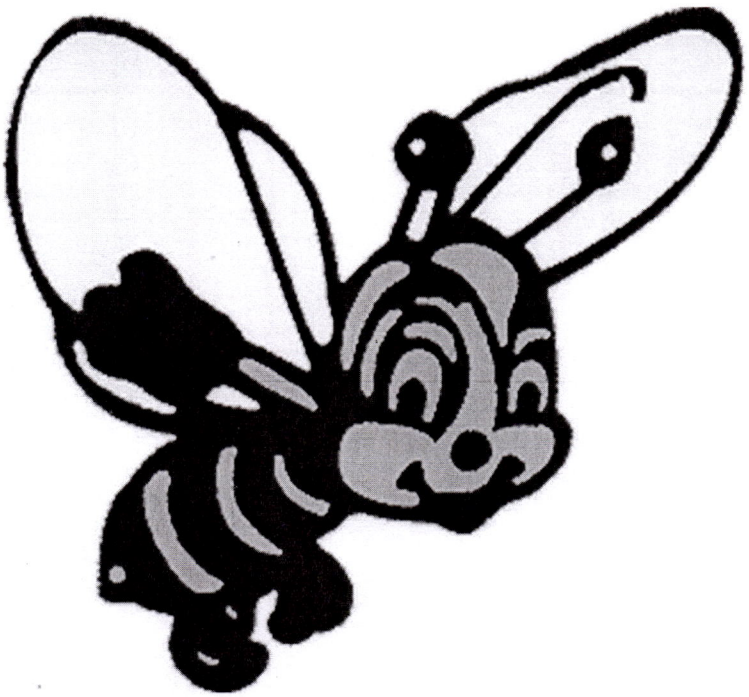
FY 2026



CITY OF HAHIRA

BUDGET

DRAFT TWO 8/5/25

CITY OF HAHIRA
FY2025 BUDGET – DRAFT TWO 8/5/25

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I. City of Hahira Code, Article V. Finance, Division 2. Budget

DIVISION 2. BUDGET*

State Law reference— Budgets and audits, O.C.G.A. § 36-81-1 et seq.

Sec. 2-441. - Fiscal year.

The city shall operate on a fiscal year which shall begin on January 1 and end on December 31.

(Code 1985, § 2-106; Code 2006, § 2-361)

State Law reference— Establishment of fiscal year, O.C.G.A. § 36-81-3.

Sec. 2-442. - Adoption of budget.

The city budget shall be introduced, approved, amended and adopted by ordinance passed by not less than a majority of the full membership of the city council. The procedure shall be as follows:

(1) *Introduction; approval.* The city budget shall be introduced in writing by the mayor and council and shall be initially approved by September 30 of the fiscal year. Upon initial approval by the city council, the council shall fix the time and place for the holding of a public hearing.

(2) *Public advertisement.* The city budget shall be advertised after approval. The advertisement shall set forth the date, the time and the place of the hearing. It shall be published at least ten days prior to the date fixed therefor in one or more newspapers of general circulation in the city.

(3) *Public hearing.* The city budget shall not be adopted until a public hearing has been held thereon, and taxpayers and all persons having an interest therein shall have been given an opportunity to present objections. Such hearing shall be held not less than 21 days after the initial approval of the budget at the time and place specified in the advertisement thereof, and may be adjourned from time to time until the hearing is closed. The budget, as advertised, shall be read at the public hearing in full, or it may be read only by its title if at least one week prior to the date of the hearing a complete copy of the budget shall have been posted in the city hall and shall have been made available to each person requesting the same during the previous week and during the public hearing.

(4) *Amendments.*

a. The city council may amend the budget during or after the public hearing, except that no proposed amendment shall be effective without such a hearing if it shall:

1. Add a new item of appropriation in an amount in excess of one percent of the total amount of appropriations as stated in the initially approved budget;

2. Increase or decrease any item of appropriation by more than ten percent; or

3. Increase the amount needed to be raised by taxes by more than five percent.

b. Notice of hearing on any amendment shall be advertised at least three days before the date set therefor. Any such amendment must be read in full at the hearing and before adoption.

(5) *Adoption.* The city budget shall be adopted by October 31 of the fiscal year. Upon adoption, the budget shall constitute an appropriation for the purposes stated therein and an authorization of the amount to be raised by taxation for the purposes of the city.

(Code 1985, § 2-107; Code 2006, § 2-362)

State Law reference— Preparation and adoption of budget, O.C.G.A. § 36-81-5 et seq.

Sec. 2-443. - Budget message.

When introduced to the city council for approval, the city budget shall be accompanied by a budget message which shall explain the budget both in fiscal terms and in terms of the work programs. The budget message shall outline the proposed financial policies of the city for the ensuing fiscal year; describe the important features of the budget; indicate any major changes from the current year in financial policies, expenditures and revenues, together with the reasons for each change; summarize the city's debt position; and include such other material as will provide a complete synopsis of the financial condition of the city.

(Code 1985, § 2-108; Code 2006, § 2-363)

Sec. 2-444. - Form; content.

The city budget shall, at a minimum, provide for the appropriate legal level of control in accordance with O.C.G.A. § 36-81-5. This does not preclude the governing authority from preparing a budget with a more detailed level of control for internal purposes.

(1) The city budget shall include stated objectives and services to be provided, in a clear general summary of each department budget.

(2) Each departmental budget shall include totals for each of the following categories:

a. Salaries and wages.

b. Supplies.

c. Contract services.

d. Capital outlays.

(3) The general budget shall include designated sections for revenues, debt service and capital expenditures.

(4) The total proposed expenditures shall not exceed the total of anticipated revenue.

(Code 1985, § 4-304; Code 2006, § 2-364; Ord. No. 04-05, § 1(2-109), 10-7-2004)

II. Mayor's Budget Message – DRAFT TWO 8/5/25

City Of Hahira

102 South Church, Street
Hahira, Georgia 31632

Phone: (229) 794- 2330
Fax : (229) 794- 9310
email:hahira@hahira.ga.us

Mayor: Bruce Cain
Council Members: Mayor Pro Tem Louise White, Mason Barfield, Klay Luke, David Lindsey
City Manager: Jonathan Sumner

August 1, 2025

BUDGET MESSAGE TO THE CITY COUNCIL AND CITIZENS OF HAHIRA – DRAFT TWO 8/5/25

In accordance with our City Code, I present herewith for approval the City of Hahira Administration Proposed Budget for the Fiscal Year 2026. This budget provides for the continuation of existing services at a higher level and the inclusion of capital equipment.

The accumulation of all funds is as follows. A comparison of the increase over the current year is also provided.

GENERAL FUND SUMMARY			
	2025 BUDGETED	**2026 PROPOSED**	**DIFFERENCE**
REVENUES	$3,700,000	$3,650,000	($50,000)
EXPENDITURES			
Administration	$388,464	$393,559	$5,095
Police and Judicial	$1,770,909	$1,644,260	($126,649)
Fire and EMS	$985,065	$1,008,308	$23,243
Streets	$188,398	$212,598	$24,200
Health and Welfare	$45,500	$56,150	$10,650
Culture/Recreation	$98,423	$143,318	$44,895
Economic Development	$223,241	$191,807	($31,434)
TOTAL GENERAL FUND EXPENDITURES	$3,700,000	$3,650,000	($50,000)
GENERAL FUND REVENUES OVER EXPENDITURES	$0	$0	$0

PROPRIETARY FUND SUMMARY			
	2025 BUDGETED	**2026 PROPOSED**	**DIFFERENCE**
REVENUES	$2,095,000	$2,260,000	$165,000
EXPENDITURES			
W/S Administration	$750,258	$764,061	$13,803
W/S Operations	$1,000,092	$1,100,039	$99,947
Garbage Collection	$344,650	$395,900	$51,250
TOTAL PROPRIETARY FUND EXPENDITURES	$2,095,000	$2,260,000	$165,000
PROPRIETARY FUND REVENUES OVER EXPENDITURES	$0	$0	$0

The proposed millage rate for local tax purposes is 4.969 mills. The Ad Valorem Tax is only 18% of the General Fund Revenue. In addition to Ad Valorem Tax, seventeen other revenue sources comprise the total projected revenue for the General Fund for the year 2025. The largest single tax revenue source is derived from the Local Option Sales Tax (LOST). The other revenue sources include other taxes, licenses, permits, charges for services, fines and forfeitures, and miscellaneous sources. The total projected General Fund revenue is $3,650,000.

Maintaining a balanced budget and providing an acceptable level of services demanded by citizens becomes more complex and severe each year. Most cost increases are beyond our control and the only means of making significant reductions in expenditures would require a reduction in personnel or a curtailment of services. Because of a conservative approach to operating the city government and sound leadership in past years, the City of Hahira's overall financial position is good. However, we must remain sensible in spending, not forgetting that as public servants we are placed in a position of responsibility that requires wise financial decisions that benefit each citizen.

The principal operating fund of the City is the General Fund. This fund is to account for all financial resources not otherwise accounted for in the Proprietary Fund. The General Fund is used to operate the Administrative, Police, Fire, Street, Health and Welfare, Culture/Recreation, and Economic Development Departments. The appropriations needed to operate these departments are outlined in the General Fund 2026 Budget Summary. Also, the Budget Summary details the total anticipated revenues from all sources and a breakdown of revenue needed, which must be raised by Ad Valorem Taxes, among other sources.

The proposed expenditures for the year 2026 represent the continuation of the current level of services. During the budget process, department heads were asked to justify every expenditure, including existing and additional requested personnel. The proposed budget includes a listing of proposed expenditures for each line item. Due to economic situations, which could affect revenue

from sources other than property taxes, operations of all departments were carefully scrutinized. The three main expenditure components of the proposed budget are personnel, operations and capital. Significant changes in each of these areas that are included in the proposed budget are as follows:

General Fund Personnel

The single largest expenditure in a local government's budget is for personnel services, which is inclusive of employee salaries and benefits. The expenditures for personnel in the proposed 2026 General Fund Budget represents 62% or $2,274,114. This includes funding for an employee medical plan and a cost of living increase. The total budget includes 25 full time and 12 part time positions for a total of 37. In FY23, Mayor and Council sought equalization of employee compensation with surrounding governments of comparable size, in concert with consideration for market conditions for each position classification. In addition, an annual 3% Cost of Living Allocation (COLA) increase has been granted in salaries for 17 of the previous 19 fiscal years. A 3% COLA is also included in the FY26 Budget.

Administrative Department

This department accounts for expenditures of the Mayor and Council, City Manager, elections, and administrative staff. Expenses in this department have remained stable.

Police Department

In FY23, a COVID grant was received for two officers in Patrol department for FY24 and 25. We are still including revenue from this grant prior to close-out in FY26, but there are no revenue sources to take over this expenditure once the grant runs its course in October of that year. Unfortunately, this means that these two positions will contract and are unbudgeted for FY26. In addition, 1 ½ clerical positions have been eliminated due to decreased adjudication within the Municipal Court. The combined reduction of these positions accounts for the projected decrease in this department; this will be realized through attrition.

Fire Department

This department is manned by a full time Fire Chief. Two full time firefighters were added in FY16. Three more full-time positions were added in FY18 to create two-man coverage at the Fire Department 24/7/365. The implementation of a third firefighter available on the weekend shifts was requested and granted in FY19. Staff was also granted the conversion of one full time employee into the creation of an additional position for FY20. The conversion of part-time positions into a full-time position was also granted in FY22. Rising health insurance costs have also required our provider to recommend that individual premiums receive a budgeted increase of 15% for FY26 across the board, and that accounts for much of the increase in this department.

.

Street Department

This department has three full time employees that split their time on the maintenance of streets, sidewalks, parks, and rights of way. They split their time between maintenance of streets, parks,

and water/sewer operations. Expenditures have risen slightly in this department due to cost of living allocations.

Health and Welfare

The department accounts for the maintenance and upkeep of the Community Center and Depot. Expenditures in this area have risen due to rising insurance premiums.

Culture and Recreation

This department has three employees that split their time on the maintenance of streets, sidewalks, parks, and rights of way. This includes the Community Center and Courthouse property, Hahira Square, and the many trees and flowers on public right-of-way within the City. Expenditures within this department have risen due to a re-allocation of salary expenditures between the General and Proprietary Funds.

Economic Development

This area has historically been used to fund downtown events. In FY18, this mission was furthered through the addition of a full-time Main Street Director position. Hahira achieved designation as a National Register Historic District and Main Street City and in FY20 and FY21, respectively, among many other initiatives to improve the business climate and quality of life in the community. Additional funding is also included for a Main Street Assistant, which was approved to become a full-time position in FY23. A large percentage of the promotional activity expenses are offset by revenue through event vendor fees and merchandise sales. Expenditures within this department have decreased through the reduction of a full-time assistant position to that of a part time position, which remains unfilled at this time.

Proprietary Fund Personnel

The single largest expenditure in a local government's budget is for personnel services, which is inclusive of employee salaries and benefits. The expenditures for personnel in the proposed 2026 Proprietary Fund Budget represents 33% or $756,703.

Water/Sewer Administration

This area includes a water and sewer superintendent and an administrative assistant, including partial time allocations from a number of other administrative positions that perform Proprietary Fund duties. The costs for providing these services to citizens are financed or recovered primarily through user fees and charges. This budget operates under the water and sewer rates to give the City sufficient revenue to operate the system and retire our debt service. Water and sewer rates are closely monitored to ensure that water and sewer rates cover cost. Expenditures have increased in this department due to a slight increase in plan review fees, attributed to increased economic and community development.

Water/Sewer Operations

This area maintains six full time employees who maintain the City's water and sewer system. Three other employees also divide their time maintaining water and sewer utility right of way. Expenditures in this department have risen due to a dramatic increase in sampling costs mandated by the Georgia Environmental Protection Division for efforts to correct haloacetic acid (HAA5s) contamination through an implemented Consent Order.

