Budget Summary
Summary and Detailed Budget Schedules

General Fund

For the Year Ended December 31, 2026

Adopted by City Council on December 23, 2026

CITY OF MOUNT ZION, GEORGIA

Budget Summary
General Fund
For the Year Ended December 31, 2026

	Budget
REVENUES	
Taxes	$ 1,392,730
Licenses and Permits	1,500
Intergovernmental	125,000
Charges for services	99,230
Fines and forfeitures	35,000
Contributions and Donations	6,000
Investment income	2,000
Miscellaneous Revenue	32,346
Total revenues	1,693,806
EXPENDITURES	
Current:	
General Government	
Elected Officials	17,550
Administration Office	384,674
Financial Administration	20,000
Judicial	
City Court	25,670
Public safety	
Police	614,812
Public Works	
Highways and Streets	242,466
Culture and recreation	
Recreation	256,634
Community Center	72,556
Library	61,944
Total expenditures	1,696,306
Excess (deficiency) of revenues over (under) expenditures	(2,500)
OTHER FINANCING SOURCES(USES)	
Proceeds from sale of capital assets	2,500
Total other financing sources(uses)	2,500
Net change in fund balance	**$ -**

Adopted by City Council on December 23, 2026

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	**2026**
Revenues							
Taxes							
100-1000-311100	Real property tax	$ -	$ 347,667	$ (34,766)	$ 382,433	$ 35,047	**$ 417,480**
100-1000-311200	Real property tax prior year	133,135	133,135	83,135	50,000	-	**50,000**
100-1000-311310	Motor Vehicle tax	2,252	2,702	(9,298)	12,000	-	**12,000**
100-1000-311320	Mobile home Tax	1,955	2,346	1,846	500	2,000	**2,500**
100-1000-311315	Motor vehicle Title ad valorem Tax	55,322	66,386	13,886	52,500	15,000	**67,500**
100-1000-311340	Intangible Tax	-	-	(1,000)	1,000	(1,000)	**-**
100-1000-311600	Real estate transfer intangible	7,046	8,455	(1,545)	10,000	(2,000)	**8,000**
100-1000-311710	Electric franchise tax	61,800	74,160	13,160	61,000	-	**61,000**
100-1000-311730	Natural Gas Franchise Tax	7,844	9,413	9,413	-	9,500	**9,500**
100-1000-311750	TV cable franchise tax	1,962	2,354	(2,646)	5,000	(2,500)	**2,500**
100-1000-311760	Telephone Franchise Tax	735	882	632	250	500	**750**
100-1000-313100	Local option sales and use taxes	455,710	546,852	29,179	517,673	32,327	**550,000**
100-1000-314500	Energy Excise Tax	11,017	13,220	2,220	11,000	2,000	**13,000**
100-1000-316100	Business and Occupation Taxes	2,050	2,460	(1,040)	3,500	(1,000)	**2,500**
100-1000-316200	Insurance Premium Taxes	191,135	191,135	20,135	171,000	25,000	**196,000**
	Total Taxes	$ 931,963	$ 1,401,167	$ 123,311	$ 1,277,856	$ 114,874	**$ 1,392,730**
Licenses & Permits							
100-1000-321200	Business License	$ 700	$ 700	$ (300)	$ 1,000	$ -	**$ 1,000**
100-1000-322210	Zoning and Land Use	500	500	250	250	250	**500**
	Total Licenses & Permits	$ 1,200	$ 1,200	$ (50)	$ 1,250	$ 250	**$ 1,500**
Intergovernmental							
100-1000-334300	State Government Grants - LMIG	$ 96,415	$ 96,415	$ 54,415	$ 42,000	$ 45,000	**$ 87,000**
100-1000-336002	Carroll County, Recreation Grant	25,840	25,840	(9,160)	35,000	-	**35,000**
100-1000-336006	Grant Funds Income	693	693	(2,307)	3,000	-	**3,000**
	Total Intergovernmental	$ 122,948	$ 122,948	$ 42,948	$ 80,000	$ 45,000	**$ 125,000**

