

Fiscal Year 2026 Budget

City of Royston, Georgia
684 Franklin Spring Street
Royston, Georgia 30662

Elected Officials

Keith Turman ..... Mayor
Kenneth Roach ..... Council Member, Post 1
Jason Phillips ..... Council Member, Post 2
Matt Fields ..... Council Member, Post 3
Fletcher Hodges ..... Council Member, Post 4
David Pressley ..... Council Member, Post 5
Tony McCollum ..... Council Member, Post 6

Appointed Officials

Lanier Dunn, CPA, CGMA ..... City Manager
John (Jay) C. Doss, Esq. ..... City Attorney
F. Mayes Davison, Esq. ..... Municipal Court Judge
Tonya McGlockling ..... City Clerk

Heads of Departments

Brooks Moorhead ..... Chief of Police
Travis Quarles ..... Natural Gas Superintendent
Michael Sanders ..... Water & Wastewater Superintendent
Patrick O'Brian ..... Street & Sanitation Superintendent
Matt Elrod ..... Fire Chief

City of Royston Budget 2026
TABLE OF CONTENTS

Transmittal Letter p. 1

Grand Total Fiscal Year 2026 Budget p. 3

The General Fund p. 5

Water & Sewer Fund p. 35

Natural Gas Fund p. 45

Sanitation Fund p. 52

Non-major Funds

- Fines Technology Fee Fund p. 55
- Fire & Rescue Fund p. 56
- Hotel/Motel Tax Special Revenue Fund p. 57

SPLOST Funds

- Franklin County SPLOST 5 Fund p. 58
- Hart County SPLOST 5 Fund p. 59
- Franklin County SPLOST 6 Fund p. 60
- Hart County SPLOST 6 Fund p. 61

Schedules

- Rates and Fees Schedule p. 63
- Personnel Pay Grades p. 67
- Authorized Full-time Positions p. 68
- Library of Position Titles p. 70

CITY OF ROYSTON

"A MAIN STREET COMMUNITY"

Mayor: Keith Turman
Council Members: Matt Fields
Fletcher Hodges
Kenneth Roach
Tony McCollum
Jason Phillips
David Pressley

City Manager: Lanier Dunn
City Clerk: Tonya Allen
City Judge: F. Mayes Davison

June 11, 2025

The Honorable Mayor Keith Turman,
Members of the City Council,
Citizens and Customers of the City of Royston,
And Valued Employees

I am pleased to present to you the City of Royston's Adopted Budget for Fiscal Year 2026, which begins on July 1, 2025, and ends on June 30, 2026. The City of Royston budget is balanced, as required by Georgia state law, and keeps Royston on a fiscally sound plan that will allow us to address the highest priority needs of our community. The total budget appropriation of $9,786,597 supports essential services, retains and supports our valued employees, invests in critical capital projects, and maintains Royston's existing emergency reserves.

The adopted budget totals are as follows:

Natural Gas Fund	$	3,686,147	37.7%
The General Fund		3,322,950	34.0%
Water & Sewer Fund		1,697,600	17.3%
Franklin County SPLOST 6 Fund		533,000	5.4%
Sanitation Fund		369,760	3.8%
Hart County SPLOST 6 Fund		120,000	1.2%
Fire & Rescue Fund		24,340	0.2%
Fines Technology Fee Fund		23,000	0.2%
Hotel/Motel Tax Special Revenue		9,800	0.1%
	$	9,786,597	

This budget document includes revenue and expenditure estimates for all governmental activities and business-type activities of the city. This budget also contains several schedules, including a rates and fees schedule and a personnel pay scale, that were used in computing this document and were adopted to be effective July 1, 2025.

I want to thank the Mayor and Members of the City Council who reviewed and approved this budget. The careful balance demonstrated in this budget gives us the best chance of maintaining our excellent service to the community in fiscal year 2026.