Garbage Collection

This department was privatized in FY09. The three largest line items are Inert Debris, Landfill Charges, and Contracted Sanitation. The expenditures anticipated for FY26 are projected to increase as the City has contracted with a private provider that receives an annual 3% increase in fees, as well increased landfill fees paid due to growth within the City. Expenditures within this department have increased with the growth in tipping fees from the addition of commercial and residential development.

The Mayor, City Council, and City Personnel will continue to pursue avenues of good management practices which will enable us to provide our citizens with essential services and continue to operate the city as economically as possible.

Sincerely,

Bruce Cain
Mayor

III. Budget Ordinance – DRAFT TWO 8/5/25

ORDINANCE NUMBER 25-___

CITY OF HAHIRA FY 2026 BUDGET ORDINANCE
DRAFT TWO – 8/5/25

An Ordinance to provide for adoption of a budget containing estimates of proposed revenues and expenditures of the City of Hahira, Georgia, and to provide for the levy of taxes for expenses of said City of Hahira for the calendar year beginning January 1, 2025.

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF HAHIRA,

Section 1. That for the expenses of the government and its activities for the calendar year, beginning January 1, 2026 and ending December 31, 2026, the amounts in the following sections are hereby appropriated.

Section 2. That for the said calendar year there is hereby appropriated out of the general fund the following:

Administration	$393,559
Police and Judicial	1,644,260
Fire and EMS	1,008,308
Streets	212,598
Health and Welfare	56,150
Culture and Recreation	143,318
Housing and Development	191,807
	$3,650,000

Section 3. That for the said calendar year there is hereby appropriated out of the Proprietary Fund the following:

Water/Sewer Administration	$764,061
Water/Sewer Operations	1,100,039
Garbage Collection	395,900
	$2,260,000

Section 5. All Ordinances, or parts of Ordinances, inconsistent with this Ordinance are hereby repealed. Adopted this 2nd day of October, 2025 by the Mayor and Council of the City of Hahira in a meeting day assembled.

_____
Bruce Cain
Mayor

_____
Lisa Mashburn
City Clerk

IV. Millage Rate Information

NOTICE

The **City of Hahira** does hereby announce that the millage rate will be set at a meeting to be held at **Hahira Courthouse, 301 W. Main St., Hahira GA** on September 4, 2025 at 6 PM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY OF HAHIRA		2020	2021	2022	2023	2024	2025
VALUE	Real & Personal	72,104,683	76,297,974	79,020,939	95,879,265	128,041,654	152,351,970
	Motor Vehicles	1,246,260	1,087,960	1,112,520	1,152,710	1,049,860	889,180
	Mobile Homes	460,244	445,076	495,504	575,823	554,602	567,596
	Timber - 100%	0	0	0	0	0	0
	Heavy Duty Equipment	0	0	11,537	4,563	0	0
	Gross Digest	73,811,187	77,831,010	80,640,500	97,612,361	129,646,116	153,808,746
	Less Exemptions	918,074	1,026,735	1,419,639	2,270,179	2,833,799	7,669,777
	NET DIGEST VALUE	72,893,113	76,804,275	79,220,861	95,342,182	126,812,317	146,138,969
RATE	Gross Maintenance & Operation Millage	9.2475	9.3810	10.6471	9.9081	10.7807	10.1827
	Less Rollback (Local Option Sales Tax)	4.4975	4.6310	4.8971	4.9391	5.8117	5.4207
	NET M&O MILLAGE RATE	4.7500	4.7500	5.7500	4.9690	4.9690	4.7620
TAX	**TOTAL M&O TAXES LEVIED**	$346,242	$364,820	$455,520	$473,755	$630,130	$695,914
	Net Tax $ Increase		$18,578	$90,700	$18,235	$156,375	$65,783
	Net Tax % Increase		5.37%	24.86%	4.00%	33.01%	10.44%

Consolidation : Hahira : ('08')

2025 DIGEST (Hahira)

Consolidation Values

	Code	Count	Acres	40% Value
R		3,450	592.66	103,991,383
	R1	1,840	0.00	85,238,064
	R3	1,326	478.36	16,092,887
	R4	72	69.96	1,095,112
	R5	2	44.34	162,160
	RB	210	0.00	1,403,160
A		23	186.27	468,080
	A1	9	0.00	34,181
	A3	8	50.39	17,840
	A4	4	36.34	234,882
	A5	2	99.54	181,177
V		2	87.27	99,442
	V3	1	16.08	3,216
	V5	1	71.19	96,226
C		638	370.40	41,422,474
	C1	338	0.00	26,004,800
	C3	113	149.72	3,990,934
	C4	23	96.80	1,905,070
	C5	4	123.88	920,830
	CF	105	0.00	7,380,964
	CI	55	0.00	1,219,876
I		43	45.22	3,693,409
	I1	32	0.00	3,364,881
	I3	4	13.52	104,366
	I4	7	31.70	224,162
U		14	15.89	2,677,182
	U2	13	14.89	2,667,978
	U3	1	1.00	9,204
E		202	436.65	9,710,523
	E1	104	368.79	2,995,800
	E2	62	13.48	2,527,346
	E5	7	2.18	288,952
	E6	23	50.78	3,896,531
	E9	6	1.42	1,894
MV		642	0.00	889,180
	1	642	0.00	889,180
MH		99	0.00	567,596
	2	99	0.00	567,596
TIMBER		0	0.00	0
	3	0	0.00	0

HDE		0	0.00	0
	4	0	0.00	0
		5,113	1,734.36	163,519,269
		Gross Taxable: Acres / Value >>	1,298	153,808,746
			Total Real Property	142,347,970
			Total Personal Property	10,004,000

Consolidation Exemptions

Taxtype	Excode	Count	Exempt Amount	Net Digest
1		1,272	20,529,675	133,279,071
STATE	FSW	475	2,985,038	
STATE	S1	370	740,000	
STATE	S5	31	3,222,376	
STATE	SC	145	10,913,977	
STATE	SD	9	823,112	
STATE	SN	38	1,190,756	
STATE	SP	201	455,104	
STATE	SS	1	121,812	
STATE	SV	2	77,500	
	STATE TOTALS >>>		20,529,675	
2		1,274	8,354,739	145,454,007
COUNTY	S1	370	740,000	
COUNTY	S1-L1	370	1,480,000	
COUNTY	S5	31	3,222,376	
COUNTY	SC	145	290,000	
COUNTY	SC-LC	145	1,160,000	
COUNTY	SD	9	807,947	
COUNTY	SP	201	455,104	
COUNTY	SS	1	121,812	
COUNTY	SV	2	77,500	
	COUNTY TOTALS >>>		8,354,739	
3		1,274	8,354,739	145,454,007
COUNTY SCHOOL	S1	370	740,000	
COUNTY SCHOOL	S1-L1	370	1,480,000	
COUNTY SCHOOL	S5	31	3,222,376	
COUNTY SCHOOL	SC	145	290,000	
COUNTY SCHOOL	SC-LC	145	1,160,000	
COUNTY SCHOOL	SD	9	807,947	
COUNTY SCHOOL	SP	201	455,104	
COUNTY SCHOOL	SS	1	121,812	
COUNTY SCHOOL	SV	2	77,500	
	COUNTY SCHOOL TOTALS >>>		8,354,739	
4		1,274	8,354,739	145,454,007
INDUSTRIAL	S1	370	740,000	
INDUSTRIAL	S1-L1	370	1,480,000	
INDUSTRIAL	S5	31	3,222,376	
INDUSTRIAL	SC	145	290,000	

Taxtype	Excode	Count	Exempt Amount	Net Digest
INDUSTRIAL	SC-LC	145	1,160,000	
INDUSTRIAL	SD	9	807,947	
INDUSTRIAL	SP	201	455,104	
INDUSTRIAL	SS	1	121,812	
INDUSTRIAL	SV	2	77,500	
	INDUSTRIAL TOTALS >>>		8,354,739	
5		1,274	8,354,739	145,454,007
PARKS	S1	370	740,000	
PARKS	S1-L1	370	1,480,000	
PARKS	S5	31	3,222,376	
PARKS	SC	145	290,000	
PARKS	SC-LC	145	1,160,000	
PARKS	SD	9	807,947	
PARKS	SP	201	455,104	
PARKS	SS	1	121,812	
PARKS	SV	2	77,500	
	PARKS TOTALS >>>		8,354,739	
8		719	7,669,777	146,138,969
HAHIRA	FSW	475	2,985,038	
HAHIRA	S5	31	3,222,376	
HAHIRA	SD	9	807,947	
HAHIRA	SP	201	455,104	
HAHIRA	SS	1	121,812	
HAHIRA	SV	2	77,500	
	HAHIRA TOTALS >>>		7,669,777	
183			61,618,408	

DESCRIP	COUNT	ACRES	VALUE40
AGRICULTURAL	23	186.27	468,080
COMMERCIAL	638	370.40	41,422,474
CONSERVATION	2	87.27	99,442
INDUSTRIAL	43	45.22	3,693,409
RESIDENTIAL	3,450	592.66	103,991,383
UTILITY	14	15.89	2,677,182
	4,170	1,297.71	152,351,970

DESCRIP	COUNT	ACRES	VALUE40
HDE	0	0.00	0
MOBILE HOME	99	0.00	567,596
MOTOR VEHICLE	642	0.00	889,180
TIMBER	0	0.00	0
	741	0.00	1,456,776

Code	Count	Hahira
FSW	475	2,985,038
S1	370	
S5	31	3,222,376
SC	145	
SD	9	807,947
SN	38	
SP	201	455,104
SS	1	121,812
SV	2	77,500
S1-L1	370	
SC-LC	145	
Total		7,669,777

	Hahira
Gross Taxable	153,808,746
Less Exemptions	7,669,777
Net Taxable	146,138,969
MILLS	0.00496900
TAXES	726,165

Growth

Lowndes County Inflationary Growth By Tax District For Tax Year 2025

Tax District #	DESCRIP	Parcels in Tax District with Infl Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
01	01-City of Valdosta	15,980	334,882,336	133,952,940	40,205,676
02	02-Lowndes County	13,048	183,907,380	73,562,952	0
03	03-Dasher	342	1,651,425	660,570	0
04	04-Basic Decorative Lighting	5,711	21,478,547	8,591,419	0
05	05-Downtown Valdosta	31	1,535,192	614,076	0
08	08-Hahira	1,270	22,464,575	8,985,830	2,909,917
12	12-Lake Park	393	2,254,874	901,950	0
18	18-Remerton	212	2,705,660	1,082,265	17,527
19	19-Standard Lighting	1,681	14,490,621	5,796,248	0
20	20-Enhanced Decorative Lightin	383	3,547,852	1,419,141	0
Total		**39,051**	**588,918,462**	**235,567,385**	**43,133,120**

V. General Fund Revenues– DRAFT TWO 8/5/25

ADMINISTRATION RECOMMENDED BUDGET
AS OF: JANUARY 31ST, 2026

10 -GENERAL FUND
REVENUES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
NON-DEPARTMENTAL									
TAXES									
10-3.00.31.1100 Regular Digest (Current	463,858	433,248	279,900	600,000	0	0	670,000	670,000	
10-3.00.31.1101 Regular Digest (Delinqu	0	0	0	0	0	0	0	0	
10-3.00.31.1110 Public Utility	0	0	0	15,000	0	0	0	0	
10-3.00.31.1300 Real Estate Tax	0	0	0	0	0	0	0	0	
10-3.00.31.1310 Motor Vehicle Tax	129,687	150,490	143,015	150,000	0	0	175,000	175,000	
10-3.00.31.1320 Mobile Home Tax	0	0	0	0	0	0	0	0	
10-3.00.31.1340 Intangible Tax	17,416	11,138	30,528	20,000	0	0	30,000	30,000	
10-3.00.31.1350 RAILROAD EQUPIMENT TAX	484	493	612	500	0	0	500	500	
10-3.00.31.3100 Local Option Sales Tax	470,909	736,990	792,170	775,000	0	0	935,000	937,000	
10-3.00.31.4200 Alcoholic Beverage Exci	87,959	81,006	82,340	85,000	0	0	80,000	80,000	
10-3.00.31.6200 Insurance Co. Premium T	279,097	300,256	322,669	380,000	0	0	345,000	345,000	
10-3.00.31.6300 Financial Institution T	10,351	4,267	8,268	12,500	0	0	12,500	12,500	
10-3.00.31.6400 HOTEL/MOTEL TAX	1,795	2,244	3,085	2,000	0	0	3,000	3,000	
10-3.00.31.9100 PENALTIES AND INTEREST	0	0	0	0	0	0	0	0	
TOTAL TAXES	1,461,557	1,720,131	1,662,588	2,040,000	0	0	2,251,000	2,253,000	
LICENSES & PERMITS									
10-3.00.32.1110 Beer & Wine License	12,600	21,100	20,600	24,500	0	0	22,500	22,500	
10-3.00.32.1130 Liquor License	4,000	6,200	6,000	6,500	0	0	6,500	6,500	
10-3.00.32.1200 Business License	26,260	23,025	26,725	27,000	0	0	27,000	27,000	
10-3.00.32.3120 Construction/Building P	0	0	0	0	0	0	0	0	
TOTAL LICENSES & PERMITS	42,860	50,325	53,325	58,000	0	0	56,000	56,000	
INTERGOVERNMENTAL REV.									
10-3.00.33.3000 INTERGOVERNMENTAL-FEMA	0	0	0	0	0	0	0	0	
10-3.00.33.4410 CARES ACT	0	0	0	0	0	0	0	0	
10-3.00.33.7100 Lowndes County SPLOST	0	0	0	0	0	0	0	0	
TOTAL INTERGOVERNMENTAL REV.	0	0	0	0	0	0	0	0	
CHARGES FOR SERVICES									
10-3.00.34.1710 Electric Franchise	137,104	151,360	164,772	175,000	0	0	210,000	210,000	
10-3.00.34.1730 Natural Gas Franchise	1,522	1,263	1,293	1,500	0	0	1,000	1,000	
10-3.00.34.1750 Cable Franchise	34,458	27,093	23,074	25,500	0	0	20,500	20,500	
10-3.00.34.1760 Telephone Franchise	7,720	7,909	9,561	8,000	0	0	10,500	10,500	
10-3.00.34.1770 Water/Sewer Franchise	0	61,881	0	90,000	0	0	75,000	75,000	
TOTAL CHARGES FOR SERVICES	180,803	249,506	198,700	300,000	0	0	317,000	317,000	

