EMERSON

FAMILY • FRIENDS • FUN

City of Emerson

Fiscal Year 2026 Operating Budget

S. Bo Jordan, Mayor
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Charles Dabbs, Council Member
Charles Lowry, Council Member

Prepared:
May 20, 2025
Revised:
June 2, 2025

Introduction

Submitted for your review and consideration, is the City of Emerson Fiscal Year 2026 (FY26) Operating Budget. The FY26 budget runs from July 1, 2025 through June 30, 2026. This budget is a compilation of the General Fund, Water Fund, Solid Waste Fund, Hotel–Motel Fund, Hotel–Motel Restricted Fund, Court Technology Fee Fund, Confiscated Assets Fund, SPLOST 2014 Fund, SPLOST 2020 Fund, SPLOST 2026 Fund and Capital Budget.

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City of Emerson
Fiscal Year 2026 Operating Budget
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ORDINANCE# 2025-011

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EMERSON SITTING FOR THE PURPOSE OF **ADOPTION OF THE FISCAL YEAR 2026 BUDGET** AND FOR OTHER PURPOSES AT A MEETING OF THE CITY COUNCIL OF EMERSON HELD ON JUNE 9, 2025.

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF EMERSON, that the fiscal year 2026 budget is hereby adopted;

BE IT FURTHER ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF EMERSON, the following budget is included as a part of this Ordinance detailing the funds and various documents to be approved in the Fiscal Year 2026 Budget;

BE IT FURTHER ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF EMERSON, the Fiscal Year 2026 Budget provides for a tentative millage rate for Ad Valorem Tax of 5.387 and is a tax increase;

BE IT FURTHER ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF EMERSON, that the attached schedule of fees in its various forms is hereby adopted as part of this Ordinance;

If any portion of this Ordinance be declared invalid or unconstitutional by any court or competent jurisdiction or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid. It is hereby declared to be the intent of the City Council to provide for separable and divisible parts and does hereby adopt any and all parts hereof as may not be held invalid for any reason.

SO ADOPTED this 9th day of June, 2025.

EMERSON, GEORGIA

S. Bo Jordan, Mayor

ATTEST:

Robbie Swords, City Clerk

[SEAL]

I do hereby certify that I am the City Clerk of the City of Emerson and that the above Ordinance was duly adopted by the Mayor and City Council on the 9th day of June, 2024.

Robbie Swords, City Clerk

First Reading May 27, 2025

Public Hearing May 27, 2025

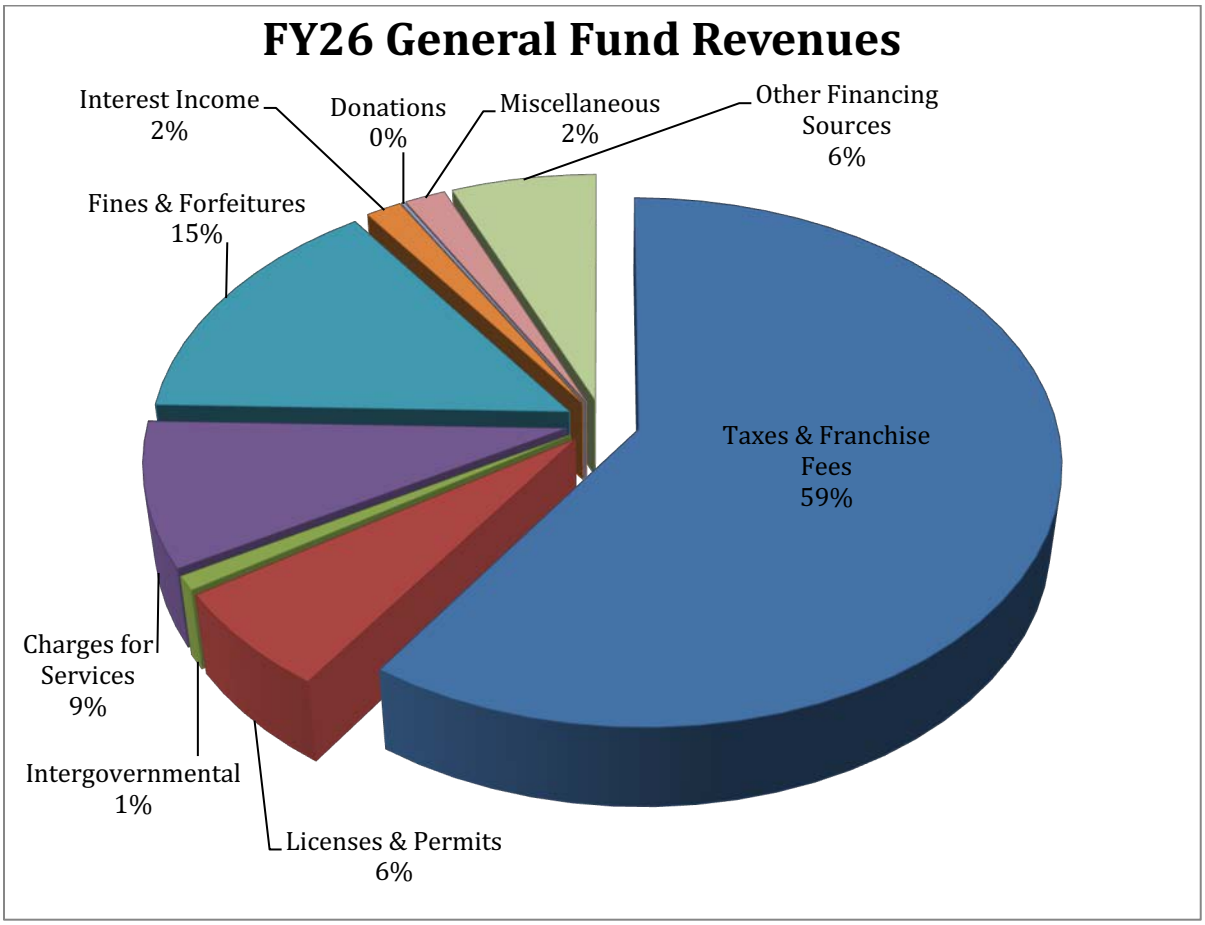
Second Reading June 9, 2025

CITY OF EMERSON SEAL EMERSON, GEORGIA

General Fund

The General Fund is a governmental-type fund that supports the majority of the City's workforce across a range of essential departments. These departments include Legislative, Planning, City Management, City Clerk, Public Safety, Municipal Court, Public Works, and other key municipal functions.

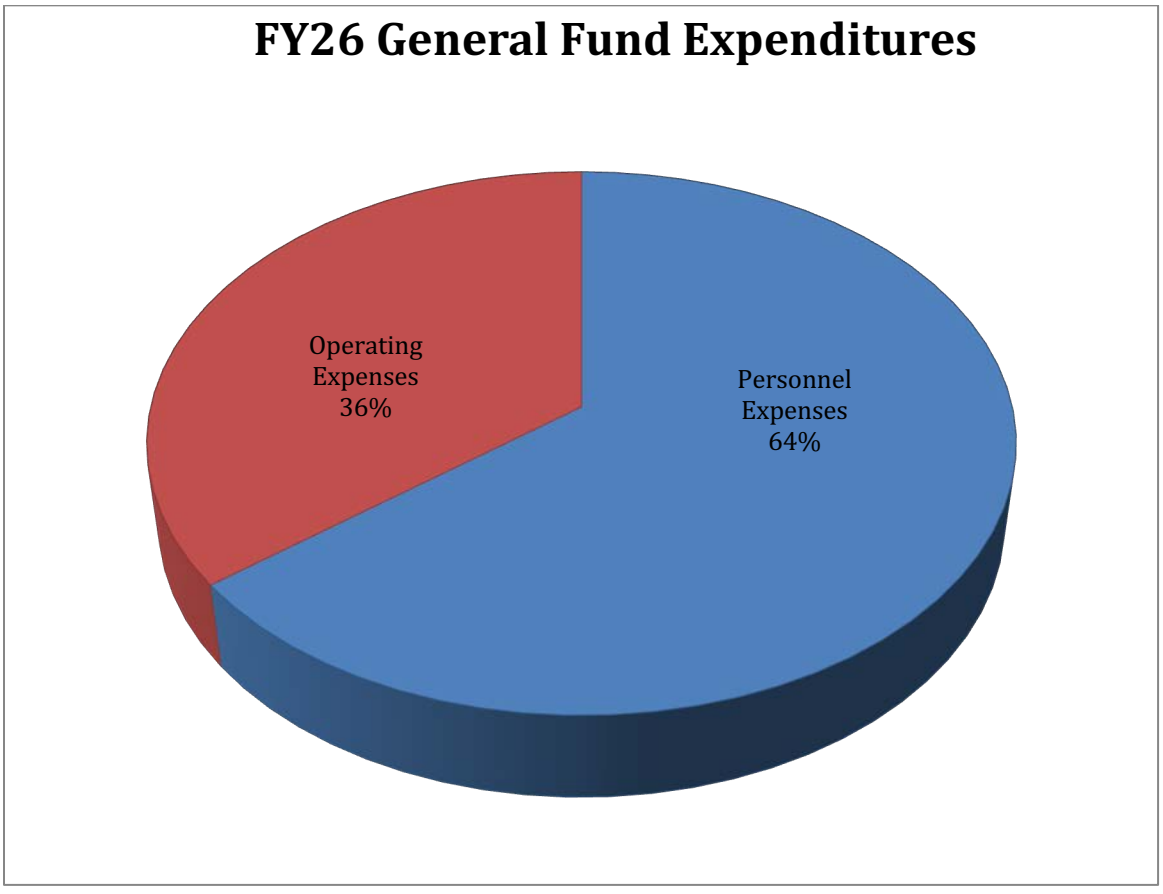
The General Fund derives its revenue from a variety of sources, including taxes, licenses and permits, regulatory fees, grants, service charges, fines and forfeitures, contributions and donations, rents and royalties, and other miscellaneous income. Sales tax collections represent the largest single source of revenue for the General Fund.



Expenditures within the General Fund are categorized by individual departments.

City Council	**Custody of Prisoners**
City Manager Office	**Police Complex**
City Clerk Office	**Animal Control**
Administration	**Public Works**
Election	**Cemetery**
Tax Administration	**Community/Conference Center**
City Complex	**Emerson Lake House**
Engineering	**Tree**
Municipal Court	**Building Department**
Police	**Planning and Zoning**

Personnel expenditures account for 64% of all expenses. Operating expenses make up the remaining 36%.



Personnel				
	FY 2026		FY 2026	
	Full Time	Part Time	Full Time	Part Time
City Council	5	0	5	0
Planning Commission	5	0	5	0
Management	2	0	2	0
Administration	5	0	6	0
Municipal Court	3	0	3	0
Public Safety	13	2	15	2
Public Works	6	0	6	0

City of Emerson, Georgia
FY26 Proposed Budget
General Fund Revenue Summary

	Proposed FY26 Budget
Revenue	
General Taxes	$3,061,089
License and Permits	$318,550
Intergovernmental	$45,000
Charges for Services	$456,607
Fines and Forfeitures	$761,000
Interest Income	$80,000
Contributions and Donations	$6,500
Miscellaneous	$91,500
Other Financing Sources	$325,000
Total Revenue	**$5,145,966**

City of Emerson, Georgia FY26 Proposed Budget General Fund Expenditure Summary	
	Proposed FY26 Budget
Expenditures	
City Council	$34,750
City Manager Office	$339,585
City Clerk Office	$574,910
Election Expense	$5,950
Administration	$214,300
Tax Administration	$7,000
City Complex Building Expense	$88,105
Engineering	$113,000
Municipal Court	$446,316
Police	$2,119,168
Custody of Prisoners	$18,500
Police Complex	$121,117
Animal Control	$20,500
Public Works	$838,715
Cemetery	$4,500
Community & Conference Center	$25,200
Emerson Lake House	$26,600
Tree	$11,500
Building Department	$126,750
Planning & Zoning	$9,500
Total Expenditures	**$5,145,966**
Excess of Revenue over Expenditures	**$0**

Water Fund

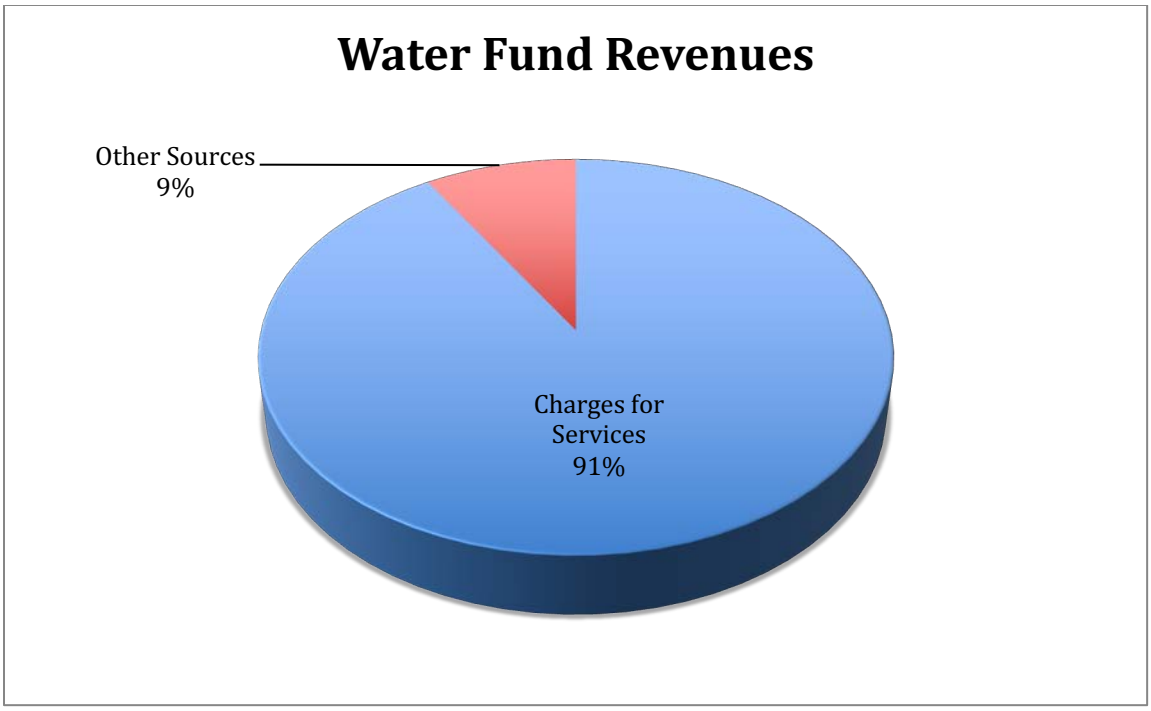
The Water Fund, which also encompasses sewer and stormwater activities, is classified as a Proprietary Fund. The City of Emerson is responsible for providing clean, potable water and sanitary sewer services within its designated service areas. The water and sewer systems are designed for scalability and interconnectivity, ensuring adequate capacity to accommodate future growth.

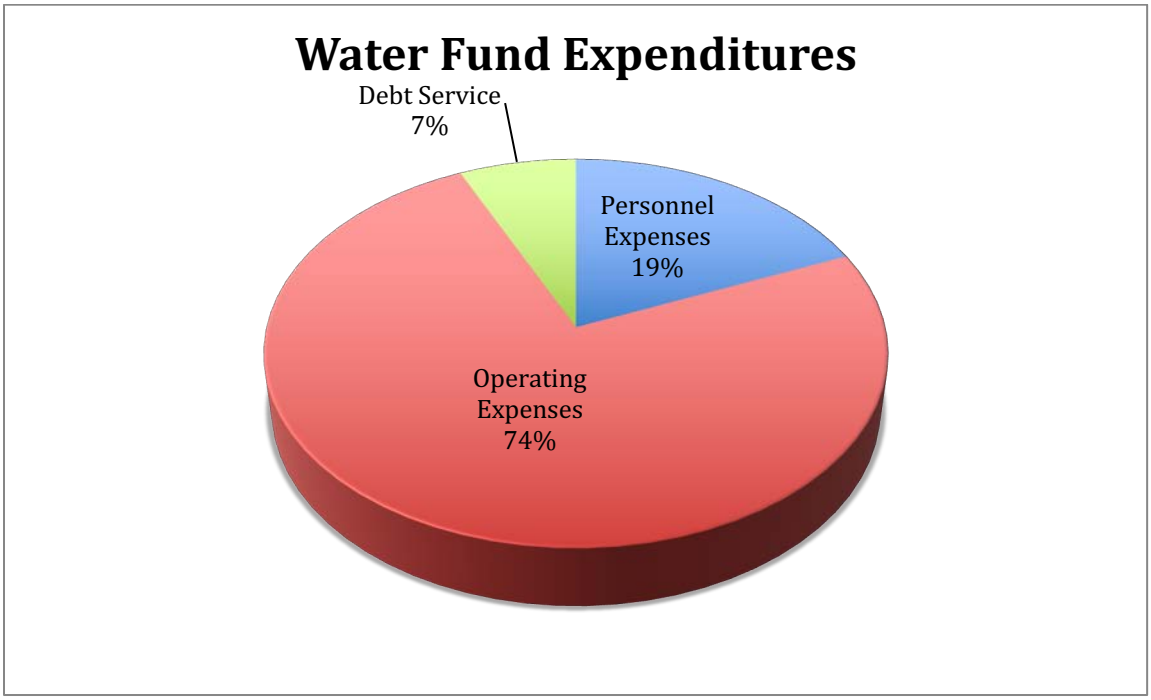
Approximately 91% of the fund's revenue is generated from charges for services, primarily through monthly user fees. One-time fees associated with new development—such as tap fees and readiness-to-serve charges—are also included in this category. The remaining 9% of revenue is derived from licenses and permits, intergovernmental revenues, interest income, miscellaneous sources, and other financing mechanisms. Stormwater-related expenditures continue to be accounted for within the Water Fund, enabling management to assess the full cost of maintaining the stormwater system. This tracking supports ongoing evaluation of whether a standalone stormwater utility may be necessary in the future.

