Vehicles	35	-	-	-
100-52-1500-3100	Insurance & Bonds	4,466	5,000	344	5,344
100-52-1500-3201	Telephone & Internet	14,088	15,000	3,000	18,000
100-52-1500-3202	Postage	2,289	3,500	(1,000)	2,500
100-52-1500-3300	Advertising	2,876	3,000	-	3,000
100-52-1500-3500	Travel	2,262	5,000	-	5,000
100-52-1500-3600	Professional Dues	1,517	1,500	-	1,500
100-52-1500-3700	Training Expense	10,759	10,000	-	10,000
100-52-1500-3900	Contracted Services	215,183	150,000	(135,000)	15,000
100-52-1500-3904	Northwest Ga Reg Dev	-	1,233	-	1,233
	Subtotal	$ 310,769	$ 223,833	$ (122,706)	$ 101,127
	SUPPLIES				
100-53-1500-1100	Office Supplies & Expenses	$ 7,381	$ 10,000	$ (4,000)	$ 6,000
100-53-1500-1101	Materials & Supplies	3,144	2,500	-	2,500
100-53-1500-1102	Cleaning & Paper Supplies	1,286	1,100	-	1,100
100-53-1500-1210	Water/Sewage	1,694	2,100	(350)	1,750
100-53-1500-1230	Electricity	12,318	12,000	1,000	13,000
100-53-1500-1270	Gasoline	-	-	-	-
100-53-1500-1600	Small Equipment	1,602	2,500	500	3,000
100-53-1500-1700	Miscellaneous	2,964	1,350	-	1,350
100-53-1500-1701	Uniforms	300	400	100	500
100-53-1500-2201	Maint Buildings & Grounds	522	3,500	(2,000)	1,500
100-53-1500-2202	Maintenance Equipment	259	3,500	-	3,500
100-53-1500-2203	Maintenance Vehicles	121	500	(500)	-
	Subtotal	$ 31,591	$ 39,450	$ (5,250)	$ 34,200
	CAPITAL OUTLAY				
100-54-1500-1200	Site Improvements	$ 50,180	$ -	$ -	$ -
100-54-1500-1300	Building & Improvements	11,176	-	-	20,000
100-54-1500-2100	Equipment	-	-	-	-
	Subtotal	$ 61,356	$ -	$ -	$ 20,000
	OTHER COSTS				
100-57-1500-2000	Payments to Others - Library	$ 2,113	$ 2,100	$ (2,100)	$ -
	Subtotal	$ 2,113	$ 2,100	$ (2,100)	$ -
	Total General Adminstration	$ 609,189	$ 664,257	$ (98,142)	$ 566,115

CITY OF BLUE RIDGE
MUNICIPAL COURT
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

Municipal Court has jurisdiction over alleged infractions of the City code. These non-criminal violations are punishable by forfeiture set by the State or City Council. Such infractions include traffic and other non-criminal code violations. The mission of the Municipal Court department is to provide high quality customer service in an efficient, professional, and fair manner; and in doing so, maintain the public's respect, confidence and satisfaction.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2022	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ 120,563	$ 120,404	$ 9,599	$ 130,003
52	Purchased / Contractual Serv.	25,724	22,150	32,300	54,450
53	Supplies	890	700	500	1,200
57	Other Costs	91,287	90,000	(20,000)	70,000
	Total operating expenses	$ 238,464	$ 233,254	$ 22,399	$ 255,653

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Court Clerk	1.0
	Total	1.0

CITY OF BLUE RIDGE

MUNICIPAL COURT

2026
BUDGETARY ACCOUNT SUMMARY
2650

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
100-51-2650-1100	Salaries & Wages	$ 76,920	$ 74,095	$ 3,642	$ 77,737
100-51-2650-1300	Overtime	-	-	-	-
100-51-2650-2100	Group Insurance	33,610	31,895	5,282	37,177
100-51-2650-2200	FICA Tax	5,681	5,001	946	5,947
100-51-2650-2400	Retirement	4,036	9,158	(2,216)	6,942
100-51-2650-2700	Workers' Compensation	316	255	1,945	2,200
100-51-2650-2900	Other Employee Benefits	-	-	-	-
	Subtotal	$ 120,563	$ 120,404	$ 9,599	$ 130,003
	PURCHASED / CONTRACTUAL SERVICES				
100-52-2650-1100	City Judge	$ 5,950	$ 6,000	$ 600	$ 6,600
100-52-2650-1120	Soliciter	4,400	4,300	500	4,800
100-52-2650-1130	Interpreter	203	500	(500)	-
100-52-2650-1300	Technical Services	606	1,000	-	1,000
100-52-2650-2202	Maintenance Equipment	10,403	4,000	34,000	38,000
100-52-2650-3202	Postage	-	100	250	350
100-52-2650-3500	Travel	-	1,000	(500)	500
100-52-2650-3600	Professional Dues	251	250	50	300
100-52-2650-3700	Training Expense	260	500	(200)	300
100-52-2650-3900	Contracted Expense	3,651	4,500	(1,900)	2,600
	Subtotal	$ 25,724	$ 22,150	$ 32,300	$ 54,450
	SUPPLIES				
100-53-2650-1100	Office Supplies & Expenses	$ 690	$ 500	$ 500	$ 1,000
100-53-2650-1600	Small Equipment	-	-	-	-
100-53-2650-1701	Uniforms	200	200	-	200
	Subtotal	$ 890	$ 700	$ 500	$ 1,200
	OTHER COSTS				
100-57-2650-2000	Payments to Other Agencies	$ 91,287	$ 90,000	$ (20,000)	$ 70,000
	Subtotal	$ 91,287	$ 90,000	$ (20,000)	$ 70,000
	Total Municipal Court	$ 238,464	$ 233,254	$ 22,399	$ 255,653

CITY OF BLUE RIDGE
POLICE DEPARTMENT
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

The Police Department strives to promote impartial and professional law enforcement services in an efficient and effective manner. The Department provides services which contribute to the preservation of life, the protection of property, and the general safety of the community. The Department works cooperatively with members of the community to ensure the safety and protection of those who reside, work and visit Blue Ridge.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ 1,179,487	$ 1,482,802	$ (142,903)	$ 1,339,899
52	Purchased / Contractual Serv.	189,807	178,900	32,676	211,576
53	Supplies	81,828	94,000	(3,100)	90,900
54	Capital Outlay	95,800	-	47,000	47,000
57	Debt Service	7,792	-	-	-
	Total operating expenses	$ 1,554,714	$ 1,755,702	$ (66,327)	$ 1,689,375

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Police Chief	1.0
	Assistant Chief	1.0
	Lieutenant	1.0
	Sergeant	2.0
	Corporal	1.0
	Police Officer	7.0
	Code Enforcement Officer P/T	1.0
	Police Officer P/T	5.0
	Total	19.0

CITY OF BLUE RIDGE

POLICE

2026
BUDGETARY ACCOUNT SUMMARY
3200

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
100-51-3200-1100	Salaries & Wages	$ 806,338	$ 1,000,894	$ (80,101)	$ 920,793
100-51-3200-1300	Overtime	32,697	25,000	5,000	30,000
100-51-3200-2100	Group Insurance	173,228	258,438	(68,106)	190,332
100-51-3200-2200	FICA Tax	63,932	67,560	2,881	70,441
100-51-3200-2400	Retirement	60,685	123,710	(49,075)	74,635
100-51-3200-2600	Unemployment	57	-	-	-
100-51-3200-2700	Workers' Compensation	38,650	3,200	46,498	49,698
100-51-3200-2900	Other Employee Benefits	3,900	4,000	-	4,000
	Subtotal	$ 1,179,487	$ 1,482,802	$ (142,903)	$ 1,339,899
	PURCHASED / CONTRACTUAL SERVICES				
100-52-3200-1203	Consulting	-	-	-	-
100-52-3200-1300	Technical Services	976	10,000	(5,000)	5,000
100-52-3200-2110	Garbage Pickup	1,084	1,000	-	1,000
100-52-3200-2201	Maint. Buildings & Grounds	342	3,000	-	3,000
100-52-3200-2202	Maintenance Equipment	1,021	3,000	-	3,000
100-52-3200-2203	Maintenance Vehicles	3,599	6,000	(3,000)	3,000
100-52-3200-3100	Insurance & Bonds	59,716	60,000	7,676	67,676
100-52-3200-3201	Telephone & Internet	13,249	12,000	2,000	14,000
100-52-3200-3202	Postage	67	100	-	100
100-52-3200-3500	Travel	3,579	1,500	1,000	2,500
100-52-3200-3600	Professional Dues	311	500	-	500
100-52-3200-3700	Training Expense	1,165	1,500	-	1,500
100-52-3200-3850	Contract Labor - SRO Officer	56,957	50,000	30,000	80,000
100-52-3200-3900	Contracted Services	28,552	10,000	-	10,000
100-52-3200-3902	Jail Expense	19,190	20,000	-	20,000
100-52-3200-3904	Drug Test/Blood Tests	-	300	-	300
	Subtotal	$ 189,807	$ 178,900	$ 32,676	$ 211,576
	SUPPLIES				
100-53-3200-1100	Office Supplies & Expenses	$ 537	$ 500	500	1,000
100-53-3200-1101	Materials & Supplies	1,864	5,000	(1,500)	3,500
100-53-3200-1102	Cleaning & Paper Supplies	316	500	-	500
100-53-3200-1210	Water/Sewage	1,624	1,500	200	1,700
100-53-3200-1220	Propane Gas	1,325	3,000	(1,500)	1,500
100-53-3200-1230	Electricity	3,432	3,000	500	3,500
100-53-3200-1270	Gasoline	32,435	35,000	(2,000)	33,000
100-53-3200-1600	Small Equipment	20,627	25,000	-	25,000
100-53-32001700	Miscellaneous	207	1,000	-	1,000
100-53-3200-1701	Uniforms	8,562	6,000	700	6,700
100-53-3200-2201	Maint Buildings & Grounds	1,759	2,500	-	2,500
100-53-3200-2202	Maintenance Equipment	360	1,000	-	1,000
100-53-3200-2203	Maintenance Vehicles	8,780	10,000	-	10,000
	Subtotal	$ 81,828	$ 94,000	$ (3,100)	$ 90,900
	CAPITAL OUTLAY				
100-54-3200-2100	Equipment	$ -	$ -	$ -	$ -
100-54-3200-2200	Vehicles	95,800	-	47,000	47,000
	Subtotal	$ 95,800	$ -	$ 47,000	$ 47,000
	DEBT SERVICE				
100-53-3200-1000	Debt Service -Capital Lease	$ 7,792	$ -	-	$ -
	Subtotal	$ 7,792	$ -	$ -	$ -
	Total Police	$ 1,554,714	$ 1,755,702	$ (66,327)	$ 1,689,375

