2026 Final Budget

Account	Description	Current YTD	Current Budget	Proposed Budget
Revenues GF				
100-0000-00-311100	Real Property Taxes-Current	$121,797.86	$256,466.00	$262,348.00
100-0000-00-311110	Public Utilities Tax	$0.00	$0.00	$0.00
100-0000-00-311200	Real Property Tax-Prior Years	$41,299.14	$0.00	$500.00
100-0000-00-311300	Personal Property Tax-Current	$7,681.44	$55,571.00	$51,991.00
100-0000-00-311310	Motor Vehicle Tax	$575.71	$1,118.00	$1,100.00
100-0000-00-311315	TAVT Tax	$39,796.28	$80,000.00	$80,000.00
100-0000-00-311320	Mobile Home Tax	$302.24	$150.00	$150.00
100-0000-00-311350	Railroad Tax	$0.00	$0.00	$0.00
100-0000-00-311400	Personal Property-Delinquent	$9,366.54	$1,000.00	$1,000.00
100-0000-00-311600	Intangile Tax	$8,272.26	$15,000.00	$15,000.00
100-0000-00-311700	Franchise Tax	$334,040.31	$300,000.00	$325,000.00
100-0000-00-311910	Pen/Int-Real Property	$5,539.15	$1,000.00	$1,000.00
100-0000-00-313100	Local Option Sales Tax	$743,447.90	$1,300,000.00	$1,600,000.00
100-0000-00-314200	Alcohol Tax	$85,445.40	$140,000.00	$170,000.00
100-0000-00-316200	Insurance Preminum Tax	$0.00	$150,000.00	$160,000.00
100-0000-00-316300	Financial Institution Tax	$14,714.70	$12,000.00	$15,000.00
100-0000-00-316400	Transfer Tax Collections	$3,887.46	$6,500.00	$7,500.00
100-0000-00-319120	Pen/Int-Personal Property	$1,638.86	$100.00	$100.00
100-0000-00-319400	Collection Fees	$1,200.00	$100.00	$500.00
100-0000-00-319500	Fi Fa	$150.00	$300.00	$300.00
100-0000-00-319600	Returned Check Fees	$0.00	$0.00	$0.00
100-0000-00-321110	Licenses-Beer/Wine	$3,050.00	$16,500.00	$16,500.00
100-0000-00-321111	Game Machines	$130.00	$200.00	$300.00

100-0000-00-321125	Licenses - Wine Tasting Room	$0.00	$1,500.00	$1,500.00
100-0000-00-321130	Licenses - Distilled Spirits	$850.00	$6,000.00	$6,000.00
100-0000-00-321131	Brewery	$2,275.95	$1,000.00	$2,200.00
100-0000-00-321132	Brew Pub	$0.00	$0.00	$0.00
100-0000-00-321400	General Business Licenses	$28,775.00	$50,000.00	$55,000.00
100-0000-00-321410	Real Estate Licenses	$0.00	$500.00	$500.00
100-0000-00-321420	Insurance Licenses	$5,125.00	$10,000.00	$11,500.00
100-0000-00-322100	Building Permit Fees	$31,331.46	$20,000.00	$40,000.00
100-0000-00-322120	Zoning Request Fees	$0.00	$500.00	$500.00
100-0000-00-322130	Annexation/Deannexation Fees	$0.00	$100.00	$500.00
100-0000-00-322140	Sign Permits	$405.00	$800.00	$800.00
100-0000-00-322150	Soil/Erosion Permits	$0.00	$100.00	$100.00
100-0000-00-322901	Parade Permits	$100.00	$0.00	$100.00
100-0000-00-322902	Special Event Alcohol Fee	$0.00	$1,500.00	$1,500.00
100-0000-00-323100	Business License Penalty	$1,932.76	$500.00	$500.00
100-0000-00-333000	Housing Authority Pilot	$0.00	$35,000.00	$35,000.00
100-0000-00-337000	BVPO Grant	$0.00	$0.00	$0.00
100-0000-00-341400	Printing/Copying Fees	$0.00	$50.00	$50.00
100-0000-00-341910	Election Qualifying Fees	$0.00	$0.00	$0.00
100-0000-00-342120	Police-Accident Reports	$512.00	$600.00	$800.00
100-0000-00-342125	Criminal Records Check	$160.00	$200.00	$300.00
100-0000-00-351170	Municipal Court Fines	$142,812.82	$200,000.00	$264,100.00
100-0000-00-351171	Court Cost	$0.00	$0.00	$0.00
100-0000-00-351172	Parking Tickets	$125.00	$200.00	$200.00
100-0000-00-361000	Interest Income	$25,141.48	$50,000.00	$50,000.00
100-0000-00-383000	Insurance Recovery	$0.00	$0.00	$0.00
100-0000-00-389000	Misc Income	$672.47	$100.00	$220.00

