Annual Budget

For the Fiscal Year Ended December 31, 2026

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

City of Lakeland
Elected Officials

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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

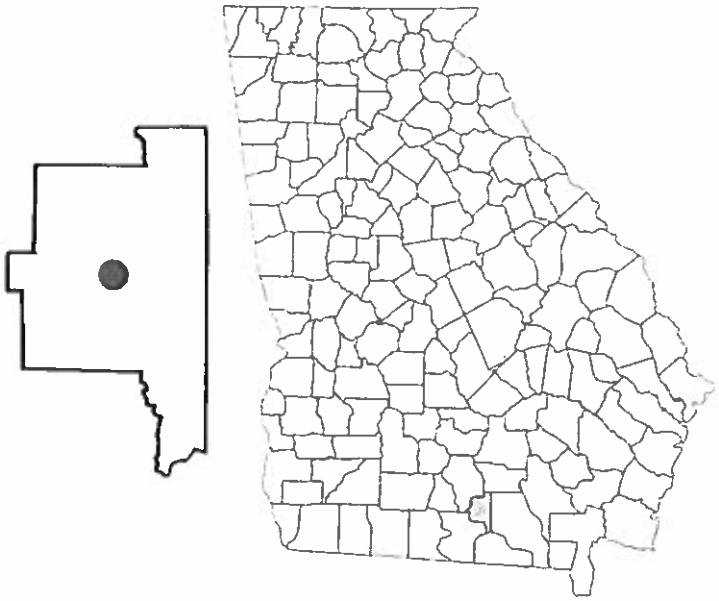
Gregory S Sealey, Jr. City Council Post 5



CITY OF LAKELAND, GEORGIA
2026 ANNUAL BUDGET
BUDGET OVERVIEW

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General Fund Budget	$1,801,768.00
Water and Sewer Enterprise Fund Budget	$711,200.00
Solid Waste / Sanitation Fund Budget	$375,400.00
Special Purpose Local Option Sales Tax (SPLOST)	$288,400.00
Transportation Special Purpose Local Option Sales Tax (T-SPLOST)	$63,000.00
Hotel/Motel Tax	$800.00



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

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	2024 ACTUAL	2025 ORGINIAL BUDGET	2026 BUDGET
Revenues			
Taxes			
Property Taxes	$416,104.00	435,698.00	$436,338.00
Interest & Penalties-Property Tax	1,183.97	0.0	0.00
Motor Vehicle tax	50,934.00	65,000.00	65,000.00
Mobile Home Tax	9,381.87	15,000.00	10,000.00
Intangible Tax	3,474.84	4,500.00	4,500.00
Real Estate Transfer Tax	2,750.84	2,000.00	2,500.00
Franchise Tax	181,062.88	185,000.00	185,000.00
Local Option Sale Tax	326,970.09	440,000.00	480,000.00
Beer and Wine Alcoholic Tax	38,652.91	70,000.00	58,000.00
Insurance Premium Tax	274,965.32	250,000.00	300,000.00
Payment In Lieu of Taxes	16,286.00	15,000.00	16,000.00
Total Taxes	**$1,321,766.72**	**$1,482,198.00**	**$1,557,388.00**
Licenses and permits			
Business License Fees	19,809.52	20,000.00	$21,000.00
Alcoholic Beverage Fees	12,270.00	10,000.00	10,000.00
Building Permit Fees	20,050.00	10,000.00	10,000.00
Total Licenses and permits	**$52,129.52**	**$40,000.00**	**$41,000.00**
Intergovernmental			
Reimbursement From County	14,955.23	10,000.00	$3,000.00
Deep South Solid Waste Authority Grant	5,000.00	5,000.00	5,000.00
Total Intergovernmental	**$19,955.23**	**$15,000.00**	**$8,000.00**