CITY OF BLUE RIDGE
FIRE SERVICES
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

The City contracts with the Fannin County Board of Commissioners for services provided by the Fannin County Rescue and Fire Department.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ -	$ -	$ -	$ -
52	Purchased / Contractual Serv.	22,645	23,300	441	23,741
53	Supplies	4,311	3,000	1,400	4,400
	Total operating expenses	$ 26,956	$ 26,300	$ 1,841	$ 28,141

CITY OF BLUE RIDGE
FIRE SERVICES
2026
BUDGETARY ACCOUNT SUMMARY
3520

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PURCHASED / CONTRACTUAL SERVICES				
100-52-3520-2202	Maintenance Equipment	$ 871	$ 1,300	$ (300)	$ 1,000
100-52-3520-3100	Insurance & Bonds	1,454	1,000	741	1,741
100-52-3520-3390	Contracted Services	20,320	21,000	-	21,000
	Subtotal	$ 22,645	$ 23,300	$ 441	$ 23,741
	SUPPLIES				
100-53-3520-1210	Water/Sewerage	$ 4,311	$ 3,000	$ 1,400	$ 4,400
	Subtotal	$ 4,311	$ 3,000	$ 1,400	$ 4,400
	Fire Services	$ 26,956	$ 26,300	$ 1,841	$ 28,141

CITY OF BLUE RIDGE
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

The Department of Public Works is responsible for providing residents with a wide array of services that includes; street and sidewalk maintenance, ROW maintenance, stormwater and drainage, street light maintenance; planning, design, and construction management of capital and annual infrastructure improvements and ensuring all regulatory requirements are met.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ 321,420	$ 361,816	$ (50,326)	$ 311,490
52	Purchased / Contractual Serv.	79,350	70,650	44,812	115,462
53	Supplies	133,684	163,000	(9,500)	153,500
54	Capital Outlay	748,218	-	350,000	350,000
58	Debt Service	42,806	48,408	(26,697)	21,711
	Total operating expenses	$ 1,325,479	$ 643,874	$ 308,289	$ 952,163

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Street Division Supv	1.0
	Distribution Crew Laborer/Mapping	0.1
	Street Crew	3.0
	Total	4.1

CITY OF BLUE RIDGE

PUBLIC WORKS

2026
BUDGETARY ACCOUNT SUMMARY
4200

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
100-51-4200-1100	Salaries & Wages	$ 193,280	$ 231,894	$ (30,245)	$ 201,649
100-51-4200-1300	Overtime	5,866	5,000	-	5,000
100-51-4200-2100	Group Insurance	72,764	58,607	3,670	62,277
100-51-4200-2200	FICA Tax	14,903	15,653	(227)	15,426
100-51-4200-2400	Retirement	14,934	28,662	(10,655)	18,007
100-51-4200-2700	Workers' Compensation	19,473	22,000	(12,869)	9,131
100-51-4200-2900	Other Employee Benefits	200	-	-	-
	Subtotal	$ 321,420	$ 361,816	$ (50,326)	$ 311,490
	PURCHASED / CONTRACTUAL SERVICES				
100-52-4200-1300	Engineering Services	526	10,000	(5,000)	5,000
100-52-4200-1300	Technical Services	636	3,000	-	3,000
100-52-4200-2110	Garbage Pickup	2,790	3,500	-	3,500
100-52-4200-2201	Maint. Buildings & Grounds	4,637	5,000	-	5,000
100-52-4200-2202	Maintenance Equipment	787	1,000	-	1,000
100-52-4200-2203	Maintenance Vehicles	38	1,000	-	1,000
100-52-4220-2320	Vehicle/Equipment Lease	28	1,000	(500)	500
100-52-4200-3100	Insurance & Bonds	6,822	7,000	1,162	8,162
100-52-4200-3201	Telephone & Internet	1,524	1,500	200	1,700
100-52-4200-3202	Postage	-	50	(50)	-
100-52-4200-3300	Advertising	-	500	(500)	-
100-52-4200-3500	Travel	-	1,000	(500)	500
100-52-4200-3600	Professional Dues	99	100	-	100
100-52-4200-3700	Training Expense	465	1,000	-	1,000
100-52-4200-3900	Contracted Services	60,999	35,000	5,000	40,000
100-52-4200-3901	Downtown Holiday Lights	-	-	45,000	45,000
100-52-4200-3902	Lawn Maint Contract	-	-	-	-
	Subtotal	$ 79,350	$ 70,650	$ 44,812	$ 115,462
	SUPPLIES				
100-53-4200-1100	Office Supplies & Expenses	$ 1,496	1,500	$ -	1,500
100-53-4200-1101	Materials & Supplies	37,312	45,000	(7,000)	38,000
100-53-4200-1102	Cleaning & Paper Supplies	910	500	500	1,000
100-53-4200-1120	Materials & Supplies - Asphalt/C	987	6,000	-	6,000
100-53-4200-1121	Materials & Supplies - Stone	8,066	10,000	-	10,000
100-53-4200-1122	Materials & Supplies - Signs	724	1,000	-	1,000
100-53-4200-1210	Water/Sewage	4,762	7,000	(2,000)	5,000
100-53-4200-1220	Propane Gas	1,677	2,000	-	2,000
100-53-4200-1230	Electricity	55,016	50,000	6,000	56,000
100-53-4200-1270	Gasoline	3,947	7,000	(2,500)	4,500
100-53-4200-1600	Small Equipment	7,934	10,000	-	10,000
100-53-4200-1700	Miscellaneous	181	1,000	(500)	500
100-53-4200-1701	Uniforms	1,385	2,000	(500)	1,500
100-53-4200-2201	Maint Buildings & Grounds	421	5,000	-	5,000
100-53-4200-2202	Maintenance Equipment	5,831	10,000	(2,500)	7,500
100-53-4200-2203	Maintenance Vehicles	3,036	5,000	(1,000)	4,000
	Subtotal	$ 133,684	$ 163,000	$ (9,500)	$ 153,500
	CAPITAL OUTLAY				
100-54-4200-1200	Site Improvements	$ -	$ -	$ -	$ -
100-54-4200-1400	Capital Outlay - Infrastruture	539,158	-	350,000	350,000
100-54-4200-1401	Capital Outlay - Downtown Stor	204,050	-	-	-
100-54-4200-2100	Equipment	5,011	-	-	-
	Subtotal	$ 748,218	$ -	$ 350,000	$ 350,000
	DEBT SERVICE				
100-58-4200-1000	Debt Service -Capital Lease	$ 42,806	$ 48,408	$ (26,697)	$ 21,711
	Subtotal	$ 42,806	$ 48,408	$ (26,697)	$ 21,711
	Total Public Works	$ 1,325,479	$ 643,874	$ 308,289	$ 952,163

CITY OF BLUE RIDGE
PARKS/DOWNTOWN
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

Parks is a division of the Public Works Department and is responsible for maintaining the parks areas, City facilities, Farmers Market, City Hall and Downtown areas of the City.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ 271,036	$ 275,128	$ 11,947	$ 287,075
52	Purchased / Contractual Serv.	38,655	53,600	2,665	56,265
53	Supplies	60,986	65,700	14,900	80,600
54	Capital Outlay	57,699	-	-	-
58	Debt Service	-	-	3,804	3,804
	Total operating expenses	$ 428,377	$ 394,428	$ 33,316	$ 427,744

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Maintenance Worker	3.0
	Parks/Downtown Division Leader	1.0
	Total	4.0

