Annual Budget

For the Fiscal Year Ended December 31, 2025

City Of Lakeland, Georgia
64 South Valdosta Road
Lakeland, Georgia 31635
229-482-3100

City of Lakeland
Elected Officials

William P. (Bill) Darsey, Mayor

Otis Calhoun, Mayor Pro Tem

Johnny Reynolds, City Council Post 1

Jason Walden, City Council Post 2

Vallentio Brockington, City Council Post 3

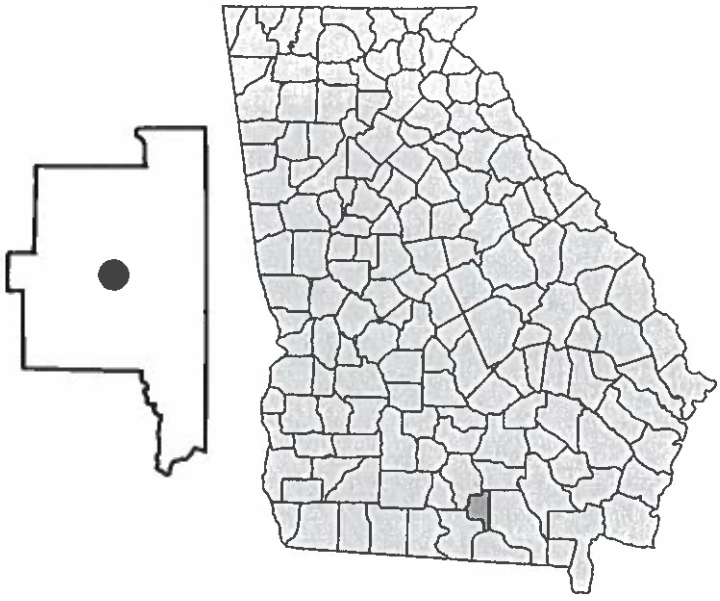
Grace Mack, City Council Post 4

Gregory S Sealey, Jr. City Council Post 5



CITY OF LAKELAND, GEORGIA
2025 ANNUAL BUDGET
BUDGET OVERVIEW

General Fund Budget	$1,762,275.00
Water and Sewer Enterprise Fund Budget	$714,200.00
Solid Waste / Sanitation Fund Budget	$375,400.00
Special Purpose Local Option Sales Tax (SPLOST)	$260,400.00
Transportation Special Purpose Local Option Sales Tax (T-SPLOST)	$60,000.00



CITY OF LAKELAND, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES

	2023 ACTUAL	2024 ORGINIAL BUDGET	2025 BUDGET
Revenues			
Taxes			
Property Taxes	$432,913.49	404,313.00	$436,000.00
Interest & Penalties-Property Tax	1,183.97	0.0	0.00
Motor Vehicle tax	55,727.00	60,000.00	65,000.00
Mobile Home Tax	8,562.94	13,000.00	15,000.00
Intangible Tax	2,716.96	3.200.00	4,500.00
Real Estate Transfer Tax	1,255.57	1,200.00	2,000.00
Franchise Tax	171,613.41	185,000.00	185,000.00
Local Option Sale Tax	437,746.14	400,000.00	440,000.00
Beer and Wine Alcoholic Tax	67,584.39	70,000.00	70,000.00
Insurance Premium Tax	255,373.18	227,000.00	250,000.00
Payment In Lieu of Taxes	13,679.00	13,000.00	15,000.00
Total Taxes	**$1,448,356.05**	**$1,376,713.00**	**$1,482,500.00**
Licenses and permits			
Business License Fees	19,809.52	20,000.00	$19,000.00
Alcoholic Beverage Fees	10,014.21	10,000.00	10,000.00
Building Permit Fees	11,865.00	5,000.00	10,000.00
Total Licenses and permits	**$41,688.73**	**$35,000.00**	**$39,000.00**
Intergovernmental			
Reimbursement From County	14,955.23	10,000.00	$3,000.00
2025 LMIG Transportation Grant	45,656.61	45,000.00	$45,000.00
Deep South Solid Waste Authority Grant	5,000.00	5,000.00	5,000.00
Total Intergovernmental	**$65,611.84**	**$60,000.00**	**$53,000.00**