To ensure the long-term sustainability of water and sewer operations, the City adopted a policy in December 2020 to implement modest annual rate adjustments based on the Municipal Cost Index (MCI)—which combines the Construction Cost Index, Consumer Price Index, and Producer Price Index.

For FY2026, the average MCI for calendar year 2024 was calculated at 3.19%. An additional 1.5% was added to support capital improvements and system rehabilitation, resulting in a total rate increase of 4.69% for most systems.

However, the Red Top Sewer System, which is a purchased service from the City of Cartersville, will experience a 5% rate increase. Including the additional 1.5% for capital needs, the total rate adjustment for Red Top Sewer will be 6.5%.


Water Fund Revenues
Other Sources
9%
Charges for
Services
91%


Water Fund Expenditures
Debt Service
7%
Personnel
Expenses
19%
Operating
Expenses
74%

Personnel				
	FY 2025		FY 2026	
	Full Time	Part Time	Full Time	Part Time
Water Department	2	0	3	0

City of Emerson, Georgia FY26 Proposed Budget Water Fund Summary	
	Proposed FY26 Budget
Revenue	
Charges for Services	$1,974,560
Other Financing Sources	$190,470
Total Revenue	**$2,165,030**
Expenditures	
Building Complex	$81,514
Engineering	$103,000
Administration	$927,796
Stormwater	$49,500
Red Top Sewer	$247,750
Henry Jordan Wastewater	$285,600
Moss Spring	$217,800
Purchase Water	$252,010
Total Expenditures	**$2,165,030**
Excess of Revenue over Expenditures	**$0**

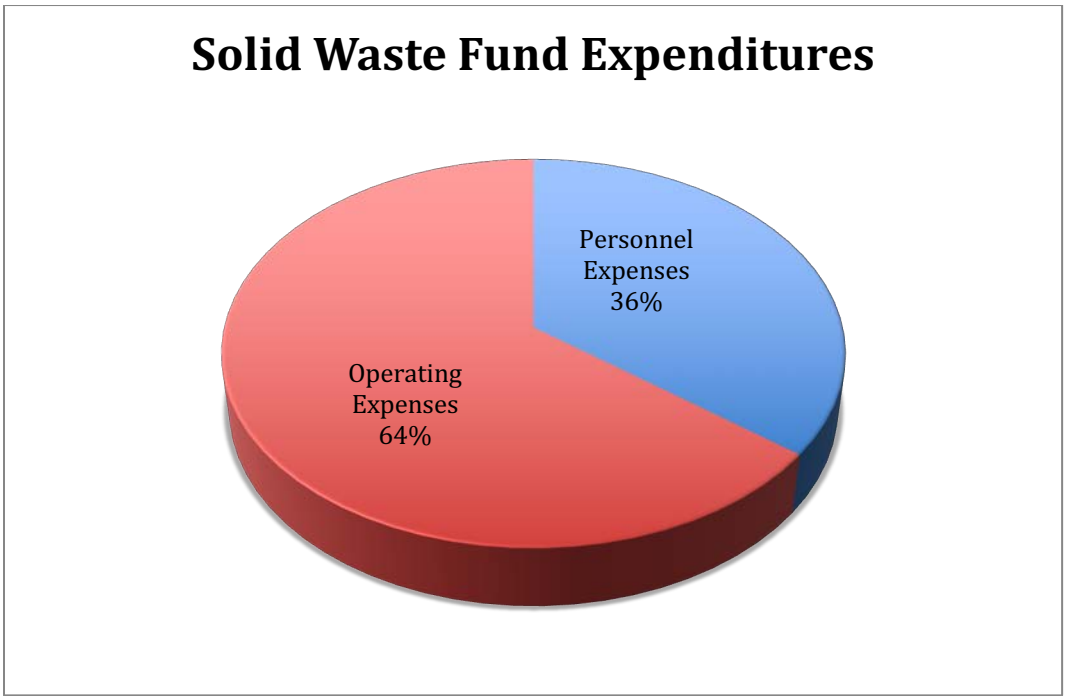
Solid Waste Fund

The City of Emerson manages the Solid Waste Fund to deliver vital health and sanitation services to residents. These services include weekly trash collection, yard debris removal, and bulk item pickup. As a proprietary fund, it is primarily funded through user fees.

Following the same approach as the Water Fund, the City has adopted a policy of implementing modest annual rate adjustments using the Municipal Cost Index (MCI) to ensure long-term financial stability. The MCI is a composite index incorporating the Construction Cost Index, Consumer Price Index, and Producer Price Index.

For FY2026, the average MCI for calendar year 2024 was calculated at 3.19%. An additional 1.5% was added to support capital growth and system rehabilitation, bringing the projected total rate increase to 4.69%.

However, Bartow County has maintained a 5% rate adjustment in landfill fees since 2018. In FY2025, the City raised rates by only 3.46%, absorbing the remainder of the cost increase. Due to rising operational expenses, the City will be unable to absorb this difference in FY2026. As a result, a total rate increase of 6.5% is projected, 5% to account for landfill fees and 1.5% for capital needs.



No personnel changes are proposed for the Solid Waste Fund in FY2026.

Personnel	
FY 2025	1
FY 2026	1

City of Emerson, Georgia
FY26 Proposed Budget
Solid Waste Fund Summary

	Proposed FY26 Budget
Revenue	
Charges for Services	$240,000
Other Funding Sources	$0
Total Revenue	**$240,000**
Expenditures	
Administration	$240,000
Total Expenditures	**$240,000**
Excess of Revenue over Expenditures	**$0**

Hotel - Motel Fund
Hotel – Motel Restricted Fund

The Hotel-Motel Tax Fund is established to manage the collection and distribution of the City's hotel-motel taxes. These funds are disbursed to various local entities that support economic development, and the promotion of tourism, conventions, and trade shows.

In 2010, the City of Emerson implemented a 5% hotel-motel tax dedicated to promoting tourism-related activities and events. In 2016, the City adopted an additional 3% tax, specifically designated for expanded tourism promotion and the development of tourism-related capital projects, both current and future.

To manage these revenues appropriately:

- The original 5% tax revenues are accounted for in the Hotel-Motel Tax Fund (Fund #275).
- The additional 3% tax, which carries stricter use restrictions, is allocated to the Hotel-Motel Restricted Tax Fund (Fund #277).

These funds ensure that tourism remains a key economic driver for the City by supporting initiatives that attract visitors and enhance community amenities.

City of Emerson, Georgia **FY26 Proposed Budget** **Hotel Motel Fund Summary**	
	Proposed FY26 Budget
Revenue	
Hotel Motel Taxes	$600,000
Total Revenue	**$600,000**
Expenditures	
Cartersville Bartow Tourism	$262,500
Interfund Transfer to General Fund	$225,000
Interfund Transfer to Hotel Motel Restricted Fund	$112,500
Total Expenditures	**$600,000**
Excess of Revenue over Expenditures	**$0**

City of Emerson, Georgia FY26 Proposed Budget Hotel Motel Restricted Fund Summary	
	Proposed FY26 Budget
Revenue	
Transfers In	$112,500
Reserves	$275,000
Total Revenue	**$387,500**
Expenditures	
Professional Services	$20,000
Capital Outlay – Community & Conference Center	$30,000
Capital Outlay – Emerson Lake House	$30,000
Capital Outlay –Parks	$307,500
Total Expenditures	**$387,500**
Excess of Revenue over Expenditures	**$0**

Court Technology Fee Fund

The court technology fee account is designated for the collection of fees authorized by House Bill 1469 of the 2024 Georgia General Assembly. HB 1469 permits the Clerk of the Municipal Court of the City of Emerson to charge and collect a technology fee, up to $5.00, as a surcharge on each criminal and quasi-criminal fine as ordered by the Judge of the City of Emerson Municipal Court. The collected fees are exclusively allocated for the technological needs of the court and the city's police department, including:

- The purchase, lease, maintenance, and installation of computer hardware and software.

- The purchase, lease, maintenance, and installation of equipment and software used for imaging, scanning, facsimile, communications, projections, and printing.

All collected fees are to be kept in a separate account by the city's chief financial officer and the Court clerk, distinct from other city funds, and shall be used solely for the authorized purposes as directed by the City Manager. These funds may also be utilized to reimburse the city's information technology department for services provided to the court or police department.

City of Emerson, Georgia **FY26 Proposed Budget** **Court Technology Fee Fund Summary**	
	Proposed FY26 Budget
Revenue	
Technology Fee	$25,000
Reserves	$2,000
Total Revenue	**$27,000**
Expenditures	
Court	
Software License and Support	$5,000
Supplies	$5,000
Police	
Software License and Support	$5,000
Supplies	$5,000
Other Financing Sources	
Transfer to General Fund	$7,000
Total Expenditures	**$27,000**
Excess of Revenue over Expenditures	**$0**

Confiscated Assets Fund

The Confiscated Assets Fund is used to manage the deposits and expenditures of money or property forfeited under State and Federal laws, including those related to controlled substances, marijuana, dangerous drugs, and RICO Act violations. All funds deposited into this account have been formally awarded to the City of Emerson through the Superior Court condemnation process. The use of these revenues is strictly limited to law enforcement purposes, and all expenditures must comply with applicable federal and state regulations.

This fund ensures that confiscated resources are reinvested in enhancing public safety and law enforcement capabilities within the City.

City of Emerson, Georgia **FY26 Proposed Budget** **Confiscated Assets Fund Summary**	
	Proposed FY26 Budget
Revenue	
Fund Balance	$25,000
Total Revenue	**$25,000**
Expenditures	
Police Supplies	$25,000
Total Expenditures	**$25,000**
Excess of Revenue over Expenditures	**$0**

SPLOST 2014 Fund

The SPLOST 2014 Fund is a capital projects fund established to manage the financial resources generated from a one-cent Special Purpose Local Option Sales Tax (SPLOST). This funding initiative was approved by Bartow County voters through a public referendum.

The SPLOST 2014 program began with sales tax collections in January 2014 and concluded with December 2019 collections. Revenues from this fund are allocated to support eligible capital improvement projects throughout the City of Emerson.

City of Emerson, Georgia **FY26 Proposed Budget** **SPLOST 14 Fund Summary**	
	Proposed FY26 Budget
Revenue	
Fund Balance	$21,500
Total Revenue	**$21,500**
Expenditures	
Miscellaneous Water System Improvements	$21,500
Total Expenditures	**$21,500**
Excess of Revenue over Expenditures	**$0**

SPLOST 2020 Fund

The SPLOST 2020 Fund is a capital projects fund established to manage revenues generated from a one-cent Special Purpose Local Option Sales Tax (SPLOST). This initiative was approved by Bartow County voters through a county-wide referendum.

Sales tax collections for SPLOST 2020 began in January 2020 and will continue through December 31, 2025. Over its six-year term, the program is projected to generate approximately $2,482,200 for the City of Emerson to invest in capital improvement projects that enhance public infrastructure, services, and facilities.

City of Emerson, Georgia
FY26 Proposed Budget
SPLOST 20 Fund Summary

	Proposed FY26 Budget
Revenue	
Intergovernmental Revenues – SPLOST Proceeds	$250,000
Fund Balance	$1,000,000
Total Revenue	**$1,250,000**
Expenditures	
Public Safety Improvements – Property/Bldg	$1,000
Public Safety Improvements – Equipment/Mach	$1,000
Utility System Improvements – Property/Bldg	$150,000
Utility System Improvements – Equipment/Mach	$150,000
Transportation Improvements – Property/Bldg	$216,000
Transportation Improvements – Equipment/Mach	$216,000
Support Services Improvements – Property/Bldg	$182,000
Support Services Improvements – Equipment/Mach	$182,000
Public Services Improvements – Property/Bldg	$76,350
Public Services Improvements – Equipment/Mach	$76,350
Total Expenditures	**$1,250,000**

SPLOST 2026 Fund

The SPLOST 2026 Fund is a capital projects fund created to account for revenues generated from a new one-cent Special Purpose Local Option Sales Tax (SPLOST). This initiative was approved by Bartow County voters through a public referendum.

Sales tax collections for SPLOST 2026 will begin in January 2026 and continue through December 31, 2031. Over this six-year period, the SPLOST 2026 program is expected to generate approximately $5,418,000 in revenue to support a variety of capital improvement projects within the City of Emerson.

City of Emerson, Georgia
FY26 Proposed Budget
SPLOST 26 Fund Summary

	Proposed FY26 Budget
Revenue	
Intergovernmental Revenues – SPLOST Proceeds	$290,000
Fund Balance	$0
Total Revenue	**$290,000**
Expenditures	
Public Safety Improvements – Property/Bldg	$10,000
Public Safety Improvements – Equipment/Mach	$160,000
Utility System Improvements – Property/Bldg	$15,000
Utility System Improvements – Equipment/Mach	$15,000
Transportation Improvements – Property/Bldg	$15,000
Transportation Improvements – Equipment/Mach	$15,000
Support Services Improvements – Property/Bldg	$15,000
Support Services Improvements – Equipment/Mach	$15,000
Public Services Improvements – Property/Bldg	$15,000
Public Services Improvements – Equipment/Mach	$15,000
Total Expenditures	**$290,000**

Capital Budget Overview and Projects Breakdown

A capital budget is vital for a municipal government as it ensures the efficient allocation of resources for essential infrastructure projects, buildings, land, vehicles, machinery, and more. It supports long-term planning and enhances fiscal responsibility while helping to prioritize investments in public services, manage debt, and promote sustainable community growth, ensuring that the municipality can meet the needs of its residents effectively.

City-Wide Projects:

- Build a community garden: $5,000
- Perform an impact fee study: $75,000

City Hall Complex:

- Courtroom flooring rehabilitation: $4,000
- Replace roofing: $100,000
- General repairs and building upgrades: $100,000
- Hardware and software upgrades: $70,000
- Planning: $80,000
- Install AV improvements in the Council Chambers to provide for a better visitor experience: $40,000

Police Department:

- Purchase 3 patrol cars: $240,000
- Replace ID printer hardware and software: $2,000

Public Works:

- Purchase a general duty truck: $45,000
- Replace roofing at the old pole barn: $20,000
- Purchase inclement weather equipment: $30,000

Transportation Projects:

- West Indiana Avenue Design Project: Prepare an engineered plan for improvements including grading, paving, storm drainage, striping, and signage: $20,000
- Old Allatoona Road/ LakePoint Parkway repairs to include, patching, seam sealing, striping: $100,000
- Pave Arizona Avenue from Larkspur Lane to Puckett Road: $75,000
- Road striping across various roads in the city: $82,000
- Old Alabama Road Drainage Project: Prepare and construct improvements to address flooding near 29 Old Alabama Road: $100,000
- Emerson Streetscape Project (TAP Grant Phase 1): City to provide a 20% match: $85,000

Parks:

- Downtown Park: Design and construct a park with parking, benches, a multipurpose court, and a playground: $10,500 (design), $307,500 (construction)
- Community Conference Center: Facility upgrades including interior painting, retaining wall design and installation, and improved parking: $25,000
- Emerson Lake House: Facility upgrades including enhanced Wi-Fi service, new window coverings, signage, bathroom remodel, and new flooring: $25,000
- Renovate historical city services building on Indiana Avenue: $19,500

Water & Sewer Projects:

- Abandon 2 ½" galvanized water line on Old Alabama Road: $40,000
- Replace water meters (10% Annually) for increased accuracy: $29,500
- Rebuild/Rehabilitation Sewer Jet Truck: $15,000
- Purchase a new tractor and flail mower for maintaining infrastructure easements: $45,000 (tractor), $7,000 (flail mower)
- Purchase a new general duty truck: $45,000
- Upgrades/ rehabilitation to FM3 sewer line: $96,000
- Purchase Hydro Vac truck from Cartersville: $38,000
- Facility upgrades at Henry Jordan Water Pollution Control Plant to improve BOD and phosphorus removal, sludge management, and other NPDES compliance items: $450,000 (bar screen), $400,000 (planning)
- Miscellaneous pump rehabilitation: $5,000
- Demolish the Red Top Hills Booster Pump Station building: $6,000

Solid Waste

- Garbage truck rehabilitation: $20,000

FY25 Proposed Capital Budget Totals: $2,877,000

These investments ensure the city's infrastructure, facilities and equipment are well-maintained and improved for future use.