100-0000-00-391205	Transfer In ARPA	$0.00	$0.00	$0.00
100-0000-00-392100	Sale of Fixed Assets	$0.00	$0.00	$0.00
100-0000-00-582201	Capital Reserve	$0.00	$0.00	$0.00
100-0000-00-134200	Unreserved Fund Balance	$0.00	$206,044.00	
Total Revenues		**$1,662,554.19**	**$2,920,699.00**	**$3,179,659.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Council Expenditures				
100-1100-11-511100	Salaries	$7,000.00	$18,000.00	$18,000.00
100-1100-11-512200	FICA	$535.50	$1,377.00	$1,377.00
100-1100-11-523500	Travel Expense	$100.00	$9,000.00	$9,000.00
100-1100-11-523700	Education & Training	$0.00	$3,000.00	$3,000.00
Total Expenditures		**$7,635.50**	**$31,377.00**	**$31,377.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
City Hall Expenditures				
100-1500-15-511100	Salaries	$80,419.41	$158,000.00	$168,800.00
100-1500-15-511101	Compensation-Planning and Zoning	$300.00	$2,000.00	$2,000.00
100-1500-15-512100	Group Insurance	$25,800.94	$40,000.00	$67,600.00
100-1500-15-512101	City Match Retirement	$0.00	$0.00	$0.00
100-1500-15-512200	FICA	$5,809.47	$12,087.00	$12,665.00
100-1500-15-512400	GMEBS	$23,247.96	$48,525.00	$48,525.00
100-1500-15-512700	Workers Comp Ins.	$4,810.00	$27,000.00	$27,000.00
100-1500-15-512900	Payroll Expense	$0.00	$0.00	$0.00
100-1500-15-521100	Accounting & Audit Expense	$6,000.00	$14,000.00	$13,000.00
100-1500-15-521210	Legal Services	$2,100.00	$5,000.00	$5,000.00
100-1500-15-521220	Legal - Settlements	$0.00	$0.00	$0.00