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Fines and Forfeitures			
Fines From Municipal Court	82,913.64	81,000.00	$85,000.00
Police Dept Family Fund			100.00
Opioid Settlement Payment	2,199.31		2,000.00
Restitution	0.00	75.00	0.00
Total Fines and Forfeitures	**$85,913.64**	**$81,075.00**	**$87,100.00**
Miscellaneous			
Firemans Funds		1,000.00	$1,000.00
Interest Income	3,542.19	7,800.00	$5,280.00
Reimbursements / Refunds	68,202.81	$3,000.00	$5,000.00
Reimbursement - Chamber Salary	58,083.23	74,000.00	$87,000.00
Election Qualifying Fees	0.00	0.00	$0.00
Sales of Materials	3,993.41	15,000.00	$5,000.00
Miscellaneous	44,990.43	5,000.00	$5,000.00
Total Miscellaneous	**$178,812.07**	**$62,800.00**	**$108,280.00**
Total Revenues	**$1,658,577.18**	**$1,681,073.00**	**$1,801,768.00**

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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	$5,000.00
Attorney Fees	34,289.06	25,000.00	$35,000.00
Total City Officials Fees	**$47,089.06**	**$52,800.00**	**$62,800.00**
General Government			
S&W-Chamber	76,544.90	74,000.00	87,000.00
SS Cont. Chamber	3,000.00	3,000.00	4,000.00
Med. Cont. Chamber	200.00	400.00	900.00
Miscellaneous	4,231.14	5,000.00	2,500.00
Finance Salaries	68,819.20	78,500.00	78,500.00
Finance Group Insurance	11,167.67	20,000.00	13,000.00
Finance - SS Contributions	6,012.76	3,500.00	6,700.00
Deposit Refund MH	370.00	500.00	500.00
Finance-Retirement Contribute	3,151.63	8,000.00	5,000.00
Finance Workers Comp. Insurance	18,714.17	8,500.00	18,500.00
Clerk/Superior Court	0.00	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	13,819.06	22,000.00	20,000.00
Audit Fees	29,492.50	33,000.00	33,000.00
Finance-Professional Service	5,933.56	10,000.00	10,000.00
Building Inspector	9,495.50	5,000.00	5,000.00
Janitorial Services	270.00	1,200.00	1,200.00
Insurance Liability	46,727.03	45,000.00	48,000.00
Finance Communication	210.00	750.00	600.00
Finance Advertising	139.50	1,200.00	1,000.00
Finance Travel	4,982.44	12,000.00	10,000.00
Dues and Subscriptions	10,604.91	11,000.00	11,000.00
Finance-Education and Training	15,165.74	20,000.00	20,000.00
Postage/Permit	3,127.44	5,000.00	8,000.00
Finance-Supplies	3,692.46	4,000.00	4,000.00
General Office supplies	2,862.49	1,500.00	1,500.00
Office Supplies	218.82	1,500.00	1,500.00
Office Furniture-Small	0.00	500.00	500.00
Finance Other Supplies	610.89	1,500.00	1,000.00
Tax Commissioners Fees	0.00	5,000.00	5,000.00

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Capital Outlay Bldg	75,180.53	2,500.00	
Capital Outlay Office Equipment	0.00	2,000.00	2,000.00
Capital Outlay Other	36,314.50	10,000.00	15,000.00
Finance Repairs and Maint.	42,077.10	4,000.00	5,000.00
Pest Control	410.00	700.00	700.00
Charles Knight Cemetery	3,300.00	3,600.00	3,600.00
Utilities General Government	15,339.57	20,500.00	15,500.00
Farmers Market	0.00	500.00	1,000.00
Economic Development - DDA	5,500.37	3,000.00	6,000.00
Total General Government	**$527,685.88**	**$442,150.00**	**$461,950.00**

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Public Safety
Police Department