Sincerely,



Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2026 Budget

All Funds of the City

	2026 TOTAL BUDGET	2025 TOTAL BUDGET	Variance 2026-25	% Change 2026-25
Revenues				
Taxes	$ 2,485,600	$ 2,409,750	$ 75,850	3.1%
Licenses & Permits	37,850	38,350	(500)	-1.3%
Intergovernmental	761,600	843,548	(81,948)	-9.7%
Charges for Services	5,589,618	5,119,850	469,768	9.2%
Administrative Charges	360,000	279,500	80,500	28.8%
Fines & Forfeitures	153,000	105,800	47,200	44.6%
Rents & Leases	43,789	43,125	664	1.5%
Other Revenue	355,140	1,493,219	(1,138,079)	-76.2%
Total Revenues	**$ 9,786,597**	**$ 10,333,142**	**$ (546,545)**	**-5.3%**
Expenditures				
General Government	845,509	923,109	(77,600)	-8.4%
Judicial	20,800	35,200	(14,400)	-40.9%
Public Safety	1,568,143	1,578,880	(10,737)	-0.7%
Public Works	793,648	828,696	(35,048)	-4.2%
Culture & Recreation	240,973	232,525	8,448	3.6%
Housing & Development	318,417	164,727	153,690	93.3%
Water & Sewer	1,943,200	2,548,345	(605,145)	-23.7%
Natural Gas	3,686,147	3,582,971	103,176	2.9%
Sanitation	369,760	438,689	(68,929)	-15.7%
Total Expenditures	**$ 9,786,597**	**$ 10,333,142**	**$ (546,545)**	**-5.3%**

Fiscal Year 2026 Budget

All Funds - Summary of Revenues and Expenditures

	General Fund	Water & Sewer Fund	Natural Gas Fund	Sanitation Fund	SPLOST Funds	Non-Major Funds	TOTAL
Revenues							
Taxes	$ 2,475,800	$ -	$ -	$ -	$ -	$ 9,800	$ 2,485,600
Licenses & Permits	37,850	-	-	-	-	-	37,850
Intergovernmental	117,500	-	-	5,760	617,000	21,340	761,600
Charges for Services	74,571	1,671,400	3,485,647	358,000	-	-	5,589,618
Administrative Charges	360,000	-	-	-	-	-	360,000
Fines & Forfeitures	130,000	-	-	-	-	23,000	153,000
Rents & Leases	43,789	-	-	-	-	-	43,789
Other Revenue	83,440	26,200	200,500	6,000	36,000	3,000	355,140
Total Revenues	**$ 3,322,950**	**$ 1,697,600**	**$ 3,686,147**	**$ 369,760**	**$ 653,000**	**$ 57,140**	**$ 9,786,597**
Expenditures							
General Government	820,925	-	-	-	24,584	-	845,509
Judicial	20,800	-	-	-	-	-	20,800
Public Safety	1,329,787	-	-	-	191,016	47,340	1,568,143
Public Works	641,848	-	-	-	151,800	-	793,648
Culture & Recreation	200,973	-	-	-	40,000	-	240,973
Housing & Development	308,617	-	-	-	-	9,800	318,417
Water & Sewer	-	1,697,600	-	-	245,600	-	1,943,200
Natural Gas	-	-	3,686,147	-	-	-	3,686,147
Sanitation	-	-	-	369,760	-	-	369,760
Total Expenditures	**$ 3,322,950**	**$ 1,697,600**	**$ 3,686,147**	**$ 369,760**	**$ 653,000**	**$ 57,140**	**$ 9,786,597**
FY 2025 Budget	$ 3,228,187	$ 2,039,795	$ 3,582,971	$ 438,689	$ 942,000	$ 101,500	$10,333,142
Increase / (Decrease)	94,763	(342,195)	103,176	(68,929)	(289,000)	(44,360)	(546,545)
% Change	2.9%	-16.8%	2.9%	-15.7%	-30.7%	-43.7%	-5.3%