100-1500-15-521302	Contract Services-USTI & TBS	$10,159.20	$10,500.00	$10,500.00
100-1500-15-521310	Building Inspection Services	$0.00	$0.00	$0.00
100-1500-15-521320	City Website Maintenance	$972.00	$3,000.00	$3,000.00
100-1500-15-521400	Election Costs	$0.00	$0.00	$0.00
100-1500-15-521514	Fi Fa Filing Fees	$1,250.00	$500.00	$500.00
100-1500-15-521515	Outside Collection Fees	$2,556.80	$500.00	$500.00
100-1500-15-522110	Sanitation Collection	$0.00	$0.00	$0.00
100-1500-15-522200	Repairs and Maintenance	$14,728.38	$5,000.00	$6,000.00
100-1500-15-522210	Vehicle Repairs and Maintenance	$220.40	$500.00	$500.00
100-1500-15-522211	Equip-Repairs and Maintenance	$0.00	$500.00	$500.00
100-1500-15-523100	Property & Liability Insurance	$5,552.25	$22,209.00	$23,827.00
100-1500-15-523200	Telephone Expense	$4,972.44	$12,000.00	$12,000.00
100-1500-15-523300	Advertising	$1,999.50	$3,000.00	$3,500.00
100-1500-15-523500	Travel Expenses	$461.60	$7,000.00	$4,000.00
100-1500-15-523600	Dues,Fees & Subscriptions	$535.09	$3,000.00	$3,000.00
100-1500-15-523700	Education & Training	$545.00	$6,000.00	$6,000.00
100-1500-15-523850	Contracted Labor	$800.00	$1,000.00	$1,600.00
100-1500-15-523910	Cash short/over	$0.00	$0.00	$0.00
100-1500-15-531100	Office/Operating Supplies	$1,946.17	$14,000.00	$9,000.00
100-1500-15-531102	Fireworks	$0.00	$0.00	$0.00
100-1500-15-531110	Tires & Tubes	$0.00	$500.00	$500.00
100-1500-15-531130	Postage	$1,065.26	$2,300.00	$2,300.00
100-1500-15-531190	Misc Expense	$704.26	$500.00	$500.00
100-1500-15-531210	Water,Sewer & Garbage Expense	$2,894.38	$6,000.00	$6,000.00
100-1500-15-531220	Natural Gas Expense	$1,923.29	$6,000.00	$5,000.00
100-1500-15-531230	Electric Expense	$9,474.01	$19,000.00	$20,000.00
100-1500-15-531270	Vehicle Gas Expense	$377.97	$1,000.00	$1,000.00

100-1500-15-531700	Other Supplies	$0.00	$500.00	$500.00
100-1500-15-533400	City Code Book Supplement	$3,356.68	$4,000.00	$4,000.00
100-1500-15-541100	Land Purchase	$0.00	$0.00	$0.00
100-1500-15-542200	Vehicle Purchases	$0.00	$5,000.00	$0.00
100-1500-15-542300	Furniture & Fixtures	$0.00	$500.00	$500.00
100-1500-15-542400	Computer Equipment	$0.00	$1,000.00	$1,000.00
100-1500-15-542500	Other Equipment	$0.00	$0.00	$0.00
100-1500-15-543201	Leased Equipment	$1,695.56	$2,400.00	$2,600.00
100-1500-15-543210	Payroll Administrative Fee	$2,630.07	$4,500.00	$5,300.00
100-1500-15-571000	Intergovermental Payments	$15,000.00	$15,000.00	$15,000.00
100-1500-15-571500	Intergovernmental Payments- JDA	$9,600.00	$19,000.00	$19,000.00
100-1500-15-572000	Interagency Contributions	$2,000.00	$2,000.00	$2,000.00
100-1500-15-572100	Fees Paid to GMA	$0.00	$2,000.00	$2,000.00
100-1500-15-572200	fees Paid to NGRDC	$1,938.00	$0.00	$2,000.00
100-1500-15-572500	Fees paid to Chamber of Commerce	$0.00	$0.00	$0.00
100-1500-15-572700	Fees paid to Dept. of Homeland Security	$0.00	$0.00	$0.00
100-1500-15-579000	Contengencies	$0.00	$0.00	$0.00
100-1500-15-582201	Capital Reserve	$0.00	$0.00	$0.00
100-1500-15-900000	Tax Refunds	$1,233.90	$0.00	$0.00
100-1500-15-900001	Business Licenses Refunds	$75.00	$0.00	$0.00
100-1500-15-999999	Suspense	$0.00	$0.00	$0.00
Total Expenditures		**$249,154.99**	**$486,521.00**	**$518,217.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Court Expenditures				
100-2650-26-521304	Contract Services - Court	$7,557.18	$15,000.00	$16,000.00
100-2650-26-571000	Monthly Fine Payments	$36,844.86	$45,000.00	$50,000.00