CITY OF BLUE RIDGE

PARKS AREAS

2026
BUDGETARY ACCOUNT SUMMARY
6220

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
100-51-6220-1100	Salaries & Wages	$ 173,769	$ 168,372	$ 12,036	$ 180,408
100-51-6220-1300	Overtime	5,975	5,000	-	5,000
100-51-6220-2100	Group Insurance	58,815	66,568	(4,714)	61,854
100-51-6220-2200	FICA Tax	13,517	11,365	2,436	13,801
100-51-6220-2400	Retirement	16,145	20,811	(4,701)	16,110
100-51-6220-2700	Workers' Compensation	2,815	3,012	6,889	9,901
100-51-6220-2900	Other Employee Benefits	-	-	-	-
	Subtotal	$ 271,036	$ 275,128	$ 11,947	$ 287,075
	PURCHASED / CONTRACTUAL SERVICES				
100-52-6220-1300	Technical Services	636	1,000	-	1,000
100-52-6220-2110	Garbage Pickup	11,777	10,000	-	10,000
100-52-6220-2201	Maint. Buildings & Grounds	3,761	5,000	5,000	10,000
100-52-6220-2202	Maintenance Equipment	756	4,000	-	4,000
100-52-6220-2203	Maintenance Vehicles	839	4,000	-	4,000
100-52-6220-2320	Vehicle/Equipment Rental	222	1,000	1,500	2,500
100-52-6220-3100	Insurance & Bonds	5,989	6,000	1,165	7,165
100-52-6220-3201	Telephone & Internet	6,914	6,000	-	6,000
100-52-6220-3300	Advertising	-	-	-	-
100-52-6220-3500	Travel	-	1,000	-	1,000
100-52-6220-3600	Dues	23	100	-	100
100-52-6220-3700	Training Expense	70	500	-	500
100-52-6220-3900	Contracted Services	7,668	15,000	(5,000)	10,000
	Subtotal	$ 38,655	$ 53,600	$ 2,665	$ 56,265
	SUPPLIES				
100-53-6220-1100	Office Supplies & Expenses	$ -	$ 100	-	$ 100
100-53-6220-1101	Materials & Supplies	8,087	10,000	-	10,000
100-53-6220-1102	Cleaning & Paper Supplies	21,035	10,000	10,000	20,000
100-53-6220-1122	Materials & Supplies -Landscap	4,689	10,000	-	10,000
100-53-6220-1210	Water/Sewage	4,116	5,000	-	5,000
100-53-6220-1220	Propane	1,686	1,800	-	1,800
100-53-6220-1230	Electricity	10,278	10,000	-	10,000
100-53-6220-1270	Gasoline	3,824	4,000	-	4,000
100-53-6220-1600	Small Equipment	2,840	2,000	3,000	5,000
100-53-6220-1700	Misc	-	1,000	(500)	500
100-53-6220-1701	Uniforms	1,888	2,300	200	2,500
100-53-6220-2201	Maint. Buildings & Grounds	4,345	5,000	-	5,000
100-53-6220-2202	Maintenance Equipment	(3,108)	2,500	2,500	5,000
100-53-6220-2203	Maintenance Vehicles	1,304	2,000	(300)	1,700
	Subtotal	$ 60,986	$ 65,700	$ 14,900	$ 80,600
	CAPITAL OUTLAY				
100-54-6220-1300	Buildings	$ -	$ -	$ -	$ -
100-54-6220-2100	Equipment	57,699	-	-	-
100-54-6220-1300	Site Improvements	-	-	-	-
	Subtotal	$ 57,699	$ -	$ -	$ -
	DEBT SERVICE				
100-58-6220-1000	Debt Service -Capital Lease	$ -	$ -	$ 3,804	$ 3,804
	Subtotal	$ -	$ -	$ 3,804	$ 3,804
	Total Parks	$ 428,377	$ 394,428	$ 33,316	$ 427,744

CITY OF BLUE RIDGE
PLANNING AND ZONING DEPARTMENT
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

This Department strives to provide efficient and professional "one-stop" customer service at a centralized location. This includes Planning, Zoning, Development Review, Code Compliance, Business Licenses, Tax Collections and Alcoholic Beverage Licenses. Building Inspections are performed by the County.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ 95,562	$ 67,084	$ 96,121	$ 163,205
52	Purchased / Contractual Serv.	60,425	47,800	(3,000)	44,800
53	Supplies	2,480	1,500	-	1,500
	Total operating expenses	$ 158,467	$ 116,384	$ 93,121	$ 209,505

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026	
	City Clerk	0.5	*
	Taxes and Licensing Clerk	1.0	
	Total	1.5	

* Split 50% with Administration Department

CITY OF BLUE RIDGE

PLANNING & ZONING

2026
BUDGETARY ACCOUNT SUMMARY
7400

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
100-51-7400-1100	Salaries & Wages	$ 56,525	$ 54,891	$ 41,591	$ 96,482
100-51-7400-1300	Overtime	829	1,000	-	1,000
100-51-7400-2100	Group Insurance	29,617	503	48,292	48,795
100-51-7400-2200	FICA Tax	3,498	3,705	3,676	7,381
100-51-7400-2400	Retirement	4,844	6,785	1,831	8,616
100-51-7400-2700	Workers' Compensation	249	200	731	931
100-51-7400-2900	Other Employee Benefits	-	-	-	-
	Subtotal	$ 95,562	$ 67,084	$ 96,121	$ 163,205
	PURCHASED / CONTRACTUAL SERVICES				
100-52-7400-1201	Legal	432	-	-	-
100-52-7400-1202	Engineering Services	2,326	-	2,500	2,500
100-52-7400-1300	Technical Services	5,767	2,500	(1,500)	1,000
100-52-7400-3201	Telephone & Internet	331	300	-	300
100-52-7400-3202	Postage	31	1,000	-	1,000
100-52-7400-3300	Advertising	185	1,500	-	1,500
100-52-7400-3500	Travel	-	1,000	-	1,000
100-52-7400-3600	Professional Dues	567	500	-	500
100-52-7400-3700	Training Expense	2,519	1,000	-	1,000
100-52-7400-3900	Contracted Services	48,268	40,000	(4,000)	36,000
	Subtotal	$ 60,425	$ 47,800	$ (3,000)	$ 44,800
	SUPPLIES				
100-53-7400-1100	Office Supplies & Expenses	$ 2,341	$ 1,000	$ -	$ 1,000
100-53-7400-1270	Gasoline	139	300	-	300
100-53-7400-1600	Small Equipment	-	-	-	-
100-53-7400-1701	Uniforms	-	200	-	200
	Subtotal	$ 2,480	$ 1,500	$ -	$ 1,500
	Total Planning and Zoning	$ 158,467	$ 116,384	$ 93,121	$ 209,505

CITY OF BLUE RIDGE
NON-DEPARTMENTAL
FISCAL YEAR 2026

DEPARTMENT DESCRIPTION

This Department contains the contingency account for the General fund and funds the debt service for the 2024 GEFA Stormwater loan.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
57	Other Costs	-	-	86,587	86,587
61	Transfers Out	-	-	103,305	103,305
	Total operating expenses	$ -	$ -	$ 189,892	$ 189,892

CITY OF BLUE RIDGE

NON- DEPARTMENTAL

2026

BUDGETARY ACCOUNT SUMMARY

9000

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	OTHER COSTS				
100-57-9000-9000	Contingencies	$ -	$ -	$ 86,587	$ 86,587
	Subtotal	$ -	$ -	$ 86,587	$ 86,587
	TRANSFERS OUT				
100-61-9000-1000	Transfer Out - Debt Service Fun	-	-	103,305	103,305
	Subtotal	$ -	$ -	$ 103,305	$ 103,305
	Total Non-Departmental	$ -	$ -	$ 189,892	$ 189,892

CITY OF BLUE RIDGE

BUDGET

FISCAL YEAR 2026

CONFISCATED ASSET FUND

CITY OF BLUE RIDGE

CONFISCATED ASSETS FUND 210
CATEGORY SUMMARY
2026

FUND DESCRIPTION

The Confiscated Assets Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures from the sale of confiscated assets. This fund enhances special projects within the Police Department. This cost center is funded solely through property and asset forfeitures.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
31	Taxes	$ -	$ -	$ -	$ -
32	Licenses and Permits	-	-	-	-
33	Intergovernmental Revenues	-	-	-	-
34	Charges for Service	-	-	-	-
35	Fine and Forfeitures	129	-	-	1,500
36	Investment Income	-	-	-	-
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	-	-	-
	Total Revenues	$ 129	$ -	$ -	$ 1,500

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Services &Employee Bene	$ -	$ -	$ -	$ -
52	Purchased /Contractual Services	256	-	-	150
53	Supplies	-	-	-	1,350
54	Capital Outlay	-	-	-	-
57	Other Costs	-	-	-	-
58	Debt Service	-	-	-	-
61	Transfers Out	-	-	-	-
	Total Expenditures	$ 256	$ -	$ -	$ 1,500

CITY OF BLUE RIDGE

CONFISCATED ASSETS FUND - 210
BUDGET SUMMARY
2026

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Revenues:				
	FINES & FORFEITURES				
210-35-0000-1300	Confiscations	$ 129	$ -	$ -	$ 1,500
	Subtotal	$ 129	$ -	$ -	$ 1,500
	Total Revenues	$ 129	$ -	$ -	$ 1,500
	Expenditures:				
3200	Police				
	PURCHASED / CONTRACTUAL SERV				
210-52-3200-1120	Bank Charges	$ 256	$ -	$ -	$ -
210-52-3200-3600	District Attorney Fees	-	-	-	150
	Subtotal	$ 256	$ -	$ -	$ 150
	SUPPLIES				
210-53-3200-1600	Small Equipment	$ -	$ -	$ -	$ 1,350
	Subtotal	$ -	$ -	$ -	$ 1,350
	Other Costs				
210-57-3200-5000	Loss on Disposition Capital Asset				
	Subtotal	$ -	$ -	$ -	$ -
	Total Expenditures	$ 256	$ -	$ -	$ 1,500

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CITY OF BLUE RIDGE

BUDGET

FISCAL YEAR 2026

HOTEL MOTEL TAX FUND

CITY OF BLUE RIDGE

HOTEL MOTEL TAX FUND 275

CATEGORY SUMMARY
2026

FUND DESCRIPTION

This fund is a special revenue fund used to account for revenues and expenditures specifically associated with the Hotel Motel Tax allowed by State law. The Tax is an excise tax on rooms, lodgings, and accommodations to provide additional funding for the promotion of tourism, conventions, and trade shows in the city.