City of Emerson, Georgia
FY26 Proposed
Capital Budget

SPLOST 14 Fund			
Utility System Improvements	Meter Replacement 10%		$21,500
		Total	**$21,500**
SPLOST 20 Fund			
Utility System Improvements	Meter Replacement 10%		$8,000
Utility System Improvements	RTH BPS Demolition		$6,000
Utility System Improvements	Old Ala Line Abandonment		$40,000
Utility System Improvements	General Duty Truck		$45,000
Utility System Improvements	FM 3 Upgrades		$96,000
Utility System Improvements	Sewer Jetter Rehab		$15,000
Utility System Improvements	Hydro Vac Truck		$38,000
Utility System Improvements	Tractor 50HP		$45,000
Utility System Improvements	Flail Mower		$7,000
		Total	**$300,000**
Public Safety Improvements	ID Card Machine		$2,000
		Total	**$2,000**
Transportation Improvements	Indiana Avenue Design		$20,000
Transportation Improvements	Emerson Streetscape Project		$85,000
Transportation Improvements	Road Striping (various)		$52,000
Transportation Improvements	Pavement Arizona Avenue		$75,000
Transportation Improvements	Old Allatoona/LP Pkwy Repairs		$100,000
Transportation Improvements	Old Alabama Road Drainage		$100,000
		Total	**$432,000**
Public Services Improvements	General Duty Truck		$45,000
Public Services Improvements	Pole Barn Roofing		$20,000
Public Services Improvements	Garbage Truck Rehab		$20,000
		Total	**$40,000**
Support Services Improvements	Replace Roofing		$100,000
Support Services Improvements	Courtroom Flooring Repairs		$4,000
Support Services Improvements	Hardware & Software Upgrades		$70,000
Support Services Improvements	Downtown Planning		$50,000
Support Services Improvements	City Services Bldg Upgrades		$100,000
Support Services Improvements	Council AV Improvements		$40,000
		Total	**$364,000**
SPLOST 26 Fund			
Utility System Improvements	Pump Rehabilitation		$30,000
Public Safety Improvements	2 Patrol Cars		$160,000
Transportation Improvements	Road Striping (various)		$30,000
Public Services Improvements	Inclement Weather Equipment		$30,000
Support Services Improvements	Master Planning		$30,000
		Total	**$364,000**

City of Emerson, Georgia
FY26 Proposed
Capital Budget

Hotel Motel Restricted Fund			
Tourism Product Development	Downtown Park Design		$10,500
Tourism Product Development	Downtown Park Construction		$307,500
Tourism Product Development	Community Ctr Upgrades		$25,000
Tourism Product Development	Lake House Upgrades		$25,000
Tourism Product Development	Renovate Old Courthouse		$19,500
		Total	**$387,500**
Water Fund/GEFA Funding			
Utility System Improvements	WWTP Imp – Bar Screen		$450,000
Utility System Improvements	WWTP Imp – Planning		$400,000
		Total	**$850,000**
GMA Lease			
Public Safety	Patrol Car		$80,000
		Total	**$80,000**
Undetermined			
Misc. Studies	Impact Fee Study		$75,000
		Total	**$75,000**

CITY OF EMERSON, GEORGIA
FY26 PROPOSED BUDGET
GENERAL FUND

GENERAL FUND

REVENUE - TAXES	**FY25 AMENDMENT**	**FY26 PROPOSED**
PROPERTY TAX - CURRENT YEAR	$ 855,000.00	$ 1,663,009.00
PROPERTY TAX - PRIOR YEAR	$ 1,600.00	$ 2,000.00
MOTOR VEHICLE TAX	$ 1,200.00	$ 1,200.00
TITLE AD VALOREM TAX (TAVT)	$ 50,000.00	$ 50,000.00
MOBILE HOME TAX	$ 1,000.00	$ 1,000.00
INTANGIBLE TAX	$ 8,000.00	$ 10,000.00
RAILROAD EQUIPMENT TAX	$ 430.00	$ 400.00
REAL ESTATE TRANSFER TAX	$ 21,759.00	$ 25,000.00
FRANCHISE TAX - ELECTRIC	$ 196,330.00	$ 205,000.00
FRANCHISE TAX - GAS	$ 14,500.00	$ 15,000.00
FRANCHISE TAX - CABLE	$ 14,000.00	$ 14,000.00
FRANCHISE TAX - TELEPHONE	$ 730.00	$ 700.00
LOCAL OPTION SALES TAX	$ 735,000.00	$ 740,000.00
ALCOHOLIC BEVERAGE EXCISE TAX	$ 45,000.00	$ 50,000.00
ENERGY EXCISE TAX	$ 42,000.00	$ 44,000.00
BUSINESS OCCUPATION TAX	$ 24,000.00	$ 100,000.00
INSURANCE PREMIUM TAX	$ 138,627.00	$ 140,000.00
REAL PROPERTY-PENALTIES & INT	$ 350.00	$ 500.00
TOTAL TAXES:	**$ 2,149,526.00**	**$ 3,061,809.00**

REVENUE - LICENSES & PERMITS:	**FY25 AMENDMENT**	**FY26 PROPOSED**
ALCOHOL PERMITS	$ 21,000.00	$ 22,000.00
EMPLOYEE ID/HANDLER PERMIT	$ 3,600.00	$ 4,000.00
RV PARK LICENSE	$ 6,300.00	$ 6,300.00
INSURANCE LICENSE FEE	$ 6,685.00	$ 7,250.00
ZONING ACTIONS	$ 7,000.00	$ 6,000.00
SIGN PERMITS	$ 3,000.00	$ 3,000.00
BUILDING PERMIT - RESIDENTIAL	$ 100,000.00	$ 100,000.00
BUILDING PERMIT-NON RESIDENTIA	$ 170,000.00	$ 170,000.00
TOTAL LICENSES & PERMITS:	**$ 317,585.00**	**$ 318,550.00**

REVENUE - INTERGOVERNMENTAL:	**FY25 AMENDMENT**	**FY26 PROPOSED**
STATE OPERATING GRANTS	$ 74,180.00	$ 45,000.00
TOTAL INTERGOVERNMENTAL:	**$ 74,180.00**	**$ 45,000.00**

REVENUE - CHARGES FOR SERVICES:	**FY25 AMENDMENT**	**FY26 PROPOSED**
PLAN REVIEW FEES	$ 50,000.00	$ 50,000.00

ENGINEER FEES	$	1,000.00	$	15,000.00
W/S ADMIN CHARGE	$	184,950.00	$	320,027.00
GARBAGE - ADMIN CHARGE	$	41,850.00	$	69,320.00
ELECTION QUALIFYING	$	-	$	200.00
ACCIDENT REPORTS	$	2,000.00	$	2,000.00
RETURNED CHECK CHARGE	$	60.00	$	60.00
TOTAL CHARGES FOR SERVICES:	**$**	**279,860.00**	**$**	**456,607.00**

REVENUE - FINES & FORFEITURES	**FY25 AMENDMENT**		**FY26 PROPOSED**	
FINES & FOREFITURES	$	500,000.00	$	600,000.00
CIVIL PENALTY - BLUELINE	$	160,000.00	$	160,000.00
PRETRIAL DIVERSION	$	1,000.00	$	1,000.00
TOTAL FINES & FORFEITURES:	**$**	**661,000.00**	**$**	**761,000.00**

REVENUE - INTEREST INCOME	**FY25 AMENDMENT**		**FY26 PROPOSED**	
INTEREST INCOME	$	75,500.00	$	80,000.00
TOTAL INTEREST INCOME:	**$**	**75,500.00**	**$**	**80,000.00**

REVENUE - CONTRIBUTIONS & DONATI	**FY25 AMENDMENT**		**FY26 PROPOSED**	
DONATIONS - GENERAL	$	2,500.00	$	2,500.00
DONATIONS-BEARDS FOR BIKES	$	2,170.00	$	2,000.00
DONATIONS - FAITH IN BLUE	$	1,000.00	$	2,000.00
DONATIONS - EPS INC	$	43,014.00	$	-
TOTAL CONTRIBUTIONS & DONATIONS:	**$**	**48,684.00**	**$**	**6,500.00**

REVENUE - MISCELLANEOUS INCOME	**FY25 AMENDMENT**		**FY26 PROPOSED**	
RENT - CW MATTHEWS	$	6,000.00	$	6,000.00
WATER TOWER/CELL TOWER	$	43,500.00	$	43,500.00
COMMUNITY/CONFERENCE CTR	$	15,000.00	$	15,000.00
EMREC RENTAL	$	15,000.00	$	15,000.00
INSURANCE PROCEEDS	$	30,541.00	$	-
MISCELLANEOUS INCOME	$	2,500.00	$	2,500.00
ADMIN/APPLICATION FEE	$	8,000.00	$	8,000.00
MISC. POLICE REVENUES	$	1,200.00	$	1,500.00
TOTAL MISCELLANEOUS INCOME:	**$**	**121,741.00**	**$**	**91,500.00**

REVENUE - OTHER FINANCING SOURCE	**FY25 AMENDMENT**		**FY26 PROPOSED**	
HOTEL/MOTEL TAX TRANSFER IN	$	215,625.00	$	225,000.00
ARP RESCUE FUND - TRANSFER IN	$	298,002.00	$	-
TRANSFER TO COURT ESCROW	$	(87,982.00)	$	-
PROCEEDS FROM CAPITAL LEASE	$	-	$	80,000.00
SURPLUS SALES	$	-	$	20,000.00
FUND BALANCE SURPLUS	$	393,349.00	$	-

TOTAL OTHER FINANCING SOURCES:	**$**	**818,994.00**	**$**	**325,000.00**
TOTAL ALL REVENUES	**$**	**4,547,070.00**	**$**	**5,145,966.00**

EXPENSES - CITY COUNCIL	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PERSONAL SERVICES AND EMPLOYEE BI				
RETIREMENT	$	15,000.00	$	15,000.00
PURCHASED/CONTRACTED SERVICES				
INSURANCE-LIABILITY	$	2,850.00	$	2,750.00
COMMUNICATIONS	$	500.00	$	500.00
TRAVEL & LODGING	$	5,000.00	$	6,000.00
DUES AND FEES	$	1,000.00	$	1,000.00
EDUCATION AND TRAINING	$	2,000.00	$	3,000.00
SOFTWARE LICENSE & SUPPORT	$	1,500.00	$	1,500.00
SUPPLIES				
SUPPLIES	$	2,000.00	$	1,000.00
FOOD	$	500.00	$	500.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	3,500.00
TOTAL CITY COUNCIL:	**$**	**33,350.00**	**$**	**34,750.00**

EXPENSES - CITY MANAGER'S OFFICE	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PERSONAL SERVICES AND EMPLOYEE BI				
WAGES	$	244,000.00	$	248,000.00
MEDICAL INSURANCE	$	25,000.00	$	26,700.00
DENTAL INSURANCE	$	900.00	$	900.00
LIFE INSURANCE	$	100.00	$	110.00
LT DISABILITY INSURANCE	$	1,000.00	$	1,100.00
VISION INSURANCE	$	120.00	$	120.00
PAYROLL TAXES	$	20,000.00	$	22,000.00
RETIREMENT	$	5,800.00	$	7,000.00
STATE UNEMPLOYMENT TAX	$	1,000.00	$	1,000.00
WORKERS COMP	$	2,500.00	$	2,570.00
PURCHASED/CONTRACTED SERVICES				
INSURANCE - LIABILITY	$	900.00	$	385.00
COMMUNICATIONS	$	3,000.00	$	3,000.00
TRAVEL & LODGING	$	7,500.00	$	8,500.00
DUES AND FEES	$	1,200.00	$	2,000.00
457(B) ADMIN FEES/PROGRAM	$	200.00	$	200.00
EDUCATION & TRAINING	$	6,000.00	$	7,000.00
PROFESSIONAL LICENSE	$	500.00	$	1,000.00
SUPPLIES				

SUPPLIES	$	4,000.00	$	3,000.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	5,000.00
TOTAL CITY MANAGER'S OFFICE:	**$**	**326,720.00**	**$**	**339,585.00**

EXPENSES - CITY CLERK'S OFFICE	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PERSONAL SERVICES AND EMPLOYEE BI				
WAGES	$	275,000.00	$	355,000.00
OVERTIME WAGES	$	5,000.00	$	5,000.00
MEDICAL INSURANCE	$	106,000.00	$	130,000.00
DENTAL INSURANCE	$	2,400.00	$	2,700.00
LIFE INSURANCE	$	270.00	$	350.00
LT DISABILITY INSURANCE	$	1,400.00	$	2,200.00
VISION INSURANCE	$	300.00	$	360.00
PAYROLL TAXES	$	20,000.00	$	29,500.00
RETIREMENT	$	15,500.00	$	21,000.00
STATE UNEMPLOYMENT TAX	$	1,100.00	$	1,400.00
WORKERS COMP	$	1,100.00	$	1,400.00
PURCHASED/CONTRACTED SERVICES				
INSURANCE - LIABILITY	$	1,800.00	$	600.00
COMMUNICATIONS	$	2,700.00	$	3,000.00
TRAVEL & LODGING	$	3,000.00	$	4,000.00
DUES & FEES	$	500.00	$	600.00
457(B) ADMIN FEES/PROGRAM	$	600.00	$	600.00
EDUCATION AND TRAINING	$	4,500.00	$	5,000.00
PROFESSIONAL LICENSE	$	200.00	$	200.00
SUPPLIES				
SUPPLIES	$	3,000.00	$	7,000.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	5,000.00
TOTAL CITY CLERK'S OFFICE:	**$**	**447,370.00**	**$**	**574,910.00**

EXPENSES - ELECTIONS	**FY25 AMENDMENT**		**FY26 PROPOSED**	
WAGES - TEMPORARY	$	-	$	3,000.00
PURCHASED/CONTRACTED SERVICES				
EQUIP RENTAL BARTOW CO	$	1,000.00	$	1,000.00
ADVERTISING	$	200.00	$	200.00
SUPPLIES				
SUPPLIES/MATERIALS/POSTAGE	$	250.00	$	250.00
OTHER COSTS				
CONTINGENCY	$	1,000.00	$	1,500.00
TOTAL ELECTIONS:	**$**	**2,450.00**	**$**	**5,950.00**

EXPENSES - ADMINISTRATION	FY25 AMENDMENT	FY26 PROPOSED
PERSONAL SERVICES AND EMPLOYEE BI		
FSA - FLEXIBLE SPENDING ACCT.	$ 1,000.00	$ 1,700.00
PURCHASED/CONTRACTED SERVICES		
LEGAL SERVICES	$ 45,000.00	$ 35,000.00
AUDIT & ACCT FEES	$ 50,000.00	$ 35,000.00
REAL ESTATE RESEARCH	$ 5,000.00	$ 3,000.00
SAVE PROGRAM	$ 50.00	$ 50.00
PURCHASED SERVICES	$ 1,000.00	$ 500.00
VEHICLE MAINTENANCE	$ 5,000.00	$ 5,000.00
EQUIPMENT MAINTENANCE	$ 1,500.00	$ 1,000.00
MAINTENANCE AGREEMENT	$ 1,500.00	$ 1,800.00
INSURANCE - VEHICLE & EQUIP	$ 1,200.00	$ 1,050.00
ADVERTISING	$ 5,000.00	$ 5,000.00
DUES & FEES	$ 2,500.00	$ 4,000.00
MERCHANT ACCOUNT FEES	$ 13,500.00	$ 13,500.00
SOFTWARE LICENSE & SUPPORT	$ 14,000.00	$ 15,000.00
SOFTWARE LIC. & SUPPORT-CASELL	$ 25,000.00	$ 24,000.00
SOFTWARE LIC. & SUPPORT-MUNICO	$ 8,000.00	$ 8,000.00
SUPPLIES		
SUPPLIES	$ 16,000.00	$ 20,000.00
POSTAGE	$ 2,500.00	$ 2,500.00
CHRISTMAS EXPENSE	$ 12,000.00	$ 12,000.00
SOFTWARE & HARDWARE	$ 5,000.00	$ 10,000.00
VEHICLE SUPPLIES	$ 3,500.00	$ 1,200.00
FUEL	$ 6,000.00	$ 5,000.00
MEALS	$ 7,000.00	$ 5,000.00
OTHER COSTS		
CONTINGENCY	$ 3,000.00	$ 5,000.00
TOTAL ADMINISTRATION:	**$ 234,250.00**	**$ 214,300.00**