100-2650-26-571001	Detention Center Fine Payments	$8,674.83	$15,000.00	$16,000.00
100-2650-26-571002	Refunds-Court Fines	$158.00	$1,000.00	$1,000.00
100-2650-26-572600	Fees paid to GA POA&B Fund	$10,324.81	$16,000.00	$16,000.00
Total Expenditures		**$63,559.68**	**$92,000.00**	**$99,000.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Police Expenditures				
100-3200-32-511100	Salaries	$336,343.13	$690,000.00	$729,000.00
100-3200-32-512100	Group Insurance	$81,393.05	$120,000.00	$237,000.00
100-3200-32-512200	FICA	$24,329.09	$52,785.00	$54,369.00
100-3200-32-512402	Peace Officers Retirement	$1,610.00	$3,900.00	$4,030.00
100-3200-32-522200	Repairs and Maintenance	$89.00	$1,000.00	$1,000.00
100-3200-32-522210	Vehicle Repairs and Maintenance	$14,055.03	$16,000.00	$16,000.00
100-3200-32-523100	Property/Liability Ins	$6,587.00	$26,348.00	$33,560.00
100-3200-32-523200	Telephone Expense	$4,812.43	$9,500.00	$10,900.00
100-3200-32-523500	Travel expenses	$865.49	$1,400.00	$1,500.00
100-3200-32-523600	Dues,Fees and Subscriptions	$285.00	$500.00	$500.00
100-3200-32-523700	Education & Training	$231.00	$1,500.00	$1,500.00
100-3200-32523850	Contracted Labor	$900.00	$0.00	$1,800.00
100-3200-32-531100	Office/Operating Supplies	$1,703.83	$8,500.00	$8,000.00
100-3200-32-531110	Tires and Tubes	$2,942.84	$6,000.00	$6,000.00
100-3200-32-531190	Misc. Expense	$0.00	$50.00	$50.00
100-3200-32-531210	Water,Sewer & Garbage Expense	$728.74	$600.00	$1,500.00
100-3200-32-531220	Natural Gas Expense	$653.32	$1,500.00	$1,500.00
100-3200-32-531230	Electric Expense	$3,279.56	$5,000.00	$6,600.00
100-3200-32-531270	Vehicle Gas Expense	$21,522.70	$45,000.00	$45,000.00
100-3200-32-531335	Uniforms	$4,433.57	$7,000.00	$7,000.00

100-3200-32-531700	Other Supplies	$0.00	$2,200.00	$2,200.00
100-3200-32-531701	Interest Expense	$0.00	$0.00	$0.00
100-3200-32-542200	Vehicle Purchases	$78,624.03	$68,000.00	$70,000.00
100-3200-32-542300	Furniture & Fixtures	$0.00	$1,000.00	$500.00
100-3200-32-542400	Computer Equipment	$0.00	$2,000.00	$3,000.00
100-3200-32-542500	Other Equipment	$5,715.00	$500.00	$500.00
100-3200-32-543201	Leased Equipment	$369.64	$750.00	$21,000.00
100-3200-32-543210	Contracted Fee	$10,202.28	$8,800.00	$8,800.00
Total Expenditures		**$601,675.73**	**$1,079,833.00**	**$1,272,809.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Fire Expenditures				
100-3500-35-511100	Salaries	$183,109.78	$501,421.00	$527,360.00
100-3500-35-511103	Salaries-Fire Department Volunteers	$0.00	$0.00	$0.00
100-3500-35-512100	Group Insurance	$28,248.12	$85,000.00	$108,000.00
100-3500-35-512200	FICA	$14,363.48	$38,359.00	$40,343.00
100-3500-35-512403	Firefighters Pension Fund	$200.00	$900.00	$1,200.00
100-3500-35-512404	Firefighter's Cancer Ins	$2,079.90	$1,800.00	$2,500.00
100-3500-35-522200	Repairs and Maintenance	$355.92	$3,000.00	$3,000.00
100-3500-35-522210	Vehicle Repairs and Maintenance	$8,575.12	$10,000.00	$10,000.00
100-3500-35-522211	Equip-Repairs and Maintenance	$5,376.92	$8,000.00	$10,000.00
100-3500-35-523100	Property/Liability Ins.	$3,688.00	$10,896.00	$15,572.00
100-3500-35-523200	Telephone Expense	$2,665.27	$6,500.00	$6,500.00
100-3500-35-523500	Travel Expenses	$949.90	$1,500.00	$2,000.00
100-3500-35-523600	Dues,Fees & Subscriptions	$0.00	$1,500.00	$1,500.00
100-3500-35-523700	Education & Training	$747.00	$1,500.00	$1,500.00
100-3500-35-531100	Office Supplies	$1,049.10	$1,500.00	$2,000.00