ADMINISTRATION RECOMMENDED BUDGET
AS OF: JANUARY 31ST, 2026

10 -GENERAL FUND
REVENUES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
FINES & FORFEITURES									
10-3.00.35.1000 Fire Dept. FEMA Grant	0	0	0	0	0	0	0	0	
10-3.00.35.1001 FD GRANT DCA	0	0	0	0	0	0	0	0	
10-3.00.35.1002 HOMEOWNER TAX RELIEF GR	0	0	0	0	0	0	0	0	
10-3.00.35.1003 FIREHOUSE GRANT	0	0	0	0	0	0	0	0	
10-3.00.35.1005 POLICE GRANT	0	0	0	0	0	0	0	0	
10-3.00.35.1006 STATE GRANT REVENUE	0	0	0	0	0	0	0	0	
10-3.00.35.1010 GRANT - LMIG	42,779	43,958	0	0	0	0	0	0	
10-3.00.35.1011 ROBBINSVILLE NJ-PD	0	0	32,654	0	0	0	0	0	
TOTAL FINES & FORFEITURES	42,779	43,958	32,654	0	0	0	0	0	
INVESTMENT INCOME									
10-3.00.36.1000 Interest Income	212	228	65	0	0	0	0	0	
TOTAL INVESTMENT INCOME	212	228	65	0	0	0	0	0	
CONTRIB./DONATIONS PRIV.									
10-3.00.37.1000 Contributions & Donati	(400)	(500)	4,500	0	0	0	0	0	
10-3.00.37.1005	0	0	0	0	0	0	0	0	
10-3.00.37.1010 INKIND CONTRIBUTIONS	0	0	23,000	0	0	0	0	0	
TOTAL CONTRIB./DONATIONS PRIV.	(400)	(500)	27,500	0	0	0	0	0	
MISCELLANEOUS REVENUE									
10-3.00.38.1000 RENT INCOME	10	0	0	0	0	0	0	0	
10-3.00.38.3000 REIMBURSEMT FOR DAMAGE	(374)	1,546	13,800	0	0	0	0	0	
10-3.00.38.6000 GOVERNMENTAL REV- POLIC	0	0	0	0	0	0	0	0	
10-3.00.38.9000 Other Misc. Income	77,851	74,985	470,016	72,000	0	0	80,000	80,000	
TOTAL MISCELLANEOUS REVENUE	77,487	76,531	483,816	72,000	0	0	80,000	80,000	
OTHER FINANCING SOURCES									
10-3.00.39.1100 Transfers in Special Re	0	0	517,956	0	0	0	0	0	
10-3.00.39.1200 Transfers in Capital Pr	0	0	0	0	0	0	0	0	
10-3.00.39.2100 SALES OF GENERAL FIXED	0	0	0	0	0	0	0	0	
10-3.00.39.3500 Proceeds-Capital Leases	0	0	0	0	0	0	0	0	
10-3.00.39.3900 Unappropriated Surplus	0	0	0	0	0	0	0	0	
10-3.00.39.3910 TRANSFERS IN PROPRIETAR	0	0	0	0	0	0	0	0	
TOTAL OTHER FINANCING SOURCES	0	0	517,956	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	1,805,298	2,140,179	2,976,604	2,470,000	0	0	2,704,000	2,706,000	

POLICE ADMINISTRATION
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10 -GENERAL FUND
REVENUES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
INTERGOVERNMENTAL REV.									
10-3.31.33.1100 Dept of Justice-COPS FA	0	0	0	140,000	0	0	140,000	140,000	
TOTAL INTERGOVERNMENTAL REV.	0	0	0	140,000	0	0	140,000	140,000	
CHARGES FOR SERVICES									
10-3.31.34.2120 Accident Reports	0	0	0	0	0	0	0	0	
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	
FINES & FORFEITURES									
10-3.31.35.1170 Fines/Forfeitures-Munic	1,018,475	1,301,815	771,080	1,000,000	0	0	800,000	700,000	
10-3.31.35.1180 ADMIN/TECH FEE	0	46,115	0	0	0	0	0	0	
10-3.31.35.1320 Drug Seized Funds	0	0	0	0	0	0	0	0	
TOTAL FINES & FORFEITURES	1,018,475	1,347,930	771,080	1,000,000	0	0	800,000	700,000	
TOTAL POLICE ADMINISTRATION	1,018,475	1,347,930	771,080	1,140,000	0	0	940,000	840,000	
FIRE									
====									
FINES & FORFEITURES									
10-3.35.35.1170 FD FINES & FORFITURES	7	22	21	0	0	0	0	0	
TOTAL FINES & FORFEITURES	7	22	21	0	0	0	0	0	
TOTAL FIRE	7	22	21	0	0	0	0	0	
STREETS									
=======									
CHARGES FOR SERVICES									
10-3.42.34.3100 Street/Sidewalk/Curb Re	0	0	0	0	0	0	0	0	
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	
OTHER FINANCING SOURCES									
10-3.42.39.2100 Sale of General Fixed A	0	0	0	0	0	0	0	0	
10-3.42.39.3100 DOT- Right Of Way	0	0	0	0	0	0	0	0	
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0	
TOTAL STREETS	0	0	0	0	0	0	0	0	

10 -GENERAL FUND
REVENUES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
NUTRITION									
INTERGOVERNMENTAL REV.									
10-3.55.33.1110 DHHR-Nutrition svcs to	15,138	0	0	0	0	0	0	0	
TOTAL INTERGOVERNMENTAL REV.	15,138	0	0	0	0	0	0	0	
TOTAL NUTRITION	15,138	0	0	0	0	0	0	0	
RECREATION CENTER									
MISCELLANEOUS REVENUE									
10-3.56.38.1000 Rent-Recreation Center	20,710	23,664	23,667	21,000	0	0	24,000	24,000	
10-3.56.38.1001 Revenue/Contributions B	0	0	0	0	0	0	80,000	0	
TOTAL MISCELLANEOUS REVENUE	20,710	23,664	23,667	21,000	0	0	104,000	24,000	
TOTAL RECREATION CENTER	20,710	23,664	23,667	21,000	0	0	104,000	24,000	
BETTER HOMETOWN									
MISCELLANEOUS REVENUE									
10-3.77.38.1000 BHT REVENUE	71,226	64,165	59,766	69,000	0	0	0	80,000	
TOTAL MISCELLANEOUS REVENUE	71,226	64,165	59,766	69,000	0	0	0	80,000	
TOTAL BETTER HOMETOWN	71,226	64,165	59,766	69,000	0	0	0	80,000	
TOTAL REVENUES	2,930,854	3,575,960	3,831,138	3,700,000	0	0	3,748,000	3,650,000	

VI. General Fund Expenditures– DRAFT TWO 8/5/25

10 -GENERAL FUND
GENERAL GOVERNMENT

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
LEGISLATIVE									
PERSONNEL SERVICES/BENEF									
10-5.11.51.1100 Salary & Wages	33,000	33,000	32,950	21,950	0	0	21,950	33,000	
10-5.11.51.2200 Social Security	2,046	2,046	2,043	1,361	0	0	1,361	2,050	
10-5.11.51.2300 Medicare	479	479	478	318	0	0	318	500	
10-5.11.51.2700 Worker's Compensation	0	0	11,265	11,265	0	0	11,265	11,000	
TOTAL PERSONNEL SERVICES/BENEF	35,525	35,525	46,736	34,894	0	0	34,894	46,550	
PURCHSED/CONTRACT SERVIC									
10-5.11.52.1110 Tax Collector Fees	1,750	1,900	2,100	2,000	0	0	2,000	2,100	
10-5.11.52.1120 Ordinance Expenses	0	0	0	0	0	0	0	0	
10-5.11.52.1130 Inspection Services	0	0	0	0	0	0	0	0	
10-5.11.52.1210 Attorney/Legal Fees	0	727	88	500	0	0	500	0	
10-5.11.52.1220 Auditor Fees	10,125	11,612	15,247	10,000	0	0	10,000	15,000	
10-5.11.52.1230 Engineer/Architect Fees	0	0	0	0	0	0	0	0	
10-5.11.52.1310 Consulting	0	1,053	175	500	0	0	500	250	
10-5.11.52.1320 Environmental Fees	0	0	0	0	0	0	0	0	
10-5.11.52.2210 VEHICLE REPAIR	2,107	150	167	500	0	0	500	500	
10-5.11.52.3100 Property Insurance-GIRM	0	13,945	1,535	15,000	0	0	15,000	2,000	
10-5.11.52.3300 Advertising-Newspapers	960	744	802	1,000	0	0	1,000	750	
10-5.11.52.3310 Advertising-Other	2,114	1,398	1,223	1,500	0	0	1,500	1,500	
10-5.11.52.3400 Stationary/Printing	0	0	0	0	0	0	0	0	
TOTAL PURCHSED/CONTRACT SERVIC	17,056	31,528	21,338	31,000	0	0	31,000	22,100	
SUPPLIES									
10-5.11.53.1100 Supply-General	1,149	776	788	750	0	0	750	750	
10-5.11.53.1270 GAS/OIL/GREASE	255	639	455	550	0	0	550	500	
10-5.11.53.1540 Telephone	421	795	2,635	2,750	0	0	2,750	2,750	
10-5.11.53.1700 Supply-Misc.	2,572	1,612	1,930	2,400	0	0	2,400	2,000	
10-5.11.53.3500 Travel-Transportation	0	503	354	550	0	0	550	400	
10-5.11.53.3510 Travel-Lodging	4,702	5,896	2,551	6,000	0	0	6,000	6,000	
10-5.11.53.3520 Travel-Meals	490	831	564	850	0	0	850	1,000	
10-5.11.53.3530 Travel-Misc.	29	0	25	0	0	0	0	0	
10-5.11.53.3600 Dues	0	0	0	0	0	0	0	0	
10-5.11.53.3610 Subscriptions	100	0	0	0	0	0	0	0	
10-5.11.53.3700 Registration Fees	3,125	7,772	3,005	7,500	0	0	7,500	7,500	
TOTAL SUPPLIES	12,843	18,823	12,306	21,350	0	0	21,350	20,900	
OTHER COSTS									
10-5.11.57.4000 Bad Debts	0	0	0	0	0	0	0	0	
10-5.11.57.9000 Contingencies	0	0	0	0	0	0	0	0	
TOTAL OTHER COSTS	0	0	0	0	0	0	0	0	
TOTAL LEGISLATIVE	65,424	85,876	80,380	87,244	0	0	87,244	89,550	

10 -GENERAL FUND
GENERAL GOVERNMENT

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
EXECUTIVE									
PERSONNEL SERVICES/BENEF									
10-5.13.51.1100 Salary & Wages	41,175	46,370	50,255	52,107	0	0	52,107	52,107	
10-5.13.51.1110 Christmas Bonus	0	0	0	1,500	0	0	1,500	1,500	
10-5.13.51.2100 Group Insurance	6,165	6,216	6,587	7,686	0	0	7,686	7,000	
10-5.13.51.2110 Group Life	679	826	899	916	0	0	916	950	
10-5.13.51.2120 Group LTD	681	759	831	845	0	0	845	845	
10-5.13.51.2200 Social Security	2,553	2,875	3,116	3,231	0	0	3,231	3,250	
10-5.13.51.2300 Medicare	597	673	729	782	0	0	782	750	
10-5.13.51.2400 Retirement	5,439	5,439	4,079	5,500	0	0	5,500	5,500	
TOTAL PERSONNEL SERVICES/BENEF	57,289	63,158	66,496	72,567	0	0	72,567	71,902	
PURCHSED/CONTRACT SERVIC									
10-5.13.52.1100 GMEBS Admin Fee	0	0	0	0	0	0	0	0	
10-5.13.52.1210 Attorney/Legal Fees	0	0	0	0	0	0	0	0	
10-5.13.52.1310 Consulting	0	0	0	0	0	0	0	0	
10-5.13.52.2210 Repairs-Vehicle	62	197	0	200	0	0	200	0	
10-5.13.52.2320 REPAIRS OFFICEC EQUIP,E	0	0	0	0	0	0	0	0	
10-5.13.52.2700 Worker's Compensation	0	0	0	0	0	0	0	0	
10-5.13.52.2900 Employee Benefits	366	283	324	350	0	0	0	350	
10-5.13.52.3300 Advertising-Newspaper	0	0	0	0	0	0	350	0	
10-5.13.52.3310 Advertising-Other	0	0	0	0	0	0	0	0	
TOTAL PURCHSED/CONTRACT SERVIC	427	480	324	550	0	0	550	350	
SUPPLIES									
10-5.13.53.1270 Gas/Oil/Grease	560	1,018	340	750	0	0	750	750	
10-5.13.53.1700 Supply-Misc.	2,317	1,827	938	2,000	0	0	2,000	2,000	
10-5.13.53.3500 Travel-Transportation	0	50	140	150	0	0	150	150	
10-5.13.53.3510 Travel-Lodging	4,096	3,025	3,217	4,500	0	0	4,500	4,500	
10-5.13.53.3520 Travel-Meals	566	3,038	971	2,000	0	0	2,000	2,000	
10-5.13.53.3530 Travel-Misc.	40	94	0	100	0	0	100	100	
10-5.13.53.3600 Dues	437	487	332	500	0	0	500	500	
10-5.13.53.3610 Subscriptions	324	0	45	0	0	0	2,750	0	
10-5.13.53.3700 Registration Fees	3,625	2,630	3,900	2,750	0	0	0	4,000	
TOTAL SUPPLIES	11,965	12,170	9,883	12,750	0	0	12,750	14,000	
CAPITAL OUTLAY									
10-5.13.54.2200 Capital-Vehicles	0	0	0	0	0	0	0	0	
10-5.13.54.2300 Capital-Office Equipmen	0	0	0	0	0	0	0	0	
10-5.13.54.2400 Capital-Computers	0	0	0	0	0	0	0	0	
10-5.13.54.2500 Capital-Equipment	0	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
TOTAL EXECUTIVE	69,681	75,808	76,703	85,867	0	0	85,867	86,252	