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
31	Taxes	$ 914,875	$ 825,000	$ 65,000	$ 890,000
32	Licenses and Permits	-	-	-	-
33	Intergovernmental Revenues	-	-	-	-
34	Charges for Service	-	-	-	-
35	Fine and Forfeitures	-	-	-	-
36	Investment Income	-	-	-	-
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	-	1,005,541	1,005,541
	Total Revenues	$ 914,875	$ 825,000	$1,070,541	$ 1,895,541

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	AMENDED BUDGET 2026	UPDATED BUDGET 2026
51	Personal Services & Employee Benefi	$ -	$ -	$ -	$ -
52	Purchased /Contractual Services	78,112	51,500	12,816	24,316
53	Supplies	33,467	48,100	-	48,100
54	Capital Outlay	78,351	100,000	953,000	1,100,000
57	Other Costs	400,258	370,000	19,375	389,375
61	Transfers Out	343,078	405,020	(71,270)	333,750
	Total Expenditures	$ 933,266	$ 974,620	$ 913,921	$ 1,895,541

CITY OF BLUE RIDGE

HOTEL/MOTEL TAX FUND - 275

BUDGET SUMMARY

2026

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Revenues:				
	TAXES				
275-31-0000-4100	Hotel/Motel Taxes	$ 914,875	$ 825,000	$ 65,000	$ 890,000
	Subtotal	$ 914,875	$ 825,000	$ 65,000	$ 890,000
	CHARGES FOR SERVICES				
275-34-7565-3400	Farmer's Market Event Income	$ -	$ -	$ -	$ -
	Subtotal	$ -	$ -	$ -	$ -
	OTHER FINANCING SOURCES				
275-39-0000-1300	Use of Fund Balance	$ -	$ -	$1,005,541	$ 1,005,541
	Subtotal	$ -	$ -	$1,005,541	$ 1,005,541
	Total Revenues	$ 914,875	$ 825,000	$1,070,541	$ 1,895,541
	Expenditures:				
7540	Tourism				
	PURCHASED / CONTRACTUAL SERVICES				
275-52-7540-2110	Garbage Pickup	$ 225	$ -	$ 1,000	$ 1,000
275-52-7540-2201	Maint Buildings & Grounds	13,366	3,500	1,500	5,000
275-52-7540-3201	Telephone & Internet	1,913	-	2,000	2,000
275-52-7540-2300	Rental of Equipment & Vehicles	2,400	1,500	5,500	7,000
275-52-7540-3100	Insurance & Bonds	6,115	6,500	816	7,316
275-52-7540-3300	Market/Advertising	540	-	2,000	2,000
275-52-7540-3950	Contract Labor	5,229			
275-52-7540-3901	Downtown Holiday Lights	48,325	40,000	(40,000)	-
	Subtotal	$ 78,112	$ 51,500	$ 12,816	$ 24,316
	SUPPLIES				
275-53-7540-1101	Materials & Supplies	$ 1,319	$ 15,000	$ -	$ 15,000
275-53-7565-1101	Materials & Supplies	-	10,000	-	10,000
275-53-7540-1210	Water & Sewer	17,958	13,100	-	13,100
275-53-7540-1230	Electricity	14,139	10,000	-	10,000
275-53-7540-2201	Maint Buildings & Grounds	52	-	-	-
	Subtotal	$ 33,467	$ 48,100	$ -	$ 48,100
	OTHER COSTS				
275-57-7540-3300	Fannin County Chamber of Commence	400,258	370,000	19,375	389,375
	Subtotal	$ 400,258	$ 370,000	$ 19,375	$ 389,375
	CAPITAL OUTLAY				
275-54-7540-1200	Site Improvements	$ 3,200	$ -	$ -	$ 25,000
275-54-7540-1300	Downtown Park Equipment Upgrades	-	-	-	22,000
275-54-7540-1401	Infrastructure - Famers Market Improv	60,131	-	10,000	10,000
275-54-7540-1401	Infrastructure - Downtown Bathrooms	15,020	-	1,043,000	1,043,000
275-54-7540-1403	Infrastructure - Parking Enhancements	-	100,000	(100,000)	-
	Subtotal	$ 78,351	$ 100,000	$ 953,000	$ 1,100,000
	TRANSFERS OUT				
275-61-7540-5050	Transfer Out - General Fund	$ 343,078	$ 405,020	$ (71,270)	$ 333,750
	Subtotal	$ 343,078	$ 405,020	$ (71,270)	$ 333,750
	Total Hotel/Motel Expenditures	$ 933,266	$ 974,620	$ 913,921	$ 1,895,541

REVENUE PROJECTION RATIONALE

Hotel Motel Tax – The tax is levied on the occupant of a guest room of any hotel/motel/cabin/residence/lodge, short-term rental or travel trailer space located within the City a tax in the amount of eight percent of the gross rent for such occupancy. The tax received is then distributed as follows:

- Non-Restricted- Proceeds can be used for any legal purpose in the City (37.5%).
- Restricted – Tourism, Conventions and Trade Shows – Destination Marketing Organization, Fannin County Chamber of Commerce (43.75%).
- Restricted – Tourism Product Development (TPD) – Creation or expansion of physical attraction which are available and open to the public and which improve destination appeal to visitors and used by visitors (18.75%).

BUDGET JUSTIFICATIONS

Purchased/Contractual Services/Supplies– Costs associated with operating the Farmers Market facility, the Downtown Portable Restrooms and adding benches and garbage receptacles.

Fannin County Chamber of Commerce – Tax proceeds equal to 43.75%.

Capital Outlay – Farmers Market Improvement - Farmers Market improvements funded from restricted tax proceeds.

Capital Outlay – Site Improvements – Railroad Depot Deck improvements funded from restricted tax proceeds.

Capital Outlay – Downtown Restroom Facility – Funding for Downtown Restroom Facility improvements.

CITY OF BLUE RIDGE

BUDGET

FISCAL YEAR 2026

SPLOST FUND
2017

CITY OF BLUE RIDGE

SPLOST FUND 2017 320

CATEGORY SUMMARY
2026

FUND DESCRIPTION

The Special Purpose Local Option Sales Tax (SPLOST) 2017 Fund is a capital project fund. The SPLOST 2017 accounts for construction of major capital projects financed by SPLOST proceeds. A 2017 intergovernmental agreement between Fannin County and the City of Blue Ridge stated the City may anticipate $2.1 million in SPLOST 2017 proceeds over the life of the SPLOST for approved capital projects as follows:

$1,470,000 Roads, streets, bridges
$ 420,000 Water & sewer
$ 210,000 Building improvements & infrastructure

It is anticipated that the fund will be left with no balance as it has reached its expiration.

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
31	Taxes	$ -	$ -	$ -	$ -
32	Licenses and Permits	-	-	-	-
33	Intergovernmental Revenues	-	-	-	-
34	Charges for Service	-	-	-	-
35	Fine and Forfeitures	-	-	-	-
36	Investment Income	15,788	1	(1)	-
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	328,737	(328,737)	-
	Total Revenues	$ 15,788	$ 328,738	$ (328,738)	$ -

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Services & Employee Benefit	$ -	$ -	$ -	$ -
52	Purchased /Contractual Services	28,966	-	-	-
53	Supplies	-	-	-	-
54	Capital Outlay	206,000	-	-	-
57	Other Costs		-	-	-
58	Debt Service	-	-	-	-
61	Transfers Out	-	328,738	(328,738)	-
	Total Expenditures	$ 234,966	$ 328,738	$ (328,738)	$ -

CITY OF BLUE RIDGE

SPLOST FUND 2017 320

BUDGET SUMMARY

2026

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Revenues:				
	INTERGOVERNMENTAL REVENUES				
320-33-0000-3200	SPLOST Income	$ -	$ -	$ -	$ -
	Subtotal	$ -	$ -	$ -	$ -
	INVESTMENT INCOME				
320-36-0000-1000	Interest Income	$ 15,788	$ 1	$ (1)	$ -
	Subtotal	$ 15,788	$ 1	$ (1)	$ -
	MISC REVENUE				
320-38-0000-9000	Restitution	$ -	$ -	$ -	$ -
	Subtotal	$ -	$ -	$ -	$ -
	OTHER FINANCING SOURCES				
320-39-0000-1200	Transfers In - General Fund				
320-39-0000-1300	Loan Proceeds	$ -	$ -	$ -	$ -
320-39-0000-1300	Use of Fund Balalnce	-	328,737	(328,737)	-
	Subtotal	$ -	$ 328,737	$ (328,737)	$ -
	Total Revenues	$ 15,788	$ 328,738	$ (328,738)	$ -
	Expenditures:				
320-58-4200-1120	Bank Charges	256			
320-52-4200-3851	Contract Labor- Sidewalks	28,710	-	-	-
320-54-4200-1400	Capital Outlay - Infrastruture				
320-54-4200-1404	Capital Outlay - Infrastruture Road/Dr	206,000	-	-	-
	TRANSFERS OUT				
320-61-4440-5050	Transfer Out - Water & Sewer Fund	$ -	$ 328,738	$ (328,738)	$ -
	Subtotal	$ -	$ 328,738	$ (328,738)	$ -
	Total SPLOST Expenditures	$ 234,966	$ 328,738	$ (328,738)	$ -

CITY OF BLUE RIDGE

BUDGET

FISCAL YEAR 2026

SPLOST FUND
2023

CITY OF BLUE RIDGE

SPLOST FUND 2023 321

CATEGORY SUMMARY
2026

FUND DESCRIPTION

The Special Purpose Local Option Sales Tax (SPLOST) 2023 Fund is a capital project fund. The SPLOST 2023 accounts for construction of major capital projects financed by SPLOST proceeds. A 2023 intergovernmental agreement between Fannin County and the City of Blue Ridge stated the City may anticipate $4.2 million in SPLOST 2023 proceeds over the life of the SPLOST for approved capital projects as follows:

$3,001,600 Maintenance , Repair and Construction of Roads, Drainage and Sidewalks
$1,002,400 Water & sewer upgrades & capital outlay
$ 196,000 Recreation Facilities and Improvements

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
31	Taxes	$ -	$ -	$ -	$ -
32	Licenses and Permits	-	-	-	-
33	Intergovernmental Revenues	814,530	800,000	-	800,000
34	Charges for Service	-	-	-	-
35	Fine and Forfeitures	-	-	-	-
36	Investment Income	-	-	-	-
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	-	-	500,000
	Total Revenues	$ 814,530	$ 800,000	$ -	$ 1,300,000

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Services & Employee Benefit	$ -	$ -	$ -	$ -
52	Purchased /Contractual Services	283	-	-	-
53	Supplies	-	-	-	-
54	Capital Outlay	297,075	300,000	-	550,000
57	Other Costs		-		-
58	Debt Service	-	-	-	-
61	Transfers Out	-	500,000	-	750,000
	Total Expenditures	$ 297,358	$ 800,000	$ -	$ 1,300,000