EXPENSES - TAX ADMINISTRATION	FY25 AMENDMENT	FY26 PROPOSED
PURCHASED/CONTRACTED SERVICES		
ADVERTISING	$ 1,200.00	$ 1,000.00
BARTOW CO COMM	$ 4,000.00	$ 4,500.00
OTHER COSTS		
CONTINGENCY	$ 1,000.00	$ 1,500.00
TOTAL TAX ADMINISTRATION:	**$ 6,200.00**	**$ 7,000.00**

EXPENSES - CITY COMPLEX BUILDING E	FY25 AMENDMENT	FY26 PROPOSED
PURCHASED/CONTRACTED SERVICES		
CLEANING	$ 1,500.00	$ 500.00

LAWN CARE	$	1,500.00	$	1,200.00
PEST CONTROL	$	3,000.00	$	2,800.00
SECURITY MONITORING	$	500.00	$	275.00
REPAIRS AND MAINTENANCE	$	10,000.00	$	12,000.00
INSURANCE - BUILDING	$	4,370.00	$	4,300.00
INSURANCE - EQUIPMENT	$	60.00	$	30.00
COMMUNICATIONS	$	17,000.00	$	17,000.00
SUPPLIES				
SUPPLIES	$	12,000.00	$	8,000.00
UTILITIES - GAS	$	3,000.00	$	3,000.00
UTILITIES - ELECTRICITY	$	12,000.00	$	12,000.00
CAPITAL OUTLAYS				
CAPITAL OUTLAY - BUILDING	$	12,000.00	$	10,000.00
FURNITURE & FIXTURES	$	12,000.00	$	12,000.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	5,000.00
TOTAL CITY COMPLEX BUILDING EXP	**$**	**91,930.00**	**$**	**88,105.00**

EXPENSES - ENGINEERING	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
ENGINEERING PLAN REVIEW	$	18,000.00	$	18,000.00
MISC ENGINEERING FEES	$	12,500.00	$	30,000.00
INSPECTION FEES	$	60,000.00	$	60,000.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	5,000.00
TOTAL ENGINEERING	**$**	**93,500.00**	**$**	**113,000.00**

EXPENSES - MUNICIPAL COURT	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PERSONAL SERVICES AND EMPLOYEE BI				
WAGES	$	150,000.00	$	158,000.00
OVERTIME	$	2,500.00	$	2,500.00
MEDICAL INSURANCE	$	57,000.00	$	69,500.00
DENTAL INSURANCE	$	1,400.00	$	1,400.00
LIFE INSURANCE	$	170.00	$	170.00
LT DISABILITY INSURANCE	$	750.00	$	1,370.00
VISION INSURANCE	$	180.00	$	180.00
PAYROLL TAXES	$	13,000.00	$	13,500.00
EMPLOYEE RETIREMENT	$	8,700.00	$	10,500.00
STATE UNEMPLOYMENT TAX	$	700.00	$	700.00
WORKMENS COMP	$	600.00	$	650.00
PURCHASED/CONTRACTED SERVICES				
CITY JUDGE	$	60,000.00	$	52,000.00
APPOINTED ATTORNEY	$	15,500.00	$	10,000.00

INTERPRETER	$	7,500.00	$	3,900.00
SUBPOENA - OFFICERS	$	250.00	$	250.00
SOLICITOR	$	50,000.00	$	84,000.00
MAINTENANCE AGREEMENT	$	2,000.00	$	1,450.00
RENTAL - LAND	$	-	$	2,400.00
INSURANCE - LIABILITY	$	900.00	$	396.00
COMMUNICATIONS	$	1,000.00	$	1,000.00
ADVERTISING	$	150.00	$	150.00
TRAVEL & LODGING	$	4,000.00	$	4,000.00
DUES & FEES	$	1,000.00	$	1,000.00
457(B) ADMIN FEES/PROGRAM	$	300.00	$	300.00
EDUCATION & TRAINING	$	2,500.00	$	2,500.00
SOFTWARE LICENSE & SUPPORT	$	8,000.00	$	5,000.00
SUPPLIES				
SUPPLIES	$	8,500.00	$	8,500.00
POSTAGE	$	2,500.00	$	1,500.00
SOFTWARE & HARDWARE	$	3,356.00	$	4,000.00
MEALS	$	500.00	$	500.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	5,000.00
TOTAL MUNICIPAL COURT:	**$**	**405,956.00**	**$**	**446,316.00**

EXPENSES - POLICE ADMINISTRATION	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PERSONAL SERVICES AND EMPLOYEE BI				
WAGES	$	1,000,000.00	$	1,166,000.00
EPS WAGES	$	-		
OVERTIME	$	15,000.00	$	18,000.00
MEDICAL INSURANCE	$	149,000.00	$	237,000.00
DENTAL INSURANCE	$	5,800.00	$	5,850.00
LIFE INSURANCE	$	700.00	$	840.00
LT DISABILITY INSURANCE	$	3,700.00	$	7,800.00
VISION INSURANCE	$	770.00	$	800.00
PAYROLL TAXES	$	73,000.00	$	88,000.00
EMPLOYEE RETIREMENT	$	37,000.00	$	49,000.00
STATE UNEMPLOYMENT TAX	$	4,000.00	$	4,700.00
WORKMENS COMP	$	44,000.00	$	50,000.00
PURCHASED/CONTRACTED SERVICES				
PROFESSIONAL SERVICES	$	6,000.00	$	7,500.00
EPS PROFESSIONAL SERVICES				
BLOOD ALCOHOL FEES	$	500.00	$	500.00
EMPLOYEE TESTING	$	1,200.00	$	1,200.00
RADAR/LIDAR CERTIFICATION	$	700.00	$	1,000.00
PURCHASED SERVICES/POLICE DEPT	$	750.00	$	500.00

VEHICLE MAINTENANCE	$	25,000.00	$	27,000.00
EQUIPMENT MAINTENANCE	$	1,000.00	$	1,000.00
EQUIPMENT MAINT-INCAR-BODY CAM	$	5,000.00	$	6,500.00
EQUIPMENT MAINTENANCE-LPR	$	1,000.00	$	1,000.00
MAINTENANCE AGREEMENT	$	1,200.00	$	1,200.00
INSURANCE - VEHICLE & EQUIP	$	20,500.00	$	32,000.00
INSURANCE - LIABILITY	$	42,000.00	$	38,000.00
COMMUNICATIONS - MISC	$	2,500.00	$	3,200.00
COMMUNICATIONS - WIRELESS CARD	$	6,800.00	$	8,000.00
COMMUNICATIONS - CELL PHONES	$	5,700.00	$	7,000.00
ADVERTISING	$	500.00	$	500.00
TRAVEL & LODGING	$	6,700.00	$	6,700.00
DUES & FEES	$	7,500.00	$	16,000.00
OFFICER POAB ANNUAL DUES	$	4,000.00	$	4,900.00
457(B) ADMIN FEES/PROGRAM	$	1,000.00	$	1,400.00
EDUCATION & TRAINING	$	3,000.00	$	4,000.00
SOFTWARE LIC & SUPP - MISC.	$	7,000.00	$	10,000.00
BC MOTOROLA RADIO SYSTEM MAINT	$	13,000.00	$	14,500.00
BC NEW WORLD MAINTENANCE	$	5,000.00	$	5,200.00
LICENSE PLATE READERS	$	6,500.00	$	6,500.00
FLOCK CAMERA SYSTEMS	$	5,000.00	$	5,000.00
WARRANT SOFTWARE	$	2,000.00	$	2,600.00
CRADLEPOINT	$	3,000.00	$	3,400.00
IN CAR AND BODY CAMERA	$	6,000.00	$	7,500.00
INVESTIGATIONS SUPPORT	$	5,000.00	$	5,000.00
SUPPLIES				
SUPPLIES	$	20,000.00	$	20,000.00
EPS SUPPLIES	$	5,000.00	$	-
POSTAGE	$	1,500.00	$	1,500.00
UNIFORMS	$	12,500.00	$	24,000.00
SOFTWARE & HARDWARE	$	1,000.00	$	1,000.00
VEHICLE EQUIPMENT	$	75,000.00	$	25,000.00
VEHICLE PARTS & REPAIR	$	12,000.00	$	10,000.00
AMMUNITION	$	2,000.00	$	2,000.00
EVIDENCE SUPPLIES	$	1,000.00	$	1,000.00
WEAPONRY	$	3,000.00	$	3,000.00
FUEL	$	60,000.00	$	70,000.00
MEALS	$	1,000.00	$	1,000.00
CAPITAL OUTLAYS				
EPS CAPITAL OUTLAY	$	35,000.00	$	-
CAPITAL OUTLAY - VEHICLES	$	-	$	80,000.00
INTERFUND/INTERDEPARTMENTAL CHA				
DONATIONS TO EPS INC	$	1,000.00	$	500.00

OTHER COSTS				
DONATION TO EPS INC	$	-		
CONTINGENCY	$	4,000.00	$	5,000.00
DEBT SERVICE				
DEBT SERVICE	$	65,076.00	$	17,504.00
EPS DEBT SERVICE				
INTEREST-DEBT SERVICE	$	5,330.00	$	874.00
EPS INTEREST				
TOTAL POLICE ADMINISTRATION:	**$**	**1,832,426.00**	**$**	**2,119,168.00**

EXPENSES - CUSTODY OF PRISONERS	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
CUSTODY OF PRISONERS-HOUSING	$	22,000.00	$	15,000.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	3,500.00
TOTAL CUSTODY OF PRISONERS:	**$**	**25,000.00**	**$**	**18,500.00**

EXPENSES - POLICE BUILDING EXP	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
LAWN CARE	$	600.00	$	600.00
PEST CONTROL	$	1,000.00	$	1,150.00
SECURITY MONITORING	$	350.00	$	350.00
BUILDING MAINTENANCE	$	1,000.00	$	1,200.00
INSURANCE - BUILDING	$	2,000.00	$	1,750.00
COMMUNICATIONS	$	6,600.00	$	6,600.00
SUPPLIES				
SUPPLIES	$	5,000.00	$	5,000.00
UTILITIES - GAS	$	1,700.00	$	2,200.00
UTILITIES - ELECTRICITY	$	6,000.00	$	6,500.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	3,500.00
DEBT SERVICE				
DEBT SERVICE	$	57,751.00	$	59,870.00
INTEREST-DEBT SERVICE	$	34,517.00	$	32,397.00
TOTAL POLICE BUILDING EXP	**$**	**119,518.00**	**$**	**121,117.00**

EXPENSES - ANIMAL CONTROL EXPENSI	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
BARTOW COUNTY ANIMAL CONTROL	$	18,000.00	$	19,000.00
OTHER COSTS				
CONTINGENCY	$	1,000.00	$	1,500.00
TOTAL ANIMAL CONTROL EXPENSE:	**$**	**19,000.00**	**$**	**20,500.00**

EXPENSES - PUBLIC WORKS	FY25 AMENDMENT	FY26 PROPOSED
PERSONAL SERVICES AND EMPLOYEE BI		
WAGES	$ 300,000.00	$ 350,000.00
OVERTIME WAGES	$ 15,000.00	$ 15,000.00
MEDICAL INSURANCE	$ 72,500.00	$ 111,500.00
DENTAL INSURANCE	$ 2,400.00	$ 2,700.00
LIFE INSURANCE	$ 300.00	$ 350.00
LT DISABILITY INSURANCE	$ 1,250.00	$ 3,000.00
VISION INSURANCE	$ 325.00	$ 350.00
PAYROLL TAXES	$ 21,500.00	$ 28,000.00
RETIREMENT	$ 16,000.00	$ 21,000.00
STATE UNEMPLOYMENT TAX	$ 1,200.00	$ 1,400.00
WORKERS COMP	$ 13,000.00	$ 24,000.00
PURCHASED/CONTRACTED SERVICES		
EMPLOYEE DRUG TESTING	$ 100.00	$ 100.00
PURCHASED SERVICES	$ 8,000.00	$ 8,000.00
VEHICLE REPAIRS & MAINTENANCE	$ 15,000.00	$ 20,000.00
TRACTOR REPAIR & MAINTENANCE	$ 20,000.00	$ 10,000.00
P/W BUILDING REPAIRS & MAINTEN	$ 3,000.00	$ 10,000.00
EQUIPMENT REPAIRS &MAINTENANCE	$ 29,000.00	$ 17,500.00
TRAFFIC LIGHT REPAIRS & MAINTE	$ 8,000.00	$ 8,000.00
PAVING	$ 26,000.00	$ 30,000.00
INSURANCE - BUILDING	$ 500.00	$ 500.00
INSURANCE - VEHICLE & EQUIPMEN	$ 6,000.00	$ 4,650.00
INSURANCE - LIABILITY	$ 2,000.00	$ 1,265.00
COMMUNICATIONS	$ 3,800.00	$ 4,000.00
TRAVEL & LODGING	$ 2,000.00	$ 2,000.00
DUES AND FEES	$ 500.00	$ 1,000.00
457(B) ADMIN FEES/PROGRAM	$ 500.00	$ 600.00
EDUCATION AND TRAINING	$ 2,500.00	$ 2,500.00
SOFTWARE LICENSE & SUPPORT	$ 1,000.00	$ 4,500.00
SUPPLIES		
SUPPLIES	$ 22,000.00	$ 22,000.00
UNIFORMS	$ 5,000.00	$ 5,000.00
EMPLOYEE SAFETY EQUIPMENT	$ 2,500.00	$ 2,500.00
SOFTWARE & HARDWARE	$ 300.00	$ 300.00
VEHICLE SUPPLIES	$ 3,500.00	$ 3,500.00
SUPPLIES - ROCK	$ 9,000.00	$ 12,000.00
SUPPLIES - DIRT	$ 500.00	$ 500.00
SUPPLIES - ROAD SALT	$ 2,200.00	$ 2,000.00
SUPPLIES - PAVING	$ 5,000.00	$ 5,000.00
SUPPLIES - STRIPING	$ 5,000.00	$ 5,000.00
SUPPLIES - SIGNS	$ 5,000.00	$ 5,000.00

SUPPLIES - SIGN POSTS	$	4,000.00	$	5,000.00
SUPPLIES - TOOLS	$	4,000.00	$	2,500.00
SUPPLIES - GRASS	$	1,200.00	$	1,000.00
SUPPLIES - HAY	$	500.00	$	700.00
SUPPLIES - EQUIPMENT	$	8,500.00	$	8,500.00
UTILITIES - ELECTRIC	$	4,500.00	$	4,500.00
TRAFFIC LIGHTS	$	2,800.00	$	2,800.00
STREET LIGHTS	$	26,000.00	$	32,000.00
FUEL - VEHICLES	$	18,500.00	$	20,000.00
GASOLINE - EQUIPMENT	$	12,000.00	$	12,000.00
MEALS	$	1,300.00	$	1,500.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	3,500.00
TOTAL PUBLIC WORKS:	**$**	**717,675.00**	**$**	**838,715.00**

EXPENSES - CEMETERY	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
LAWN CARE	$	1,000.00	$	500.00
REPAIRS & MAINTENANCE	$	2,000.00	$	2,500.00
OTHER COSTS				
CONTINGENCY	$	1,000.00	$	1,500.00
TOTAL CEMETERY:	**$**	**4,000.00**	**$**	**4,500.00**