100-3500-35-531106	First Responder Supplies	$2,048.90	$1,500.00	$3,000.00
100-3500-35-531110	Tires and Tubes	$0.00	$4,000.00	$4,000.00
100-3500-35-531135	Fire Safety Education Supplies	$0.00	$1,000.00	$1,000.00
100-3500-35-531190	Misc. Expense	$0.00	$0.00	$0.00
100-3500-35-531210	Water,Sewer & Garbage Expense	$903.71	$1,000.00	$2,000.00
100-3500-35-531220	Natural Gas Expense	$688.30	$2,000.00	$2,000.00
100-3500-35-531230	Electric Expense	$3,494.80	$6,000.00	$7,000.00
100-3500-35-531270	Vehicle Gas Expense	$2,685.14	$7,000.00	$6,500.00
100-3500-35-531335	Uniforms	$671.04	$4,000.00	$4,000.00
100-3500-35-531336	Turn Out Gear	$485.31	$10,000.00	$10,000.00
100-3500-35-531700	Radios and Pagers	$0.00	$4,000.00	$2,000.00
100-3500-35-542205	Vehicle Purchase - Fire	$0.00	$60,000.00	$0.00
100-3500-35-542300	Furniture & Fixtures	$0.00	$2,000.00	$1,000.00
100-3500-35-542400	Computer Equipment	$0.00	$600.00	$500.00
100-3500-35-543201	Leased Equipment	$404.84	$800.00	$1,000.00
Total Expenditures		**$262,790.55**	**$775,776.00**	**$775,475.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Street Expenditures				
100-4200-42-511100	Salaries	$93,082.62	$221,000.00	$221,000.00
100-4200-42-512100	Group Insurance	$28,559.55	$60,000.00	$95,250.00
100-4200-42-512200	FICA	$6,937.00	$16,907.00	$16,907.00
100-4200-42-522110	Sanitation Collection	$0.00	$0.00	$0.00
100-4200-42-522200	Repairs and Maintenance	$2,367.23	$14,000.00	$7,000.00
100-4200-42-522210	Vehicle Repairs and Maintenance	$1,338.38	$5,000.00	$4,000.00
100-4200-42-522211	Equip-Repairs and Maintenance	$4,319.39	$5,000.00	$7,000.00
100-4200-42-523100	Property/Liability Ins.	$1,121.25	$4,485.00	$5,024.00