CITY OF BLUE RIDGE

SPLOST FUND 2023- 321

BUDGET SUMMARY

2026

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Revenues:				
	INTERGOVERNMENTAL REVENUES				
321-33-0000-3200	SPLOST Income	$ 814,530	$ 800,000	$ -	$ 800,000
	Subtotal	$ 814,530	$ 800,000	$ -	$ 800,000
	INVESTMENT INCOME				
321-36-0000-1000	Interest Income	$ -	$ -	$ -	$ -
	Subtotal	$ -	$ -	$ -	$ -
	OTHER FINANCING SOURCES				
321-39-0000-1300	Use of Fund Balance	$ -	$ -	$ 500,000	$ 500,000
	Subtotal	$ -	$ -	$ 500,000	$ 500,000
	Total Revenues	$ 814,530	$ 800,000	$ 500,000	$ 1,300,000
	Expenditures:				
	PURCHASED / CONTRACTUAL SERVICES				
321-52-1500-1120	Bank Charges	283	-	-	-
	Subtotal	$ 283	$ -	$ -	$ -
	CAPITAL OUTLAY				
321-54-1500-1300	Recreation Facilities and Improvement	$ -	$ -	$ -	$ -
321-54-4200-1400	Roads, Drainage and Sidewalks	297,075	300,000	-	550,000
	Subtotal	$ 297,075	$ 300,000	$ -	$ 550,000
	TRANSFERS OUT				
321-61-4440-1000	Transfer Out - Water & Sewer Fund	$ -	$ 500,000	$ -	$ 750,000
	Subtotal	$ -	$ 500,000	$ -	$ 750,000
	Total SPLOST Expenditures	$ 297,358	$ 800,000	$ -	$ 1,300,000

CITY OF BLUE RIDGE

BUDGET

FISCAL YEAR 2026

DEBT SERVICE FUND

CITY OF BLUE RIDGE

DEBT SERVICE FUND - 400

CATEGORY SUMMARY
2026

FUND DESCRIPTION

This new fund was established to account for revenues and/or transfers pledged for debt service payments on the GEFA Downtown Stormwater loan approved in 2024. The amount budgeted for 2026 is $103,350 and is funded via a transfer from the General Fund.

REVENUE PROJECTIONS

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
31	Taxes	$ -	$ -	$ -	$ -
32	Licenses and Permits	-	-	-	-
33	Intergovernmental Revenues	-	-	-	-
34	Charges for Service	-	-	-	-
35	Fine and Forfeitures	-	-	-	-
36	Investment Income	-	-	-	-
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	-	103,305	103,305
	Total Revenues	$ -	$ -	$ 103,305	$ 103,305

EXPENDITURES

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Services &Employee Bene	$ -	$ -	$ -	$ -
52	Purchased /Contractual Services	-	-	-	-
53	Supplies	-	-	-	-
54	Capital Outlay	-	-	-	-
57	Other Costs	-	-	-	-
58	Debt Service	-	-	103,305	103,305
61	Transfers Out	-	-	-	-
	Total Expenditures	$ -	$ -	$ 103,305	$ 103,305

CITY OF BLUE RIDGE

2024 GIFA STORMWATER PROJECT DEBT SERVICE FUND - 400

BUDGET SUMMARY

2026

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Revenues:				
	OTHER FINANCING SOURCES				
400-39-0000-1000	Transfer In - From General Fund	$ -	$ -	$ 103,305	$ 103,305
	Subtotal	$ -	$ -	$ 103,305	$ 103,305
	Total Revenues	$ -	$ -	$ 103,305	$ 103,305
	Expenditures:				
	DEBT SERVICE				
400-58-4910-2300	Debt Service -GEFA Drainage	$ -	$ -	$ 103,305	103,305
	Subtotal	$ -	$ -	$ 103,305	$ 103,305
	Total Expenditures	$ -	$ -	$ 103,305	$ 103,305

CITY OF BLUE RIDGE

BUDGET

FISCAL YEAR 2026

WATER & SEWER FUND

CITY OF BLUE RIDGE

WATER AND SEWER FUND - 505

CATEGORY SUMMARY
2026

FUND DESCRIPTION

The Water and Sewer Fund is considered a proprietary fund. It accounts for the provision of water and sewer services to the defined service area. All activities necessary to provide such services are accounted for in this fund. Activities include providing high-quality drinking water, wastewater treatment and disposal services, and adequate water under sufficient pressure to our residents, customers, businesses and visitors.

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Revenue Projections				
33	Intergovernmental Revenues	$ 402,841	-	$ 2,486,000	$ 2,486,000
34	Charges for Service	5,193,835	4,999,671	174,029	5,173,700
36	Investment Income	34,555	1,000	34,000	35,000
37	Contributions and Donations	-	-	-	-
38	Miscellaneous Revenues	-	-	-	-
39	Other Financing Sources	-	-	1,425,000	1,425,000
	Total Revenues	$ 5,631,231	$ 5,000,671	$ 4,119,029	$ 9,119,700

ACTIVITY		UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	Expenditures by Function				
4310	Sewer Administration	$ 160,055	$ 117,034	$ 159,047	$ 275,991
4331	Sewer Maintenance	840,696	575,052	600,735	1,175,787
4335	Sewer Treatment Plant	2,330,199	727,973	49,794	777,767
	Subtotal Sewer	$ 3,330,949	$ 1,420,059	$ 809,575	$ 2,229,544
4410	Water Administration	617,300	522,037	653,892	1,175,929
4430	Water Treatment	742,460	667,515	158,279	825,794
4440	Water Distribution	2,206,254	1,199,227	3,689,205	4,888,432
	Subtotal Water	3,566,014	2,388,779	4,501,376	6,890,155
	Total Expenditures	$ 6,896,963	$ 3,808,838	$ 5,310,952	$ 9,119,700
	Expenditures by Category				
51	Personal Serv & Employee Ben.	1,677,758	1,646,371	131,082	1,777,363
52	Purchased / Contractual Serv.	750,536	704,100	56,003	760,103
53	Supplies	927,505	831,650	160,350	992,000
54	Capital Outlay	3,140,812	-	4,419,233	4,419,233
57	Other Costs	-	-	221,024	221,024

CITY OF BLUE RIDGE

WATER AND SEWER FUND - 505

BUDGET SUMMARY

2026

REVENUE PROJECTIONS

DEPT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	INTERGOVERNMENTAL REVENUE				
505-33-0000-1000	FEDERAL GOVERNMENT GRANTS	$ 402,841	$ -	$1,086,000	$ 1,086,000
505-33-0000-1150	GEFA PRINCIPAL FORGIVENESS	-	-	-	-
505-33-0000-4000	STATE GOVERNMENT GRANTS	-	-	1,400,000	1,400,000
	Subtotal	$ 402,841	$ -	$2,486,000	$ 2,486,000
	CHARGES FOR SERVICES				
505-34-0000-4200	WATER LINE SURCHARGE	$ 157,250	$ 130,000	$ (5,000)	$ 125,000
505-34-0000-4210	WATER RECEIPTS	3,143,723	3,119,559	25,441	3,145,000
505-34-0000-4212	WATER TAPS	90,775	75,000	21,000	96,000
505-34-0000-4214	PENALTIES	40,590	1,000	40,000	41,000
505-34-0000-4216	W/SW LABOR & MATERIALS CHARGE	130,670	100,000	35,000	135,000
505-34-0000-4217	CONNECTION FEES	49,275	20,000	30,000	50,000
505-34-0000-4218	BACK FLOW VALVES	-	-	-	-
505-34-0000-4220	SEWER RECEIPTS	1,502,707	1,483,112	19,888	1,503,000
505-34-0000-4221	SEWER TAP FEES	19,400	20,000	-	20,000
505-34-0000-4223	SEWER LINE SURCHARGE	31,000	30,000	-	30,000
505-34-0000-9300	SERVICE CHARGE	26,550	20,000	7,000	27,000
505-34-0000-9301	RETURNED CHECK FEES	1,895	1,000	700	1,700
	Subtotal	$ 5,193,835	$ 4,999,671	$ 174,029	$ 5,173,700
	INVESTMENT INCOME				
505-36-0000-1000	INTEREST INCOME	$ 34,555	$ 1,000	34,000	$ 35,000
	Subtotal	$ 34,555	$ 1,000	$ 34,000	$ 35,000
	MISCELLANEOUS REVENUE				
505-38-0000-9000	SALE OF SCRAP	$ -	$ -	$ -	$ -
	Subtotal	$ -	$ -	$ -	$ -
	OTHER FINANCING SOURCES				
505-39-0000-3220	TRANSFER IN- FROM SPLOST 2023	-	-	750,000	750,000
505-39-0000-2300	TRANSFER IN- FROM ARPA SPEC REV		-	-	-
505-39-0000-3500	GEFA LOAN PROCEEDS	-	-	675,000	675,000
505-39-0000-5000	USE OF FUND BALANCE	-	-	-	-
505-39-0000-5001	USE OF SURCHARGE FUNDS	-	-	-	-
	Subtotal	$ -	$ -	$1,425,000	$ 1,425,000
	Total Available Water and Sewer Fund	$ 5,631,231	$ 5,000,671	$4,119,029	$ 9,119,700

CITY OF BLUE RIDGE

SEWER ADMINSTRATION

2026

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben.	$ 84,959	$ 80,934	$ 101,221	$ 182,065
52	Purchased / Contractual Serv.	41,263	34,600	1,366	35,966
53	Supplies	1,233	1,500	300	1,800
58	Debt Service	32,600	-	56,160	56,160
	Total operating expenses	$ 160,055	$ 117,034	$ 159,047	$ 275,991

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Utilities Director	0.3
	Finance Director	0.2
	Assistant to the Mayor	0.2
	Customer Service Manager	0.3
	Accountant	0.2
	Customer Service	0.3
	Total	1.5