Fines and Forfeitures			
Fines From Municipal Court	63,419.00	83,000.00	$81,000.00
Police Dept Family Fund			100.00
Restitution	0.00	75.00	$75.00
Total Fines and Forfeitures	**$63,419.00**	**$83,075.00**	**$81,175.00**
Miscellaneous			
Firemans Funds			$1,000.00
Interest Income	3,797.19	7,800.00	$7,800.00
Reimbursements / Refunds	16,951.85	$16,000.00	$3,000.00
Reimbursement - Chamber Salary	12,783.38	19,000.00	$74,000.00
Election Qualifying Fees	0.00	0.00	$800.00
Sales of Materials	50,721.00	15,000.00	$15,000.00
Miscellaneous	23,212.31	5,000.00	$5,000.00
Total Miscellaneous	**$107,465.73**	**$62,800.00**	**$106,600.00**
Total Revenues	**$1,726,551.35**	**$1,673,544.61**	**$1,762,275.00**

Expenses

City Officials			
Salaries -City Council	18,000.00	18,000.00	$18,000.00
Salaries - Mayor	4,800.00	4,800.00	$4,800.00
Election Fees	0.00	5,000.00	$10,000.00
Attorney Fees	24,904.54	20,000.00	$25,000.00
Total City Officials Fees	**$47,704.54**	**$47,800.00**	**$57,800.00**
General Government			
S&W-Chamber	18,803.42	27,000.00	74,000.00
SS Cont. Chamber	1,031.68	1,650.00	3,000.00
Med. Cont. Chamber	89.04	400.00	900.00
Miscellaneous	6,477.51	5,000.00	1,500.00
Finance Salaries	71,146.56	72,500.00	78,500.00
Finance Group Insurance	4,420.91	20,000.00	20,000.00
Finance - SS Contributions	4,270.53	3,500.00	6,700.00
Deposit Refund MH	750.00	500.00	250.00
Finance-Retirement Contribute	5,557.71	8,000.00	8,000.00
Finance Workers Comp. Insurance	3,268.44	8,500.00	8,500.00
Clerk/Superior Court		300.00	250.00
Unemployment Insurance	0.00	3,500.00	5,000.00
South Ga Regional Library	5,000.00	5,000.00	5,000.00
Chamber Of Commerce	5,000.00	5,000.00	5,000.00
Professional Service	18,644.09	17,000.00	22,000.00
Audit Fees	30,907.50	35,000.00	33,000.00
Finance-Professional Service	1,362.39	13,000.00	10,000.00
Building Inspector	7,953.00	3,000.00	5,000.00
Janitorial Services	0.00	1,200.00	1,200.00
Insurance Liability	62,619.00	66,000.00	45,000.00
Finance Communication	29.00	250.00	750.00
Finance Advertising	985.00	1,200.00	1,200.00
Finance Travel	5,330.08	12,000.00	12,000.00
Dues and Subscriptions	9,861.08	11,000.00	11,000.00
Finance-Education and Training	17,988.51	17,000.00	20,000.00
Postage/Permit	2,453.92	5,000.00	8,000.00
Finance-Supplies	3,692.46	3,000.00	4,000.00
General Office supplies	624.38	1,500.00	1,500.00
Office Supplies	184.51	1,500.00	1,500.00
Office Furniture-Small	0.00	500.00	500.00
Finance Other Supplies	1,593.17	500.00	1,500.00
Tax Commissioners Fees	0.00	5,000.00	5,000.00
Capital Outlay Bldg	381.24	3,000.00	2,500.00

Capital Outlay Office Equipment	0.00	2,000.00	2,000.00
Capital Outlay Other	0.00	12,226.00	10,000.00
Finance Repairs and Maint.	3,593.14	3,500.00	4,000.00
Pest Control	585.00	700.00	700.00
Charles Knight Cemetery	3,300.00	3,600.00	3,600.00
Utilities General Government	15,706.54	20,716.00	20,500.00
Farmers Market	121.23	0.00	500.00
Economic Development - DDA	82.80	2,416.39	3,000.00
Total General Government	**$313,731.04**	**$400,242.00**	**$433,550.00**