Police Admin-S&W	88,347.00	91,000.00	94,000.00
Police Admin-Overtime	0.00	500.00	500.00
Police Admin-Group Health Ins.	36,704.79	40,000.00	40,000.00
Police-Retirement	28,814.97	38,000.00	35,000.00
Police Admin. Workers Comp. Insurance	34,637.17	16,000.00	20,000.00
Municipal Court Judge	3,847.34	5,000.00	4,500.00
POT/POF Expense	14,258.29	17,000.00	16,000.00
Professional Services	29,915.83	22,000.00	32,000.00
Drug Testing	285.93	500.00	500.00
Office Supplies	1,158.14	3,000.00	2,000.00
Repairs & Maintenance Vehicle	18,541.14	15,000.00	18,000.00
Maint. & Repair Office Equip.	1,761.67	2,000.00	2,000.00
Insurance Liability	5,666.66	7,000.00	8,500.00
Police- Communications	4,142.00	5,000.00	5,000.00
Travel Expense	0.00	1,000.00	1,000.00
Dues & Subscriptions	60.00	300.00	200.00
Employee Education	3,184.59	3,000.00	3,800.00
Miscellaneous Fees	1,800.00	500.00	500.00
Wrecker Service/Towing	0.00	250.00	250.00
Drug Investigation	0.00	500.00	500.00
Utilities/Police Dept	15,692.28	18,000.00	18,000.00
Fuel- Police Dept.	38,394.42	40,000.00	40,000.00
General Operating Supplies Pol	3,487.28	5,500.00	4,500.00
Uniforms -Police	2,352.72	5,000.00	7,000.00
Capital Outlay - Motor Vehicle	29,400.00	25,000.00	30,000.00
Capital Outlay - Comm. Eq	0.00	500.00	1,500.00
Patrol Salaries	282,924.50	360,000.00	340,000.00
Patrol Overtime	23,785.16	12,000.00	20,000.00
Boarding Prisoners	2,035.00	5,000.00	3,000.00
Total Police Department	**$671,196.88**	**$738,550.00**	**$748,250.00**

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Animal Control			
Animal Control Salaries	0.00	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	0.00	0.00	0.00
Animal Control Workers Comp. Insurance	0.00	0.00	0.00
Animal Control Utilities	454.41	500.00	500.00
LAPS Expenses	1,200.00	1,200.00	0.00
Animal Control-Fuel	109.67	2,000.00	500.00
Animal Control Repair&Maint-Vehicle	34.48	1,000.00	500.00
Animal Control Uniforms	0.00	0.00	0.00
Animal Control Capital Outlay	0.00	1,000.00	500.00
Animal Control Supplies	5,769.14	3,000.00	5,000.00
Total Animal Control	**$7,567.00**	**$8,700.00**	**$7,000.00**

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Fire Department			
Fire Department Workers Compensation	4,201.17	3,600.00	4,300.00
Fuel, Oil & Lube Fire Dept	4,628.66	5,000.00	5,000.00
Maint. and Repair Bldg	6,280.00	2,500.00	2,500.00
Communication Equipment	1,233.00	250.00	1,500.00
Insurance Liability Fire Dept	5,880.93	2,500.00	3,500.00
Repair & Maint Vehicle Fire Dept	8,742.10	6,000.00	8,000.00
Capital Outlay- Vehicles	0.00	0.00	0.00
Capital Outlay-Equipment	0.00	500.00	500.00
Supplies	4,483.93	6,300.00	5,300.00
Utilities/Fire Dept	9,278.61	8,300.00	9,300.00
Fire Fighting Salary Reg. Employee	23,861.50	18,000.00	20,000.00
Total Fire Department	**$68,589.90**	**$52,950.00**	**$59,900.00**