CITY OF BLUE RIDGE

SEWER ADMINSTRATION

2026

BUDGETARY ACCOUNT SUMMARY

4310

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
505-51-4310-1100	Salaries & Wages	$ 56,847	$ 52,000	$ 66,331	$ 118,331
505-51-4310-1300	Overtime	113	150	-	150
505-51-4310-2100	Group Insurance	18,569	18,472	25,132	43,604
505-51-4310-2200	FICA Tax	4,140	3,510	5,542	9,052
505-51-4310-2400	Retirement	4,844	6,427	4,140	10,567
505-51-4310-2700	Workers' Compensation	345	375	(15)	360
100-51-4310-2900	Other Employee Benefits	100	-	90	90
	Subtotal	$ 84,959	$ 80,934	$ 101,221	$ 182,065
	PURCHASED / CONTRACTUAL SERVICES				
505-52-4310-1200	Audit	-	2,000	-	2,000
505-52-4310-1201	Legal	-	2,000	-	2,000
505-52-4310-1300	Engineering Services	-	2,500	7,500	10,000
505-52-4310-1203	Consulting	-	2,000	(2,000)	-
505-52-4310-1300	Technical Services	606	1,000	(200)	800
505-52-4310-2202	Maintenance Equipment	489	1,000	-	1,000
505-52-4310-3100	Insurance & Bonds	473	1,000	(434)	566
505-52-4310-3202	Postage	6,350	5,000	1,500	6,500
505-52-4310-3400	Printing	1,959	1,500	500	2,000
505-52-4310-3500	Travel	530	1,000	(500)	500
505-52-4310-3600	Dues	-	500	(400)	100
505-52-4310-3700	Training Expense	435	100	400	500
505-52-4310-3900	Contracted Services	30,420	15,000	(5,000)	10,000
	Subtotal	$ 41,263	$ 34,600	$ 1,366	$ 35,966
	SUPPLIES				
505-53-4310-1100	Office Supplies & Expenses	$ 480	$ 500	$ 500	$ 1,000
505-53-4310-1700	Miscellaneous	-	500	(450)	50
505-53-4310-1701	Uniforms	753	500	250	750
	Subtotal	$ 1,233	$ 1,500	$ 300	$ 1,800
	DEBT SERVICE				
505-58-4310-1001	Debt Service - Sewer Bond Debt	$ 32,600	$ -	$ 56,160	$ 56,160
505-58-4310-2200	Interest on Leases	-	-	-	-
	Subtotal	$ 32,600	$ -	$ 56,160	$ 56,160
	Total Sewer Administration	$ 160,055	$ 117,034	$ 159,047	$ 275,991

CITY OF BLUE RIDGE

SEWER MAINTENANCE

2026

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben.	$ 233,238	$ 223,523	$ (39,663)	$ 183,860
52	Purchased / Contractual Serv.	88,303	115,500	(1,344)	114,156
53	Supplies	79,050	80,000	10,200	90,200
54	Capital Outlay	427,386	-	673,000	673,000
58	Debt Service	12,719	156,029	(41,458)	114,571
	Total operating expenses	$ 840,696	$ 575,052	$ 600,735	$ 1,175,787

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Distribution Crew Laborer	0.4
	Distribution Crew Leader	0.3
	Distribution Supervisor	0.3
	Crew Laborer/Mapping	0.3
	Meter Technician	0.3
	Meter Technician/Shop Manager	0.3
	Service Line Replacement Supervisor/Distribution	0.3
	Total	2.2

CITY OF BLUE RIDGE

SEWER MAINTENANCE

2026

BUDGETARY ACCOUNT SUMMARY

4331

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
505-51-4331-1100	Salaries & Wages	$ 141,368	$ 142,052	$ (38,139)	$ 103,913
505-51-4331-1300	Overtime	5,790	6,000	-	6,000
505-51-4331-2100	Group Insurance	61,339	45,324	8,760	54,084
505-51-4331-2200	FICA Tax	10,956	9,589	(875)	8,714
505-51-4331-2400	Retirement	10,898	17,558	(7,386)	10,172
505-51-4331-2700	Workers' Compensation	2,767	3,000	(2,144)	856
505-51-4331-2900	Other Employee Benefits	120	-	120	120
	Subtotal	$ 233,238	$ 223,523	$ (39,663)	$ 183,860
	PURCHASED / CONTRACTUAL SERVICES				
505-52-4331-1300	Engineering Services	4,455	$ 10,000	-	$ 10,000
505-52-4331-1203	Consulting Services	-	1,500	(1,500)	-
505-52-4331-1300	Technical Services	606	10,000	(9,000)	1,000
505-52-4331-2201	Lift Station Main	10,557	20,000	(9,000)	11,000
505-52-4331-2202	Maintenance Equipment	20,998	25,000	(5,000)	20,000
505-52-4331-2320	Rental of Equipment	14,595	20,000	(5,000)	15,000
505-52-4331-3100	Insurance & Bonds	3,474	3,500	656	4,156
505-52-4331-3600	Dues	-	500	(500)	-
505-52-4331-3900	Contracted Services	28,979	25,000	15,000	40,000
505-52-4331-3905	Sewer Pumping Service	4,640	-	13,000	13,000
	Subtotal	$ 88,303	$ 115,500	$ (1,344)	$ 114,156
	SUPPLIES				
505-53-4331-1101	Materials & Supplies	$ 4,037	$ 1,000	$ 200	$ 1,200
505-53-4331-1110	Lines & System	20,167	15,000	7,000	22,000
505-53-4331-1210	Water/Sewage	1,197	1,500	(300)	1,200
505-53-4331-1230	Electricity	51,145	50,000	5,000	55,000
505-53-4331-1270	Gasoline	287	500	(200)	300
505-53-4331-1600	Small Equipment	132	1,000	1,500	2,500
505-53-4331-1701	Uniforms	-	2,500	(1,000)	1,500
505-53-4331-2201	Maint Buildings & Grounds	-	3,000	(1,500)	1,500
505-53-4331-2202	Maintenance Equipment	2,086	5,000	-	5,000
505-53-4331-2203	Maintenance Vehicle		500	(500)	-
	Subtotal	$ 79,050	$ 80,000	$ 10,200	$ 90,200
	CAPITAL OUTLAY				
505-54-4331-1400	Infrastructure	$ 203,031	$ -	$ 673,000	$ 673,000
505-54-4331-1401	Industrial Park Lift Station	224,355	-	-	-
	Subtotal	$ 427,386	$ -	$ 673,000	$ 673,000
	DEBT SERVICE				
505-58-4331-1002	Debt Service - Sewer Bond Debt	$ 12,719	$ 156,029	$ (41,458)	$ 114,571
	Subtotal	$ 12,719	$ 156,029	$ (41,458)	$ 114,571
	Total Sewer Maintenance	$ 840,696	$ 575,052	$ 600,735	$ 1,175,787

CITY OF BLUE RIDGE

WASTEWATER TREATMENT PLANT

2026

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben	$ 298,627	$ 299,428	$ 21,634	$ 321,062
52	Purchased / Contractual Serv.	131,163	106,000	28,400	134,400
53	Supplies	196,261	190,900	28,100	219,000
54	Capital Outlay	1,664,569	-	-	-
58	Debt Service	39,578	131,645	(28,340)	103,305
	Total operating expenses	$ 2,330,199	$ 727,973	$ 49,794	$ 777,767

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Wastewater Treatment Plant Supervisor	1.0
	Wastewater Treatment Plant Oper	2.0
	Total	3.0

CITY OF BLUE RIDGE

WASTEWATER TREATMENT PLANT

2026
BUDGETARY ACCOUNT SUMMARY
4335

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
PERSONAL SERVICES & EMPLOYEE BENEFITS					
505-51-4335-1100	Salaries & Wages	$ 181,154	$ 176,436	$ 32,663	$ 209,099
505-51-4335-1300	Overtime	932	1,000	500	1,500
505-51-4335-2100	Group Insurance	87,401	84,275	(9,921)	74,354
505-51-4335-2200	FICA Tax	13,530	11,909	4,087	15,996
505-51-4335-2400	Retirement	12,109	21,808	(3,135)	18,673
505-51-4335-2700	Workers' Compensation	3,444	4,000	(2,660)	1,340
505-51-4335-2900	Other Employee Benefits	57	-	100	100
	Subtotal	$ 298,627	$ 299,428	$ 21,634	$ 321,062
PURCHASED / CONTRACTUAL SERVICES					
505-52-4335-1300	Engineering Services	-	1,000	4,000	5,000
505-52-4335-1300	Technical Services	1,662	2,500	(500)	2,000
505-52-4335-1310	Lab Sample Testing	6,547	3,000	3,500	6,500
505-52-4335-2110	Garbage Pickup	3,888	-	3,000	3,000
505-52-4335-2201	Maint. Buildings & Grounds	7,902	1,000	2,000	3,000
505-52-4335-2202	Maintenance Equipment	8,015	10,000	-	10,000
505-52-4335-2203	Maintenance Vehicles	558	1,000	500	1,500
505-52-4335-2320	Rental of Equipment	-	-	-	-
505-52-4335-3100	Insurance & Bonds	8,692	10,000	400	10,400
505-52-4335-3201	Telephone & Internet	3,228	3,000	500	3,500
505-52-4335-3500	Travel	-	1,000	(500)	500
505-52-4335-3600	Professional Dues	40	500	-	500
505-52-4335-3700	Training Expense	1,815	2,000	500	2,500
550-52-4335-3900	Contracted Services	578	1,000	-	1,000
505-52-4335-3903	Sanitation Pick Up	88,237	70,000	15,000	85,000
	Subtotal	$ 131,163	$ 106,000	$ 28,400	$ 134,400
SUPPLIES					
505-53-4335-1100	Office Supplies & Expenses	$ 508	$ 500	$ -	$ 500
505-53-4335-1101	Materials & Supplies	2,571	3,000	(500)	2,500
505-53-4335-1102	Cleaning & Paper Supplies	39	-	100	100
505-53-4335-1210	Water/Sewage	14,176	19,000	(4,000)	15,000
505-53-4335-1220	Propane Gas	3,107	300	2,900	3,200
505-53-4335-1230	Electricity	98,071	90,000	15,000	105,000
505-53-4335-1270	Gasoline	6,144	7,600	(600)	7,000
505-53-4335-1280	Chemicals	45,554	43,000	2,000	45,000
505-53-4335-1600	Small Equipment	1,320	-	3,000	3,000
505-53-4335-1701	Uniforms	600	1,000	200	1,200
505-53-4335-2201	Maint Buildings & Grounds	-	-	12,000	12,000
505-53-4335-2202	Maintenance Equipment	23,147	25,000	(2,000)	23,000
505-53-4335-2203	Maintenance Vehicles	1,026	1,500	-	1,500
	Subtotal	$ 196,261	$ 190,900	$ 28,100	$ 219,000
CAPITAL OUTLAY					
505-54-4335-1301	Capital Outlay - Buildings WWTI	$ 1,664,569	-	$ -	-
505-54-4335-2100	Capital Outlay - Equipment	-	-	-	$ -
	Subtotal	$ 1,664,569	$ -	$ -	$ -
DEBT SERVICE					
505-58-4335-1002	Debt Service	$ 39,578	$ 131,645	$ (28,340)	$ 103,305
	Subtotal	$ 39,578	$ 131,645	$ (28,340)	$ 103,305
	Total Wastewater Plant	$ 2,330,199	$ 727,973	$ 49,794	$ 777,767