Public Safety			
Police Department			
Police Admin-S&W	84,784.00	87,000.00	91,000.00
Police Admin-Overtime	0.00	500.00	500.00
Police Admin-Group Health Ins.	33,464.39	40,000.00	40,000.00
Police-Retirement	34,082.00	36,000.00	38,000.00
Police Admin. Workers Comp. Insurance	15,592.00	16,000.00	16,000.00
Municipal Court Judge	3,548.04	5,000.00	5,000.00
POT/POF Expense	11,130.56	18,000.00	17,000.00
Professional Services	31,601.04	21,000.00	22,000.00
Drug Testing	740.68	500.00	500.00
Office Supplies	1,241.81	2,000.00	3,000.00
Repairs & Maintenance Vehicle	10,386.15	18,000.00	15,000.00
Maint. & Repair Office Equip.	2,311.36	2,500.00	2,000.00
Insurance Liability	3,333.34	6,000.00	7,000.00
Police- Communications	4,825.00	6,000.00	5,000.00
Travel Expense	535.59	800.00	1,000.00
Dues & Subscriptions	60.00	500.00	300.00
Employee Education	3,071.76	5,000.00	3,000.00
Miscellaneous Fees	0.00	500.00	500.00
Wrecker Service/Towing	200.00	250.00	250.00
Drug Investigation	0.00	500.00	500.00
Utilities/Police Dept	19,124.93	16,500.00	18,000.00
Fuel- Police Dept.	23,117.96	45,000.00	40,000.00
General Operating Supplies Pol	1,899.18	5,500.00	5,500.00
Uniforms -Police	2,430.64	5,000.00	5,000.00
Capital Outlay - Motor Vehicle	38,850.00	25,000.00	25,000.00
Capital Outlay - Comm. Eq	0.00	500.00	500.00
Patrol Salaries	256,047.39	330,000.00	360,000.00
Patrol Overtime	17,963.26	12,000.00	12,000.00
Boarding Prisoners	1,265.00	7,500.00	5,000.00
FICA-City Share	30,174.55	29,000.00	30,000.00
Total Police Department	**$696,466.62**	**$673,559.00**	**$768,550.00**

Animal Control			
Animal Control Salaries	70.00	0.00	0.00
Animal Control Overtime	0.00	0.00	0.00
Animal Control - Health Ins.	0.00	0.00	0.00
Animal Control-SS	0.00	0.00	0.00
Animal Control-Medicare	0.00	0.00	0.00
Animal Control-Retirement	13.00	0.00	0.00
Animal Control Workers Comp. Insurance	495.00	0.00	0.00
Animal Control Utilities	283.10	500.00	500.00
LAPS Expenses	1,200.00	1,200.00	1,200.00
Animal Control-Fuel	0.00	2,000.00	2,000.00
Animal Control Repair&Maint-Vehicle	184.50	1,000.00	1,000.00
Animal Control Uniforms	0.00	0.00	0.00
Animal Control Capital Outlay	0.00	1,000.00	1,000.00
Animal Control Supplies	1,572.29	3,000.00	3,000.00
Total Animal Control	**$17,566.95**	**$8,700.00**	**$8,700.00**

Fire Department

Fire Department Workers Compensation	3,582.00	2,800.00	3,600.00
Fuel, Oil & Lube Fire Dept	5,127.56	5,000.00	5,000.00
Maint. and Repair Bldg	2,732.00	1,000.00	2,500.00
Communication Equipment	0.00	250.00	250.00
Insurance Liability Fire Dept	1,936.67	8,000.00	2,500.00
Repair & Maint Vehicle Fire Dept	8,198.47	6,000.00	6,000.00
Capital Outlay- Vehicles	0.00	0.00	0.00
Capital Outlay-Equipment	0.00	500.00	500.00
Supplies	6,257.91	5,000.00	6,300.00
Utilities/Fire Dept	8,332.71	6,000.00	8,300.00
Fire Fighting Salary Reg. Employee	15,925.00	19,000.00	18,000.00
Total Fire Department	**$40,931.79**	**$49,050.00**	**$52,950.00**