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	2026
Charges for Services							
100-1000-347221	Basketball Signups	$ 4,795	$ 4,795	$ 795	$ 4,000	$ -	**$ 4,000**
100-1000-347222	Football Signup	3,822	3,822	(2,178)	6,000	(2,000)	**4,000**
100-1000-347223	Baseball Signups	8,250	8,250	1,250	7,000	1,000	**8,000**
100-1000-347224	Cheerleading Signups	5,155	5,155	5,155	-	5,000	**5,000**
100-1000-347260	Facility Rentals	2,573	2,573	1,073	1,500	1,500	**3,000**
100-1000-347262	Field Rental	4,350	4,350	(1,150)	5,500	1,000	**6,500**
100-1000-347267	Gate Income	7,233	7,233	(19,767)	27,000	(10,000)	**17,000**
100-1000-347270	Concessions	32,432	32,432	(7,568)	40,000	(5,000)	**35,000**
100-1000-347272	Program Charges Income (Bingo)	1,929	1,929	(571)	2,500	-	**2,500**
100-1000-347901	Fundraiser Recreation	469	469	(3,531)	4,000	-	**4,000**
100-1000-381001	Rents - Post Office Lease	7,673	9,208	(1,022)	10,230	-	**10,230**
	Total Charges for Services	$ 78,681	$ 80,216	$ (27,514)	$ 107,730	$ (8,500)	**$ 99,230**
Fines & Forfeitures							
100-1000-351000	Fines and Forfeitures	36,393	43,672	-	$ 30,000	$ 5,000	**$ 35,000**
	Total Fines & Forfeitures	36,393	43,672	-	$ 30,000	$ 5,000	**$ 35,000**
Contributions & Donations							
100-1000-371001	Meal Donations	$ 4,953	$ 5,944	$ (1,056)	$ 7,000	$ (1,000)	**$ 6,000**
100-1000-371002	Donations - Recreation Scholarships	300	360	360	-	-	**-**
	Total Contributions & Donations	$ 5,253	$ 6,304	$ (696)	$ 7,000	$ (1,000)	**$ 6,000**
Investment Income							
100-1000-361000	Interest Revenues	$ 1,660	$ 1,992	$ (8)	$ 2,000	$ -	**$ 2,000**
	Total Investment Income	$ 1,660	$ 1,992	$ (8)	$ 2,000	$ -	**$ 2,000**

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	2026
Miscellaneous Revenue							
100-1000-380000	Miscellaneous Revenue	$ 2,352	$ 2,352	$ 852	$ 1,500	$ 500	**$ 2,000**
100-1000-380001	Misc Rev - City	1,801	1,801	-	920	1,126	**2,046**
100-1000-380002	Misc Rev - Police	978	978	-	100	800	**900**
100-1000-380003	Misc Rev - Comm Ctr	1,336	1,336	-	1,500	-	**1,500**
100-1000-380004	Misc Rev - Recreation	1,345	1,345	-	500	700	**1,200**
100-1000-380005	SRO Income Recovery	21,739	21,739	-	20,000	2,000	**22,000**
100-1000-383000	Reimb for Damaged Property	-	-	-	2,500	-	**2,500**
100-1000-389000	Returned Check Amount	108	108	-	200	-	**200**
	Total Miscellaneous Revenue	$ 29,659	$ 29,659	$ 852	$ 27,220	$ 5,126	**$ 32,346**
Other Financing Sources							
100-1000-392000	Sale Of City Property	$ 23,325	$ 23,325	$ 20,825	$ 2,500	$ -	**$ 2,500**
	Total Other Financing Sources	$ 23,325	$ 23,325	$ 20,825	$ 2,500	$ -	**$ 2,500**
Total Revenues and Other Financing Sources		$ 1,231,082	$ 1,710,483	$ 159,668	$ 1,535,556	$ 160,750	$ 1,696,306

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	**2026**
Expenditures							
General Government							
Elected Officials							
100-1110-511100	Regular Employees	$ 9,683	$ 11,620	$ 3,380	$ 15,000	$ -	**$ 15,000**
100-1110-523500	Travel	-	-	1,000	1,000	-	**1,000**
100-1110-523600	Dues and Fees	25	25	(25)	-	50	**50**
100-1110-523700	Education and Training	-	-	3,000	3,000	(1,500)	**1,500**
	Total Elected Officials	$ 9,708	$ 11,645	$ 7,355	$ 19,000	$ (1,450)	**$ 17,550**