NOTE
Capital Outlay Funds Projects not included

Street Department Road Maintenance

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Public Works Salary and Wages	132,740.75	161,000.00	161,000.00
Public Works Overtime	5,254.00	1,000.00	5,000.00
Public Works-Group Insurance	41,976.34	41,500.00	41,500.00
Public Works-SS	4,169.56	6,500.00	5,500.00
Public Works-Medicare	844.56	1,800.00	1,000.00
Public Works-Retirement Contri	17,255.64	28,300.00	21,000.00
Repairs& Maint.Vehicle Streets	28,982.96	9,500.00	9,500.00
Repairs and Maint. Streets	96.00	2,000.00	1,000.00
Insurance Liability	6,000.00	6,000.00	6,000.00
Public Works-Workers Comp.	10,000.00	10,00.00	10,000.00
Drug Testing	1,116.91	1,000.00	1,000.00
Operating Supplies	65,170.86	30,000.00	25,000.00
Uniforms-Street	9,435.96	13,000.00	12,500.00
Fuel, Oil & Lube Street Dept	15,795.95	25,000.00	20,000.00
Utilities /Street Dept	85,372.55	100,000.00	90,000.00
Capital Outlay- Building	0.00	5,000.00	3,000.00
Capital Outlay-Equipment	253,340.00	5,625.00	48,118.00
Miscellaneous	50.09	1,000.00	750.00
Total Road Maintenance	**$677,602.13**	**$448,225.00**	**461,868.00**
Total Expenditures	**$1,999,730.85**	**1,743,375.00**	**$1,801,768.00**
Excess (Deficit) Revenue Over Expenditures	**$341,153.67-**	**$62,302.00-**	**$0.00**

CITY OF LAKELAND
WATER AND SEWER
ENTERPRISE FUND

	FY 2024 Actual	FY 2025 Original Budget	FY 2026 Budget
OPERATING REVENUES			
Water Charges	690,258.94	663,000.00	660,000.00
Transfer Fee	524.60	1,500.00	1,500.00
Penalties	27,504.75	25,000.00	25,000.00
Water Tapping Fee	8,400.00	1,600.00	1,600.00
Reconnection Fees	19,415.03	18,000.00	18,000.00
Sewer Connection Fees	5,600.00	1,600.00	1,600.00
Interest Income	4,322.84	1,500.00	3,500.00
Total operating revenue	$756,026.16	$712,20.00	$711,200.00
EXPENSES			
Personal-Salaries	141,279.40	145,000.00	149,000.00
GEFA Expenses (debit)	124,733.40	124,733.40	124,733.00
FICA	6,839.95	7,500.00	7,500.00
Overtime Salaries	10,623.00	5,000.00	5,000.00
Medicare	1,618.74	2,500.00	2,500.00
Group Health Insurance	13,587.22	17,000.00	16,000.00
Retirement	12,122.41	25,000.00	15,000.00
Workers Companion	7,294.17	7,000.00	7,000.00
Professional Services	52,220.90	45,000.00	45,000.00
Engineering Services	55,603.00	50,000.00	50,000.00
Office Supplies	2,156.69	3,000.00	3,000.00
Vehicle Repair & Maint.	29,803.17	10,000.00	10,000.00
Heavy Eqt Repair & Maint.	30,190.93	35,000.00	35,000.00
Other Equipment Rep.&Maint	13,859.34	10,000.00	10,000.00
Capital Outlay – Other Equp.	0.00	65,717.00	62,917.00
Insurance Liability	10,333.33	7,000.00	11,000.00
Travel Expense	0.00	250.00	250.00
Dues and Subscriptions	6,030.00	5,000.00	6,500.00
Employee Education	0.00	500.00	500.00
Postage/Permit	7,534.48	7,200.00	10,000.00
Operating Supplies	73,169.21	50,000.00	50,000.00
Utilities	74,791.33	65,000.00	65,000.00
Fuel, Oil & Lube	25,594.64	20,000.00	20,000.00

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CITY OF LAKELAND
WATER AND SEWER
ENTERPRISE FUND

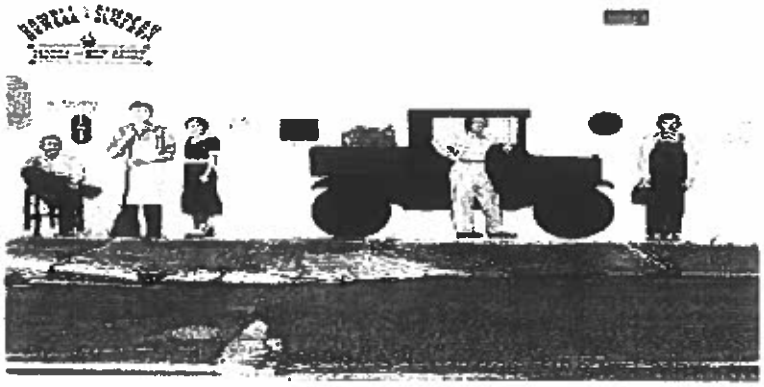
Miscellaneous	217.60	500.00	500.00
Uniforms	3,235.27	3,800.00	3,800.00
Office Equipment	0.00	1,000.00	1,000.00
Total expenses	$702,838.18	$712,700.00	$711,200.00