NOTE
Capital Outlay Funds Projects not included

Street Department Road Maintenance

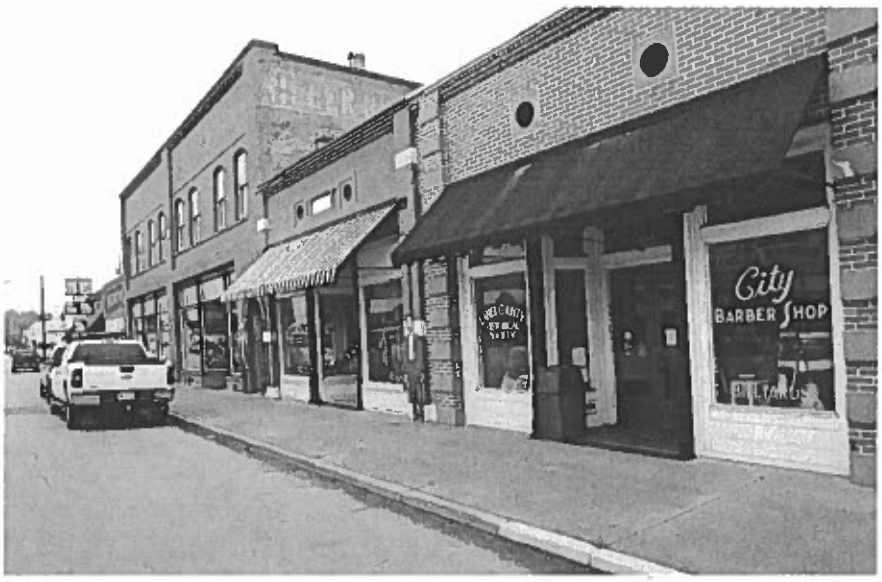
Public Works Salary and Wages	137,892.00	150,000.00	161,000.00
Public Works Overtime	1,726.50	1,200.00	1,000.00
Public Works-Group Insurance	22,502.06	30,000.00	41,500.00
Public Works-SS	5,477.84	6,500.00	6,500.00
Public Works-Medicare	1,281.25	1,800.00	1,800.00
Public Works-Retirement Contri	21,668.75	20,000.00	28,300.00
Repairs& Maint.Vehicle Streets	11,909.77	18,000.00	
Repairs and Maint. Streets	37,766.58	1,000.00	2,000.00
Insurance Liability	4,000.00	6,000.00	6,000.00
Public Works-Workers Comp.	10,723.00	20,00.00	12,000.00
Drug Testing	983.83	650.00	1,000.00
Operating Supplies	27,295.49	40,000.00	30,000.00
Uniforms-Street	6,840.24	8,000.00	13,000.00
Fuel, Oil & Lube Street Dept	10,237.50	30,000.00	25,000.00
Utilities /Street Dept	81,745.64	90,000.00	100,000.00
Capital Outlay- Building	0.00	2,500.00	5,000.00
2024 LMIG GDOT	0.00	0.00	0.00
Capital Outlay-Equipment	0.00	15,000.00	5,625.00
Miscellaneous	0.00	1,000.000	1,000.00
Total Road Maintenance	**$365,734.26**	**$488,193.61**	**440,725.00**
Total Expenditures	**$1,464,754.58**		**$1,762,275.00**
Excess (Deficit) Revenue Over Expenditures	**$61,759.14**		**$0.00**

CITY OF LAKELAND
WATER AND SEWER
ENTERPRISE FUND

OPERATING REVENUES	FY 2023 Actual	FY 2024 Original Budget	FY 2025 Budget
Water Charges	622,160.00	637,400.00	663,000.00
Transfer Fee	325.00	1,500.00	1,500.00
Penalties	24,429.48	25,000.00	25,000.00
Water Tapping Fee	3,521.55	1,600.00	1,600.00
Reconnection Fees	19,504.09	18,000.00	18,000.00
Sewer Connection Fees	0.00	1,600.00	1,600.00
Interest Income	4,119.69	2,500.00	3,500.00
Total operating revenue	$674,059.81	$687,600.00	$714,200.00
EXPENSES			
Personal-Salaries	116,800.76	142,500.00	145,000.00
GEFA Expenses (debit)	124,733.40	124,733.40	124,733.00
FICA	6,996.75	7,314.14	7,500.00
Overtime Salaries	4,576.50	3,100.00	5,000.00
Medicare	1,636.51	3,000.00	2,500.00
Group Health Insurance	9443.82	17,000.00	17,000.00
Retirement	11,261.20	25,680.00	25,000.00
Workers Companion	3,099.00	7,000.00	7,000.00
Professional Services	37,339.14	40,000.00	45,000.00
Engineering Services	73,457.10	50,000.00	50,000.00
Office Supplies	2,762.80	2,500.00	3,000.00
Vehicle Repair & Maint.	6,411.59	10,000.00	10,000.00
Heavy Eqt Repair & Maint.	11,163.38	27,000.00	35,000.00
Other Equipment Rep.&Maint	7,968.23	20,000.00	10,000.00
Capital Outlay – Other Equp.	0.00	63,222.46	65,717.00
Insurance Liability	4,666.67	7,000.00	7,000.00
Travel Expense	0.00	250.00	250.00
Dues and Subscriptions	683.95	5,000.00	6,500.00
Employee Education	0.00	500.00	500.00
Postage/Permit	6,827.10	6,000.00	7,200.00
Operating Supplies	51,255.59	45,000.00	50,000.00
Utilities	70,577.44	65,000.00	65,000.00
Fuel, Oil & Lube	17,919.38	15,000.00	20,000.00