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	**2026**
City Office							
100-1130-511100	Regular Employees	$ 106,320	$ 127,584	$ 18,224	$ 145,808	$ 5,490	**$ 151,298**
100-1130-512100	Group Insurance	10,883	13,060	9,740	22,800	(11,300)	**11,500**
100-1130-512200	Social Security Contributions	6,841	8,209	831	9,040	341	**9,381**
100-1130-512300	Medicare	1,608	1,930	184	2,114	80	**2,194**
100-1130-512400	Retirement Contributions	37,645	45,174	(4,028)	41,146	5,000	**46,146**
100-1130-512600	Unemployement Insurance	8	10	(10)	-	25	**25**
100-1130-512700	Workers' Compensation	15,505	18,606	464	19,070	-	**19,070**
100-1130-512900	Other Employee Benefits	8,163	9,796	(5,796)	4,000	(3,250)	**750**
100-1130-521200	Professional	700	840	(840)	-	1,000	**1,000**
100-1130-521204	Professional - Attorney	2,049	2,459	2,541	5,000	-	**5,000**
100-1130-521300	Technical	861	1,033	967	2,000	-	**2,000**
100-1130-521303	Technical - Computer Service	18,766	22,519	(16,519)	6,000	16,000	**22,000**
100-1130-522110	Garbage Pickup-Sanitation Contract	-	-	3,500	3,500	(3,500)	**-**
100-1130-522200	Repairs and Maintenance	6,700	8,040	(3,040)	5,000	-	**5,000**
100-1130-522202	Repairs and Maintenance - Vehicles	1,200	1,440	(1,440)	-	-	**-**
100-1130-522203	Repairs and Maintenance - Equip	147	176	(176)	-	-	**-**
100-1130-523100	Property & Liability Insurance	29,672	35,606	3,634	39,240	-	**39,240**
100-1130-523201	Communications - Telephone	12,872	15,446	(1,446)	14,000	-	**14,000**
100-1130-523202	Communications- Cell Phone	1,601	1,921	(1,171)	750	-	**750**
100-1130-523204	Communications - Postage	455	546	54	600	-	**600**
100-1130-523205	Communications - Text My Gov	-	-	-	-	1,620	**1,620**
100-1130-523300	Advertising	1,443	1,732	268	2,000	-	**2,000**
100-1130-523500	Travel	1,109	1,331	(331)	1,000	-	**1,000**
100-1130-523600	Dues and Fees	2,287	2,744	(1,244)	1,500	-	**1,500**
100-1130-523601	Dues and Fees - Bank Fees	103	124	76	200	-	**200**
100-1130-523700	Education and Training	1,309	1,571	(71)	1,500	-	**1,500**
100-1130-523800	Licenses	-	-	200	200	-	**200**
100-1130-523900	Miscellaneous	5,026	6,031	(3,031)	3,000	-	**3,000**
100-1130-523902	GIRMA Safety Grant Exp	550	660	2,340	3,000	-	**3,000**
100-1130-523903	Document Security	404	485	15	500	-	**500**
100-1130-531100	General Supplies and Materials	2,085	2,502	(2)	2,500	-	**2,500**
100-1130-531101	Copier	857	1,028	172	1,200	-	**1,200**
100-1130-531103	Christmas Decorations	19	23	2,477	2,500	-	**2,500**
100-1130-531220	Natural Gas	2,583	3,100	1,400	4,500	-	**4,500**
100-1130-531230	Electricity	22,422	26,906	(6,906)	20,000	7,000	**27,000**
100-1130-531270	Gasoline - Fuel	1,366	1,639	(1,639)	-	1,500	**1,500**
100-1130-531300	Food	1,328	1,594	(594)	1,000	-	**1,000**
	Total City Office	$ 304,887	$ 365,865	$ (1,197)	$ 364,668	$ 20,006	**$ 384,674**

Adopted by City Council on December 23, 2026

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	**2026**
Financial Administration							
100-1510-521201	Professional - Accounting	$ 6,514	$ 7,817	$ 12,183	$ 20,000	$ -	**$ 20,000**
	Total Financial Administration	$ 6,514	$ 7,817	$ 12,183	$ 20,000	$ -	**$ 20,000**