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CITY OF LAKELAND
SOLID WASTE/SANITATION
ENTERPRISE FUND

	FY 2024 Actual	FY 2025 Original Budget	FY 2026 Budget
OPERATING REVENUES			
Charges Sanitation Fees	391,945.48	375,000.00	375,000.00
Interest Income	300.00	400.00	400.00
Total operating revenues	**$392,245.48**	**$375,400.00**	**$375,400.00**
OPERATING EXPENSES			
Salaries	32,384.00	35,100.00	35,100.00
Overtime	1,322.50	500.00	500.00
Uniforms	1,669.98	2,000.00	2,000.00
Group Insurance	8,494.42	8,500.00	8,500.00
Social Security	1,943.88	2,000.00	2,000.00
Medicare	454.56	700.00	700.00
Retirement	4,036.89	4,500.00	4,500.00
Workers Comp	6,028.15	3,500.00	3,500.00
Repair & Maint. Vehicle	5,326.61	18,000.00	18,000.00
Insurance Liability	3,000.00	3,000.00	2,000.00
Contract Sanitation Services	221,162.80	247,000.00	247,000.00
Supplies	1,705.85	8,000.00	8,000.00
Capital Outlay	7,050.00	24,600.00	24,600.00
Fuel, Oil & Lube	10,917.71	13,000.00	13,000.00
Utilities	716.90	2,000.00	1,000.00
Total operating expenses	**$306,214.25**	**$375,400.00**	**$375,400.00**



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

OPERATING REVENUES	FY 2024 Actual	FY 2025 Original Budget	FY 2026 Proposed Budget
SPLOST fee	270,947.56	260,000.00	288,000.00
Interest Income	711.30	400.00	400.00
Total operating revenue	271,658.86	260,400.00	288,400.00
EXPENSES			
Personal-Salaries	46,796.14	40,200.00	45,000.00
Overtime Salaries	11,760.52	1,000.00	1,000.00
Medicare	765.14	900.00	900.00
Group Health Insurance	1,033.20	1,000.00	1000.00
Social Security	3,115.30	2,200.00	1,000.00
Retirement	0.00	1,000.00	0.00
Workers Companion	0.00	0.00	1,000.00
Repair & Main. Vehicle	9,940.50	18,000.00	20,000.00
Vehicle/Capital Outlay	0.00	15,000.00	30,000.00
Maint. Rd,St,&Brd	0.00	106,800.00	100,500.00
Equipment/Capital Outlay	0.00	38,300.00	45,000.00
Supplies	2,208.67	11,000.00	20,000.00
Fuel, Oil, & Lube	14,216.44	25,000.00	20,000.00
Utilities	5,037.23	1,000.00	4,000.00
Total expenses	$94,873.14	$261,400.00	$288,400.00