EXPENSES - COMMUNITY CENTER	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
CLEANING	$	6,000.00	$	7,000.00
PEST CONTROL	$	1,200.00	$	1,350.00
SECURITY MONITORING	$	750.00	$	400.00
REPAIRS & MAINTENANCE	$	1,000.00	$	1,000.00
INSURANCE - BUILDING	$	600.00	$	650.00
COMMUNICATIONS	$	2,500.00	$	2,500.00
SOFTWARE LICENSE & SUPPORT	$	1,000.00	$	1,000.00
SUPPLIES				
SUPPLIES	$	1,500.00	$	1,700.00
UTILITIES - GAS	$	2,500.00	$	2,100.00
UTILITIES - ELECTRICITY	$	2,100.00	$	2,500.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	5,000.00
TOTAL COMMUNITY CENTER	**$**	**22,150.00**	**$**	**25,200.00**

EXPENSES - EMERSON LAKE HOUSE	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
CLEANING	$	4,500.00	$	6,000.00

PEST CONTROL	$	2,100.00	$	2,100.00
SECURITY MONITORING	$	750.00	$	400.00
REPAIRS & MAINTENANCE	$	1,200.00	$	1,200.00
INSURANCE - BUILDING	$	600.00	$	650.00
COMMUNICATIONS	$	2,500.00	$	2,500.00
SOFTWARE LICENSE & SUPPORT	$	1,400.00	$	1,400.00
SUPPLIES				
SUPPLIES	$	2,000.00	$	3,000.00
UTILITIES - WATER/SEWER	$	350.00	$	350.00
UTILITES - ELECTRICITY	$	3,100.00	$	4,000.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	5,000.00
TOTAL EMERSON LAKE HOUSE:	**$**	**21,500.00**	**$**	**26,600.00**

EXPENSES - TREE EXPENSE	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
TREE REMOVAL	$	10,000.00	$	10,000.00
OTHER COSTS				
CONTINGENCY	$	1,000.00	$	1,500.00
TOTAL TREE EXPENSE:	**$**	**11,000.00**	**$**	**11,500.00**

EXPENSES - BUILDING DEPT	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
CONTRACTED SERVICES	$	120,000.00	$	120,000.00
SUPPLIES				
SUPPLIES	$	1,000.00	$	1,000.00
POSTAGE	$	750.00	$	750.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	5,000.00
TOTAL BUILDING DEPT.	**$**	**124,750.00**	**$**	**126,750.00**

EXPENSES - PLANNING & ZONING	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
INSURANCE - LIABILITY	$	2,900.00	$	2,750.00
EDUCATION AND TRAINING	$	1,000.00	$	1,000.00
SOFTWARE LICENSE & SUPPORT	$	1,225.00	$	1,500.00
SUPPLIES				
SUPPLIES	$	200.00	$	750.00
OTHER COSTS				
CONTINGENCY	$	3,000.00	$	3,500.00
TOTAL PLANNING & ZONING:	**$**	**8,325.00**	**$**	**9,500.00**

TOTAL ALL EXPENDITURES	**$**	**4,547,070.00**	**$**	**5,145,966.00**

	FY25 AMENDMENT	FY26 PROPOSED
TOTAL GENERAL FUND REVENUE	**$ 4,547,070.00**	**$ 5,145,966.00**
TOTAL GENERAL FUND EXPENDITURES	**$ 4,547,070.00**	**$ 5,145,966.00**
TOTAL REVENUE OVER EXPENDITURES	**$ -**	**$ -**

CITY OF EMERSON, GEORGIA
FY26 PROPOSED BUDGET
WATER FUND

WATER FUND

REVENUES	**FY25 AMENDMENT**	**FY26 PROPOSED**
MOSS SPRING - RESIDENTIAL	$ 220,000.00	$ 235,000.00
PURCHASE WATER-RESIDENTIAL	$ 60,000.00	$ 67,000.00
MOSS SPRING-COMMERCIAL-WATER	$ 72,000.00	$ 72,000.00
PURCHASE WATER-COMMERCIAL	$ 310,000.00	$ 400,000.00
HJWWTP-RESIDENTIAL-SEWER	$ 150,000.00	$ 160,000.00
RED TOP SEWER-RESIDENTIAL	$ 21,000.00	$ 21,000.00
HJWWTP-COMMERCIAL-SEWER	$ 265,000.00	$ 320,000.00
RED TOP SEWER-COMMERCIAL	$ 370,000.00	$ 350,000.00
MOSS SPRING - IRRIGATION	$ 12,500.00	$ 12,500.00
PURCH WATER - IRRIGATION	$ 12,500.00	$ 14,000.00
PENALITIES	$ 20,000.00	$ 26,000.00
MANUAL READ FEE	$ 60.00	$ 60.00
RECONNECT FEES	$ 6,500.00	$ 6,500.00
MOSS SPRING WATER TAP	$ 3,000.00	$ 3,000.00
MOSS SPRING READYTOSERVE	$ 42,000.00	$ 25,000.00
MOSS SPRING - METER SET	$ 3,319.00	$ 1,000.00
PURCHASE WATER - READY TO SER	$ 80,000.00	$ 55,000.00
MISCELLANEOUS INCOME	$ 1,500.00	$ 1,000.00
FH METER RENTAL	$ 6,000.00	$ 5,000.00
HJ WWTP SEWER TAP	$ 3,500.00	$ 3,500.00
HJ WWTP SEWER-READYTOSERVE	$ 220,000.00	$ 140,000.00
RED TOP SEWER - SEWER TAP	$ 2,000.00	$ 2,000.00
RED TOP SEWER - READY TO SERVE	$ 50,000.00	$ 50,000.00
COMMERCIAL WASTE DISCHARGE PER	$ 5,000.00	$ 5,000.00
RETURNED CHECK CHARGE	$ 100.00	$ 100.00
INTEREST INCOME	$ 38,000.00	$ 42,000.00
TRANSFER (BALANCE SHEET)	$ (200,000.00)	$ -
SURPLUS SALES	$ 1,000.00	$ -
FUND BALANCE SURPLUS	$ 147,051.00	$ 148,370.00
TOTAL REVENUE WATER FUND	**$ 1,922,030.00**	**$ 2,165,030.00**

EXPENSES - BUILDING COMPLEX	**FY25 AMENDMENT**	**FY26 PROPOSED**
PURCHASED/CONTRACTED SERVICES		
PEST CONTROL	$ 500.00	$ 500.00
SECURITY MONITORING	$ 500.00	$ 300.00
REPAIRS AND MAINTENANCE	$ 1,000.00	$ 1,000.00

INSURANCE - BUILDING	$	1,800.00	$	1,800.00
COMMUNICATIONS	$	2,500.00	$	2,500.00
SUPPLIES				
SUPPLIES	$	2,500.00	$	2,500.00
UTILITIES - ELECTRICITY	$	4,000.00	$	4,000.00
OTHER COSTS				
CONTINGENCY	$	2,500.00	$	3,000.00
DEBT SERVICE				
DEBT SERVICE	$	41,256.00	$	42,770.00
INTEREST - DEBT SERVICE	$	24,658.00	$	23,144.00
TOTAL BUILDING COMPLEX	**$**	**81,214.00**	**$**	**81,514.00**

EXPENSES - ENGINEERING	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
ENGINEERING PLAN REVIEW	$	10,000.00	$	10,000.00
MISC ENGINEERING FEES	$	50,000.00	$	50,000.00
INSPECTION FEES	$	40,000.00	$	40,000.00
OTHER COSTS				
CONTINGENCY	$	2,500.00	$	3,000.00
TOTAL ENGINEERING	**$**	**102,500.00**	**$**	**103,000.00**

EXPENSES - ADMINISTRATION	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
WAGES	$	175,000.00	$	268,000.00
OVERTIME WAGES	$	9,000.00	$	10,000.00
MEDICAL INSURANCE	$	52,000.00	$	72,000.00
DENTAL INSURANCE	$	1,400.00	$	1,350.00
LIFE INSURANCE	$	200.00	$	230.00
LT DISABILITY INSURANCE	$	750.00	$	1,270.00
VISION INSURANCE	$	200.00	$	200.00
PAYROLL TAXES	$	14,500.00	$	20,500.00
EMPLOYEE RETIREMENT	$	9,000.00	$	14,000.00
STATE UNEMPLOYMENT TAX	$	800.00	$	1,100.00
WORKERS COMP	$	10,000.00	$	14,000.00
PURCHASED/CONTRACTED SERVICES				
CONTRACTED SERVICES	$	20,000.00	$	12,000.00
VEHICLE MAINTENANCE	$	10,000.00	$	11,000.00
EQUIPMENT MAINTENANCE	$	2,000.00	$	2,500.00
MAINTENANCE AGREEMENT	$	1,000.00	$	1,500.00
INSURANCE - BUILDING	$	850.00	$	1,200.00
INSURANCE - VEHICLE & EQUIPMEN	$	5,600.00	$	3,700.00
INSURANCE - LIABILITY	$	3,800.00	$	4,260.00
COMMUNICATIONS	$	2,500.00	$	3,500.00

ADVERTISING	$	200.00	$	200.00
TRAVEL & LODGING	$	2,500.00	$	3,000.00
DUES AND SUBSCRIPTIONS	$	1,500.00	$	1,500.00
457(B) ADMIN FEES/PROGRAM	$	200.00	$	400.00
811 UNDERGROUND ANNUAL FEE	$	1,220.00	$	1,350.00
EDUCATION & TRAINING	$	3,000.00	$	3,500.00
SOFTWARE LICENSE & SUPPORT	$	4,000.00	$	4,000.00
SUPPLIES				
SUPPLIES	$	30,000.00	$	40,000.00
POSTAGE	$	6,000.00	$	4,000.00
UNIFORMS	$	3,000.00	$	4,000.00
SOFTWARE & HARDWARE	$	2,000.00	$	2,000.00
VEHICLE SUPPLIES	$	4,000.00	$	3,000.00
FUEL - VEHICLES	$	4,000.00	$	8,000.00
FUEL - EQUIPMENT	$	500.00	$	1,500.00
MEALS	$	500.00	$	500.00
CAPITAL OUTLAYS				
CAPITAL OUTLAY - VEHICLES	$	51,000.00	$	-
INTERFUND/INTERDEPARTMENTAL CHARGES				
ADMIN CHARGE - WATER/SEWER	$	184,950.00	$	320,027.00
OTHER COSTS				
CONTINGENCY	$	5,000.00	$	5,000.00
DEBT SERVICE				
DEBT SERVICE - GEFA	$	44,270.00	$	45,484.00
INTEREST - GEFA	$	39,266.00	$	38,025.00
TOTAL ADMINISTRATION	**$**	**705,706.00**	**$**	**927,796.00**

EXPENSES - STORMWATER	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
PROFESSIONAL SERVICES	$	35,000.00	$	35,000.00
REPAIRS & MAINTENANCE	$	5,000.00	$	5,000.00
SUPPLIES				
SUPPLIES	$	2,000.00	$	2,000.00
OTHER COSTS				
KEEP BARTOW BEAUTIFUL	$	2,000.00	$	2,000.00
STREET SWEEPING	$	2,500.00	$	2,500.00
CONTINGENCY	$	2,500.00	$	3,000.00
TOTAL STORMWATER	**$**	**49,000.00**	**$**	**49,500.00**

EXPENSES - RED TOP SEWER	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
PUMP/MOTOR MAINTENANCE	$	10,000.00	$	10,000.00
ELECTRICAL SYSTEM MAINTENANCE	$	8,000.00	$	8,000.00

GENERATOR MAINTENANCE	$	3,500.00	$	3,500.00
SCADA MAINTENANCE	$	1,000.00	$	1,000.00
LIFT STATION MAINTENANCE	$	18,000.00	$	18,000.00
COLLECTION SYSTEM MAINTENANCE	$	3,000.00	$	3,000.00
EQUIPMENT RENTAL	$	4,000.00	$	4,000.00
INSURANCE - BUILDING	$	3,000.00	$	3,700.00
INSURANCE - VEHICLE & EQUIP	$	500.00	$	-
INSURANCE - LIABILITY	$	3,400.00	$	3,800.00
SCADA MONITORING	$	1,500.00	$	1,500.00
SUPPLIES				
SUPPLIES	$	5,000.00	$	5,000.00
UTILITIES - WATER/SEWER	$	750.00	$	750.00
CARTERSVILLE SEWERAGE FEES	$	125,000.00	$	140,000.00
CARTERSVILLE CAPACITY FEES	$	8,500.00	$	8,500.00
DEVELOPER CAPACITY FEES	$	25,000.00	$	15,000.00
UTILITIES - ELECTRICITY	$	16,000.00	$	17,000.00
FUEL - EQUIPMENT	$	1,200.00	$	1,000.00
OTHER COSTS				
REGULATORY ASSESMENTS	$	1,000.00	$	1,000.00
CONTINGENCY	$	2,500.00	$	3,000.00
TOTAL RED TOP SEWER	**$**	**240,850.00**	**$**	**247,750.00**

EXPENSES - HJ WASTE WATER TREATME	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
PROFESSIONAL SERVICES	$	8,000.00	$	10,000.00
LABORATORIES	$	25,000.00	$	30,000.00
WASTE DISPOSAL SERVICE				
SECURITY MONITORING			$	300.00
PUMP/MOTOR MAINTENANCE	$	8,000.00	$	8,000.00
ELECTRICAL SYSTEM MAINTENANCE	$	5,000.00	$	5,000.00
GENERATOR MAINTENANCE	$	3,000.00	$	3,000.00
SCADA MAINTENANCE	$	1,200.00	$	1,200.00
PLANT MAINTENANCE	$	25,000.00	$	25,000.00
LIFT STATION MAINTENANCE	$	3,000.00	$	3,000.00
COLLECTION SYSTEM MAINTENANCE	$	10,000.00	$	10,000.00
BUILDING MAINTENANCE	$	2,500.00	$	2,500.00
PAVING	$	3,000.00	$	3,000.00
REPAIRS & MAINTENANCE	$	1,500.00	$	1,500.00
VEHICLE & EQUIPMENT RENTAL	$	6,500.00	$	6,500.00
INSURANCE - BUILDING	$	6,000.00	$	6,750.00
INSURANCE - VEHICLE & EQUIP	$	300.00	$	50.00
INSURANCE - LIABILITY	$	3,200.00	$	3,800.00
SCADA MONITORING	$	2,600.00	$	2,600.00

SOFTWARE LICENSE & SUPPORT	$	1,200.00	$	1,200.00
SUPPLIES				
SUPPLIES	$	20,000.00	$	22,000.00
CHEMICALS - ALUM	$	25,000.00	$	-
CHEMICALS - HYPOCHLORITE	$	15,000.00	$	17,500.00
CHEMICALS - SODIUM BISULFITE	$	12,500.00	$	16,000.00
CHEMICALS - POLYMER	$	3,000.00	$	5,000.00
CHEMICALS - MISC	$	42,000.00	$	50,000.00
CHEMICALS - LIME	$	1,000.00	$	1,000.00
CHEMICALS - SODIUM HYDROXIDE	$	50,000.00	$	-
SUPPLIES - EQUIPMENT	$	7,500.00	$	10,000.00
UTILITIES - ELECTRICITY	$	27,000.00	$	28,500.00
OTHER COSTS				
LANDFILL FEES	$	7,800.00	$	8,200.00
REGULATORY ASSESSMENTS	$	1,000.00	$	1,000.00
CONTINGENCY	$	2,500.00	$	3,000.00
TOTAL HJ WWTP	**$**	**329,300.00**	**$**	**285,600.00**

EXPENSES - MOSS SPRING WATER	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
LABORATORIES	$	1,000.00	$	1,000.00
SECURITY MONITORING	$	750.00	$	300.00
PUMP/MOTOR MAINTENANCE	$	6,500.00	$	6,500.00
ELECTRICAL SYSTEM MAINTENANCE	$	2,500.00	$	2,500.00
GENERATOR MAINTENANCE	$	5,000.00	$	5,000.00
SCADA MAINTENANCE	$	1,500.00	$	1,500.00
MOSS SPRING MAINTENANCE	$	2,500.00	$	2,500.00
DISTRIBUTION SYSTEM MAINT	$	10,000.00	$	10,000.00
BOOSTER STATION MAINTENANCE	$	3,000.00	$	3,000.00
WATER TANK MAINTENANCE	$	2,500.00	$	2,500.00
INTERCONNECT MAINTENANCE	$	2,000.00	$	2,000.00
BUILDING MAINTENANCE	$	8,500.00	$	8,500.00
PAVING	$	50,000.00	$	65,000.00
INSURANCE - BUILDING	$	4,200.00	$	5,000.00
INSURANCE - VEHICLE & EQUIP	$	60.00	$	60.00
INSURANCE - LIABILITY	$	3,300.00	$	3,800.00
SCADA MONITORING	$	2,000.00	$	2,200.00
SUPPLIES				
SUPPLIES	$	17,500.00	$	17,500.00
CHEMICALS - HYPOCHLORITE	$	10,000.00	$	10,000.00
CHEMICALS - FLUORIDE	$	3,500.00	$	3,500.00
CHEMICALS - MISC	$	1,000.00	$	2,000.00
WATER METERS	$	5,000.00	$	5,000.00