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	2026
City Court							
100-2650-521200	Professional	$ 6,880	$ 8,256	$ (1,256)	$ 7,000	$ 3,320	**$ 10,320**
100-2650-521301	Technical - Courtware	5,995	7,194	(6,694)	500	5,500	**6,000**
100-2650-523600	Dues and Fees	-	-	3,500	3,500	(3,500)	**-**
100-2650-523700	Education and Training	312	374	(24)	350	-	**350**
100-2650-572000	Payments to Other Agencies	-	-	-	-	9,000	**9,000**
	Total City Court	$ 13,187	$ 15,824	$ (4,474)	$ 11,350	$ 14,320	**$ 25,670**

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	2026
Police							
100-3200-511100	Regular Employees	$ 339,340	$ 407,208	$ (45,673)	$ 361,535	$ 61,467	**$ 423,002**
100-3200-512100	Group Insurance	64,917	77,900	1,900	79,800	700	**80,500**
100-3200-512200	Social Security Contributions	19,862	23,834	(1,419)	22,415	3,811	**26,226**
100-3200-512300	Medicare	4,665	5,598	(356)	5,242	892	**6,134**
100-3200-512600	Unemployement Insurance	15	18	(18)	-	25	**25**
100-3200-512900	Other Employee Benefits	1,120	1,344	3,656	5,000	(5,000)	**-**
100-3200-521300	Technical	480	576	(76)	500	-	**500**
100-3200-522200	Repairs and Maintenance	30	36	64	100	-	**100**
100-3200-522201	Repairs and Maintenance - Build	78	94	6	100	-	**100**
100-3200-522202	Repairs and Maintenance - Vehicles	9,333	11,200	8,800	20,000	-	**20,000**
100-3200-522203	Repairs and Maintenance - Equip	350	420	180	600	-	**600**
100-3200-523202	Communications- Cell Phone	2,585	3,102	(1,102)	2,000	-	**2,000**
100-3200-523204	Communications - Postage	13	16	(16)	-	25	**25**
100-3200-523500	Travel	159	191	(191)	-	200	**200**
100-3200-523600	Dues and Fees	508	610	(310)	300	-	**300**
100-3200-523610	LPR License Fee	9,000	10,800	(1,300)	9,500	-	**9,500**
100-3200-523700	Education and Training	398	478	1,522	2,000	-	**2,000**
100-3200-523900	Miscellaneous	405	486	614	1,100	-	**1,100**
100-3200-523901	Jail Fees	595	714	1,286	2,000	-	**2,000**
100-3200-531100	General Supplies and Materials	980	1,176	824	2,000	-	**2,000**
100-3200-531230	Electricity	2,080	2,496	(496)	2,000	-	**2,000**
100-3200-531270	Gasoline - Fuel	23,088	27,706	2,294	30,000	-	**30,000**
100-3200-531701	Uniforms	954	1,145	855	2,000	2,000	**4,000**
100-3200-572000	Payments to Other Agencies	6,963	8,356	(2,356)	6,000	(6,000)	**-**
100-3200-572001	Pymt to Other Ag - WARRS	2,100	2,520	(20)	2,500	-	**2,500**
	Total Police	$ 490,018	$ 588,024	$ (31,332)	$ 556,692	$ 58,120	**$ 614,812**

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	2026
Public Works							
100-4200-511100	Regular Employees	$ 80,277	$ 96,332	$ (11,922)	$ 84,410	$ 16,432	**$ 100,842**
100-4200-512100	Group Insurance	16,345	19,614	3,186	22,800	(11,300)	**11,500**
100-4200-512200	Social Security Contributions	4,898	5,878	(645)	5,233	1,019	**6,252**
100-4200-512300	Medicare	1,149	1,379	(155)	1,224	238	**1,462**
100-4200-512600	Unemployement Insurance	4	5	(5)	-	10	**10**
100-4200-521300	Technical	982	1,178	(1,178)	-	-	**-**
100-4200-522200	Repairs and Maintenance	200	240	10	250	-	**250**
100-4200-522202	Repairs and Maintenance - Vehicles	387	464	1,536	2,000	-	**2,000**
100-4200-522203	Repairs and Maintenance - Equip	3,174	3,809	(809)	3,000	-	**3,000**
100-4200-522206	Repairs and Maintenance - Street	1,649	1,979	(1,229)	750	-	**750**
100-4200-523206	Communications - Verizon Connect	-	-	-	-	1,200	**1,200**
100-4200-523600	Dues and Fees	250	300	(300)	-	-	**-**
100-4200-523900	Miscellaneous	58	70	630	700	-	**700**
100-4200-531270	Gasoline - Fuel	3,905	4,686	1,314	6,000	-	**6,000**
100-4200-531600	Small Equipment	1,099	1,319	(819)	500	-	**500**
100-4200-531701	Uniforms	-	-	1,000	1,000	-	**1,000**
100-4200-541401	LMIG	104,520	125,424	(73,424)	52,000	55,000	**107,000**
	Total Public Works	$ 218,897	$ 262,677	$ (82,810)	$ 179,867	$ 62,599	**$ 242,466**