10 -GENERAL FUND
GENERAL GOVERNMENT

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
ELECTION									
PURCHSED/CONTRACT SERVIC									
10-5.14.52.1100 Election Fees	0	13,862	0	0	0	0	0	4,000	
TOTAL PURCHSED/CONTRACT SERVIC	0	13,862	0	0	0	0	0	4,000	
SUPPLIES									
10-5.14.53.1100 Election Supplies	0	0	0	0	0	0	0	0	
TOTAL SUPPLIES	0	0	0	0	0	0	0	0	
TOTAL ELECTION	0	13,862	0	0	0	0	0	4,000	
ADMINISTRATIVE									
PERSONNEL SERVICES/BENEF									
10-5.15.51.1100 Salary & Wages	53,545	62,588	66,987	63,236	0	0	63,236	63,236	
10-5.15.51.1110 Christmas Bonuses	0	0	0	1,500	0	0	1,500	1,500	
10-5.15.51.1200 Casual Labor	0	0	0	0	0	0	0	0	
10-5.15.51.2100 Group Insurance	9,741	9,945	10,569	12,297	0	0	12,297	12,921	
10-5.15.51.2110 Group Life	761	569	628	600	0	0	600	650	
10-5.15.51.2120 Group LTD	866	871	923	900	0	0	900	950	
10-5.15.51.2200 Social Security	3,160	3,706	4,114	3,920	0	0	3,920	4,200	
10-5.15.51.2300 Medicare	739	867	963	1,000	0	0	1,000	950	
10-5.15.51.2400 Retirement	6,397	6,397	7,303	6,500	0	0	6,500	7,500	
10-5.15.51.2600 GA Unemployment Tax	140	964	553	950	0	0	950	950	
10-5.15.51.2700 Worker's Compensation	0	781	0	800	0	0	800	800	
10-5.15.51.2900 Employee Benefits	517	423	413	500	0	0	500	500	
TOTAL PERSONNEL SERVICES/BENEF	75,867	87,112	92,453	92,203	0	0	92,203	94,157	
PURCHSED/CONTRACT SERVIC									
10-5.15.52.1150 INCODE- Maintenance Con	3,292	3,479	10,194	10,200	0	0	10,200	10,200	
10-5.15.52.1160 GMA Dues	1,992	2,006	1,937	2,000	0	0	2,000	2,000	
10-5.15.52.1210 Attorney/Legal Fees	7,074	12,024	14,589	15,000	0	0	15,000	15,000	
10-5.15.52.1240 Data Processing Expense	0	0	0	0	0	0	0	0	
10-5.15.52.1250 IT- CONTRACTING/SERVICE	4,554	11,769	9,490	7,500	0	0	7,500	10,000	
10-5.15.52.1310 Consulting/Contract Svc	6,055	13,852	18,618	15,000	0	0	15,000	17,500	
10-5.15.52.2310 Repairs-Buildings	225	491	4,146	1,000	0	0	1,000	5,000	
10-5.15.52.2320 Repairs-Office Equipmen	0	0	105	0	0	0	0	100	
10-5.15.52.2330 Repairs-Computer	0	0	0	0	0	0	0	100	
10-5.15.52.2334 Repairs-Equipment	0	629	215	750	0	0	750	250	
10-5.15.52.3100 Property Insurance-GIRM	7,550	4,174	12,277	12,500	0	0	12,500	12,500	
10-5.15.52.3110 Insurance-Bonds	0	0	0	0	0	0	0	0	
10-5.15.52.3300 Advertising-Newspaper	290	0	0	0	0	0	0	0	
10-5.15.52.3310 Advertising-Other	0	0	0	0	0	0	0	0	
10-5.15.52.3900 Insurance Claims	0	0	0	0	0	0	0	0	
10-5.15.52.3910 Insurance Judgements	0	0	0	0	0	0	0	0	

10 -GFNERAL FUND
GENERAL GOVERNMENT

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
10-5.15.52.3920 Continuing Education	0	0	0	0	0	0	0	0	
10-5.15.52.3930 Christmas Bonuses	0	0	0	0	0	0	0	0	
TOTAL PURCHSED/CONTRACT SERVIC	31,031	48,424	71,571	63,950	0	0	63,950	72,650	
SUPPLIES									
10-5.15.53.1100 Supply-General	2,605	2,011	873	2,000	0	0	2,000	2,000	
10-5.15.53.1110 Supply-Administrative	55	5	0	0	0	0	0	0	
10-5.15.53.1120 Supply-Office	1,116	3,059	4,037	3,250	0	0	3,250	3,500	
10-5.15.53.1130 Supply-Computer	899	395	(28)	500	0	0	500	500	
10-5.15.53.1140 Supply-Postage	1,307	1,505	1,967	1,500	0	0	1,500	1,500	
10-5.15.53.1230 Electricity	8,298	7,732	17,098	19,000	0	0	19,000	8,000	
10-5.15.53.1540 Telephone	13,733	14,841	13,479	15,000	0	0	15,000	15,000	
10-5.15.53.1541 Internet Service	0	0	0	0	0	0	0	0	
10-5.15.53.1550 Supply-Cleaning/Janitor	494	702	1,363	750	0	0	750	750	
10-5.15.53.1700 Supply-Misc.	4,541	8,947	8,684	10,000	0	0	10,000	9,000	
10-5.15.53.3400 Stationary/Printing	1,242	1,242	1,242	1,250	0	0	1,250	1,250	
10-5.15.53.3500 Travel-Transportation	220	807	174	750	0	0	750	750	
10-5.15.53.3510 Travel-Lodging	560	2,467	3,647	2,500	0	0	2,500	2,300	
10-5.15.53.3520 Travel-Meals	70	270	452	400	0	0	400	400	
10-5.15.53.3530 Travel-Misc.	0	12	0	0	0	0	0	0	
10-5.15.53.3600 Dues	135	208	798	800	0	0	800	500	
10-5.15.53.3610 Subscriptions	0	0	0	0	0	0	0	0	
10-5.15.53.3700 Registration Fees	495	3,072	1,330	1,500	0	0	1,500	1,500	
TOTAL SUPPLIES	35,769	47,274	55,115	59,200	0	0	59,200	46,950	
CAPITAL OUTLAY									
10-5.15.54.1200 Capital-Facility Improv	0	3,813	15,800	0	0	0	0	0	
10-5.15.54.2200 Capital-Vehicles	0	0	0	0	0	0	0	0	
10-5.15.54.2300 Capital-Office Equipmen	0	0	318	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	3,813	16,118	0	0	0	0	0	
TOTAL ADMINISTRATIVE	142,668	186,624	235,257	215,353	0	0	215,353	213,757	
TOTAL GENERAL GOVERNMENT	277,773	362,170	392,339	388,464	0	0	388,464	393,559	

ADMINISTRATION RECOMMENDED BUDGET
AS OF: JANUARY 31ST, 2026

10 -GENERAL FUND
JUDICIAL

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
JUDICIAL									
PURCHSED/CONTRACT SERVIC									
10-5.26.52.1200 Judges Fees	6,000	12,000	9,000	6,000	0	0	6,000	6,000	
10-5.26.52.1300 SOLICITOR	14,652	19,130	14,830	17,000	0	0	17,000	15,000	
10-5.26.52.3700 Training/Conferences	0	0	0	0	0	0	0	0	
TOTAL PURCHSED/CONTRACT SERVIC	20,652	31,130	23,830	23,000	0	0	23,000	21,000	
TOTAL JUDICIAL	20,652	31,130	23,830	23,000	0	0	23,000	21,000	
TOTAL JUDICIAL	20,652	31,130	23,830	23,000	0	0	23,000	21,000	

10 -GENERAL FUND
PUBLIC SAFETY

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
POLICE ADMINISTRATION									
PERSONNEL SERVICES/BENEF									
10-5.31.51.1100 Salary & Wages	173,741	245,929	199,590	184,921	0	0	184,921	162,853	
10-5.31.51.1110 Christmas Bonus	0	0	0	2,425	0	0	2,425	2,175	
10-5.31.51.2100 Group Insurance	29,253	32,218	55,108	49,000	0	0	49,000	32,304	
10-5.31.51.2110 Group Life	1,209	1,549	1,162	1,000	0	0	1,000	1,200	
10-5.31.51.2120 Group LTD	1,428	1,546	1,095	900	0	0	900	1,100	
10-5.31.51.2200 Social Security	10,716	15,223	12,119	11,500	0	0	11,500	12,000	
10-5.31.51.2300 Medicare	2,507	3,560	2,834	2,750	0	0	2,750	2,900	
10-5.31.51.2400 Retirement	8,405	7,211	6,739	5,550	0	0	5,550	7,000	
10-5.31.51.2700 Worker's Compensation	0	0	0	0	0	0	0	0	
10-5.31.51.2900 Employee Benefits	366	283	303	300	0	0	300	300	
TOTAL PERSONNEL SERVICES/BENEF	227,624	307,521	278,950	258,346	0	0	258,346	221,832	
PURCHSED/CONTRACT SERVIC									
10-5.31.52.1150 TYLER-CONTRACT SERVICE	672	93,554	100,659	100,000	0	0	100,000	100,000	
10-5.31.52.1250 IT-CONTRACT/SERVICE	4,554	0	13,072	13,000	0	0	13,000	13,000	
10-5.31.52.2320 Repair-Office Equipment	182	626	80	750	0	0	750	750	
10-5.31.52.2330 Repair-Computers	0	0	0	0	0	0	0	0	
10-5.31.52.3100 Property Insurance-GIRM	25,932	48,162	32,226	35,000	0	0	35,000	35,000	
10-5.31.52.3300 Advertising-Newspaper	392	203	0	250	0	0	250	250	
10-5.31.52.3310 Advertising-Other	0	0	0	0	0	0	0	0	
10-5.31.52.3400 Stationary/Printing	520	1,189	(103)	1,250	0	0	1,250	1,250	
TOTAL PURCHSED/CONTRACT SERVIC	32,251	143,735	145,934	150,250	0	0	150,250	150,250	
SUPPLIES									
10-5.31.53.1110 Supply-Administrative	4,328	4,679	5,171	5,000	0	0	5,000	5,000	
10-5.31.53.1120 Supply-Office	5,518	7,588	10,771	11,250	0	0	11,250	10,000	
10-5.31.53.1130 GCIC- / GTA Supplies	187	194	3,239	3,250	0	0	3,250	250	
10-5.31.53.1140 Supply-Postage	3,040	2,625	1,812	2,250	0	0	2,250	2,000	
10-5.31.53.1230 Electricity	7,739	7,129	13,055	12,000	0	0	12,000	12,000	
10-5.31.53.1530 LEASE PAYMENT	24,000	52,414	52,721	52,000	0	0	52,000	52,000	
10-5.31.53.1540 Telephone	6,608	6,338	7,852	7,000	0	0	7,000	7,000	
10-5.31.53.1542 Telephone-Cell	0	0	0	0	0	0	0	0	
10-5.31.53.1550 Supply-Janitorial/Clean	171	79	13	200	0	0	200	200	
10-5.31.53.1700 Supply-Misc.	778	3,800	4,874	2,250	0	0	2,250	4,000	
10-5.31.53.3500 Travel-Transportation	0	0	0	0	0	0	0	0	
10-5.31.53.3510 Travel-Lodging	1,249	2,367	1,366	2,000	0	0	2,000	2,000	
10-5.31.53.3520 Travel-Meals	544	668	1,238	1,000	0	0	1,000	1,500	
10-5.31.53.3530 Travel-Misc.	0	0	100	100	0	0	100	100	
10-5.31.53.3600 Dues	315	150	795	750	0	0	750	750	
10-5.31.53.3610 Subscriptions	0	0	40	0	0	0	0	100	
10-5.31.53.3700 Registration Fees	1,070	1,812	1,575	1,750	0	0	1,750	1,750	
TOTAL SUPPLIES	55,548	89,842	104,623	100,800	0	0	100,800	98,650	