CITY OF BLUE RIDGE

WATER ADMINSTRATION

2026

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben.	$ 261,282	$ 262,437	$ 64,955	$ 327,392
52	Purchased / Contractual Serv.	59,161	94,100	23,073	117,173
53	Supplies	3,458	2,500	2,400	4,900
57	Other Charges	-	-	221,024	221,024
58	Debt Service	293,400	163,000	342,440	505,440
	Total operating expenses	$ 617,300	$ 522,037	$ 653,892	$ 1,175,929

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Utilities Director	0.7
	Customer Service	1.2
	Customer Supervisor	0.7
	Accountant	0.2
	Asst to the Mayor	0.2
	Finance Director	0.2
	Total	3.2

CITY OF BLUE RIDGE

WATER ADMINSTRATION

2026

BUDGETARY ACCOUNT SUMMARY

4410

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
PERSONAL SERVICES & EMPLOYEE BENEFITS					
505-51-4410-1100	Salaries & Wages	$ 162,904	$ 157,422	$ 58,780	$ 216,202
505-51-4410-1300	Overtime	397	500	-	500
505-51-4410-2100	Group Insurance	71,928	73,232	1,122	74,354
505-51-4410-2200	FICA Tax	11,797	10,626	5,913	16,539
505-51-4410-2400	Retirement	12,916	19,457	(150)	19,307
505-51-4410-2700	Workers' Compensation	1,058	1,200	(710)	490
505-51-4410-2900	Other Employee Benefits	280	-	-	-
	Subtotal	$ 261,282	$ 262,437	$ 64,955	$ 327,392
PURCHASED / CONTRACTUAL SERVICES					
505-52-4410-1120	Bank Charges	(25,424)	20,000	(6,000)	14,000
505-52-4410-1200	Audit	-	6,500	(1,500)	5,000
505-52-4410-1201	Legal	1,075	-	1,000	1,000
505-52-4410-1203	Consulting	-	5,000	(5,000)	-
505-52-4410-1300	Engineering Services	-	-	7,500	7,500
505-52-4410-1300	Technical Services	756	1,500	(500)	1,000
505-52-4410-2201	Maint Bldg & Grounds	378	-	500	500
505-52-4410-2202	Maintenance Equipment	5,053	3,500	1,500	5,000
505-52-4410-3100	Insurance & Bonds	3,237	3,500	373	3,873
505-52-4410-3201	Telephone & Internet	6,165	8,000	(1,000)	7,000
505-52-4410-3202	Postage	14,755	11,000	4,000	15,000
505-52-4410-3300	Advertising	1,407	2,000	(500)	1,500
505-52-4410-3400	Printing	4,572	3,600	1,400	5,000
505-52-4410-3500	Travel	1,486	2,000	300	2,300
505-52-4410-3600	Professional Dues	672	1,000	500	1,500
505-52-4410-3700	Training Expense	1,371	1,500	500	2,000
505-52-4410-3900	Contracted Services	43,659	25,000	20,000	45,000
	Subtotal	$ 59,161	$ 94,100	$ 23,073	$ 117,173
SUPPLIES					
505-53-4410-1100	Office Supplies & Expenses	$ 1,172	$ 1,000	$ 1,000	$ 2,000
505-53-4410-1101	Materials & Supplies	321	500	100	600
505-53-4410-1600	Small Equipment	-	-	-	-
505-53-4410-1700	Misc	1,150	-	1,000	1,000
505-53-4410-1701	Uniforms	600	1,000	-	1,000
505-53-4410-3400	Postage	215	-	300	300
	Subtotal	$ 3,458	$ 2,500	$ 2,400	$ 4,900
OTHER COSTS					
505-57-4410-4000	Bad Debt Expense	$ -	$ -	$ -	$ -
505-57-4410-9000	Contingencies	-	-	221,024	221,024
	Subtotal	$ -	$ -	$ 221,024	$ 221,024
DEBT SERVICE					
505-58-4410-2200	Interest on Leases	-	$ -	$ -	
505-58-4410-4442	Debt Service - Bond Debt Water	293,400	163,000	342,440	505,440
	Subtotal	$ 293,400	$ 163,000	$ 342,440	$ 505,440
	Total Water Administration	$ 617,300	$ 522,037	$ 653,892	$ 1,175,929

CITY OF BLUE RIDGE

WATER TREATMENT

2026

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben.	$ 345,382	$ 331,115	$ 6,021	$ 337,136
52	Purchased / Contractual Serv.	96,779	79,900	13,158	93,058
53	Supplies	261,427	256,500	23,100	279,600
54	Capital Outlay	38,872	-	116,000	116,000
	Total operating expenses	$ 742,460	$ 667,515	$ 158,279	$ 825,794

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Treatment Plant Operator	2.0
	Treatment Plant Supervisor	1.0
	Total	3.0

CITY OF BLUE RIDGE

WATER TREATMENT

2026

BUDGETARY ACCOUNT SUMMARY

4430

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
505-51-4430-1100	Salaries & Wages	$ 224,622	$ 205,550	$ (16,797)	$ 188,753
505-51-4430-1300	Overtime	12,526	15,000	(2,000)	13,000
505-51-4430-2100	Group Insurance	62,081	56,284	42,965	99,249
505-51-4430-2200	FICA Tax	17,979	13,875	565	14,440
505-51-4430-2400	Retirement	14,127	25,406	(8,550)	16,856
505-51-4430-2700	Workers' Compensation	13,947	15,000	(10,261)	4,739
505-51-4430-2900	Other Employee Benefits	100	-	100	100
	Subtotal	$ 345,382	$ 331,115	$ 6,021	$ 337,136
	PURCHASED / CONTRACTUAL SERVICES				
505-52-4430-1300	Engineering Services	3,659	-	10,000	10,000
505-52-4430-1300	Technical Services	636	1,000	-	1,000
505-52-4430-1310	Water Sample Testing	8,411	12,000	(2,000)	10,000
505-52-4430-2201	Maint Bldg & Grounds	1,484	1,000	1,000	2,000
505-52-4430-2202	Maintenance Equipment	54,618	35,000	-	35,000
505-52-4430-2203	Vehicle Maintenance	-	1,000	500	1,500
505-52-4430-3100	Insurance & Bonds	20,058	20,000	3,998	23,998
505-52-4430-3201	Telephone & Internet	3,796	3,600	400	4,000
505-52-4430-3500	Travel	1,189	1,500	-	1,500
505-52-4430-3600	Professional Dues	280	500	100	600
505-52-4430-3700	Training Expense	705	2,500	(1,000)	1,500
505-52-4430-3900	Contracted Services	485	-	500	500
505-52-4430-3903	Sanitation Pick-Up	1,459	1,800	(340)	1,460
	Subtotal	$ 96,779	$ 79,900	$ 13,158	$ 93,058
	SUPPLIES				
505-53-4430-1100	Office Supplies & Expenses	$ 1,067	$ 500	$ 1,000	$ 1,500
505-53-4430-1101	Materials & Supplies	1,802	1,500	300	1,800
505-53-4430-1102	Cleaning & Paper Supplies	1,376	1,500	(100)	1,400
505-53-4430-1210	Water/Sewerage	44,345	55,000	(10,000)	45,000
505-53-4430-1230	Electricity	139,154	125,500	14,500	140,000
505-53-4430-1270	Gasoline	2,574	3,500	(500)	3,000
505-53-4430-1280	Chemicals	48,096	48,000	2,000	50,000
505-53-4430-1290	Lab Supplies	3,666	2,500	1,500	4,000
505-53-4430-1600	Small Equipment	4,003	1,500	13,500	15,000
505-53-4430-1701	Uniforms	700	1,000	800	1,800
505-53-4430-2201	Maint Buildings & Grounds	50	500	100	600
505-53-4430-2202	Maintenance Equipment	14,593	15,000	-	15,000
505-53-4430-2203	Maintenance Vehicles	-	500	-	500
	Subtotal	$ 261,427	$ 256,500	$ 23,100	$ 279,600
	CAPITAL OUTLAY				
505-54-4430-1300	Capital Outlay - Buildings	$ -	$ -	$ 46,000	$ 46,000
505-54-4430-2100	Capital Outlay - Equipment	38,872	-	70,000	70,000
	Subtotal	$ 38,872	$ -	$ 116,000	$ 116,000
	Total Water Treatment	$ 742,460	$ 667,515	$ 158,279	$ 825,794

CITY OF BLUE RIDGE

WATER DISTRIBUTION

2026

ACCOUNT NO.	CATEGORY RECAP	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
51	Personal Serv & Employee Ben.	$ 454,271	$ 448,934	$ (23,086)	$ 425,848
52	Purchased / Contractual Serv.	332,634	274,000	(8,650)	265,350
53	Supplies	387,308	300,250	96,250	396,500
54	Capital Outlay	1,009,986	-	3,630,233	3,630,233
58	Debt Service	22,055	176,043	(5,542)	170,501
	Total operating expenses	$ 2,206,254	$ 1,199,227	$ 3,689,205	$ 4,888,432

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2026
	Distribution Crew Laborer	0.6
	Distribution Crew Leader	0.7
	Distribution Supervisor	0.7
	Crew Laborer/Mapping	0.6
	Meter Technician	0.7
	Meter Technician/Shop Manager	0.7
	Service Line Replacement Supervisor/Distribution	0.7
	Total	4.7