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	**2026**
Recreation							
100-6100-511100	Regular Employees	$ 74,959	$ 74,959	$ 33,787	$ 108,746	$ (10,920)	**$ 97,826**
100-6100-512100	Group Insurance	12,020	14,424	(3,024)	11,400	100	**11,500**
100-6100-512200	Social Security Contributions	4,560	5,472	1,270	6,742	(677)	**6,065**
100-6100-512300	Medicare	1,073	1,288	289	1,577	(159)	**1,418**
100-6100-512600	Unemployement Insurance	7	8	(8)	-	25	**25**
100-6100-512900	Other Employee Benefits	500	600	(600)	-	500	**500**
100-6100-521300	Technical	174	209	(209)	-	250	**250**
100-6100-522110	Garbage Pickup-Sanitation Contract	3,215	3,858	(258)	3,600	-	**3,600**
100-6100-522130	Custodial Supplies	2,017	2,420	1,580	4,000	-	**4,000**
100-6100-522201	Repairs and Maintenance - Build	353	424	3,076	3,500	-	**3,500**
100-6100-522202	Repairs and Maintenance - Vehicles	941	1,129	871	2,000	-	**2,000**
100-6100-522203	Repairs and Maintenance - Equip	1,443	1,732	2,768	4,500	-	**4,500**
100-6100-522204	Repairs and Maintenance - Fields	5,747	6,896	104	7,000	4,000	**11,000**
100-6100-523202	Communications- Cell Phone	643	772	(522)	250	-	**250**
100-6100-523203	Communications- Internet	1,100	1,320	(120)	1,200	-	**1,200**
100-6100-523600	Dues and Fees	1,134	1,361	(361)	1,000	-	**1,000**
100-6100-523850	Contract Labor	9,410	11,292	6,708	18,000	-	**18,000**
100-6100-523851	Referee Cost	7,396	8,875	125	9,000	-	**9,000**
100-6100-523900	Miscellaneous	79	95	905	1,000	-	**1,000**
100-6100-523904	Tournaments Cost	914	1,097	(597)	500	-	**500**
100-6100-531100	General Supplies and Materials	288	346	2,154	2,500	-	**2,500**
100-6100-531102	Concession Cost	24,516	29,419	(9,419)	20,000	5,000	**25,000**
100-6100-531220	Natural Gas	6,230	7,476	(2,476)	5,000	-	**5,000**
100-6100-531230	Electricity	15,121	18,145	(4,145)	14,000	4,000	**18,000**
100-6100-531270	Gasoline - Fuel	3,737	4,484	1,516	6,000	(1,000)	**5,000**
100-6100-531600	Small Equipment	1,105	1,326	174	1,500	-	**1,500**
100-6100-531602	Baseball Equipment	977	1,172	328	1,500	-	**1,500**
100-6100-531603	Basketball Equipment	-	-	1,000	1,000	-	**1,000**
100-6100-531604	Football Equipment	1,291	1,549	951	2,500	-	**2,500**
100-6100-531605	Cheer Equipment	-	-	-	-	-	**-**
100-6100-531701	Uniforms	10,491	12,589	(7,089)	5,500	(5,500)	**-**
100-6100-531703	Uniforms - Baseball/Softball	-	-	-	-	5,500	**5,500**
100-6100-531704	Uniforms - Cheer/Football	-	-	-	-	6,000	**6,000**
100-6100-531705	Uniforms - Basketball	-	-	-	-	5,000	**5,000**
100-6100-531702	Fundraiser Costs	260	312	688	1,000	-	**1,000**
	Total Recreation	$ 191,701	$ 215,049	$ 29,466	$ 244,515	$ 12,119	**$ 256,634**