MXU'S	$	4,000.00	$	4,000.00
UTILITIES - ELECTRICITY	$	42,000.00	$	45,000.00
BARTOW CO - PURCHASED WATER	$	1,000.00	$	1,000.00
OTHER COSTS				
EPD DRINKING WATER PROGRAM	$	4,300.00	$	4,500.00
REGULATORY ASSESSMENTS	$	1,000.00	$	1,000.00
CONTINGENCY	$	2,500.00	$	3,000.00
TOTAL MOSS SPRING WATER	**$**	**197,110.00**	**$**	**217,860.00**

EXPENSES - PURCHASE WATER	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PURCHASED/CONTRACTED SERVICES				
LABORATORIES	$	1,000.00	$	1,000.00
PUMP STATION MAINTENANCE	$	4,000.00	$	4,000.00
ELECTRICAL SYSTEM MAINTENANCE	$	2,500.00	$	2,500.00
GENERATOR MAINTENANCE	$	1,500.00	$	1,500.00
SCADA MAINTENANCE	$	1,500.00	$	1,500.00
DISTRIBUTION SYSTEM MAINT	$	2,500.00	$	2,500.00
WATER TANK MAINTENANCE	$	2,500.00	$	2,500.00
BUILDING MAINTENANCE	$	2,500.00	$	2,500.00
PAVING	$	2,000.00	$	2,000.00
INSURANCE - BUILDING	$	1,800.00	$	1,750.00
INSURANCE - VEHICLE & EQUIP	$	1,400.00	$	1,400.00
INSURANCE - LIABILITY	$	1,400.00	$	1,160.00
SCADA MONITORING	$	1,500.00	$	1,500.00
SUPPLIES				
SUPPLIES	$	2,000.00	$	2,000.00
WATER METERS	$	3,500.00	$	3,500.00
MXU'S	$	2,000.00	$	2,000.00
BARTOW COUNTY CAPACITY FEES	$	6,500.00	$	6,500.00
UTILITIES - ELECTRICITY	$	4,500.00	$	4,500.00
FUEL - EQUIPMENT	$	500.00	$	500.00
BARTOW CO - PURCHASED WATER	$	165,000.00	$	200,000.00
OTHER COSTS				
EPD DRINKING WATER PROGRAM	$	2,750.00	$	3,200.00
REGULATORY ASSESSMENTS	$	1,000.00	$	1,000.00
CONTINGENCY	$	2,500.00	$	3,000.00
TOTAL PURCHASE WATER	**$**	**216,350.00**	**$**	**252,010.00**

	FY25 AMENDMENT		**FY26 PROPOSED**	
TOTAL WATER FUND REVENUE	**$**	**1,922,030.00**	**$**	**2,165,030.00**
TOTAL WATER FUND EXPENDITURES	**$**	**1,922,030.00**	**$**	**2,165,030.00**
TOTAL REVENUE OVER EXPENDITURES	**$**	**-**	**$**	**-**

CITY OF EMERSON, GEORGIA
FY26 PROPOSED BUDGET
SOLID WASTE FUND

SOLID WASTE FUND				
REVENUES	**FY25 AMENDMENT**		**FY26 PROPOSED**	
GARBAGE FEES - RESIDENTIAL	$	195,000.00	$	215,000.00
GARBAGE FEES - COMMERCIAL	$	21,000.00	$	25,000.00
TOTAL SOLID WASTE REVENUES	**$**	**216,000.00**	**$**	**240,000.00**

EXPENSES	**FY25 AMENDMENT**		**FY26 PROPOSED**	
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
WAGES	$	51,000.00	$	55,000.00
OVERTIME WAGES	$	2,000.00	$	2,000.00
MEDICAL INSURANCE	$	13,000.00	$	13,500.00
DENTAL INSURANCE	$	450.00	$	450.00
LIFE INSURANCE	$	50.00	$	60.00
LT DISABILITY INSURANCE	$	230.00	$	550.00
VISION INSURANCE	$	60.00	$	60.00
PAYROLL TAXES	$	3,800.00	$	4,300.00
EMPLOYEE RETIREMENT	$	2,900.00	$	3,500.00
STATE UNEMPLOYMENT TAX	$	200.00	$	200.00
WORKMENS COMP	$	5,600.00	$	5,600.00
PURCHASED/CONTRACTED SERVICES				
LARGE TRUCK MAINTENANCE	$	12,000.00	$	11,354.00
SMALL TRUCK MAINTENANCE	$	3,000.00	$	3,000.00
TIRES	$	5,000.00	$	5,000.00
INSURANCE - VEHICLE & EQUIP	$	7,500.00	$	5,500.00
INSURANCE - LIABILITY	$	3,700.00	$	4,100.00
COMMUNICATIONS	$	550.00	$	550.00
SOFTWARE LICENSE & SUPPORT	$	500.00	$	500.00
SUPPLIES				
SUPPLIES	$	5,000.00	$	5,000.00
UNIFORMS	$	1,200.00	$	1,200.00
VEHICLE SUPPLIES	$	5,000.00	$	5,000.00
SUPPLIES - GARBAGE CANS	$	2,000.00	$	2,000.00
FUEL - VEHICLES	$	5,500.00	$	6,200.00
INTERFUND/INTERDEPARTMENTAL CHARGES				
ADMIN CHARGE - GARBAGE	$	41,850.00	$	69,320.00
OTHER COSTS				
LANDFILL FEES - RESIDENTIAL	$	30,000.00	$	32,000.00

LANDFILL FEES - BRUSH/INERT	$	4,000.00	$	4,000.00
CONTINGENCY	$	9,910.00	$	56.00
TOTAL SOLID WASTE EXPENSES	**$**	**216,000.00**	**$**	**240,000.00**

	FY25 AMENDMENT		FY26 PROPOSED	
TOTAL SOLID WASTE FUND REVENUE	**$**	**216,000.00**	**$**	**240,000.00**
TAL SOLID WASTE FUND EXPENDITURES	**$**	**216,000.00**	**$**	**240,000.00**
TOTAL REVENUE OVER EXPENDITURES	**$**	**-**	**$**	**-**

CITY OF EMERSON, GEORGIA
FY26 PROPOSED BUDGET
HOTEL MOTEL TAX FUND

HOTEL MOTEL TAX FUND		
REVENUES	**FY25 AMENDMENT**	**FY26 PROPOSED**
HOTEL/MOTEL TAXES	$ 575,000.00	$ 600,000.00
TOTAL REVENUES	**$ 575,000.00**	**$ 600,000.00**

EXPENSES	**FY25 AMENDMENT**	**FY26 PROPOSED**
OTHER COSTS		
CARTERSVILLE BARTOW TOURISM	$ 251,562.50	$ 262,500.00
OTHER FINANCING USES		
INTERFUND TRANSFER TO GEN FUND	$ 215,625.00	$ 225,000.00
INTERFUND TRANSFER TO HOTELRES	$ 107,812.50	$ 112,500.00
TOTAL EXPENSES	**$ 575,000.00**	**$ 600,000.00**

	FY25 AMENDMENT	**FY26 PROPOSED**
TAL HOTEL MOTEL TAX FUND REVENUE	**$ 575,000.00**	**$ 600,000.00**
OTEL MOTEL TAX FUND EXPENDITURES	**$ 575,000.00**	**$ 600,000.00**
TOTAL REVENUE OVER EXPENDITURES	**$ -**	**$ -**

CITY OF EMERSON, GEORGIA
FY26 PROPOSED BUDGET
HOTEL MOTEL RESTRICTED TAX FUND

HOTEL MOTEL RESTRICTED TAX FUND		
REVENUES	**FY25 AMENDMENT**	**FY26 PROPOSED**
TRANSFERS IN	$ 107,812.50	$ 112,500.00
RESERVES	$ 276,687.50	$ 275,000.00
TOTAL REVENUE	**$ 384,500.00**	**$ 387,500.00**

EXPENSES	**FY25 AMENDMENT**	**FY26 PROPOSED**
PURCHASED/CONTRACTED SERVICES		
PROFESSIONAL SERVICES	$ 20,000.00	$ 20,000.00
CAPITAL OUTLAYS		
CO - COMM CONF CENTER	$ 32,000.00	$ 30,000.00
CO - EMERSON LAKE HOUSE	$ 32,500.00	$ 30,000.00
CO - PARKS	$ 300,000.00	$ 307,500.00
TOTAL EXPENSES	**$ 384,500.00**	**$ 387,500.00**

	FY25 AMENDMENT	**FY26 PROPOSED**
AL HOTEL MOTEL RESTRICTED REVENUE	**$ 384,500.00**	**$ 387,500.00**
TEL MOTEL RESTRICTED EXPENDITURES	**$ 384,500.00**	**$ 387,500.00**
TOTAL REVENUE OVER EXPENDITURES	**$ -**	**$ -**

CITY OF EMERSON, GEORGIA
FY26 PROPOSED BUDGET
COURT TECHNOLOGY FEE FUND

COURT TECHNOLOGY FEE FUND		
REVENUES	**FY25 AMENDMENT**	**FY26 PROPOSED**
TECHNOLOGY FEES	$ 25,000.00	$ 25,000.00
RESERVES		$ 2,000.00
TOTAL REVENUE	**$ 25,000.00**	**$ 27,000.00**

EXPENSES	**FY25 AMENDMENT**	**FY26 PROPOSED**
PURCHASED/CONTRACTED SERVICES		
SOFTWARE LICENSE & SUPPORT	$ 5,000.00	$ 5,000.00
SOFTWARE LICENSE & SUPPORT	$ 5,000.00	$ 5,000.00
SUPPLIES		
SUPPLIES-COURT TECH FEES	$ 5,000.00	$ 5,000.00
SUPPLIES-COURT TECH FEES	$ 5,000.00	$ 5,000.00
OTHER FINANCING USES		
INTERFUND TRANSFER TO GEN FUND	$ 5,000.00	$ 7,000.00
TOTAL EXPENSES	**$ 25,000.00**	**$ 27,000.00**

	FY25 AMENDMENT	**FY26 PROPOSED**
URT TECHNOLOGY FEE FUND REVENUE	**$ 25,000.00**	**$ 27,000.00**
OURT TECHNOLOGY FEE EXPENDITURES	**$ 25,000.00**	**$ 27,000.00**
TOTAL REVENUE OVER EXPENDITURES	**$ -**	**$ -**

CITY OF EMERSON, GEORGIA
FY26 PROPOSED BUDGET
CONFISCATED ASSETS FUND

CONFISCATED ASSETS FUND				
REVENUES	**FY25 AMENDMENT**		**FY26 PROPOSED**	
CONFISCATED ASSETS FUND	$	16,000.00	$	-
FUND BALANCE SURPLUS	$	35,000.00	$	25,000.00
TOTAL REVENUES	**$**	**51,000.00**	**$**	**25,000.00**

EXPENSES	**FY25 AMENDMENT**		**FY26 PROPOSED**	
SUPPLIES				
POLICE SUPPLIES	$	6,000.00	$	25,000.00
CAPITAL OUTLAYS				
CAPITAL OUTLAY	$	45,000.00	$	-
TOTAL EXPENSES	**$**	**51,000.00**	**$**	**25,000.00**

	FY25 AMENDMENT		**FY26 PROPOSED**	
. CONFISCATED ASSETS FUND REVENUE	**$**	**51,000.00**	**$**	**25,000.00**
FISCATED ASSETS FUND EXPENDITURES	**$**	**51,000.00**	**$**	**25,000.00**
TOTAL REVENUE OVER EXPENDITURES	**$**	**-**	**$**	**-**

CITY OF EMERSON, GEORGIA
FY26 PROPOSED BUDGET
SPLOST 14 FUND

SPLOST 14 FUND

REVENUES	**FY25 AMENDMENT**	**FY26 PROPOSED**
SPLOST 14 - RESERVES	$ 46,000.00	$ 21,500.00
TOTAL REVENUES	**$ 46,000.00**	**$ 21,500.00**

EXPENSES	**FY25 AMENDMENT**	**FY26 PROPOSED**
SUPPLIES		
MISC WATER SYSTEM IMPROVEMENTS	$ 46,000.00	$ 21,500.00
TOTAL EXPENSES	**$ 46,000.00**	**$ 21,500.00**

	FY25 AMENDMENT	**FY26 PROPOSED**
TOTAL SPLOST 14 FUND REVENUE	**$ 46,000.00**	**$ 21,500.00**
TOTAL SPLOST 14 FUND EXPENDITURES	**$ 46,000.00**	**$ 21,500.00**
TOTAL REVENUE OVER EXPENDITURES	**$ -**	**$ -**

CITY OF EMERSON, GEORGIA
FY26 PROPOSED BUDGET
SPLOST 20 FUND

SPLOST 20

REVENUES	**FY25 AMENDMENT**	**FY26 PROPOSED**
SPLOST 2020 REVENUE	$ 500,000.00	$ 250,000.00
FUND BALANCE SURPLUS	$ 900,000.00	$ 1,000,000.00
TOTAL REVENUES	**$ 1,400,000.00**	**$ 1,250,000.00**

EXPENSES	**FY25 AMENDMENT**	**FY26 PROPOSED**
CAPITAL OUTLAYS		
PUBLIC SAFETY IMPROV-PROPER/BL	$ 5,000.00	$ 1,000.00
PUBLIC SAFETY IMPROV-EQPMT/MAC	$ 5,000.00	$ 1,000.00
UTILITY SYS IMPROVEM-PROPERTY	$ 86,450.00	$ 150,000.00
UTILITY SYST IMPROV-EQUIPMT/MA	$ 86,450.00	$ 150,000.00
TRANSPORT IMPROVEM/PROPER-BLDG	$ 235,000.00	$ 216,000.00
TRANSPORT IMPROV-EQUIP&MACHINE	$ 235,000.00	$ 216,000.00
SUPPORT SERVICES IMPROVEMENTS	$ 141,350.00	$ 182,000.00
SUPPORT SERV IMPROVEMENTS/EQUP	$ 141,350.00	$ 182,000.00
PUBLIC SERV IMPROV-PROPERTY-BL	$ 20,000.00	$ 76,000.00
PUBLIC SERVICE IMPRO-EQUIP&MAC	$ 20,000.00	$ 76,000.00
TOTAL EXPENSES	**$ 975,600.00**	**$ 1,250,000.00**

	FY25 AMENDMENT	**FY26 PROPOSED**
TOTAL SPLOST 20 FUND REVENUE	**$ 1,400,000.00**	**$ 1,250,000.00**
TOTAL SPLOST 20 FUND EXPENDITURES	**$ 975,600.00**	**$ 1,250,000.00**
TOTAL REVENUE OVER EXPENDITURES	**$ 424,400.00**	**$ -**

CITY OF EMERSON, GEORGIA
FY26 PROPOSED BUDGET
SPLOST 26 FUND

SPLOST 26

REVENUES	**FY25 AMENDMENT**	**FY26 PROPOSED**
SPLOST 2026 REVENUE	$ -	$ 290,000.00
FUND BALANCE SURPLUS	$ -	$ -
TOTAL REVENUES	**$ -**	**$ 290,000.00**

EXPENSES	**FY25 AMENDMENT**	**FY26 PROPOSED**
CAPITAL OUTLAYS		
PUBLIC SAFETY IMPROV-PROPER/BL	$ -	$ 10,000.00
PUBLIC SAFETY IMPROV-EQPMT/MAC	$ -	$ 160,000.00
UTILITY SYS IMPROVEM-PROPERTY	$ -	$ 15,000.00
UTILITY SYST IMPROV-EQUIPMT/MA	$ -	$ 15,000.00
TRANSPORT IMPROVEM/PROPER-BLDG	$ -	$ 15,000.00
TRANSPORT IMPROV-EQUIP&MACHINE	$ -	$ 15,000.00
SUPPORT SERVICES IMPROVEMENTS	$ -	$ 15,000.00
SUPPORT SERV IMPROVEMENTS/EQUP	$ -	$ 15,000.00
PUBLIC SERV IMPROV-PROPERTY-BL	$ -	$ 15,000.00
PUBLIC SERVICE IMPRO-EQUIP&MAC	$ -	$ 15,000.00
TOTAL EXPENSES	**$ -**	**$ 290,000.00**