10 -GENERAL FUND
PUBLIC SAFETY

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
CAPITAL OUTLAY									
10-5.31.54.2200 Capital-Vehicles	0	0	0	0	0	0	0	0	
10-5.31.54.2300 Capital-Office Furn/Equ	0	0	0	0	0	0	0	0	
10-5.31.54.2400 Capital-Computers	0	0	0	0	0	0	0	0	
10-5.31.54.2500 Capital-Equipment	5,600	17,435	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	5,600	17,435	0	0	0	0	0	0	
OTHER COSTS									
10-5.31.57.2100 Peace Officer Retiremen	0	0	0	0	0	0	0	0	
10-5.31.57.2200 PeaceOfficer Annuity &	61,883	84,216	49,945	57,500	0	0	57,500	52,000	
10-5.31.57.2300 Police & Prosecutor Tra	0	0	0	0	0	0	0	0	
10-5.31.57.2400 GSCCCA- GA State Add On	160,707	209,463	152,119	170,000	0	0	170,000	157,600	
10-5.31.57.2500 Lowndes County Jail Fun	0	800	5,680	10,000	0	0	10,000	5,920	
TOTAL OTHER COSTS	222,590	294,479	207,744	237,500	0	0	237,500	215,520	
TOTAL POLICE ADMINISTRATION	543,613	853,012	737,251	746,896	0	0	746,896	686,252	
PATROL									
PERSONNEL SERVICES/BENEF									
10-5.32.51.1100 Salary & Wages	420,009	493,096	553,393	572,613	0	0	572,613	525,440	
10-5.32.51.1110 Christmas Bonus	0	0	0	0	0	0	0	0	
10-5.32.51.2100 Group Insurance	92,858	95,204	121,654	170,000	0	0	170,000	145,368	
10-5.32.51.2110 Group Life	2,731	2,932	4,204	3,000	0	0	3,000	4,200	
10-5.32.51.2120 Group LTD	2,531	2,932	3,936	3,000	0	0	3,000	4,000	
10-5.32.51.2200 Social Security	25,888	30,577	34,162	36,000	0	0	36,000	33,000	
10-5.32.51.2300 Medicare	6,054	7,151	7,989	8,700	0	0	8,700	8,000	
10-5.32.51.2400 Retirement	13,133	14,411	14,411	18,000	0	0	18,000	16,000	
10-5.32.51.2700 Worker's Compensation	0	0	0	0	0	0	0	0	
10-5.32.51.2710 PTSD DISABILITY BENEFIT	0	0	0	0	0	0	800	1,600	
10-5.32.51.2900 Employee Benefits	366	396	373	300	0	0	300	400	
TOTAL PERSONNEL SERVICES/BENEF	563,570	646,698	740,122	811,613	0	0	812,413	738,008	
PURCHSED/CONTRACT SERVIC									
10-5.32.52.1230 ENGINEERS/ARCHITECT FES	0	7,500	0	0	0	0	0	0	
10-5.32.52.2210 Repair-Vehicle	35,699	35,022	25,601	35,000	0	0	35,000	40,000	
10-5.32.52.2220 Repair-Radio Equipment	9,647	8,221	7,395	10,000	0	0	10,000	7,500	
10-5.32.52.2334 Repair-Equipment	375	913	0	500	0	0	500	1,000	
10-5.32.52.2400 Equipment Rental	0	0	0	0	0	0	0	0	
10-5.32.52.2500 PATROL EQUIPMENT	0	13,980	10,167	0	0	0	0	12,500	
TOTAL PURCHSED/CONTRACT SERVIC	45,721	65,635	43,162	45,500	0	0	45,500	61,000	

10 -GENERAL FUND
PUBLIC SAFETY

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
SUPPLIES									
10-5.32.53.1100 Supply-General	2,101	3,077	11,276	3,000	0	0	3,000	3,000	
10-5.32.53.1270 Gas/Oil/Grease	66,592	62,578	56,321	65,000	0	0	65,000	60,000	
10-5.32.53.1540 Telephone	8,486	16,269	20,764	17,500	0	0	17,500	20,000	
10-5.32.53.1542 Telephone-Cell	0	0	0	0	0	0	0	0	
10-5.32.53.1600 Uniforms	502	3,505	7,267	0	0	0	0	0	
10-5.32.53.1700 Supply-Misc.	7,293	7,300	3,769	7,500	0	0	7,500	7,500	
10-5.32.53.3500 Travel-Transportation	0	0	0	0	0	0	0	0	
10-5.32.53.3510 Travel-Lodging	890	894	1,913	1,500	0	0	1,500	1,500	
10-5.32.53.3520 Travel-Meals	2,518	1,075	1,708	2,500	0	0	2,500	2,000	
10-5.32.53.3530 Travel-Misc.	0	256	0	300	0	0	300	0	
10-5.32.53.3600 Dues	32	0	410	100	0	0	100	500	
10-5.32.53.3700 Registration Fees	697	1,317	611	1,500	0	0	1,500	1,000	
TOTAL SUPPLIES	89,110	96,272	104,040	98,900	0	0	98,900	95,500	
CAPITAL OUTLAY									
10-5.32.54.2200 Capital-Vehicles	0	0	23,000	0	0	0	0	0	
10-5.32.54.2500 Capital-Equipment	0	19,875	9,990	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	19,875	32,990	0	0	0	0	0	
TOTAL PATROL	698,402	828,480	920,315	956,013	0	0	956,813	894,508	
ECONOMIC ASSISTANCE									
OTHER COSTS									
10-5.33.57.2600 Victim Assistance Suppo	1,755	2,485	2,285	2,500	0	0	2,500	2,500	
10-5.33.57.2700 LOCAL Victim Support	30,898	42,726	29,047	32,500	0	0	32,500	30,000	
TOTAL OTHER COSTS	32,653	45,211	31,332	35,000	0	0	35,000	32,500	
TOTAL ECONOMIC ASSISTANCE	32,653	45,211	31,332	35,000	0	0	35,000	32,500	
INMATE									
PURCHSED/CONTRACT SERVIC									
10-5.34.52.1100 Inmate Fees	12,246	10,820	5,265	10,000	0	0	10,000	10,000	
TOTAL PURCHSED/CONTRACT SERVIC	12,246	10,820	5,265	10,000	0	0	10,000	10,000	
SUPPLIES									
10-5.34.53.1100 Inmate Supply-Misc.	0	0	0	0	0	0	0	0	
TOTAL SUPPLIES	0	0	0	0	0	0	0	0	
TOTAL INMATE	12,246	10,820	5,265	10,000	0	0	10,000	10,000	

10 -GENERAL FUND
PUBLIC SAFETY

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
FIRE									
PERSONNEL SERVICES/BENEF									
10-5.35.51.1100 Salary & Wages	484,706	571,584	546,310	634,060	0	0	659,422	641,972	
10-5.35.51.1110 Christmas Bonus	0	0	0	5,387	0	0	5,600	5,600	
10-5.35.51.2100 Group Insurance	98,797	111,883	96,514	125,000	0	0	125,000	125,000	
10-5.35.51.2110 Group Life	3,117	4,190	4,080	4,200	0	0	4,200	4,200	
10-5.35.51.2120 Group LTD	3,390	4,187	3,763	4,200	0	0	4,200	4,200	
10-5.35.51.2200 Social Security	30,018	35,297	33,742	30,308	0	0	33,000	33,000	
10-5.35.51.2300 Medicare	7,021	8,255	7,891	9,510	0	0	9,700	9,700	
10-5.35.51.2400 Retirement	13,146	14,346	14,346	19,000	0	0	19,000	19,000	
10-5.35.51.2700 Worker's Compensation	0	0	0	0	0	0	0	0	
10-5.35.51.2710 Required FF Cancer & PT	1,895	1,618	1,522	2,000	0	0	2,000	2,000	
10-5.35.51.2900 Employee Benefits	366	396	373	400	0	0	450	450	
TOTAL PERSONNEL SERVICES/BENEF	642,456	751,754	708,541	834,065	0	0	862,572	845,122	
PURCHSED/CONTRACT SERVIC									
10-5.35.52.1150 TYLER-CONTRACT/SERVICE	551	1,209	2,951	3,000	0	0	3,000	3,000	
10-5.35.52.1250 IT-CONTRACT/SERVICES	4,554	0	13,175	9,000	0	0	9,500	9,500	
10-5.35.52.2210 Repair-Vehicles	16,006	18,712	14,853	18,500	0	0	19,500	19,500	
10-5.35.52.2220 Repair-Radio Equipment	9,647	8,686	7,033	10,000	0	0	10,000	10,000	
10-5.35.52.2310 Repair-Building	3,359	0	774	3,200	0	0	3,500	3,500	
10-5.35.52.2320 Repair-Machinery/Equipm	215	0	1,745	300	0	0	500	500	
10-5.35.52.2334 Repair-Equipment	840	1,270	411	1,500	0	0	2,000	2,000	
10-5.35.52.3100 Property Insurance-GIRM	15,900	17,214	32,226	32,500	0	0	38,986	38,986	
10-5.35.52.3700 Supply-Training Reimbur	0	0	0	0	0	0	0	0	
10-5.35.52.3900 Pump Testing	1,814	3,682	619	3,500	0	0	3,750	3,750	
10-5.35.52.4000 SUPPLY-LADDER TESTING	0	0	1,506	750	0	0	1,000	1,000	
TOTAL PURCHSED/CONTRACT SERVIC	52,888	50,773	75,294	82,250	0	0	91,736	91,736	
SUPPLIES									
10-5.35.53.1100 Supply General	320	628	1,573	1,000	0	0	1,200	1,200	
10-5.35.53.1120 SUPPLY-PREVENTION	1,647	1,464	1,197	1,500	0	0	1,700	1,700	
10-5.35.53.1125 SUPPLY- TRAINING	0	0	0	2,900	0	0	2,900	2,900	
10-5.35.53.1130 Supply-Computer	0	0	0	1,400	0	0	1,400	1,400	
10-5.35.53.1220 Natural Gas	0	190	352	1,200	0	0	1,200	1,200	
10-5.35.53.1230 Electricity	7,202	4,828	6,134	8,200	0	0	8,200	8,200	
10-5.35.53.1270 Gas/Oil/Grease	11,656	9,521	7,061	10,000	0	0	10,000	10,000	
10-5.35.53.1540 Telephone	7,892	7,925	6,834	8,000	0	0	8,000	8,000	
10-5.35.53.1542 Telephone-Cell	0	0	0	2,500	0	0	2,500	2,500	
10-5.35.53.1600 Uniforms	299	605	823	0	0	0	1,000	1,000	
10-5.35.53.1700 Supply-Misc.	11,443	15,811	11,673	12,500	0	0	13,500	13,500	
10-5.35.53.1705 MEDICAL SUPPLIES	273	1,644	1,722	2,000	0	0	2,000	2,000	
10-5.35.53.3500 Travel-Transportation	0	0	0	1,000	0	0	1,000	1,000	
10-5.35.53.3510 Travel-Lodging	0	0	0	1,000	0	0	1,000	1,000	
10-5.35.53.3520 Travel-Meals	699	1,092	227	1,000	0	0	1,000	1,000	
10-5.35.53.3600 Dues	1,930	1,930	2,007	5,000	0	0	5,000	5,000	
10-5.35.53.3610 Subscriptions	2,037	3,230	3,869	5,200	0	0	5,500	5,500	

10 -GENERAL FUND
PUBLIC SAFETY

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
10-5.35.53.3700 Registration Fees	453	106	0	1,000	0	0	1,000	1,000	
TOTAL SUPPLIES	45,851	48,973	43,472	65,400	0	0	68,100	68,100	
CAPITAL OUTLAY									
10-5.35.54.1300 Capital-Buildings	0	0	0	0	0	0	0	0	
10-5.35.54.2100 Capital-Machinery	0	0	0	0	0	0	0	0	
10-5.35.54.2200 Capital-Vehicles	443	0	0	0	0	0	0	0	
10-5.35.54.2300 Capital-Office Furn/Equ	0	0	0	0	0	0	0	0	
10-5.35.54.2400 Capital-Computers	0	0	0	0	0	0	0	0	
10-5.35.54.2500 Capital-Equipment	0	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	443	0	0	0	0	0	0	0	
TOTAL FIRE	741,638	851,499	827,307	981,715	0	0	1,022,408	1,004,958	
EMS									
PURCHSED/CONTRACT SERVIC									
10-5.36.52.2200 Repair-Buildings	155	315	0	250	0	0	250	250	
TOTAL PURCHSED/CONTRACT SERVIC	155	315	0	250	0	0	250	250	
SUPPLIES									
10-5.36.53.1230 Electricity	2,324	3,067	2,534	3,100	0	0	3,100	3,100	
10-5.36.53.1540 Telephone	0	0	0	0	0	0	0	0	
TOTAL SUPPLIES	2,324	3,067	2,534	3,100	0	0	3,100	3,100	
TOTAL EMS	2,479	3,382	2,534	3,350	0	0	3,350	3,350	
TOTAL PUBLIC SAFETY	2,031,030	2,592,404	2,524,003	2,732,974	0	0	2,774,467	2,631,568	

10 -GENERAL FUND
PUBLIC WORKS

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
STREETS									
PERSONNEL SERVICES/BENEF									
10-5.42.51.1100 Salary & Wages	24,249	44,093	67,397	28,012	0	0	90,792	35,000	
10-5.42.51.1110 Christmas Bonus	0	0	0	1,400	0	0	1,400	1,400	
10-5.42.51.1200 Casual Labor	0	0	0	0	0	0	0	0	
10-5.42.51.2100 Group Insurance	12,215	12,432	17,628	13,836	0	0	13,836	14,568	
10-5.42.51.2110 Group Life	262	367	440	400	0	0	400	100	
10-5.42.51.2120 Group LTD	261	429	429	400	0	0	400	100	
10-5.42.51.2200 Social Security	2,899	2,728	4,142	3,000	0	0	3,000	2,100	
10-5.42.51.2300 Medicare	486	638	969	750	0	0	750	500	
10-5.42.51.2400 Retirement	6,397	1,711	1,202	1,750	0	0	1,750	5,000	
10-5.42.51.2700 Worker's Compensation	0	0	0	0	0	0	0	0	
10-5.42.51.2900 Employee Benefits	366	283	324	350	0	0	350	350	
TOTAL PERSONNEL SERVICES/BENEF	47,135	62,681	92,531	49,898	0	0	112,678	59,118	
PURCHSED/CONTRACT SERVIC									
10-5.42.52.1210 Attorney/Legal Fees	0	0	0	0	0	0	0	0	
10-5.42.52.1230 Engineer/Architect Fees	0	0	0	0	0	0	0	0	
10-5.42.52.1320 Environmental Fees	0	0	0	0	0	0	0	0	
10-5.42.52.2210 Repair-Vehicle	136	17	496	500	0	0	2,000	250	
10-5.42.52.2220 Repair-Radio Equipment	0	0	0	0	0	0	0	0	
10-5.42.52.2250 Repair-Infrastructure	125	4,314	3,700	4,500	0	0	7,500	4,000	
10-5.42.52.2310 Repair-Buildings	0	0	0	0	0	0	0	0	
10-5.42.52.2320 Repair-Machinery/Equipm	745	433	2,159	1,500	0	0	2,000	2,000	
10-5.42.52.3100 Property Insurance-GIRM	2,085	3,734	4,604	5,000	0	0	5,000	7,500	
TOTAL PURCHSED/CONTRACT SERVIC	3,091	8,497	10,959	11,500	0	0	16,500	13,750	
SUPPLIES									
10-5.42.53.1100 Supply-General	1,840	4,177	3,755	4,500	0	0	4,500	4,000	
10-5.42.53.1130 Supply-Computer	0	0	0	0	0	0	0	0	
10-5.42.53.1150 Supply-Small Tools	0	29	605	0	0	0	5,500	500	
10-5.42.53.1160 Street Materials	14,088	19,501	16,079	20,000	0	0	30,000	20,000	
10-5.42.53.1170 Signs & Sidewalk Repair	250	1,600	681	1,500	0	0	15,000	1,500	
10-5.42.53.1180 Supply-Welding	0	0	0	0	0	0	0	0	
10-5.42.53.1230 Electricity	86,356	91,389	104,604	92,500	0	0	120,000	104,230	
10-5.42.53.1270 Gas/Oil/Grease	946	503	6,868	3,500	0	0	6,000	5,000	
10-5.42.53.1540 Telephone	0	0	0	0	0	0	0	0	
10-5.42.53.1542 Telephone-Cell	0	0	0	0	0	0	0	0	
10-5.42.53.1600 Uniforms	1,235	1,240	2,137	1,500	0	0	1,500	0	
10-5.42.53.1700 Supply-Misc.	1,257	2,766	44,559	3,000	0	0	3,000	4,000	
10-5.42.53.3500 Travel-Transportation	0	475	0	500	0	0	1,000	500	
10-5.42.53.3510 Travel-Lodging	0	0	0	0	0	0	0	0	
10-5.42.53.3520 Travel-Meals	0	0	58	0	0	0	0	0	
10-5.42.53.3530 Travel-Misc.	0	0	0	0	0	0	0	0	
10-5.42.53.3600 Dues	0	1,110	0	0	0	0	1,500	0	
10-5.42.53.3610 Subscriptions	0	0	0	0	0	0	0	0	