CITY OF LAKELAND
WATER AND SEWER
ENTERPRISE FUND

Miscellaneous	124.68	500.00	500.00
Uniforms	3,128.45	3,500.00	3,800.00
Office Equipment		500.00	1,000.00
Depreciation	229,931.19		
Bad Debt	14,728.62		
Total expenses	$693,002.11	$691,300.00	$714,200.00



CITY OF LAKELAND
SOLID WASTE/SANITATION
ENTERPRISE FUND

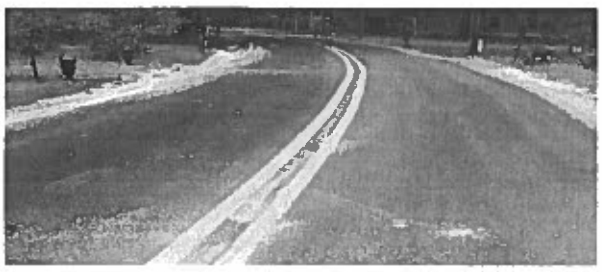
	FY 2023 Actual	FY 2024 Original Budget	FY 2025 Budget
OPERATING REVENUES			
Charges Sanitation Fees	250,870.00	315,000.00	375,000.00
Interest Income	300.00	395.00	400.00
Total operating revenues	**251,170.00**	**315,395.00**	**375,400.00**
OPERATING EXPENSES			
Salaries	32,240.00	33,000.00	35,100.00
Overtime	500.00	500.00	500.00
Uniforms	1,300.00	1,700.00	2,000.00
Group Insurance	7,800.00	8,500.00	8,500.00
Social Security	1,800.00	1,900.00	2,000.00
Medicare	500.00	700.00	700.00
Retirement	4,000.00	4,500.00	4,500.00
Workers Comp	2,500.00	2,500.00	3,500.00
Repair & Maint. Vehicle	15,960.00	18,900.00	18,000.00
Insurance Liability	3,000.00	3,000.00	2,000.00
Contract Sanitation Services	110,000.00	115,000.00	247,000.00
Supplies	5,000.00	2,500.00	8,000.00
Capital Outlay	42,300.00	36,565.00	24,600.00
Fuel, Oil & Lube	13,500.00	15,000.00	13,000.00
Utilities	700.00	2,000.00	2,000.00
Depreciation	5,000.00	5,000.00	4,000.00
Total operating expenses	**251,170.00**	**315,395.00**	**375,400.00**



CITY OF LAKELAND
SPECIAL PURPOSE LOCAL OPTION SALES TAX
SPLOST FUND 2022

Capital Projects 2022 Special Purpose Sales Tax Fund. The Capital Projects Special Purpose Sales Tax Funds accounts for the special purpose local option sales tax that is received by the City through an intergovernmental agreement with the County. The revenue is restricted to the state projects of the referendums that approved collection of the tax.

	FY 2023 Actual	FY 2024 Original Budget	FY 2025 Budget
OPERATING REVENUES			
SPLOST fee	255,165.44	266,700.00	260,000.00
Interest Income	209.36	400.00	400.00
Total operating revenue	255,374.80	$267,100.00	$260,400.00
EXPENSES			
Personal-Salaries		$38,200.00	$40,200.00
Overtime Salaries		$1,000.00	$1,000.00
Medicare		$900.00	$900.00
Group Health Insurance		$1,000.00	$1,000.00
Social Security		$2,200.00	$2,200.00
Retirement		$0.00	$0.00
Repair & Main. Vehicle		$20,000.00	$18,000.00
Vehicle/Capital Outlay		$15,000.00	$15,000.00
Maint. Rd,St,&Brd		$106,800.00	106,800.00
Equipment/Capital Outlay		$45,000.00	38,300.00
Supplies		$11,000.00	11,000.00
Fuel, Oil, & Lube		$25,000.00	25,000.00
Utilities		$1,000.00	1,000.00
Total Expenses		$267,100.00	$260,400.00



CITY OF LAKELAND
TRANSPORATION SPECIAL PURPOSE LOCAL OPTION SALES TAX
T-SPLOST Fund

The Capital Projects Transportation Special Purpose Sales Tax Funds, (TSPLOST), account for the special purpose local option sales tax that is received by the City . The revenue is restricted to the stated purpose of the road projects submitted, roads, streets and bridges.

	FY 2023 Actual	FY 2024 Original Budget	FY 2025 Budget
OPERATING REVENUES			
T-SPLOST fee	61,084.11	60,000.00	60,000.00
Total operating revenue	61,084.11	60,000.00	60,000.00
EXPENSES			
Road Construction	6,270.61	59,000.00	60,000.00
Total expenses	6,270.61	59,000.00	60,000.00