	FY25 AMENDMENT	**FY26 PROPOSED**
TOTAL SPLOST 26 FUND REVENUE	**$ -**	**$ 290,000.00**
TOTAL SPLOST 26 FUND EXPENDITURES	**$ -**	**$ 290,000.00**
TOTAL REVENUE OVER EXPENDITURES	**$ -**	**$ -**

City of Emerson
Fee Schedule

Alcoholic Beverages	
Malt Beverages and Wine	
Licensee Investigation Fee	$200
Retail Malt Beverage Package License Fee	$1,000
Retail Wine Package License Fee	$1,000
Retail Malt Beverage and Wine Package License Fee	$1,500
Malt Beverage Pouring License Fee	$1,000
Distilled Spirits Pouring License Fee	$2,000
Wholesale Wine License Fee	$100
Wholesale Malt Beverage License Fee	$100
Distilled Spirits Package Fee	$5,000
Sunday Sales License Fee	$500
Event	
Off-Premise Event Permit	$200
Employee ID Card	
Card Fee	$35

Community Center Rates	
Daily Rent	$250
Deposit	$250

Emerson Recreational Center (EMREC) Rental Rates	
Event Rental (8 hours)	$350
Weekly Rent (Friday 3:00 P.M. to Friday 10:00 A.M.)	$1,575
Weekend Rent (Friday 1:00 P.M. to Sunday 3:00 P.M.)	$650
Deposit	$500

City of Emerson
Fee Schedule

Garbage	
Residential	
Single Can	$30.85 per month
Senior Citizen (Single Can)	$15.43 per month
Additional Can(s)	$19.83 per month each
At Door Pickup (additional charge)	$11.02 per month
Commercial, Industrial, Multi Family	
City Provided Service	
Single Can	$40.77 per month
Additional Can(s)	$27.54 per month
Outside Service	
Each (Business)	$16.53 per month
Special Pickup	$40 each
Green Waste	
Normal Pickup	Included with service
Special Pickup	$40 each
Large Amount	TBD
Bulk Waste	
Per Item	TBD

Media Production Fees	
Application Fee for Media Production Permit	$250
Security Deposit - Varies	$1,000 minimum
Major Roadways (GA1000, Hwy 293, Hwy 41, Etc..)	$500 per hour (4 hour minimum)
Minor Roadways	$250 per hour (4 hour minimum)
Police Officer - Off duty assignment to be scheduled with Chief of Police	

City of Emerson
Fee Schedule

Occupational Tax (Business License)	
Class 1 (0-1 Employees)	$150
Class 2 (2-5 Employees)	$240
Class 3 (6-10 Employees)	$300
Class 4 (11-50 Employees)	$395
Class 5 (51-100 Employees)	$465
Class 6 (101-200 Employees)	$735
Class 7 (201-500 Employees)	$1,075
Class 8 (501-1000 Employees)	$1,410
Class 9 (1001 or more Employees)	$1,745
Administrative Fee (Included in all fees listed above)	$30

Peddling and Solicitation	
Application Fee for Peddler's License	$100
Application Fee for Solicitation Permit	$100

Recreation Vehicle Park	
Application Fee	$250
Annual License Fee (per lot)	$25
Recreational Vehicle Park License Transfer Fee	$100

Sign Permit Fee	
Per Sign	$100

Zoning	
Application Fee for Annexation	$10
Application Fee for Rezoning or Conditional Use Permit	$1,000
Application Fee for Variance (each)	$500
Application Fee for Administrative Variance (each)	$300
Zoning Verification Letter	$200

Notary Public	
Notarial Act (each)	$2

MONTHLY BASE RATES

Meter Size	Rate
5/8 x 3/4"	$13.80
1"	$34.50
1.5"10	$68.99
2"	$110.39
3"	$206.97
4"	$344.95
6"	689.91
8"	1103.85
Note - A base rate will be charged for each type of service utilized.	

WATER CONSUMPTION RATES

Residential Consumption - Water	**Tier 1**	**Tier 2**	**Tier 3**	**Tier 4**
Description	**1-5,000**	**5,001-10,000**	**10,001-15,000**	**Over 15,000**
Moss Spring, Residential	$5.03	$6.29	$7.54	$10.06
Purchase Water, Residential	$6.56	$8.20	$9.84	$13.12
Irrigation - Water	**Rate**			
Moss Spring, Irrigation	$10.06			
Purchase Water, Irrigation	$13.12			
Commercial, Industrial, Multi Family				
Consumption - Water	**Rate**			
Moss Spring	$6.29			
Purchase Water	$8.20			
Fire Line - Water				
Monthly Base Rate	**Usage Rate**			
Based off of detector check meter size	Any use outside of verified fire fighting use or City permitted testing/flushing will be billed at a flat rate of $500. If more than 3 incidents occur during a period of 24 months the City reserves the right to require the installation of a meter on the fire line.			

Note - Water billing rates are based on metered water consumption and billed per thousand gallons.

SEWER CONSUMPTION RATES

Residential Consumption - Sewer	**Usage**
Description	**Rate**
HJWWTP - Residential	$8.08
Red Top Sewer - Residential	$8.59
Commercial, Industrial, Multi Family Consumption - Sewer	**Usage**
Description	**Rate**
HJWWTP	$10.51
Red Top Sewer	$11.17
Intergovernmental - Sewer	**Usage**
Description	**Rate**
HJWWTP - IG	$6.87
Red Top Sewer- IG	$7.31
Note - Sewer usage is based on metered water consumption and billed per thousand gallons.	

MISCELLANEOUS SERVICE CHARGES

Senior Citizen Discount	
Monthly Credit	$10.00
To qualify, customers must be 65 years of age or older and have a gross annual income of less than the HHS Poverty Index. The Index will be updated annually.	
Fire Hydrant Meter Rental	
Account Deposit	$1,000.00
Daily Rental	$5.00
Usage Rate (per 1,000 Gal)	$13.74
Lost meter will be billed for lost equipment plus estimated usage of 500 gallons per day per length of rental	
Disconnect/Reconnect/Processing Fee	
DRP Fee	$50.00

Fee assessed on an account that is scheduled for disconnection due to failure to pay as required by the utility. This fee provides compensation for personnel review and monitoring of the delinquent account, construction of the disconnect list, construction of the work order, physical turn off of the service, issuance of a reconnection order after payment, physical reconnection of the service and other labor associated. Once a service disconnect order has been issued for non-payment, regardless whether or not an actual disconnect has occurred, the DRP Fee amount must be paid before any reconnection to the service will occur.		
Swimming Pool Filling		
Annual Credit		$100.00
Any customer who has a permitted pool may apply once every 12 months for a credit to offset the cost of sewer associated with water usage.		
Meter Reading Verification		
Per Incident		$30.00
Charge for re-reading meter upon customer request when no discrepancy is found to offset costs.		
Returned Check Fee		
Per Incident		$30.00
Returned checks will be assessed a fee to pay for fees incurred by the city.		
Water Meter, Meter Box, Lid Tampering		
Per Incident	1st Offense	$175.00
	2nd and subsequent	$500.00
Any location found to have damaged, tampered or otherwise altered a meter, cutoff device, meter box, lid or other part will be assessed a fee. This fee is separate from any criminal charges or fines charged by the police or courts.		
Commercial Waste Discharge Permit		
Grit/Grease/Oil Separator		$250.00
Will Serve / Verification Letters		
Utility Will Serve Confirmation Letter		$350.00

ACCOUNT DEPOSITS

Account Deposits - Residential			
Meter Size	**Water**	**Sewer**	**Total**
5/8 x 3/4"	$50.00	$50.00	$100.00
1"	$125.00	$125.00	$250.00
Note - No residential accounts with meters over 1"			
Account Deposits - Commercial			
Meter Size	**Water**	**Sewer**	**Total**
5/8 x 3/4"	$75.00	$75.00	$150.00
1"	$187.50	$187.50	$375.00
1.5"	$375.00	$375.00	$750.00
2"	$600.00	$600.00	$1,200.00
3"	$1,125.00	$1,125.00	$2,250.00
4"	$1,875.00	$1,875.00	$3,750.00
6"	$3,750.00	$3,750.00	$7,500.00
8"	$6,000.00	$6,000.00	$12,000.00
Note - Multi-Family and Industrial customer deposits will be calculated by the City.			
Account Deposits - Irrigation			
Meter Size	**Water**		
5/8 x 3/4"	$100.00		
1"	$250.00		
1.5"	$500.00		
2"	$800.00		

READINESS TO SERVE FEES

	Water		Sewer	
Meter Size	**Moss Spring**	**Purchase Water**	**HJWWTP**	**Red Top Sewer**
5/8 x 3/4"	$4,250	$1,650	$8,500	$3,300
1"	$10,625	$4,125	$21,250	$8,250
1.5"	$31,875	$8,250	$42,500	$16,500
2"	$34,000	$13,200	$68,000	$26,400
3"	$63,750	$24,750	$127,500	$49,500
4"	$106,250	$41,250	$212,500	$82,500
6"	$212,500	$82,500	$425,000	$165,000
8"	$340,000	$132,000	$680,000	$264,000

Note: Readiness to Serve Fee does not include any fees for Bartow County or the City of Cartersville. Tap Fees are not included. Tap fees are calculated at cost plus 18%

Residential Plan Review Fees	***Review Fee***			
	0 - 50 Lots	*51 - 100 Lots*	*101 Lots - 500 Lots*	*501 Lots or More*
Erosion Control Only (Disturbed Acres)	*$1,000*	*$1,000*	*$1,000*	*$800*
Preliminary Plat Review Fee	*$1,200*	*$1,700*	*$2,700*	*TBD*
*Residential Construction Plan Review Fee	*$2,500*	*$4,000*	*$5,500*	*TBD*
Final Plat Review Fee	*$1,000*	*$1,200*	*$1,400*	*TBD*

Commercial & Industrial Plan Review Fees	***Review Fee***			
	Up To 6 Acres	*6.1 to 10.9 Acres*	*11 Acres to 49.9 Acres*	*Above 50 Acres*
Erosion Control Only (Disturbed Acres)	*$1,000*	*$1,200*	*$1,500*	*$1,800*
Preliminary Plat Review Fee	*$2,500*	*$3,500*	*$4,750*	*TBD*
Commercial Construction Plan Review Fee*	*$4,500*	*$6,500*	*$8,500*	*TBD*
Final Plat Review Fee	*$1,000*	*$1,200*	*$1,400*	*TBD*

Offsite Water or Sewer Extension Projects	***Review Fee***		
	Up To 500 Lf	*501 - 2,000 Lf*	*2,001 Lf or More*
Offsite Water or Sewer Extension Plan Review Fee	*$1,200*	*$1,200 + $0.25 Per Lineal Foot*	*$1,200+ $0.15 Per Lineal Foot*

Traffic Study	***Review Fee***	
	1-5 Intersections	*Over 5 Intersections*
Each Submittal	*$2,500*	*TBD*

Misc Reviews	***Review Fee***
Site Inspections	*$150 per hour*
Misc. Review	*$175 per hour*
Application for Waiver	*$1,000*

Resubmittal fees are 50% of original review fee

* Construction Plan Review Fee Includes Review of Site Plan, Grading Plan, Stormwater Plans, Roadway and Paving Plans.

City of Emerson Building Permit Fees		
Administrative Fee	$50 fee for all permits and the reissuance of permits. The $50 administrative fee is a base fee that is collected in addition to fees that are based on the building valuation tables. The admistrative fee does not apply to items as indicated with an asterisk (*)	
Calculating Building Valuation	Unless otherwise stated, the valuation for all new construction will be calculated by using the latest building valuation data as published in the Building Safety Journal by the International Code Council. Residential will be calculated based on heated square footage. A current copy will be made available in the permitting office.	
	Building	Based on 100% of calculated building valuation
	The following valuation shall be used for separate permits pertaining to the same commercial structure:	
	Building Shell Only	Based on 80% of calculated building valuation
	Trade Permits	Based on 15% of calculated valuation (fee not to exceed $10,000.00)
	Interior Improvements	Based on 40% of calculated building valuation
Permit Fees	**TOTAL VALUATION**	**FEE**
	up to $2,000.00	$75.00 (minimum permit fee)
	$2,001.00 to $25,000.00	$69.25 for the first $2,000.00 plus $14.00 for each additional $1,000.00, or fraction
	$25,001.00 to $50,000.00	$391.25 for the first $25,000.00 plus $10.10 for each additional $1,000.00, or fraction
	$50,001.00 to $100,000.00	$643.75 for the first $50,000.00 plus $7.00 for each additional $1,000.00, or fraction
	$100,001.00 to $500,000.00	$993.75 for the first $100,000.00 plus $5.60 for each additional $1,000.00, or fraction
	$500,001.00 to $1,000,000.00	$3,233.75 for the first $500,000.00 plus $4.75 for each additional $1,000.00, or fraction
	$1,000,001.00 and up	$5,608.75 for the first $1,000,000.00 plus $3.75 for each additional $1,000.00, or fraction
Land Development	$40 per disturbed acre	NPDES Fees
	$40 per disturbed acre	Stormwater Management Fee
Other Inspections and Permit Fees	50% of permit fee (Single-Family Residential 10% of permit fee)*	Building Plan Review Fee
	$200	Additional plan review required by changes, additions or revisions to plans*
	$250	Roof - Commercial
	$50	Roof - Residential
	$50	Re-inspection Fees*
	$75	Permits for which no fee is specifically indicated such as a deck, outdoor fireplace, etc.
	$100	Signs requiring Building Permit (wall mounted)
	$250	Signs requiring Building Permit (free standing)
	$50/unit	Furnace/ Air Conditioner/ Water Heater Replacement
	$250/ Hr. (Paid in Advance)	Inspections outside of normal business hours*
	$75	Electrical Service (up to 400 amp)
	$200	Electrical Service (over 400 amp)
	$100	Sprinkler System
	$75	Other Trade Permits not specifically addressed
	$100	Siding or Window Replacement (No structural changes)
	$100	Fence Permit
	$500	Retaining Wall (>3ft)
	$100	Demolition or Removal of a Structure
	$250	Swimming Pool/ Spa (residential)
	$500	Swimming Pool/ Spa (commercial/community)
	$300	Mobile Home, Manufactured Home, and Factory-built Units
	200% of Calculated Fee	Charged when work is started without a permit
	$100	Temporary Construction/ Sales Office
	$50	Residential Certificate of Occupancy*
	$500	Cell Tower Antenna Collocation (Max allowed per. 36-66B-7(2))
	$100	Commercial Certificate of Occupancy*

EMERSON MUNICIPAL COURT STATE OFFENSE FINE SCHEDULE		
CODE	**DESCRIPTION**	**TOTAL**
3-3-21.1	Possession of Alcohol Beverge on Public School Grounds	$618.00
3-3-23 (A) (1)	Furnishing Alcohol to Minor	$618.00
3-3-23 (A) (2)	Purchase of Alcoholic Beverage Under 21	$618.00
3-3-23 (A) (3)	Misrepresenting age to purchase alcohol	$618.00
3-3-23 (A) (4)	Purchasing alcoholic beverage for person under 21 of age	$618.00
3-3-23 (A) (5)	Misrepresenting ID to obtain alcohol	$618.00
16-7-21	Criminal Trespass	$967.00
16-8-14	Shoplifting less than $500	$1,209.00
16-13-2	Possession of Marijuana less than 1oz	$1,140.00
16-13-30 (J)(1)	Possession of Marijuana less than 1oz	$1,140.00
16-13-32.2	Possession of drug related objects	$1,140.00
32-6-2	Leaving vehicle unattended for over 48 hours	$171.00
*****TRAFFIC*****		
40-2-4	Tags: Manufacturing of Plates/Decals	$890.00
40-2-5	Tags: Use of tag to conceal identity	$890.00
40-2-6	Altered /improperly transferred plate	$171.00
40-2-7	Tag:Removing/Affixing tag w/intent to conceal	$890.00
40-2-8 40-2-8 (B) (1)	New resident to register in GA in 30 days No/Expired tag No County decal on plate Operation of Un registered vehicle	$171.00
40-2-20	Tag:Registration & License required	$171.00
40-2-29	Registration and License plate requirement	$755.00
40-2-38	Improper use of dealer license tag	$171.00
40-2-41	Tag: From tinted or obscuring tag	$171.00
40-2-88	Operation w/o proper registration	$425.00
40-2-90 (B)	New resident has 30 days to obtain tag	$171.00
40-5-20 (A)	Unlcensed driver/Failure to obtain Ga license in 30 days (State) 2nd Offense 3rd Offense	$1,654.00 $2,395.00 $3,605.00
40-5-20 (C)	Possession of more tha 1 valid license	$171.00
40-5-23	Wrong class of driver's license	$171.00
40-5-24 (A)	Violation of class CP (more than 3 passengers not family)	$171.00
40-5-24 (B) (1)	Violation of class D license (after midnight)	$171.00
40-5-29	No license on person	$15.00
40-5-30	Violation of license restrictions	$171.00
40-5-32	Expired drive's license	$171.00
40-5-33	License: 60 days to chnge Name/Address	$171.00
40-5-56	Failure to appear - If orginal offfense is printable	$0.00
40-5-58 (E) (6) (I)	Violation of restriction on probationar driver's license	$1,481.00
40-5-64	Violation of Conditions of Limited driver's Permit	$1,481.00
40-5-120	License: Unlawful use of license (this will suspended)	$171.00