10 -GENERAL FUND
PUBLIC WORKS

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
10-5.42.53.3700 Registration Fees	0	0	0	0	0	0	0	0	
TOTAL SUPPLIES	105,972	122,791	179,348	127,000	0	0	188,000	139,730	
CAPITAL OUTLAY									
10-5.42.54.1100 Capital-Land	0	0	39	0	0	0	0	0	
10-5.42.54.1200 Capital-Land Improvemen	0	0	0	0	0	0	0	0	
10-5.42.54.1300 Capital-Building Improv	0	0	0	0	0	0	0	0	
10-5.42.54.1400 Capital-Infrastructure	0	0	0	0	0	0	0	0	
10-5.42.54.1500 CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
10-5.42.54.2100 Capital-Machinery	0	0	0	0	0	0	0	0	
10-5.42.54.2200 Capital-Vehicles	0	0	0	0	0	0	0	0	
10-5.42.54.2225 CAPITAL-ROAD IMPROVEMEN	0	0	325,773	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	325,812	0	0	0	0	0	
TOTAL STREETS	156,198	193,970	608,649	188,398	0	0	317,178	212,598	
TOTAL PUBLIC WORKS	156,198	193,970	608,649	188,398	0	0	317,178	212,598	

10 -GENERAL FUND
HEALTH & WELFARE

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
NUTRITION									
PERSONNEL SERVICES/BENEF									
10-5.55.51.1100 Salary & Wages	3,603	0	0	0	0	0	0	0	
10-5.55.51.1110 Christmas Bonus	0	0	0	0	0	0	0	0	
10-5.55.51.2200 Social Security	223	0	0	0	0	0	0	0	
10-5.55.51.2300 Medicare	52	0	0	0	0	0	0	0	
10-5.55.51.2700 Worker's Compensation	0	0	0	0	0	0	0	0	
10-5.55.51.2900 Employee Benefits	366	0	0	0	0	0	0	0	
TOTAL PERSONNEL SERVICES/BENEF	4,245	0	0	0	0	0	0	0	
PURCHSED/CONTRACT SERVIC									
10-5.55.52.2210 Repair-Vehicle	482	0	0	0	0	0	0	0	
10-5.55.52.2334 Repair-Equipment	0	0	0	0	0	0	0	0	
10-5.55.52.3100 Property Insurance-GIRM	596	0	0	0	0	0	0	0	
10-5.55.52.3310 Advertising-Other	0	0	0	0	0	0	0	0	
TOTAL PURCHSED/CONTRACT SERVIC	1,078	0	0	0	0	0	0	0	
SUPPLIES									
10-5.55.53.1100 Supply-General	0	0	0	0	0	0	0	0	
10-5.55.53.1270 Gas/Oil/Grease	937	0	0	0	0	0	0	0	
10-5.55.53.1700 Supply-Misc.	0	0	0	0	0	0	0	0	
10-5.55.53.3500 Travel-Transportation	0	0	0	0	0	0	0	0	
10-5.55.53.3700 Registration Fees	0	0	0	0	0	0	0	0	
10-5.55.53.3800 Meal Delivery Costs	0	0	0	0	0	0	0	0	
TOTAL SUPPLIES	937	0	0	0	0	0	0	0	
TOTAL NUTRITION	6,260	0	0	0	0	0	0	0	
RECREATION CENTER									
PERSONNEL SERVICES/BENEF									
10-5.56.51.1100 HOUSEKEEPING-DEPOT	0	0	0	0	0	0	0	0	
TOTAL PERSONNEL SERVICES/BENEF	0	0	0	0	0	0	0	0	
PURCHSED/CONTRACT SERVIC									
10-5.56.52.2310 Repair-Building	245	640	4,407	1,000	0	0	1,000	3,000	
10-5.56.52.2334 Repair-Machinery/Equipm	295	1,894	464	500	0	0	500	500	
10-5.56.52.3100 Property Insurance-GIRM	6,000	4,881	18,415	18,500	0	0	18,500	25,000	
TOTAL PURCHSED/CONTRACT SERVIC	6,540	7,414	23,286	20,000	0	0	20,000	28,500	

10 -GENERAL FUND
HEALTH & WELFARE

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
SUPPLIES									
10-5.56.53.1100 Supply-General	1,540	1,579	592	1,500	0	0	1,500	1,500	
10-5.56.53.1220 Natural Gas	1,014	1,085	1,324	1,100	0	0	1,100	1,250	
10-5.56.53.1230 Electricity	9,786	10,104	13,077	11,000	0	0	11,000	13,000	
10-5.56.53.1530 NOFOLK SOUTHERN LEASE	1,308	1,392	1,432	1,400	0	0	1,400	1,400	
10-5.56.53.1540 Telephone	4,915	6,684	6,448	6,750	0	0	6,750	6,750	
10-5.56.53.1550 Supply Cleaning/Janitor	548	1,079	609	750	0	0	750	750	
10-5.56.53.1700 Supply-Misc.	2,986	1,821	3,257	3,000	0	0	3,000	3,000	
TOTAL SUPPLIES	22,097	23,743	26,739	25,500	0	0	25,500	27,650	
CAPITAL OUTLAY									
10-5.56.54.1300 Capital-Building Improv	0	0	0	0	0	0	0	0	
10-5.56.54.1500 CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
10-5.56.54.2300 Capital Furn/Equip	0	1,413	0	0	0	0	0	0	
10-5.56.54.2500 Capital Equipment	0	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	1,413	0	0	0	0	0	0	
TOTAL RECREATION CENTER	28,637	32,570	50,025	45,500	0	0	45,500	56,150	
TOTAL HEALTH & WELFARE	34,897	32,570	50,025	45,500	0	0	45,500	56,150	

10 -GENERAL FUND
CULTURE/RECREATION

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
PARKS & RECREATION									
PERSONNEL SERVICES/BENEF									
10-5.62.51.1100 Salary & Wages	21,601	43,420	51,920	28,012	0	0	28,012	72,000	
10-5.62.51.1110 Christmas Bonus	0	0	0	0	0	0	0	0	
10-5.62.51.1200 Casual Labor	0	0	0	0	0	0	0	0	
10-5.62.51.2100 Group Insurance	15,218	12,826	17,628	13,836	0	0	13,836	14,568	
10-5.62.51.2110 Group Life	410	626	842	650	0	0	650	300	
10-5.62.51.2120 Group LTD	411	702	854	700	0	0	700	300	
10-5.62.51.2200 Social Security	2,240	2,688	3,199	2,750	0	0	2,750	2,000	
10-5.62.51.2300 Medicare	332	629	748	750	0	0	750	400	
10-5.62.51.2400 Retirement	2,271	6,397	6,506	4,000	0	0	4,000	10,000	
10-5.62.51.2700 Worker's Compensation	0	0	0	0	0	0	0	0	
10-5.62.51.2900 Employee Benefits	366	283	324	400	0	0	400	400	
TOTAL PERSONNEL SERVICES/BENEF	42,848	67,571	82,020	51,098	0	0	51,098	99,968	
PURCHSED/CONTRACT SERVIC									
10-5.62.52.2210 Repair-Vehicle	39	(29)	498	500	0	0	2,000	750	
10-5.62.52.2310 Repair-Building	0	0	0	0	0	0	0	0	
10-5.62.52.2334 Repair-Machinery/Equipm	646	1,514	760	1,500	0	0	2,000	1,750	
10-5.62.52.3100 Property Insurance-GIRM	1,500	0	10,742	11,000	0	0	11,000	11,000	
TOTAL PURCHSED/CONTRACT SERVIC	2,185	1,485	12,000	13,000	0	0	15,000	13,500	
SUPPLIES									
10-5.62.53.1100 Supply-General	2,910	5,076	3,224	3,500	0	0	5,000	3,500	
10-5.62.53.1150 Supply-Small Tools	0	190	678	500	0	0	14,000	500	
10-5.62.53.1230 Electricity	0	0	0	0	0	0	0	0	
10-5.62.53.1270 Gas/Oil/Grease	5,397	6,128	10,408	6,725	0	0	10,000	7,500	
10-5.62.53.1540 Telephone	0	0	0	0	0	0	0	0	
10-5.62.53.1550 Supply Cleaning/Janitor	0	0	0	0	0	0	0	0	
10-5.62.53.1600 Uniforms	1,315	1,983	2,328	1,750	0	0	2,000	0	
10-5.62.53.1700 Supply-Misc.	852	500	565	1,600	0	0	1,600	750	
TOTAL SUPPLIES	10,474	13,878	17,203	14,075	0	0	32,600	12,250	
CAPITAL OUTLAY									
10-5.62.54.1200 Recreation Projects	15,076	232	103	250	0	0	0	100	
10-5.62.54.1210 Beautification Supplies	4,804	13,084	5,161	10,000	0	0	0	5,000	
10-5.62.54.1220 Beautification Projects	11,481	8,738	11,354	10,000	0	0	0	12,500	
10-5.62.54.1300 Capital-Building Improv	76,973	1,244	0	0	0	0	0	0	
10-5.62.54.1500 CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
10-5.62.54.2500 Capital Equipment	0	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	108,334	23,298	16,618	20,250	0	0	0	17,600	
TOTAL PARKS & RECREATION	163,841	106,232	127,841	98,423	0	0	98,698	143,318	
TOTAL CULTURE/RECREATION	163,841	106,232	127,841	98,423	0	0	98,698	143,318	

10 -GENERAL FUND
HOUSING & DEVELOPMENT

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
SUPPORT ASSISTANCE									
PURCHSED/CONTRACT SERVIC									
10-5.76.52.1100 Moody Support Assistanc	0	0	0	0	0	0	0	0	
TOTAL PURCHSED/CONTRACT SERVIC	0	0	0	0	0	0	0	0	
TOTAL SUPPORT ASSISTANCE	0	0	0	0	0	0	0	0	
BETTER HOME TOWN									
PERSONNEL SERVICES/BENEF									
10-5.77.51.1100 Salary & Wages	48,651	65,546	80,652	88,118	0	0	88,118	72,305	
10-5.77.51.1110 CHRISTMAS BONUSES	0	0	0	0	0	0	0	0	
10-5.77.51.2100 GROUP INSURANCE	11,731	12,431	18,752	30,744	0	0	30,744	16,152	
10-5.77.51.2110 GROUP LIFE	344	509	612	300	0	0	300	600	
10-5.77.51.2120 GROUP LTD	345	510	564	300	0	0	300	600	
10-5.77.51.2200 Social Security	3,016	4,064	5,000	5,463	0	0	5,463	4,500	
10-5.77.51.2300 Medicare	706	951	1,169	1,322	0	0	1,322	1,100	
10-5.77.51.2400 Retirement	6,397	2,475	2,477	2,644	0	0	2,644	2,200	
10-5.77.51.2700 Worker's Compensation	0	0	0	0	0	0	0	0	
TOTAL PERSONNEL SERVICES/BENEF	71,190	86,486	109,227	128,891	0	0	128,891	97,457	
PURCHSED/CONTRACT SERVIC									
10-5.77.52.3100 Property Insurance-GIRM	0	3,734	7,673	8,000	0	0	8,000	8,000	
TOTAL PURCHSED/CONTRACT SERVIC	0	3,734	7,673	8,000	0	0	8,000	8,000	
SUPPLIES									
10-5.77.53.1100 Supply-General	2,207	1,913	1,108	1,500	0	0	1,500	1,500	
10-5.77.53.1120 Supply-Office	800	510	829	750	0	0	750	750	
10-5.77.53.1140 Supply-Postage	0	0	18	0	0	0	0	0	
10-5.77.53.1190 Supply-Promotional	64,642	77,907	67,485	75,000	0	0	75,000	75,000	
10-5.77.53.1270 GAS, OIL, GREASE	0	0	(3)	0	0	0	0	0	
10-5.77.53.1540 TELEPHONE	370	501	554	500	0	0	500	500	
10-5.77.53.1700 Supply-Misc.	1,430	1,947	1,628	1,500	0	0	1,500	1,500	
10-5.77.53.3500 Travel-Transportation	671	806	815	750	0	0	750	750	
10-5.77.53.3510 Travel-Lodging	1,846	1,514	1,480	1,500	0	0	1,500	1,500	
10-5.77.53.3520 Travel-Meals	614	661	1,188	750	0	0	750	750	
10-5.77.53.3530 Travel-Misc.	0	195	38	0	0	0	0	0	
10-5.77.53.3600 Dues	1,268	1,850	1,487	1,500	0	0	1,500	1,500	
10-5.77.53.3610 Subscriptions	13	0	126	100	0	0	100	100	
10-5.77.53.3700 Registration Fees	3,835	509	2,700	2,500	0	0	2,500	2,500	
TOTAL SUPPLIES	77,695	88,315	79,452	86,350	0	0	86,350	86,350	
TOTAL BETTER HOME TOWN	148,885	178,535	196,352	223,241	0	0	223,241	191,807	
TOTAL HOUSING & DEVELOPMENT	148,885	178,535	196,352	223,241	0	0	223,241	191,807	