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Revenues						
Taxes	$ 2,475,800	$ 2,397,750	$ 78,050	$ 2,423,964	$ 2,312,589	$ 2,224,189
Licenses & Permits	37,850	38,350	(500)	34,885	39,759	29,973
Intergovernmental	117,500	25,000	92,500	49,437	25,821	21,021
Charges for Services	74,571	73,850	721	68,385	58,387	79,656
Administrative Charges	360,000	279,500	80,500	300,000	277,500	286,258
Fines & Forfeitures	130,000	83,500	46,500	136,526	128,194	55,600
Rents & Leases	43,789	43,125	664	44,289	40,859	52,097
Other Revenue	83,440	287,112	(203,672)	180,891	710,054	597,481
Total Revenues	3,322,950	3,228,187	94,763	3,238,378	3,593,162	3,346,275
Expenditures						
General Government	820,925	898,525	(77,600)	805,182	918,113	879,217
Judicial	20,800	35,200	(14,400)	15,913	10,736	8,508
Public Safety	1,329,787	1,333,364	(3,577)	1,257,580	1,376,152	1,123,738
Public Works	641,848	615,846	26,002	500,766	635,883	567,700
Culture & Recreation	200,973	192,525	8,448	159,369	198,666	215,865
Housing & Development	308,617	152,727	155,890	99,369	151,423	95,456
Total Expenditures	3,322,950	3,228,187	94,763	2,838,178	3,290,973	2,890,485
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 400,200	$ 302,189	$ 455,790

General Fund - Revenue Detail by Source

		2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Taxes							
31.1100	Real property taxes	$ 640,000	$ 665,000	$ (25,000)	$ 611,230	$ 608,739	$ 553,564
31.1110	Public utility property taxes	18,000	18,000	-	29,600	-	17,329
31.1200	Real property taxes-delinquent	3,500	3,500	-	13,832	2,683	1,497
31.1300	Personal property taxes	110,000	130,000	(20,000)	108,412	116,945	129,042
31.1310	Motor vehicle taxes	4,000	5,000	(1,000)	3,485	3,724	4,764
31.1315	Title Ad Valorem taxes (TAVT)	85,000	65,000	20,000	82,744	77,402	70,186
31.1316	Alternative Ad Valorem (AAVT)	2,000	2,000	-	282	2,664	2,248
31.1320	Mobile home tax	1,300	1,300	-	2,913	1,637	1,316
31.1340	Intangible taxes	7,500	7,500	-	7,090	6,153	9,706
31.1350	Railroad equipment tax	3,000	2,500	500	2,908	2,776	2,726
31.1400	Personal property tax-delinquent	1,000	1,000	-	1,913	-	-
31.1600	Real estate transfer tax	3,500	3,500	-	2,894	2,777	4,196
31.1710	Franchise taxes - electric	234,000	193,000	41,000	213,836	192,667	174,662
31.1750	Franchise taxes - cable TV	10,000	10,400	(400)	9,920	12,533	10,319
31.1760	Franchise taxes - telephone	3,000	12,000	(9,000)	2,682	3,923	3,133
31.3100	Local option sales tax (LOST)	975,000	927,500	47,500	966,286	932,029	908,790
31.4200	Alcoholic beverage excise taxes	65,000	72,000	(7,000)	62,510	67,129	70,829
31.4300	Liquor drink excise taxes	2,000	2,000	-	1,392	2,051	1,982
31.6100	Occupational tax (business)	21,000	21,000	-	23,375	20,240	21,315
31.6200	Insurance premium tax	265,000	235,000	30,000	252,544	234,706	217,640
31.6300	Financial institution tax	13,500	12,000	1,500	13,310	11,727	11,253
31.9100	Penalties/interest on taxes	3,000	3,000	-	3,171	3,837	1,951
31.9110	Penalties/interest delinquent tax	500	500	-	395	1,313	267
31.9120	Penalties/interest personal prop.	-	50	(50)	-	-	-
31.9500	Fi Fa fees	-	1,000	(1,000)	-	1,150	1,000
31.9900	Delinquent tax collection fee	5,000	4,000	1,000	7,240	3,784	4,475
	Total Taxes	2,475,800	2,397,750	78,050	2,423,964	2,312,589	2,224,189
Licenses & Permits							
32.1110	Beer license - on premises	1,500	1,000	500	1,500	-	1,000
32.1115	Beer license - retail	5,000	5,500	(500)	5,000	6,500	4,500
32.1120	Wine license - on premises	1,000	1,000	-	1,000	-	1,000
32.1125	Wine license - retail	5,000	5,500	(500)	5,000	6,500	4,500
32.1130	Distilled spirits - on premises	2,000	2,000	-	2,000	2,000	2,000
32.1135	Distilled spirits - retail	15,000	15,000	-	15,000	15,000	-
32.1290	Other business fees	100	100	-	-	942	100
32.2210	Zoning application fees	500	500	-	250	1,650	200
32.2900	Other licenses or permits	250	250	-	40	1,039	245
32.3100	Building permits	7,500	7,500	-	5,095	6,128	16,428
	Total Licenses & Permits	37,850	38,350	(500)	34,885	39,759	29,973
Intergovernmental							
33.1001	Federal ARC grant for Strategic Plan	87,500	-	87,500	-	-	-
33.4000	State grants for Fire Dept.	-	-	-	21,151	-	-
33.8000	P.I.L.O.T. - Housing Authority	30,000	25,000	5,000	28,286	25,821	21,021
	Total Intergovernmental	117,500	25,000	92,500	49,437	25,821	21,021