40-5-121	License: Driving while Suspended/Revoked 2nd Offense 3rd Offense	$1,654.00 $2,395.00 $3,605.00
40-5-122	Permitting Suspended to drive	$1,654.00
40-5-122	Permitting Unlicnesed to drive	$298.00
40-5-123	License: Permit unauth. Minor to drive	$425.00
40-5-125	License: Possession of Fraudulent License (*this will suspend)*	$1,185.00
40-5-146(a) (1)	Driving a CMV w/o a valid commercial licnse	$1,185.00
40-5-146(a) (2)	Driving a CMV w/o a valid Commercial license on person	$721.00
40-5-146 (b) (1)	Driving a CMV with a Suspended/Revoked/Cancled CDL	$1,654.00
40-5-146 (b) (2)	Driving CMV in viol. Of out of service order	$1,185.00
40-5-149(B)	Fail to notify DMVS of CDL addrss change within 30 days	$171.00
40-5-150 (D)	Driving commercial without proper endorsements	$975.00
40-5-152a	Operating a CMV with a measurable amountof alcohol in systme	$967.00
40-6-2	Failure to obey person directing traffic	$755.00
40-6-10	No Insurance 1st 2nd Offense	 $891.00 $1,512.00
40-6-10A	No proof of Insurane	$27.00
40-6-11	Motorcycle: No proof of Insruance	$25.00
40-6-14	Noise violation (Loud Music From Vehicle) (100 ft +)	$213.00
40-6-15	Operating motor vehicle w/suspended registration	$1,654.00 *
40-6-16B	Improper passing of an active Emergence vehicles	$755.00
40-6-16.1 B	Improper passing of an active Sanitation vehicles	$755.00
40-6-16C	Improper passing of Hwy maintenance Utility, Stationary utility, Sationary towing	$522.00
40-6-20	Failure to obey signs or control device	$171.00
40-6-26 (a)	Interfere with traffic control devices	$891.00
40-6-26 (b)	Driving on highway closed to public	$171.00
40-6-40	Failure ot maintain lane/wrong sideof road	$171.00
40-6-40 (B)	Slower vehicle must keep to right	$171.00
40-6-40 (D)	Impeding flow of traffic by driving side by side	$171.00
40-6-42	Improper passing on left	$171.00
40-6-42 (2)	Increasing speed while being passed	$171.00
40-6-43 (B)	Passing on shoulder of roadway	$171.00
40-6-44	Passing within 200 ft. on oncoming traffic	$171.00
40-6-45 (A) (1)	Passing on Hill crest/curve	$171.00
40-6-45 (A) (2)	Passing w/in 100 ft. of intersecton or RR Xing	$171.00
40-6-46	Passing in a no passing zone	$171.00
40-6-47	Wrong way on one-way street	$171.00
40-6-48	Failure to maintain lane	$171.00
40-6-49	Following too closely	$171.00

40-6-50	Drivng w/in a gore, median or emergency lane	$213.00
40-6-51	Restriction on controlle-access road	$171.00
40-6-52	Trucks using left lane violation	$339.00
40-6-53	Buses & motorcoaches must apperate in right 2 lanes only	$298.00
40-6-56	Failure to maintain safe distance from bicycle	$171.00
40-6-70	Failure to yield at intersectrion of roadway	$171.00
40-6-71	Failure to yield while turning left	$171.00
40-6-72 (B)	Failure to stop at stop sign	$171.00
40-6-72(C)	Fail to yield right of way at yield sign	$171.00
40-6-73	Failure to yield when enter/crossing roadway	$171.00
40-6-74	Failure to yield to emergency vehicle	$171.00
40-6-74 (B)	Emergency vehicle must exercise due care	$171.00
40-6-75	Failure to yield construction personnel and vehicle	$256.00
40-6-76	Failure to yield funeral procession	$256.00
40-6-90	Pedestrian to obey traffic control device	$171.00
40-6-91 (A)	Failure to yield right of way at crosswalk	$171.00
40-6-91 (B)	Pedestrian must not dart in traffic	$171.00
40-6-91 (D)	Failure to yield rightof way to pedestrian	$171.00
40-6-92	Pedestrian must yield right of way to vehicles unless in marked croswalk	$213.00
40-6-93	Driver must use care to avoid pedestrian	$171.00
406-95	Pedestrian under the influence (P.U.I)	$171.00
40-6-96	Pedestrian must walk on sidewalk/shoulder	$171.00
40-6-97	Pedestruab must not solicit ride/emp/business	$171.00
40-6-120	Improper turn	$171.00
40-6121	Improper U-turn	$171.00
40-6-123	Failure to signal when turning or change lane	$171.00
40-6-125	Improper use of hand signal	$171.00
40-6-126	Improper use of center turn lane	$171.00
40-6-140	Failure to stop at Railroad crossing signal	$171.00
40-6-142	Certain vehicles must stop @ railroad crossing	$213.00
40-6-163	Failure to stop for school bus loading/unloading	$907.00
40-6-180	Too fast for condtions	$171.00
40-6-181	**SPEEDING:** 11-14 mph over 15-18 mph over 19-23 mph over 24-33 mph over 34 or more mph over	 $171.00 $213.00 $256.00 $496.00 $816.00
40-6-184	impeding the free flow of traffic	$171.00
40-6-186	Racing on street or highway	$1,391.00
40-6-188	Speeding in Construction Zone	Fine doubles
40-6-200	Improper parking	$171.00
40-6-203	Improper stopping/parking where prohibited	$171.00

40-6-205	Obstructing an intersection	$171.00
40-6-226	Violation of handicap parking	$425.00
40-6-240	Improper backing	$171.00
	Failure to exercise due care	
	1st	
	2nd	$50.00 $100.00
40-6-241(B)	3rd	$150.00
	Unlawful use of wirless device	
	1st	
	2nd	$50.00 $100.00
40-6-241(C)	3rd	$150.00
	Unlawful use of wireless device in CMV	
	1st	
	2nd	$50.00 $100.00
40-6-241(D)	3rd	$150.00
40-6-242	Obstruction/Interference with driver	$171.00
40-6-243	Opening doors to moving traffic	$171.00
40-6-244	Operation of unsafe motor vehicle	$171.00
40-6-246	Coasting Prohibited	$128.00
40-6-247	Following Emergency vehicle within 200 ft	$256.00
40-6-248	Driving over fire hose	$171.00
40-6-248.1	Load must be covered	$604.00
40-6-249	Littering on highway	$604.00
40-6-250	Device worn tht impairs heaing/vision	$256.00
40-6-251	Layingdrag or Reckless conduct with auto	$205.00
40-6-252	Crusing after being requsted not to	$171.00
40-6-253	Open container	$382.00
40-6-254	Failure to secure load	$604.00
40-6-255	Gasoline drive-off	$213.00
	Hit and Run- Failure to stop @ Accident w/injury/damage	
	1st	$1,185.00
	2nd	$1,911.00
40-6-270	3rd	$2,274.00
40-6-271	Duty upon striking unattended vehicle	$933.00
40-6-272	Striking fixed object	$933.00
40-6-273	Failure to report accident w/injury/Death	$1,654.00
40-6-275	Duty to remove vehicle from public roads	$171.00
40-6-276	Duty of wreaker driver	$171.00
40-6-292	No riding on handlebars of bicycle	$171.00
40-6-293	Person on bike/skates/wagon cling to vehicle	$256.00
40-6-294	Bicycle: must be on right side of raodway	$171.00
40-6-294(B)	Bicycle: More than 2 abreast on road	$171.00
40-6-296	Bicycle" Equipment requirement	$171.00
40-6-298	Allowing child to violate bicycle law	$171.00
40-6-311	Improper manner of riding motorcycles	$171.00

40-6-312	Operating motorcycle between lanes	$256.00
40-6-312 (E)	Motorcycle headlight and tailight requirements	$171.00
40-6-315 (A)	Must wear helmet while operating motorcycle	$171.00
40-6-315 (B)	Must wear eye protection while operating motorcycle	$171.00
40-6-390	Reckless driving	$1,227.00
40-6-391 (A) (1)	**DUI/ALCOHOL** 1st 2nd 3rd	 $2,025.00 $2,405.00 $4,703.00
40-6-391 (A) (2)	DUI/Drugs	
40-6-391 (A) (3)	DUI/Glue/Aerosol/toxic vapor less safe	
40-6-391 (A) (4)	DUI/Combo (any combination of A1/A2/A3	
40-6-391 (A) (5)	DUI/Alcohol 0.08 gramsor more,age 21 or over	
40-6-391 (A) (6)	DUI/Drugs by ingestion	
40-6-391 (l)	DUI/Commercial vehicle 0.04 grams	
40-6-391 (k) (l)	DUI/Under age 21 .02% or more	
40-6-391 (l)	**DUI Child Endangement** 1st 2nd 3rd	 $2,025.00 $2,405.00 $4,703.00
40-6-395 (A)	**Fleeing/Attempting to Elude Police** 1st 2nd	 $2,025.00 $3,370.00
40-6-397	Aggressive driving	$1,512.00
40-8-3	Vehicle or load draggingon highway	$256.00
40-8-6	Unlawful to alter or operate a vehicle with altered suspension	$171.00
40-8-7	Operating unsafe vehicle	$171.00
40-8-8	Every vehicle shall be equipped with a speedometer in good working order	$171.00
40-8-9	Display owner/carrier name	$302.00
40-8-20	Lighted headlights/Other lights required	$171.00
40-8-22	Headlights requirements	$171.00
40-8-22 (B)	Motorcycle: with more than two headlights	$171.00
40-8-22 (D)	Headlights covers prohibited	$171.00
40-8-23	Taillights/lenses required	$171.00
40-8-23 (D)	Tag light requred	$171.00
40-8-25	No brake lights or working turn sighals	$171.00
40-8-27	Light or Flag required on projecting load	$171.00
40-8-28	Headlights on parked vehicle must be dimmed	$171.00
40-8-29	Spotlight/Fog light/ Auxilliary lights	$171.00
40-8-31	Use of multi beams lighting equipment	$171.00
40-8-34	Color of lighting equipment violations	$171.00
40-8-50	Brakes required	$171.00
40-8-52	Fail to secure parking/emergency brake	$171.00
40-8-70	Horns or warning devices violation	$171.00

40-8-71	Improper exhust system	$171.00
40-872	Mirror required if vision obstructed	$171.00
40-8-73	View obstructed (windshield/other)	$171.00
40-8-71.1	Window tint	$171.00
40-8-74	Tire requirements	$171.00
40-8-75	Tire covers (mud flaps on rear tires)	$171.00
40-8-76.1	Seatbelt (**Adult)**	$15.00
  40-8-76 40-8-761E3	**Seatbelt** Seatbelt (ages 7 & under) Seatbelt (ages 7 & under 2nd) Seatbelt (ages 8 to 17)	 $50.00 $100.00 $25.00
40-8-90	Operating unauthorized vehicle with blue lights	$213.00
40-8-92	Operating unauthorized vehicle with red/amber/green lights	$213.00
40-9-7	Willfully failing to surrender licnese after suspension	$256.00

EMERSON MUNICIPAL COURT LOCAL ORDINANCE FINE SCHEDULE		
CODE	**DESCRIPTION**	**TOTAL**
16-23	Occupation tax required for business	$200.00
22-3	Possession of open container of alcohol upon any street or public place	$150.00
24-17	**Disposal of garbage and waste material; nuisance** 1st 2nd 3rd	 $302.00 $604.00 $1,209.00
26-22	Unlawful to ostruct, encroach upon or injure any part of any city right-of-way or pavement	$755.00
28-3	Trucks prohibited in certan areas (Old Alabam rd)	$755.00
16-27	Operating a business without a valid licnese	$755.00
4-194	Violation of hours of operation: Pouring outlet	$755.00
4-195	Violation of hours of ojperation: Package outlet	$755.00
4-214	Employing person(s) before receiving employee identification card	$755.00
4-216	Failure to visible wear identifictin card	$150.00
6-1	Violation of animal control ordiance	$225.00
8-1	Loitering in cemeteries	$256.00
22-28	Discharging fireworks without a permit	$171.00
12-24	**Open burning prohibited** 1st 2nd	 $242.00 $483.00
20-1	Abandoned vehicle	$298.00
24-16	Littering	$907.00
22-4	Giving False Information to Law Enforcement/Obstruction	$775.00
16-115	Peddling without a licnese	$212.00
22-2	Disorderly conduct	$393.00
30-4	Interference with city property	$604.00
16-151	Soliciting without a permit	$211.00
28-4	Unauthorized operton of certain vehicles	$261.00
10-19	**False Alarm** 1st 2nd & 3rd	 $60.00 $120.00
28-30	Operation of Off Road vehicle	$210.00
4-41	Public Intoxication	$423.00
12-22	**Littering: Illegal dumping** 1st 2nd	 $962.00 $1,209.00
105-417	Foreign Materials on street	$907.00
103-16	Undesirable Vegetation	$200.00

EMERSON MUNICIPAL COURT
SOIL & EROSION FINE SCHEDULE

VIOLATION	CODE	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	FINE
OPERATING WITHOUT NOI	Sec. 105-1051(a)	CITATION (SW)	EPD (SW)	N/A	$1,000
OPERATING WITHOUT LDP	Sec. 105-1051(a)	NOV	CITATION (SW)	EPD (SW)	$1,000
7 DAY LETTER	Sec. 105-1054(a)	NOV	CITATION (SW)	CONSENT OR EPD (SW)	$100
FAILURE TO MAINTAIN INSPECTION OR SAMPLING REPORTS	Sec. 105-1408(2)	NOV	CITATION (SW)	CONSENT OR EPD (SW)	$250
BUFFER ENCROACHMENT	Sec. 105-1018(15)(c)	CITATION (SW)	CONSENT OR EPD (SW)	N/A	$1,500
SEDIMENT IN STATE WATERS*	Sec. 105-1017(b)	CITATION (SW)	EPD (SW)	N/A	$2,000
BMPS NOT INSTALLED	Sec. 105-1017(c)	NOV (SW)	CITATION (SW)	CONSENT OR EPD (SW)	$1,000
BMPS NOT PROPERLY MAINTAINED	Sec. 105-1017(c)	NOV	NOV (SW)	CITATION (SW)	$100
TRACKING MUD INTO ROADWAY	Sec. 105-92(a)	CITATION	CITATION (SW)	CITATION (SW)	$250
IMPROPER CONSTRUCTION ENTRANCE	Sec. 105-92(a)	NOV	CITATION	CITATION (SW)	$250
LITTER / TRASH ON-SITE	Sec. 105-94(4)	NOV	CITATION	CITATION (SW)	$100
VIOLATION OF STOP WORK ORDER	Sec. 105-13(c)	CITATION (SW) AND EPD	N/A	N/A	$2,000
DISTURBED AREA NOT STABILIZED AFTER 14 DAYS	Sec. 105-1018(6)	NOV (SW)	CITATION (SW)	EDP (SW)	$250
FAILURE TO PROVIDE DUST CONTROL	Sec. 105-94(3)	NOV	NOV (SW)	CITATION (SW)	$100
PERMIT BOARD / ON-SITE	Sec. 105-66	NOV (SW)	CITATION (SW)	CITATION (SW)	$100
CERTIFIED PERSONNEL	Sec. 105-1052(c)	NOV (SW)	CITATION (SW)	CITATION (SW)	$100
REVISED PLANS NOT SUBMITTED	Sec. 105-1089(2)	NOV	NOV (SW)	CITATION (SW)	$500
FAILURE TO SUBMIT MONTHLY REPORTS	Sec. 105-1052	NOV	CITATION	CITATION (SW)	$100
*PERFORM WATER QUALITY TESTING					