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	**2026**
Community Center							
100-6190-511100	Regular Employees	$ 34,924	$ 34,924	$ (14,071)	$ 20,853	$ 936	**$ 21,789**
100-6190-512200	Social Security Contributions	2,165	2,598	(1,305)	1,293	58	**1,351**
100-6190-512300	Medicare	516	619	(317)	302	14	**316**
100-6190-512900	Other Employee Benefits	500	600	(600)	-	-	**-**
100-6190-522110	Garbage Pickup-Sanitation Contract	3,595	4,314	(714)	3,600	-	**3,600**
100-6190-522130	Custodial Supplies	392	470	30	500	-	**500**
100-6190-522200	Repairs and Maintenance	5,699	6,839	(4,839)	2,000	-	**2,000**
100-6190-523500	Travel	444	533	(33)	500	-	**500**
100-6190-523501	Program/Trips	1,136	1,363	137	1,500	-	**1,500**
100-6190-523850	Contract Labor	1,630	1,956	14,660	16,616	(14,616)	**2,000**
100-6190-523900	Miscellaneous	1,789	2,147	(647)	1,500	-	**1,500**
100-6190-531100	General Supplies and Materials	1,334	1,601	(101)	1,500	-	**1,500**
100-6190-531220	Natural Gas	2,378	2,854	646	3,500	-	**3,500**
100-6190-531230	Electricity	7,784	9,341	1,659	11,000	-	**11,000**
100-6190-531300	Food	8,539	10,247	(247)	10,000	-	**10,000**
100-6190-531700	Other Supplies	71	85	15	100	-	**100**
100-6190-531704	Fireworks	9,633	9,633	(3,133)	6,500	4,000	**10,500**
100-6190-531705	Halloween	87	104	196	300	-	**300**
100-6190-531707	Tree Lighting Exp	-	-	500	500	-	**500**
100-6190-531713	Art Work from High School	100	120	(20)	100	-	**100**
	Total Community Center	$ 82,716	$ 90,348	$ (8,184)	$ 82,164	$ (9,608)	**$ 72,556**

City of Mount Zion, Georgia
General Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	**2026**
Library							
100-6500-511100	Regular Employees	$ -	$ -	$ -	$ -	$ 46,116	**$ 46,116**
100-6500-512100	Group Insurance	-	-	-	-	-	**-**
100-6500-512200	Social Security Contributions	-	-	-	-	2,859	**2,859**
100-6500-512300	Medicare	-	-	-	-	669	**669**
100-6500-523850	Contract Labor	-	-	500	500	-	**500**
100-6500-523900	Miscellaneous	-	-	100	100	-	**100**
100-6500-531100	General Supplies and Materials	7	8	(8)	-	200	**200**
100-6500-531708	Adult Activities	7	8	292	300	1,700	**2,000**
100-6500-531709	Family Activities	-	-	200	200	1,300	**1,500**
100-6500-531710	General Supplies	711	853	(153)	700	300	**1,000**
100-6500-531711	Summer Reading Program	3,350	4,020	980	5,000	1,000	**6,000**
100-6500-531712	Youth Activities	-	-	500	500	500	**1,000**
100-6500-571001	WGRL	30,427	36,512	13,488	50,000	(50,000)	**-**
	Total Library	$ 34,502	$ 41,401	$ 15,899	$ 57,300	$ 4,644	**$ 61,944**
Total Expenditures and Other Financing Uses		$ 1,352,130	$ 1,598,650	$ (63,094)	$ 1,535,556	$ 160,750	$ 1,696,306
Excess (Deficit) of Revenue over Expenditures		$ (121,048)	$ 111,833	$ 222,762	$ -	$ -	**$ -**