CITY OF BLUE RIDGE

WATER DISTRIBUTION

2026

BUDGETARY ACCOUNT SUMMARY

4440

ACCOUNT NO.	DESCRIPTION	UNAUDITED ACTUAL 2025	ADOPTED BUDGET 2026	ADJUSTED AMOUNT 2026	UPDATED BUDGET 2026
	PERSONAL SERVICES & EMPLOYEE BENEFITS				
505-51-4440-1100	Salaries & Wages	$ 264,133	$ 270,952	$ (54,750)	$ 216,202
505-51-4440-1300	Overtime	12,112	15,000	(2,000)	13,000
505-51-4440-2100	Group Insurance	110,331	105,428	49,760	155,188
505-51-4440-2200	FICA Tax	20,595	4,064	12,475	16,539
505-51-4440-2400	Retirement	28,254	33,490	(14,183)	19,307
505-51-4440-2460	Unemployment	57	-	-	-
505-51-4440-2700	Workers' Compensation	18,507	20,000	(14,388)	5,612
505-51-4440-2900	Other Employee Benefits	280	-	-	-
	Subtotal	$ 454,271	$ 448,934	$ (23,086)	$ 425,848
	PURCHASED / CONTRACTUAL SERVICES				
505-52-4440-1100	Office Supplies	273	-	300	300
505-52-4440-1300	Engineering Services	36,137	15,000	10,000	25,000
505-52-4440-1300	Technical Services	3,091	10,000	(7,000)	3,000
505-52-4440-1310	Water Sample Testing	7,275	10,000	(2,000)	8,000
505-52-4440-2200	Lift Station Maint	-	15,000	(15,000)	-
505-52-4440-2110	Garbage Pickup	11,790	12,000	-	12,000
505-52-4440-2201	Maint Bldg & Grounds	825	500	300	800
505-52-4440-2202	Maintenance Equipment	12,969	15,000	(2,000)	13,000
505-52-4440-2203	Maintenance Vehicles	4,385	5,000	-	5,000
505-52-4440-2204	Water Tank Maint	41,216	10,000	25,000	35,000
505-52-4440-2320	Rental of Equipment and Vehicles	-	500	3,000	3,500
505-52-4440-3100	Insurance & Bonds	38,656	40,000	6,250	46,250
505-52-4440-3201	Telephone & Internet	6,253	6,500	-	6,500
505-52-4440-3500	Travel	812	1,000	2,000	3,000
505-52-4440-3600	Professional Dues	13,066	3,500	(1,500)	2,000
505-52-4440-3700	Training Expense	9,519	15,000	(3,000)	12,000
505-52-4440-3900	Contracted Services	124,947	100,000	(50,000)	50,000
505-52-4440-3903	Contract Labor - Patching	21,420	15,000	25,000	40,000
	Subtotal	$ 332,634	$ 274,000	$ (8,650)	$ 265,350
	SUPPLIES				
505-53-4440-1100	Office Supplies & Expenses	$ 2,361	2,500	$ -	2,500
505-53-4440-1101	Materials & Supplies	11,794	10,000	2,000	12,000
505-53-4440-1102	Cleaning & Paper Supplies	-	500	500	1,000
505-53-4440-1111	Lines & Systems	299,181	215,000	85,000	300,000
505-53-4440-1120	Materials & Supplies - Patching	19,994	20,000	(10,000)	10,000
505-53-4440-1121	Materials & Supplies - Stone	6,005	4,000	16,000	20,000
505-53-4440-1220	Propane	1,686	1,500	500	2,000
505-53-4440-1230	Electricity	15,081	15,000	1,000	16,000
505-53-4440-1270	Gasoline	19,337	20,000	-	20,000
505-53-4440-1600	Small Equipment	8,104	6,500	1,500	8,000
505-53-4440-1700	Misc.	200	500	(300)	200
505-53-4440-1701	Uniforms	2,632	3,500	(800)	2,700
505-53-4440-1702	Water Leak	182	250	(250)	-
505-53-4440-2201	Maint Buildings & Grounds	102	500	(400)	100
505-53-4440-2202	Maintenance Equipment	344	500	500	1,000
505-53-4440-2203	Maintenance Vehicles	305	-	1,000	1,000
	Subtotal	$ 387,308	$ 300,250	$ 96,250	$ 396,500
	CAPITAL OUTLAY				
505-54-4440-1400	Capital Outlay - Infrastructure	$ 34,286	$ -	$ 218,233	$ 218,233
505-54-4440-1100	Capital Outlay - Sites	5,910			-
505-54-4440-1402	Capital Outlay - Pump Station Upg	-	-	1,012,000	1,012,000
505-54-4440-1200	Capital Outlay - Site Improve	31,400			-
505-54-4440-1401	Capital Outlay - Mountain Tops	901,537		2,400,000	2,400,000
505-54-4440-2100	Capital Outlay - Equipment	15,853	-	-	-
505-54-4440-2200	Capital Outlay - Vehicles	21,000	-	-	-
	Subtotal	$ 1,009,986	$ -	$ 3,630,233	$ 3,630,233
	DEBT SERVICE				
505-58-4440-1002	Debt Service - GEFA Loan	$ 16,750	$ 38,464	$ (5,540)	$ 32,924
505-58-4440-1004	GMA/USDA Lease Payments	5,305	$ 137,579	(2)	$ 137,577
	Subtotal	$ 22,055	$ 176,043	$ (5,542)	$ 170,501
	Total Water Distribution	$ 2,206,254	$ 1,199,227	$ 3,689,205	$ 4,888,432

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CITY OF BLUE RIDGE

BUDGET

FISCAL YEAR 2026

Debt Service Schedule

DEBT TITLE / DEPARTMENT	BUDGET ACCOUNT	LOAN	BUDGET ACCOUNT NUMBER	ORIGINAL ISSUE AMOUNT	BALANCE 12/31/25	PRINCIP	INTEREST	2026 BUDG	PAYOFF
				Additions					
GENERAL FUND									
GMA 2019 (2) Police Vehicles Lease LEASE ONE MAGNOLIA		GMA 006-283-002		64,125	-	-	-		Mar-24
GMA 2020 (1) Police Vehicle Lease		GMA 006-283-004		35,483	-	-	-		Sep-25
				99,608	-	-	-		
POLICE	**DEBT SERVICE**		**100-58-3200-1000**					-	
GMA 2021 Heavy Equipment Excavator & Skidsteer Lease		GMA 006-283-005		121,180	21,083	21,083	628		Aug-26
STREET	**DEBT SERVICE**		**100-58-4200-1000**					**21,711**	
LEASE ONE MAGNOLIA									
GMA 2019 Ford F-150 Park Vehicle Lease LEASE ONE MAGNO		GMA 006-283-002		20,498	3,638	3,638	166		
PARK	**DEBT SERVICE**		**100-58-6220-1000**					**3,804**	Mar-24
GEFA GF2023011 STORM DRAIN		GMA 006-283-005		2,000,000	1,829,640	53,982	49,323		May-50
NON-DEPT	**DEBT SERVICE**		**400-58-4910-2300**					**103,305**	
TOTAL GENERAL FUND					**$ 1,854,361**	**$ 78,703**	**$ 50,117**	**$ 128,820**	
WATER AND SEWER FUND									
BONDS									
Water & Sewer Refunding Bonds Series 2021 10%				$ 1,169,000	$ 1,072,000	$ 24,500	$ 31,660		Aug-54
USDA 1997B				-	-	-	-		2037
				1,169,000	1,072,000	24,500	31,660		
SEWER ADMIN	**BOND DEBT SERVICE**		**505-58-4310-1001**					**$ 56,160**	
Water & Sewer Refunding Bonds Series 2021 90%				10,521,000	9,648,000	220,500	284,940		Aug-54
USDA 2014B				-	-	-	-		2054
				10,521,000	9,648,000	220,500	284,940		
WATER ADMIN	**BOND DEBT SERVICE**		**505-58-4410-4442**					**505,440**	
NOTES & LOANS PAYABLE									
GEFA CWSRF 16-012 Trackside Pump Station				675,000	533,421	32,239	4,616		
GEFA CW2021037 Aska & Industrial Pump Stations				3,500,000	3,401,610	69,511	8,205		*int only*
					3,935,031	101,750	12,821		
SEWER DIST	**DEBT SERVICE**		**505-58-4331-1002**					**114,571**	
GEFA CW2020018 Sewer Plant Rehab				4,750,000	4,516,075	53,114	50,191		*INT ONLY*
SEWER PLANT	**DEBT SERVICE**		**505-58-4335-1002**					**103,305**	
GEFA DWSRF 16-007 Meter Replacement Phase 2				126,059	82,484	6,149	869		Jan-38
GEFA DWSRF 16-036 Meter Replacement Phase 3				198,930	133,168	9,145	1,148		Sep-39
GEFA DWSRF 17-017 Meter Replacement Phase 4				276,165	214,529	13,006	2,607		Jan-41
GEFA DW2023031 Mountain Tops				175,000	14,010		300		int only
GEFA DW2023032 Eagle's Nest Booster Pump				300,000	16,000		300		int only
				601,154	460,192	28,300	4,624		
WATER DIST	**DEBT SERVICE GEFA LOANS**		**505-58-4440-1002**					**32,924**	
GMA USDA Backhoe Loan 1812W12		USDA LOAN #12		40,500	13,801	4,427	535		Dec-28
Truist -GMA Bricks & Mortar Lease Note # 00009		BOND PAYABLE TO TRUIST		1,200,000	746,357	118,732	13,883		2031
					760,158	123,159	14,418		
WATER DIST	**GMA/USDA LEASE PAYMENTS**		**505-58-4440-1004**					**137,577**	
TOTAL WATER AND SEWER FUND				**$ 25,172,940**	**$ 22,245,816**	**$ 630,026**	**$ 449,371**	**$ 1,053,282**	


CITY OF BLUE RIDGE
EST. 1887