10 -GENERAL FUND
OTHER FINANCING USES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
OTHER FINANCING SOURCES									
OTHER FINANCING USES									
10-5.91.61.1010 Other Financing Uses BH	0	0	0	0	0	0	0	0	
10-5.91.61.1020 TRANSFERS OUT PROPRIETA	0	0	0	0	0	0	0	0	
10-5.91.61.1040 TRANSFER OUT	0	250	0	0	0	0	0	0	
TOTAL OTHER FINANCING USES	0	250	0	0	0	0	0	0	
TOTAL OTHER FINANCING SOURCES	0	250	0	0	0	0	0	0	
TOTAL OTHER FINANCING USES	0	250	0	0	0	0	0	0	
TOTAL EXPENDITURES	2,833,276	3,497,260	3,923,040	3,700,000	0	0	3,870,548	3,650,000	
REVENUE OVER/(UNDER) EXPENDITURES	97,578	78,700	(91,902)	0	0	0	(122,548)	0	

*** END OF REPORT ***

VII. Proprietary Fund Revenues– DRAFT TWO 8/5/25

50 -PROPRIETARY FUND
REVENUES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
NON-DEPARTMENTAL									
INTERGOVERNMENTAL REV.									
50-3.00.33.3001 INTERGOVERNMNTAL REV-FE	0	0	0	0	0	0	0	0	
TOTAL INTERGOVERNMENTAL REV.	0	0	0	0	0	0	0	0	
CHARGES FOR SERVICES									
50-3.00.34.4190 Late Fees	39,794	46,326	48,558	46,000	0	0	50,000	50,000	
50-3.00.34.6900 Other Income	8,577	32,459	9,789	11,000	0	0	10,500	10,500	
TOTAL CHARGES FOR SERVICES	48,371	78,786	58,346	57,000	0	0	60,500	60,500	
INVESTMENT INCOME									
50-3.00.36.1000 Interest Income	718	1,796	1,462	1,000	0	0	1,500	1,500	
TOTAL INVESTMENT INCOME	718	1,796	1,462	1,000	0	0	1,500	1,500	
MISCELLANEOUS REVENUE									
50-3.00.38.3000 REMBURSE FOR DAMAGED VE	0	0	0	0	0	0	0	0	
TOTAL MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	
OTHER FINANCING SOURCES									
50-3.00.39.1200 TRANSFERS OUT	0	0	192,500	0	0	0	0	0	
50-3.00.39.1300 Transfers from General	0	0	0	0	0	0	0	0	
50-3.00.39.1310 Contributions From SPLO	0	0	336,443	0	0	0	0	0	
50-3.00.39.1320 CDBG Grant	0	0	0	0	0	0	0	0	
50-3.00.39.1322 GRANT-TREATMENT PLANT	0	0	48,430	0	0	0	0	0	
50-3.00.39.1325 GEFA FORGIVABLE LOAN-LE	0	0	0	0	0	0	0	0	
50-3.00.39.1330 SALE OF PROPERTY	0	0	0	0	0	0	0	0	
TOTAL OTHER FINANCING SOURCES	0	0	577,373	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	49,089	80,582	637,182	58,000	0	0	62,000	62,000	
W/S ADMINISTRATION									
CHARGES FOR SERVICES									
50-3.43.34.4220 Tap Fees	86,400	343,500	293,500	292,000	0	0	296,500	296,500	
50-3.43.34.4230 Reconnect Fees	2,525	2,975	3,467	4,000	0	0	4,500	4,500	
TOTAL CHARGES FOR SERVICES	88,925	346,475	296,967	296,000	0	0	301,000	301,000	
TOTAL W/S ADMINISTRATION	88,925	346,475	296,967	296,000	0	0	301,000	301,000	

50 -PROPRIETARY FUND
REVENUES

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
W/S OPERATIONS									
CHARGES FOR SERVICES									
50-3.44.34.4210 Water Fees	558,497	588,776	670,198	655,000	0	0	700,000	700,000	
50-3.44.34.4240 Utility Deposits	0	(146)	0	0	0	0	0	0	
50-3.44.34.4255 Sewer Fees	723,399	647,775	721,333	710,000	0	0	785,000	785,000	
TOTAL CHARGES FOR SERVICES	1,281,896	1,236,405	1,391,530	1,365,000	0	0	1,485,000	1,485,000	
TOTAL W/S OPERATIONS	1,281,896	1,236,405	1,391,530	1,365,000	0	0	1,485,000	1,485,000	
GARBAGE COLLECTION									
CHARGES FOR SERVICES									
50-3.45.34.4110 Garbage Collection	333,427	342,511	358,472	370,000	0	0	405,000	405,000	
50-3.45.34.4111 Transfer-From Lowndes C	0	0	0	0	0	0	0	0	
50-3.45.34.4112 Contributed Capital	0	0	0	0	0	0	0	0	
50-3.45.34.6950 Yard Waste Fees	6,015	6,239	6,904	6,000	0	0	7,000	7,000	
TOTAL CHARGES FOR SERVICES	339,442	348,751	365,375	376,000	0	0	412,000	412,000	
TOTAL GARBAGE COLLECTION	339,442	348,751	365,375	376,000	0	0	412,000	412,000	
TOTAL REVENUES	1,759,352	2,012,213	2,691,054	2,095,000	0	0	2,260,000	2,260,000	

VIII. Proprietary Fund Expenditures– DRAFT TWO 8/5/25

50 -PROPRIETARY FUND
PUBLIC WORKS

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
W/S ADMINISTRATION									
PERSONNEL SERVICES/BENEF									
50-5.43.51.1100 Salary & Wages	190,008	230,996	252,295	266,170	0	0	266,170	266,170	
50-5.43.51.1110 Christmas Bonus	0	0	0	3,000	0	0	3,000	0	
50-5.43.51.2100 Group insurance	43,154	45,996	48,734	43,042	0	0	43,042	46,841	
50-5.43.51.2110 Group Life	671	845	1,103	850	0	0	850	1,100	
50-5.43.51.2120 Group LTD	674	847	1,020	850	0	0	850	1,000	
50-5.43.51.2200 Social Security	11,692	14,211	15,531	16,503	0	0	16,503	16,000	
50-5.43.51.2300 Medicare	2,734	3,324	3,632	3,993	0	0	3,993	4,000	
50-5.43.51.2400 Retirement	0	0	0	0	0	0	0	0	
50-5.43.51.2700 Worker's Compensation	0	0	0	0	0	0	0	0	
50-5.43.51.2900 Employee Benefits	366	564	343	600	0	0	600	400	
TOTAL PERSONNEL SERVICES/BENEF	249,299	296,784	322,659	335,008	0	0	335,008	335,511	
PURCHSED/CONTRACT SERVIC									
50-5.43.52.1210 Attorney/Legal Fees	745	2,899	5,509	5,000	0	0	5,500	5,000	
50-5.43.52.1220 Auditor Fees	10,125	11,612	15,247	12,500	0	0	15,000	15,000	
50-5.43.52.1230 Engineer/Architect Fees	0	2,268	77,389	25,000	0	0	25,000	35,000	
50-5.43.52.1240 Data Processing Expense	0	0	0	0	0	0	0	0	
50-5.43.52.1310 Consulting	5,922	15,795	10,800	10,000	0	0	15,000	10,000	
50-5.43.52.1320 Environmental Fees	0	0	0	0	0	0	0	0	
50-5.43.52.3300 Advertising-Newspaper	0	420	619	100	0	0	500	500	
50-5.43.52.3310 Advertising-Other	0	0	0	0	0	0	0	0	
TOTAL PURCHSED/CONTRACT SERVIC	16,792	32,994	109,565	52,600	0	0	61,000	65,500	
SUPPLIES									
50-5.43.53.1110 Supply-Administrative	0	0	105	0	0	0	1,000	100	
50-5.43.53.1120 Supply-Office	196	669	2,726	750	0	0	1,000	1,000	
50-5.43.53.1130 Supply-Computer	39	180	0	150	0	0	500	250	
50-5.43.53.1140 Supply-Postage	11,003	12,420	14,043	12,500	0	0	12,500	13,500	
50-5.43.53.1540 Telephone	2,996	7,385	6,603	7,500	0	0	8,000	7,000	
50-5.43.53.1600 Uniforms	399	306	360	500	0	0	1,000	0	
50-5.43.53.1610 Supply-Utility Billing	943	216	760	750	0	0	1,000	750	
50-5.43.53.1700 Supply-Misc.	720	1,528	2,509	1,500	0	0	2,500	1,500	
50-5.43.53.1701 UTLITY DEPOSIT REFUNDS	0	0	0	0	0	0	0	0	
50-5.43.53.3400 Stationary/Printing	0	0	0	0	0	0	0	0	
50-5.43.53.3500 Travel-Transportation	0	202	0	250	0	0	500	200	
50-5.43.53.3510 Travel-Lodging	855	4,167	1,277	4,000	0	0	5,000	4,000	
50-5.43.53.3520 Travel-Meals	227	1,103	145	1,000	0	0	1,500	1,000	
50-5.43.53.3530 Travel-Misc.	0	34	0	0	0	0	0	750	
50-5.43.53.3600 Dues	360	1,139	(419)	750	0	0	1,000	3,000	
50-5.43.53.3700 Registration Fees	800	4,586	860	3,000	0	0	3,000	0	
TOTAL SUPPLIES	18,538	33,933	28,969	32,650	0	0	38,500	33,050	

50 -PROPRIETARY FUND
PUBLIC WORKS

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
DEPRECIATION & AMORTIZAT									
50-5.43.56.1000 Depreciation	0	0	0	0	0	0	0	0	
TOTAL DEPRECIATION & AMORTIZAT	0	0	0	0	0	0	0	0	
OTHER COSTS									
50-5.43.57.4000 BAD DEBTS	0	0	0	0	0	0	0	0	
50-5.43.57.5000 Water/Sewer Franchise F	0	61,881	0	90,000	0	0	90,000	90,000	
50-5.43.57.9000 Contingencies	0	0	0	0	0	0	0	0	
TOTAL OTHER COSTS	0	61,881	0	90,000	0	0	90,000	90,000	
DEBT SERVICE									
50-5.43.58.2100 Interest on Bonds	0	0	0	0	0	0	0	0	
50-5.43.58.2300 Interest on Equipment	14,767	14,193	11,689	240,000	0	0	240,000	240,000	
50-5.43.58.2400 TRANSFER TO GENERAL FUN	0	0	0	0	0	0	0	0	
TOTAL DEBT SERVICE	14,767	14,193	11,689	240,000	0	0	240,000	240,000	
TOTAL W/S ADMINISTRATION	299,395	439,785	472,882	750,258	0	0	764,508	764,061	
W/S OPERATIONS									
PERSONNEL SERVICES/BENEF									
50-5.44.51.1100 Salary & Wages	176,229	205,904	281,814	305,492	0	0	361,976	305,492	
50-5.44.51.1110 Christmas Bonus	0	0	0	2,050	0	0	2,050	2,050	
50-5.44.51.1200 Casual Labor	0	0	0	0	0	0	0	0	
50-5.44.51.2100 Group Insurance	48,508	49,864	52,957	75,000	0	0	75,000	60,000	
50-5.44.51.2110 Group Life	969	918	1,554	1,000	0	0	1,000	1,600	
50-5.44.51.2120 Group LTD	973	916	1,456	1,000	0	0	1,000	1,500	
50-5.44.51.2200 Social Security	10,272	12,722	14,047	15,000	0	0	15,000	14,000	
50-5.44.51.2300 Medicare	2,438	2,975	3,285	3,000	0	0	3,000	3,300	
50-5.44.51.2400 Retirement	23,378	15,802	16,202	17,500	0	0	17,500	16,250	
50-5.44.51.2700 Worker's Compensation	0	781	5,633	6,000	0	0	6,000	5,700	
50-5.44.51.2900 Employee Benefits	517	537	376	500	0	0	500	400	
TOTAL PERSONNEL SERVICES/BENEF	263,284	290,418	377,324	426,542	0	0	483,026	410,292	
PURCHSED/CONTRACT SERVIC									
50-5.44.52.1150 INCODE-Maintence Contra	11,077	35,061	14,033	35,000	0	0	35,000	15,000	
50-5.44.52.1230 Engineers/Lab Reports	160,309	73,983	174,895	10,000	0	0	75,000	75,000	
50-5.44.52.1250 IT-CONTRACT/SERVICE	13,662	23,480	39,941	40,000	0	0	40,000	40,000	
50-5.44.52.1320 Environmental State Wat	20,884	11,827	15,794	15,000	0	0	17,000	15,000	
50-5.44.52.2210 Repair-Vehicle	3,617	5,618	12,678	15,000	0	0	20,000	20,000	
50-5.44.52.2250 Repairs-System/Line	28,482	22,832	54,244	50,000	0	0	55,000	55,000	
50-5.44.52.2260 Repairs-Pumps	13,994	10,584	2,509	15,000	0	0	15,000	15,000	
50-5.44.52.2270 Repairs-Water Storage T	28,449	26,669	28,220	30,000	0	0	35,000	35,000	
50-5.44.52.2280 Rent Land/Bldg	0	0	0	0	0	0	0	0	
50-5.44.52.2285 Rent Vehicles/Equipment	2,375	0	0	0	0	0	0	250	
50-5.44.52.2310 Repairs-Buildings	1,065	1,105	135	1,100	0	0	5,000	5,000	
50-5.44.52.2320 Repair-Radio Equipment	401	2,359	0	2,000	0	0	5,000	5,000	