Budget Summary
Summary and Detailed Budget Schedules

Water Fund

For the Year Ended December 31, 2026

Adopted by City Council on December 23, 2026

CITY OF MOUNT ZION, GEORGIA

Budget Summary
Water Fund
For the Year Ended December 31, 2026

	Budget
OPERATING REVENUES	
Charges for services:	
Water sales	$ 475,000
Other charges	54,100
Garbages charges	166,500
Total operating revenues	695,600
OPERATING EXPENSES	
Personnel costs	215,510
Contracted services	66,505
Supplies	386,700
Total operating expenses	668,715
Operating income	**26,885**
NONOPERATING REVENUES (EXPENSES)	
Interest income	100
Reimb for Damaged Property	5,000
CDBG 23p-x-022-2-6346 Grant	250,000
CDBG 2023 Water Project	(250,000)
Debt Service:	
Princpal payments	(80,647)
Interest expense	(15,464)
Total nonoperating revenues (expenses)	(91,011)
Income (loss) before transfers	(64,126)
Transfers in (Approved purchases through SPLOST and ARPA)	64,126
Change in net position	**$ -**

City of Mount Zion, Georgia
Water Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	2026
Revenues							
Charges for Services							
Water Sales							
505-1000-344210	Water Charges	$ 374,192	$ 449,030	$ (25,970)	$ 475,000	$ -	**$ 475,000**
	Total Water Sales	$ 374,192	$ 449,030	$ (25,970)	$ 475,000	$ -	**$ 475,000**
Other Charges							
505-1000-344211	Reconnect Fee	$ 3,825	$ 4,590	$ -	$ 5,000	$ -	**$ 5,000**
505-1000-344212	Tap Fees	9,000	10,800	(7,200)	18,000	(3,000)	**15,000**
505-1000-344213	M & O Fee	16,400	19,680	2,455	17,225	2,775	**20,000**
505-1000-349000	Other Charges for Services	11,490	13,788	6,585	7,203	6,797	**14,000**
505-1000-349300	Bad Check Fees	35	42	(58)	100	-	**100**
	Total Other Charges	$ 40,750	$ 48,900	$ 1,782	$ 47,528	$ 6,572	**$ 54,100**
Garbage Charges							
505-1000-344100	Garbage Charges	$ 138,624	$ 166,349	$ 2,349	$ 164,000	$ 2,500	**$ 166,500**
	Total Garbage Charges	$ 138,624	$ 166,349	$ 2,349	$ 164,000	$ 2,500	**$ 166,500**
Intergovernmental Revenues							
505-1000-331311	CDBG 23p-x-022-2-6346	$ 572,247	$ 686,696	$ 686,696	$ -	$ 250,000	**$ 250,000**
	Total Intergovernmental Revenues	$ 572,247	$ 686,696	$ 686,696	$ -	$ 250,000	**$ 250,000**
Interest Revenues							
505-1000-361000	Interest Revenues	$ 65	$ 78	$ (22)	$ 100	$ -	**$ 100**
	Total Interest Revenues	$ 65	$ 78	$ (22)	$ 100	$ -	**$ 100**
Miscellaneous Revenues							
505-1000-383000	Reimb for Damaged Property	$ 10,912	$ 10,912	$ 10,912	$ -	$ 5,000	**$ 5,000**
	Total Miscellaneous Revenues	$ 10,912	$ 10,912	$ 10,912	$ -	$ 5,000	**$ 5,000**
Transfers In							
505-1000-391320	Operating Transfer in - SPLOST 2021	-	$ -	-	57,005	7,121	**64,126**
		$ -	$ -	$ -	$ 57,005	$ 7,121	**$ 64,126**
Total Revenues and Other Financing Sources		$ 1,136,790	$ 1,361,965	$ 675,747	$ 743,633	$ 271,193	**$ 1,014,826**