General Fund - Revenue Detail by Source

		2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Charges for Services							
34.1110	Failure-to-appear warrants	$ 2,000	$ 2,000	$ -	$ 6,441	$ 1,576	$ 4,164
34.1505	Late fees on accounts receivable	65,000	65,000	-	56,063	51,310	64,101
34.1910	Election qualifying fees	1,421	700	721	-	864	-
34.1920	Advertising fees	400	400	-	250	1,150	400
34.2120	Accident reports	450	450	-	765	767	463
34.2310	Background checks & fingerprinting	650	650	-	567	630	598
34.9100	Cemetery fees	4,000	4,000	-	4,100	1,700	9,200
34.9300	NSF check fees	650	650	-	200	390	730
	Total Charges for Services	74,571	73,850	721	68,385	58,387	79,656
Administrative Charges							
34.1500	Joint accounting with other funds	360,000	279,500	80,500	300,000	277,500	286,258
	Total Administrative Charges	360,000	279,500	80,500	300,000	277,500	286,258
Fines & Forfeitures							
35.1000	Fines and forfeitures	130,000	83,500	46,500	136,526	128,194	55,600
	Total Fines & Forfeitures	130,000	83,500	46,500	136,526	128,194	55,600
Rents & Leases							
38.1001	Verizon cell lease	31,489	30,725	764	31,489	28,559	39,797
38.1002	Gym rent	6,000	6,000	-	6,000	6,000	6,000
38.1003	Paladin Wireless lease	6,300	6,400	(100)	6,300	6,300	6,300
38.1004	Rent for amphitheater or park	-	-	-	500	-	-
	Total Rents & Leases	43,789	43,125	664	44,289	40,859	52,097
Other Revenue							
36.1010	Interest income	72,000	15,000	57,000	62,302	21,389	7,266
36.1020	Interest on CD	2,940	100	2,840	2,970	689	124
36.1500	Interest on leases	-	-	-	-	11,550	12,589
37.1000	Donations	-	-	-	1,000	-	3,000
37.1002	Donations for Explorer Program	-	-	-	1,140	-	5,210
38.9000	Miscellaneous revenue	2,000	2,000	-	17,430	6,691	16,236
38.9001	Street dept. sales	1,500	1,500	-	1,576	4,505	1,806
39.1231	Transfer in - ARPA Fund	-	-	-	-	281,754	480,000
39.2100	Sale of capital assets	5,000	5,000	-	28,173	11,446	71,250
39.3500	Proceeds of capital lease	-	-	-	66,300	372,030	-
39.9999	Prior year fund balance	-	263,512	(263,512)	-	-	-
	Total Other Revenue	83,440	287,112	(203,672)	180,891	710,054	597,481
Grand Total - General Fund Revenues		$ 3,322,950	$ 3,228,187	$ 94,763	$3,238,378	$3,593,162	$3,346,275

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General Fund - Summary of Expenditures