100-4200-42-523200	Telephone Expense	$531.63	$1,100.00	$1,100.00
100-4200-42-523700	Education & Training	$0.00	$500.00	$500.00
100-4200-42-523850	Contracted Labor	$0.00	$0.00	$0.00
100-4200-42-524260	Street Lights	$44,195.33	$80,000.00	$90,000.00
100-4200-42-524530	Solid Waste Disposal	$0.00	$500.00	$500.00
100-4200-42-531100	Operating Supplies	$5,381.40	$10,000.00	$11,000.00
100-4200-42-531103	Xmas Lights/Banners	$0.00	$5,000.00	$3,000.00
100-4200-42-531110	Tires and Tubes	$470.00	$1,500.00	$1,000.00
100-4200-42-531190	Misc Expense	$0.00	$0.00	$0.00
100-4200-42-531230	Electric Expense	$0.00	$0.00	$0.00
100-4200-42-531270	Vehicle Gas Expense	$3,471.01	$7,000.00	$7,000.00
100-4200-42-531335	Uniforms	$1,843.60	$4,000.00	$4,000.00
100-4200-42-531700	Other Supplies	$0.00	$0.00	$0.00
100-4200-42-534221	Street Maintenance	$1,764.27	$3,000.00	$2,000.00
100-4200-42-534224	Sidewalk Const/Maint	$0.00	$0.00	$0.00
100-4200-42-542200	Vehicle Purchases	$0.00	$15,000.00	$5,000.00
Total Expenditures		**$195,382.66**	**$453,992.00**	**$481,281.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Park Expenditures				
100-6200-62-522200	Repairs and Maintenance	$0.00	$0.00	$0.00
100-6200-62-531230	Electric Expense	$766.96	$1,200.00	$1,500.00
Total Expenditures		**$766.96**	**$1,200.00**	**$1,500.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
General Fund	**Total Revenues**	**$1,662,554.19**	**$2,920,699.00**	**$3,179,659.00**
	City Council Expenditures	$7,635.50	$31,377.00	$31,377.00

	City Hall Expenditures	$249,154.99	$486,521.00	$518,217.00
	Court Expenditures	$63,559.68	$92,000.00	$99,000.00
	Police Dept. Expenditures	$601,675.73	$1,079,833.00	$1,272,809.00
	Fire Dept. Expenditures	$262,790.55	$775,776.00	$775,475.00
	Street Dept. Expenditures	$195,382.66	$453,992.00	$481,281.00
	Park Expenditures	$766.96	$1,200.00	$1,500.00
	Total Expenditures	**$1,380,966.07**	**$2,920,699.00**	**$3,179,659.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
DDA Revenues				
160-0000-00-321290	Independence Day Fees	$0.00	$0.00	$0.00
160-0000-00-361000	Interest Income	$72.57	$80.00	$100.00
160-0000-00-371000	Donations from private sources	$0.00	$0.00	$0.00
160-0000-00-389005	Sale of Christmas Ornaments	$0.00	$0.00	$0.00
160-0000-00-389012	Light Up Ellijay Revenue	$0.00	$0.00	$0.00
160-0000-00-389015	Advertising Fees	$0.00	$0.00	$0.00
160-0000-00-389030	St. Patrick Day Revenues	$0.00	$0.00	$0.00
160-0000-00-389040	Miscellaneous Sales	$0.00	$0.00	$0.00
160-0000-00-389060	Educational Programs	$0.00	$0.00	$0.00
160-0000-00-389085	Boardwalk Revenues	$0.00	$0.00	$0.00
160-0000-00-389090	Golf Tournament Revenues	$0.00	$0.00	$0.00
Total Revenues		**$72.57**	**$80.00**	**$100.00**
Account	**Description**	**Current YTD**	**Current Budget**	
DDA Expenditures				
160-1600-16-521305	Contracted Services - Chamber	$0.00	$0.00	$0.00
160-1600-16-523700	Education & Training	$0.00	$0.00	$0.00