City of Mount Zion, Georgia
Water Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	Budget 2026
Expenses							
Water Distribution							
Personnel Costs							
505-4400-511100	Regular Employees	$ 133,045	$ 159,654	$ (4,153)	$ 155,501	$ 12,646	**$ 168,147**
505-4400-512100	Group Insurance	33,160	39,792	(5,592)	34,200	300	**34,500**
505-4400-512200	Social Security Contributions	7,959	9,551	90	9,641	784	**10,425**
505-4400-512300	Medicare	1,873	2,248	7	2,255	183	**2,438**
	Total Personnel Costs	$ 176,037	$ 211,245	$ (9,648)	$ 201,597	$ 13,913	**$ 215,510**
Contracted Services							
505-4400-521200	Professional	$ -	$ -	$ 4,000	$ 4,000	$ (2,000)	**$ 2,000**
505-4400-521201	Professional - Accounting	7,746	9,295	705	10,000	-	**10,000**
505-4400-521303	Technical - Computer Service	3,605	4,326	(326)	4,000	-	**4,000**
505-4400-521304	Lab Tests	1,690	2,028	(1,028)	1,000	1,500	**2,500**
505-4400-522201	Repairs and Maintenance - Build	29	35	(35)	-	-	**-**
505-4400-522202	Repairs and Maintenance - Vehicles	218	262	2,738	3,000	-	**3,000**
505-4400-522203	Repairs and Maintenance - Equip	149	179	2,821	3,000	-	**3,000**
505-4400-522205	Repairs and Maintenance - Lines	18,367	22,040	(21,540)	500	1,500	**2,000**
505-4400-523100	Property & Liability Insurance	31,443	37,732	(18,232)	19,500	-	**19,500**
505-4400-523201	Communications - Telephone	-	-	500	500	(500)	**-**
505-4400-523202	Communications- Cell Phone	806	967	(717)	250	-	**250**
505-4400-523204	Communications - Postage	7,247	8,696	(696)	8,000	-	**8,000**
505-4400-523205	Communications - Text My Gov	-	-	-	-	3,780	**3,780**
505-4400-523300	Advertising	-	-	100	100	-	**100**
505-4400-523600	Dues and Fees	6,637	7,964	(2,964)	5,000	2,000	**7,000**
505-4400-523601	Dues and Fees - Bank Fees	20	24	1	25	-	**25**
505-4400-523700	Education and Training	1,217	1,460	(710)	750	-	**750**
505-4400-523800	Licenses	-	-	100	100	-	**100**
505-4400-523850	Contract Labor	-	-	2,000	2,000	(2,000)	**-**
505-4400-523900	Miscellaneous	108	130	370	500	-	**500**
	Total Contracted Services	$ 79,282	$ 95,138	$ (32,913)	$ 62,225	$ 4,280	**$ 66,505**

City of Mount Zion, Georgia
Water Fund Budget
For the Year Ended December 31, 2026

		Actual October 31, 2025	Estimated December 31, 2025	Budget 2025 Actual 2025 Variance	Budget 2025	Change	Budget 2026
Total Supplies							
505-4400-531100	General Supplies and Materials	$ 963	$ 1,156	$ 344	$ 1,500	$ -	**$ 1,500**
505-4400-531270	Gasoline - Fuel	3,267	3,920	1,080	5,000	-	**5,000**
505-4400-531500	Water Contract - CCWA	204,852	223,656	10,944	234,600	(10,000)	**224,600**
505-4400-531600	Small Equipment	245	294	456	750	-	**750**
505-4400-531601	Tools	61	73	427	500	-	**500**
505-4400-531700	Other Supplies	-	-	200	200	-	**200**
505-4400-531701	Uniforms	-	-	1,000	1,000	-	**1,000**
505-4400-542500	Other Equipment	-	-	150	150	-	**150**
505-4500-522110	Garbage Pickup-Sanitation Contract	115,388	153,851	(13,851)	140,000	13,000	**153,000**
	Total Supplies	$ 324,776	$ 382,950	$ 750	$ 383,700	$ 3,000	**$ 386,700**
Intergovernmental Expenses							
505-4400-541402	CDBG 2023 Water Project	$ 572,247	$ 686,696	$ 686,696	$ -	$ 250,000	**$ 250,000**
	Total Intergovernmental Expenses	$ 572,247	$ 686,696	$ 686,696	$ -	$ 250,000	**$ 250,000**
Total Debt Service							
505-8000-581000	Principal	$ 80,093	$ 96,112	$ -	$ 78,657	$ 1,990	**$ 80,647**
505-8000-582000	Interest	-	-	-	17,454	(1,990)	**15,464**
	Total Debt Service	$ 80,093	$ 96,112	$ -	$ 96,111	$ -	**$ 96,111**
Total Expenses and Other Financing Uses		$ 1,232,435	$ 1,472,141	$ 644,885	$ 743,633	$ 271,193	$ 1,014,826
Excess (Deficit) of Revenue over Expenses		$ (95,645)	$ (110,176)	$ 30,862	$ -	$ -	**$ -**