50 -PROPRIETARY FUND
PUBLIC WORKS

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	APPROVED BUDGET
50-5.44.52.2334 Repairs-Equipment	2,143	10,818	0	7,500	0	0	10,000	10,000	
50-5.44.52.3100 Property Insurance-GIRM	39,708	20,277	33,760	40,000	0	0	45,000	45,000	
50-5.44.52.3900 Sample Testing	70	0	0	0	0	0	0	0	
TOTAL PURCHSED/CONTRACT SERVIC	326,236	244,615	376,209	260,600	0	0	357,000	335,250	
SUPPLIES									
50-5.44.53.1100 Supply-General	140,076	149,567	43,964	50,000	0	0	60,000	60,000	
50-5.44.53.1130 Supply-Computer	1,727	0	0	0	0	0	0	0	
50-5.44.53.1150 Supply-Small Tools	471	852	95	1,000	0	0	1,000	750	
50-5.44.53.1180 Supply-Welding	65	0	0	0	0	0	0	0	
50-5.44.53.1210 Supply-Chemicals	12,014	9,356	22,201	17,500	0	0	24,000	24,000	
50-5.44.53.1230 Electricity	124,432	118,520	166,997	155,000	0	0	160,000	160,000	
50-5.44.53.1270 Gas/Oil/Grease	26,959	36,872	37,537	32,000	0	0	35,000	35,000	
50-5.44.53.1540 Telephone	5,825	3,617	6,262	4,100	0	0	4,100	4,100	
50-5.44.53.1600 Uniforms	2,426	2,696	4,048	3,500	0	0	3,500	0	
50-5.44.53.1700 Supply-Misc.	37,487	47,101	56,796	47,000	0	0	60,000	56,000	
50-5.44.53.3500 Travel-Transportation	0	1,080	0	1,000	0	0	2,000	7,000	
50-5.44.53.3510 Travel-Lodging	0	688	811	750	0	0	1,500	1,500	
50-5.44.53.3520 Travel-Meals	0	0	636	500	0	0	1,000	1,000	
50-5.44.53.3530 Travel-Misc.	0	0	0	0	0	0	0	0	
50-5.44.53.3610 Subscriptions	119	400	440	500	0	0	1,000	1,000	
50-5.44.53.3620 Permits/Fees	2,576	0	32	0	0	0	10,000	0	
50-5.44.53.3700 Registration Fees	0	0	83	100	0	0	14,150	4,147	
TOTAL SUPPLIES	354,177	370,747	339,903	312,950	0	0	377,250	354,497	
CAPITAL OUTLAY									
50-5.44.54.1200 Capital-Facility Improv	17,567	329,152	7,291	0	0	0	0	0	
50-5.44.54.1400 Capital-Infrastructure	0	0	0	0	0	0	0	0	
50-5.44.54.2100 Capital-Machinery	0	0	4,203	0	0	0	0	0	
50-5.44.54.2250 WATER SEWER/SYSTEMS LIN	0	126,457	158,466	0	0	0	0	0	
50-5.44.54.2255 CAPITAL OUTLAY-HOLDING	0	0	0	0	0	0	0	0	
50-5.44.54.2500 Capital - Equipment	35,003	7,471	8,903	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	52,571	463,081	178,864	0	0	0	0	0	
TOTAL W/S OPERATIONS	996,267	1,368,861	1,272,300	1,000,092	0	0	1,217,276	1,100,039	
GARBAGE COLLECTION									
PERSONNEL SERVICES/BENEF									
50-5.45.51.1100 Salary & Wages	6,162	8,584	9,829	9,000	0	0	10,000	10,000	
50-5.45.51.1200 Casual Labor	0	0	0	0	0	0	0	0	
50-5.45.51.2100 Group Insurance	0	0	0	0	0	0	0	0	
50-5.45.51.2200 Social Security	382	532	609	500	0	0	600	750	
50-5.45.51.2300 Medicare	89	124	142	150	0	0	200	150	
50-5.45.51.2400 Retirement	0	0	0	0	0	0	0	0	
50-5.45.51.2700 Worker's Compensation	0	0	0	0	0	0	0	0	
50-5.45.51.2900 Employee Benefits	0	0	0	0	0	0	0	0	
TOTAL PERSONNEL SERVICES/BENEF	6,633	9,241	10,581	9,650	0	0	10,800	10,900	

50 -PROPRIETARY FUND
PUBLIC WORKS

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
PURCHSED/CONTRACT SERVIC									
50-5.45.52.1210 Attorney/Legal Fees	0	0	0	0	0	0	0	0	
50-5.45.52.1230 Engineer	0	0	0	0	0	0	0	0	
50-5.45.52.1310 Consulting	0	0	0	0	0	0	0	0	
50-5.45.52.2110 Collection Fees	0	0	0	0	0	0	0	0	
50-5.45.52.2210 Repair-Vehicles	0	0	0	0	0	0	0	0	
50-5.45.52.2220 Repair-Radio Equipment	0	0	0	0	0	0	0	0	
50-5.45.52.2250 Repair-Containers	0	0	0	0	0	0	0	0	
50-5.45.52.2310 Environmental	0	0	0	0	0	0	0	0	
50-5.45.52.2334 Repair-Equipment	0	0	0	0	0	0	0	0	
50-5.45.52.2400 Equip/Vehicle Rental	0	0	0	0	0	0	0	0	
50-5.45.52.3100 Property Insurance-GIRM	0	0	0	0	0	0	0	0	
50-5.45.52.3910 Inert Debris Charges	35,197	19,760	35,955	35,000	0	0	35,000	35,000	
50-5.45.52.3920 Landfill Charges	57,901	81,650	79,852	65,000	0	0	75,000	75,000	
50-5.45.52.3930 Contracted Sanitation S	229,576	236,050	244,772	235,000	0	0	250,000	275,000	
TOTAL PURCHSED/CONTRACT SERVIC	322,674	337,459	360,579	335,000	0	0	360,000	385,000	
SUPPLIES									
50-5.45.53.1100 Supply-General	0	0	100	0	0	0	0	0	
50-5.45.53.1130 Supply-Computer	0	0	0	0	0	0	0	0	
50-5.45.53.1150 Supply-Small Tools	0	0	0	0	0	0	0	0	
50-5.45.53.1180 Supply-Welding	0	0	0	0	0	0	0	0	
50-5.45.53.1196 Container Replacement	0	0	0	0	0	0	0	0	
50-5.45.53.1210 Supply-Chemicals	0	279	0	0	0	0	0	0	
50-5.45.53.1230 Electricity	0	0	0	0	0	0	0	0	
50-5.45.53.1270 Gas/Oil/Grease	0	0	0	0	0	0	0	0	
50-5.45.53.1540 Telephone	0	0	0	0	0	0	0	0	
50-5.45.53.1600 Uniforms	37	7	23	0	0	0	0	0	
50-5.45.53.1700 Supply-Misc.	0	0	5	0	0	0	0	0	
50-5.45.53.3500 Travel-Transportation	0	0	0	0	0	0	0	0	
50-5.45.53.3510 Travel-Lodging	0	0	0	0	0	0	0	0	
50-5.45.53.3520 Travel-Meals	0	0	0	0	0	0	0	0	
50-5.45.53.3530 Travel-Misc.	0	0	0	0	0	0	0	0	
50-5.45.53.3600 Dues	0	0	0	0	0	0	0	0	
50-5.45.53.3610 Subscriptions	0	400	0	0	0	0	0	0	
50-5.45.53.3620 Permits/Fees	0	0	0	0	0	0	0	0	
50-5.45.53.3700 Registration Fees	0	0	0	0	0	0	0	0	
TOTAL SUPPLIES	37	687	128	0	0	0	0	0	
CAPITAL OUTLAY									
50-5.45.54.1300 Capital-Buildings	0	0	0	0	0	0	0	0	
50-5.45.54.2100 Capital-Machinery	0	0	0	0	0	0	0	0	
50-5.45.54.2200 Capital-Vehicles	0	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
TOTAL GARBAGE COLLECTION	329,344	347,387	371,287	344,650	0	0	370,800	395,900	
TOTAL PUBLIC WORKS	1,625,007	2,156,033	2,116,469	2,095,000	0	0	2,352,584	2,260,000	

50 -PROPRIETARY FUND
DEBT SERVICE

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 YEAR TO DATE ACTUAL	2025 PROJECTED YEAR END	2026 DEPARTMENT REQUESTED	2026 ADMINISTRATION PROPOSED	2026 APPROVED BUDGET
TOTAL DEBT SERVICE	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	1,625,007	2,156,033	2,116,469	2,095,000	0	0	2,352,584	2,260,000	
REVENUE OVER/(UNDER) EXPENDITURES	134,345	(143,821)	574,585	0	0	0	(92,584)	0	

*** END OF REPORT ***

IX. Special Revenue, DDA & Drug-Seized Funds – DRAFT TWO 8/5/25

CITY OF HAHIRA
FY2026
PROPOSED SPECIAL REVENUE FUND BUDGET
DRAFT TWO 8/5/25

SPECIAL REVENUE PROJECTS	
REVENUES	
SOURCE	**2026 PROPOSED**
SPLOST VIII & IX	$1,350,000
TSPLOST I & II	$100,000
LMIG	$150,000
OPB ARPA/GEFA	$23,000,000
GEFA WIIN GRANT	$600,000
GDOT TRANSPORTATION INFRASTRUCTURE BANK GRANT	$200,000
TOTAL	**$25,400,000**
EXPENDITURES	
USE	**2026 PROPOSED**
WATER/SEWER – GEFA WASTEWATER TREATMENT FACILITY (WWTF)/WELL #1A DEBT SERVICE	$380,000
WATER/SEWER – WWTF CONSTRUCTION	$23,000,000
WATER/SEWER – WELL #1A CONSTRUCTION	$600,000
ROAD – EQUIPMENT (Signs & Forms – $20k, Site Preparation - $15k, Visual Upgrades $30k; Mower - $85k, Ditch Bucket – $10k)	$160,000
ROAD – RESURFACE TWO STREETS	$275,000
ROAD – TAP '19 SIDEWALK CONSTRUCTION – 20% SHARE	$400,000
WATER/SEWER – VEHICLES & EQUIPMENT (Vehicles – 1 ¾ Ton Truck - $95k; Pumps & Aerators – $135k; Various - $25k)	$255,000
FIRE – LADDER TRUCK DEBT SERVICE	$60,000
POLICE – EQUIPMENT	$20,000

PARKS & RECREATION – COMMUNITY CENTER UPGRADES	$250,000
TOTAL	**$25,400,000**

These brief notes are included in the FY26 Special Revenue Fund (SRF) Budget to provide additional information by way of explanation. The SRF Budget can include funds from a variety of sources, and this year includes funds from Special Purpose Local Option Sales Tax (SPLOST), issuances for round VIII and IX, which comes before the voters in November of FY25. Funds exclusively designated for road and/or sidewalk improvements are also included, these being from the Transportation SPLOST (TSPLOST) issuances I & II, Local Maintenance Improvement Grant (LMIG), and the Georgia Department of Transportation (GDOT) Transportation Infrastructure Bank Grant. For construction of the Wastewater Treatment Facility (WWTF), funds from the State of Georgia Office of Planning and Budget (OPB) American Rescue Plan Act (APRA) are included. Construction will also commence in FY25 on construction of Well #1A using funds from the Water Infrastructure Improvements for the Nation (WIIN), anticipated to be $600,000.

For uses, there is a $7,000,000 loan obtained from the Georgia Environmental Facilities Authority (GEFA) in October of FY24. This loan is anticipated to be drawn down during the course of the WWTF construction in FY26, but debt service is included for the full amount of $380,000 to come from SPLOST VIII and IX funds. The remaining balance of $16,000,000 in OPB ARPA funds will be spent with the GEFA loan on construction of the WWTF during the course of FY26. The $600,000 for construction of Well #1A is also noted. The construction of the Transportation Alternatives Program (TAP) '19 streetscape sidewalk from Newsome Street to Union Road is also anticipated to be bid in FY26. Hahira's 20% share of this construction will be $400,000, half of which may be funded from the GDOT Transportation Infrastructure Bank Grant, the other half funded with a combination of TSPLOST I & II, LMIG, and SPLOST VIII & IX funds. Council also requested at the FY25 retreat that cost estimates be obtained for either the renovation or replacement of the Community Center. The cost of $250,000 is included for this activity, to be funded from SPLOST VIII & IX. Two streets are also included in the FY26 SRF budget, derived from a cost estimate received in February of FY25. This amount is anticipated to be $275,000, to be funded from a combination of LMIG and SPLOST VIII & IX. The balance of costs are anticipated to be funded with SPLOST VIII & IX, and these funds will be used on Police equipment ($20,000), debt service for the Fire ladder truck ($60,000), Road improvement equipment ($160,000), and Water/Sewer vehicles and equipment (1 ¾ ton truck - $95,000, Various - $25,000, Pumps & Aerators $135,000).

CITY OF HAHIRA
FY2026
PROPOSED DOWNTOWN DEVELOPMENT AUTHORITY
OF THE CITY OF HAHIRA BUDGET
DRAFT TWO 8/5/25

DDA OF THE CITY OF HAHIRA	
REVENUES	
SOURCE	**2026 PROPOSED**
TOTAL	**$0**
EXPENDITURES	
USE	**2026 PROPOSED**
TOTAL	**$0**

CITY OF HAHIRA
FY2026
PROPOSED DRUG-SEIZED FUNDS BUDGET
DRAFT TWO 8/5/25

DRUG-SEIZED FUNDS	
REVENUES	
SOURCE	**2026 PROPOSED**
	$0
TOTAL	**$0**
EXPENDITURES	
USE	**2026 PROPOSED**
	$0
TOTAL	**$0**