160-1600-16-531103	Xmas Lights/Banners	$0.00	$0.00	$0.00
160-1600-16-531190	Misc Expense	$0.00	$0.00	$0.00
160-1600-16-531604	Golf Tournament Expense	$0.00	$0.00	$0.00
160-1600-16-531610	Independence Day Expenses	$0.00	$0.00	$0.00
160-1600-16-531615	Halloween Expense	$0.00	$0.00	$0.00
160-1600-16-531650	Light Up Ellijay Expense	$0.00	$0.00	$0.00
160-1600-16-531655	St. Patrick's Day Expense	$0.00	$0.00	$0.00
160-1600-16-531670	Raffles	$0.00	$0.00	$0.00
160-1600-16-531699	Boardwalk Expense	$0.00	$80.00	$100.00
Total Expenditures		**$0.00**	**$80.00**	**$100.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Confiscated Assests				
210-0000-00-351320	Cash Confiscation	$0.00	$0.00	$0.00
210-0000-00-361000	Interest Income	$0.00	$14.00	$14.00
210-0000-00-389000	Misc Income	$0.00	$0.00	$0.00
Total Revenues		**$0.00**	**$14.00**	**$14.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Confiscated Assests				
210-2100-21-361000	Interest Income	$0.00	**$0.00**	$0.00
210-2100-21-522650	Siezed Funds Distribution	$0.00	$14.00	$14.00
210-2100-21-572800	10% Equitable Sharing	$0.00	$0.00	$0.00
Total Expenditures		**$0.00**	$14.00	$14.00
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Bond Escrow Revenues				

220-0000-00-313100	Cash Bonds	$44,388.00	$50,000.00	$55,000.00
220-0000-00-361000	Interest Income	$173.06	$500.00	$600.00
Total Revenues		**$44,561.06**	**$50,500.00**	**$55,600.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Bond Escrow Expend.				
220-2200-22-571002	Refunds-Court Fines	$1,412.00	$0.00	$1,500.00
220-2200-22-613000	Bond-tranfer to fine payment	$0.00	$50,500.00	$52,600.00
220-2200-22-613100	bond - transfer to Superior Court	$3,433.00	$0.00	$1,500.00
Total Expenditures		**$4,845.00**	**$50,500.00**	**$55,600.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Auto Reserve Revenues				
230-0000-00-134200	Use of prior year reserves	$0.00	$15,000.00	$15,000.00
230-0000-00-361000	Interest Income	$208.47	$300.00	$400.00
230-0000-00-392100	Sale of Fixed Assets-PD	$0.00	$12,000.00	$12,000.00
230-0000-00-392105	Sale of Fixed Assets-FD	$0.00	$0.00	$0.00
Total Revenues		**$208.47**	**$27,300.00**	**$27,400.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Auto Reserve Expend.				
230-2300-23-523901	Fees from sale of Fixed Assets-PD	**$0.00**	$300.00	$400.00
230-2300-23-542200	Vehicle Purchases - Police	$0.00	$27,000.00	$27,000.00
230-2300-23-542205	Vehicle Purchase - Fire	$0.00	$0.00	$0.00
Total Expenditures		**$0.00**	**$27,300.00**	**$27,400.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**

Federal Grant Revenue				
231-0000-00-332100	American Rescue Plan ARP	$0.00	$0.00	$0.00
231-0000-00-361000	Interest Income	$1,041.75	$1,600.00	$0.00
Total Revenues		**$1,041.75**	**$1,600.00**	**$0.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Federal Grant Expend.				
231-3200-32-611000	Hazard Pay-Police (Transfer to GF)	$0.00	$0.00	$0.00
231-3500-35-611000	Hazard Pay-Fire (Transfer to GF)	$0.00	$0.00	$0.00
231-4200-42-611000	Hazard Pay Street (Transfer to GF)	$0.00	$0.00	$0.00
231-1500-15-611000	Unallocated Grant Funds	$0.00	$1,600.00	$0.00
Total Expenditures		**$0.00**	**$1,600.00**	**$0.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Technology Revenues				
240-0000-00-134200	Use of prior year reserves	$0.00	$9,000.00	$9,000.00
240-0000-00-351173	Technology Surcharge	$3,745.88	$5,500.00	$30,700.00
240-0000-00361000	Interest Income	$157.51	$200.00	$200.00
Total Revenues		**$3,903.39**	**$14,700.00**	**$39,900.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Technology Expend.				
240-2650-26-571000	Contracted Services (Courtware)	$0.00	$0.00	$25,200.00
240-3200-32-531100	Office/Operating Supplies	$0.00	$9,000.00	$9,000.00
240-3200-32-542400	Capital Outlay-Computer Equipment	$0.00	$5,700.00	$5,700.00
Total Expenditures		**$0.00**	**$14,700.00**	**$39,900.00**