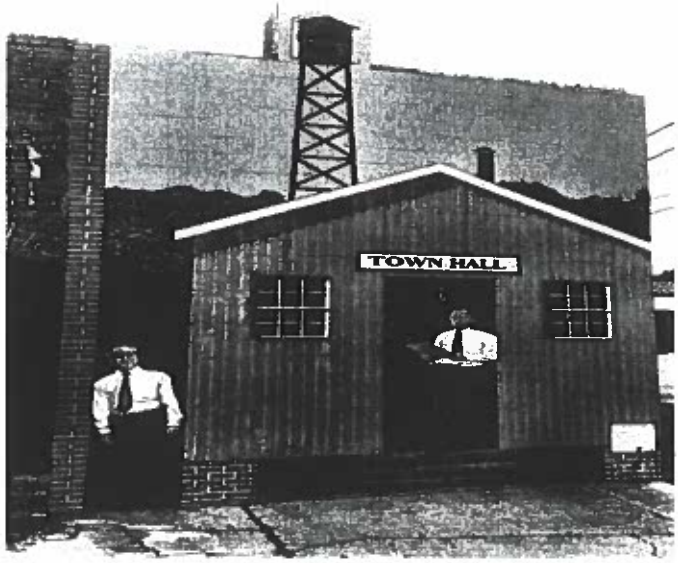


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CITY OF LAKELAND
TRANSPORATION SPECIAL PURPOSE LOCAL OPTION SALES TAX
T-SPLOST Fund

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.

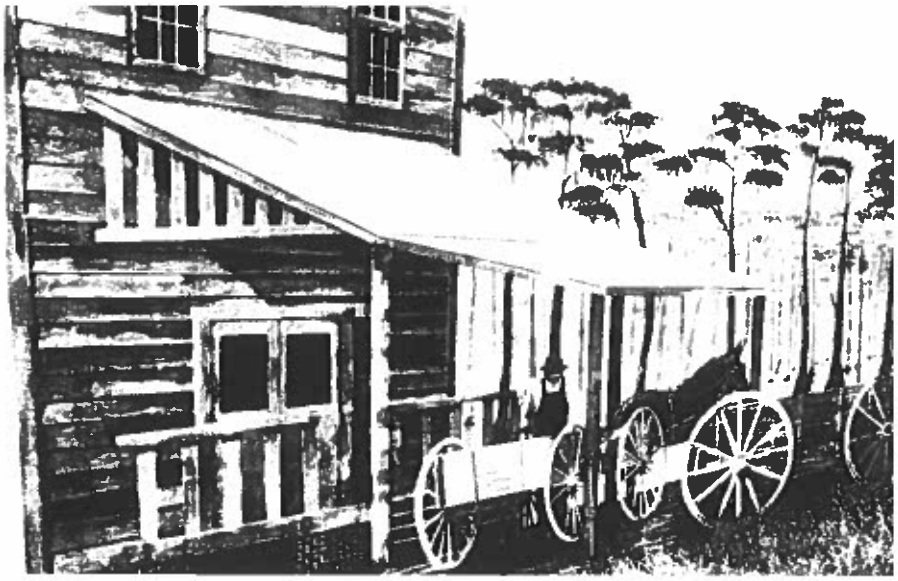
	FY 2024 Actual	FY 2025 Original Budget	FY 2026 Budget
OPERATING REVENUES			
T-SPLOST fee	63,767.47	60,000.00	63,000.00
Total operating revenue	63,767.47	60,000.00	63,000.00
EXPENSES			
Road Construction	0.00	60,000.00	63,000.00
Total expenses	0.00	60,000.00	63,000.00



CITY OF LAKELAND
HOTEL/MOTEL TAX
2026 FUNDS

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OPERATING REVENUES	FY 2024 Actual	FY 2025 Original Budget	FY 2026 Adopted
Hotel/Motel	0.00	699.84	800.00
Total revenue	0.00	699.84	800.00
EXPENSES			
Tourism	0.00	356.88	800.00
Total expenses	0.00	356.88	800.00



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CITY OF LAKELAND
LOCAL MAINTENANCE IMPROVEMENT GRANT
2026 FUNDS

OPERATING REVENUES	FY 2024 Actual	FY 2025 Original Budget	FY 2026 Adopted
LMIG Grant	56,495.02	110,758.20	56,000.00
Total revenue	56,495.02	110,758.20	56,000.00
EXPENSES			
Maint. Rd,St,&Brd	56,495.02	110,758.20	56,000.00
Total expenses	56,495.02	110,758.20	56,000.00

Note:
The Georgia Department of Transportation awarded an additional LMIG to The City of Lakeland. The original LMIG award was in the amount of $52,360.46 and the supplemental grant was in the amount of $58,397.74.