Account	Description	Current YTD	Current Budget	Proposed Budget
Multi-Grant Revenues				
250-0000-00-334310	Direct State Grants	$60,502.44	$47,000.00	$55,000.00
250-0000-00-361000	Interest Income	$655.74	$1,400.00	$1,200.00
250-0000-00-389000	Misc Income	$0.00	$0.00	$0.00
Total Revenues		**$61,158.18**	**$48,400.00**	**$56,200.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Multi-Grant Expend.				
250-2500-25-541300	FY 2026 LMIG	$0.00	$48,400.00	$56,200.00
250-2500-25-531600	AGF Grant	$0.00	$0.00	$0.00
Total Expenditures		**$0.00**	**$48,400.00**	**$56,200.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Hotel/Motel Revenues				
275-0000-00-314100	Hotel/Motel Tax	$23,317.69	$55,000.00	$50,000.00
275-0000-00-361000	Interest Income	$1,206.86	$1,500.00	$1,700.00
Total Revenues		**$24,524.55**	**$56,500.00**	**$51,700.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Hotel/Motel Expend.				
275-1500-15-572500	Fees paid to Chamber of Commerce	$9,822.65	$41,500.00	$36,700.00
275-2750-27-523300	Advertising	$0.00	$0.00	$0.00
275-2750-27-531102	Fireworks	$10,000.00	$15,000.00	$15,000.00
275-2750-27-531190	Misc Expense	$0.00	$0.00	$0.00
Total Expenditures		**$19,822.65**	**$56,500.00**	**$51,700.00**

Account	Description	Current YTD	Current Budget	Proposed Budget
Cemetery Revenues				
276-0000-00-349100	Sale of Cemetery Lots	$9,750.00	$5,000.00	$5,000.00
276-0000-00-361000	Interest Income	$1,212.53	$1,500.00	$2,400.00
Total Revenues		**$10,962.53**	**$6,500.00**	**$7,400.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
Cemetery Expenditures				
276-2760-28-531190	Misc Expense	$0.00	$6,500.00	$7,400.00
276-2760-28-571002	Refunds-Cemetery Lots	$0.00	$0.00	$0.00
Total Expenditures		**$0.00**	**$6,500.00**	**$7,400.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
SPLOST Revenues				
321-0000-00-313100	Special Local Option Sales Tax	$262,027.28	$475,000.00	$500,000.00
321-0000-00-334325	DOT GRANT - LMIG	$0.00	$0.00	$0.00
321-0000-00-361000	Interest Income	$7,924.13	$500.00	$2,000.00
Total Revenues		**$269,951.41**	**$475,500.00**	**$502,000.00**
Account	**Description**	**Current YTD**	**Current Budget**	**Proposed Budget**
SPLOST Expenditures				
321-4200-42-534221	Street Maintenance	$307,510.04	$375,000.00	$400,000.00
321-4200-42-541225	Parks & Recreation	$1,221.56	$50,000.00	$50,000.00
321-4200-42-541305	LMIG-2026	$0.00	$50,000.00	$52,000.00
321-4200-42-541400	Infrastructure	$0.00	$0.00	$0.00
321-4200-42-542200	Vehicle Purchases	$0.00	$0.00	$0.00

321-4200-42-542500	Capital Equipment		$0.00	$0.00
Total Expenditures		**$308,731.60**	**$475,000.00**	**$502,000.00**
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