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
General Government						
Mayor and City Council	$ 169,453	$ 152,400	$ 17,053	$ 156,856	$ 141,301	$ 136,888
Elections	6,200	6,200	-	233	4,572	257
Administration & Finance	645,272	739,925	(94,653)	648,093	772,241	742,073
	820,925	898,525	(77,600)	805,182	918,113	879,217
Judicial						
Municipal Court	20,800	35,200	(14,400)	15,913	10,736	8,508
Public Safety						
Police - Administration	511,427	403,000	108,427	319,825	534,060	362,191
Police - Uniform Patrol	662,871	685,840	(22,969)	703,289	636,929	599,114
Police - Training	-	14,200	(14,200)	8,066	6,340	11,126
Police - Dispatch	-	71,064	(71,064)	78,187	71,624	52,892
Fire Department	126,689	128,460	(1,771)	124,934	110,593	81,371
Animal Control	28,800	30,800	(2,000)	23,279	16,604	17,043
	1,329,787	1,333,364	(3,577)	1,257,580	1,376,152	1,123,738
Public Works						
Streets & Infrastructure	500,610	459,401	41,209	382,482	511,466	447,680
Maintenance & Shop	92,904	98,695	(5,791)	83,725	105,301	95,249
Cemetery	48,334	57,750	(9,416)	34,559	19,116	24,771
	641,848	615,846	26,002	500,766	635,883	567,700
Culture & Recreation						
Parks and Public Spaces	95,985	116,475	(20,490)	81,336	136,186	162,577
Gym & Scout Hut	7,376	3,000	4,376	955	3,788	2,931
Wellness Park	33,776	22,650	11,126	20,537	11,504	-
Library	63,836	50,400	13,436	56,541	47,188	50,358
	200,973	192,525	8,448	159,369	198,666	215,865
Housing and Development						
Planning & Zoning	79,933	38,500	41,433	265	27,505	11,653
Main Street Royston	228,684	114,227	114,457	99,104	123,918	83,803
	308,617	152,727	155,890	99,369	151,423	95,456
Grand Total - Expenditures	$ 3,322,950	$ 3,228,187	$ 94,763	$ 2,838,178	$ 3,290,973	$ 2,890,485

Mayor and City Council 100 - 1110

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Insurance stipend	$ 25,758	$ 32,200	$ (6,442)	$ 25,758	$ 29,515	$ 32,198
51.1150	Salaries	37,900	41,000	(3,100)	40,750	39,850	41,400
51.2100	Group insurance	23,286	17,500	5,786	22,650	16,780	12,879
51.2200	FICA	4,816	5,700	(884)	4,595	4,715	5,164
51.2400	Pension & retirement	23,139	7,200	15,939	7,200	3,906	3,724
51.2700	Workers' comp. insurance	1,200	1,200	-	569	1,260	1,063
51.2800	Clothing expense	400	400	-	-	399	-
	Total Salaries & Benefits	116,499	105,200	11,299	101,522	96,425	96,428
Operating Expenditures							
52.1210	Contract services	10,250	-	10,250	10,250	10,998	-
52.3100	Public officials liability	7,504	12,000	(4,496)	11,546	4,260	11,823
52.3205	Telephone	500	500	-	484	514	454
52.3500	Travel	23,000	23,000	-	22,609	20,428	17,715
52.3700	Education & training	7,000	7,000	-	6,685	4,551	4,645
53.1300	Food	1,000	1,500	(500)	760	818	1,727
53.1345	Employee events	3,000	3,000	-	3,000	3,306	4,020
53.1735	Community promotions	500	-	500	-	-	-
53.1740	Bereavement expense	200	200	-	-	-	75
	Total Operating Expenditures	52,954	47,200	5,754	55,334	44,876	40,459
Total Expenditures		$ 169,453	$ 152,400	$ 17,053	$ 156,856	$ 141,301	$ 136,888

Personnel Summary:

7 part-time, elected positions: 1 Mayor and 6 Council Members

Budget Notes:

1. Contract services (52.1210) includes the cost of one fireworks show.
2. Community promotions (53.1735) includes Council expenses for events such as candy at parades.

Elections 100 - 1410

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.1205	Legal expenses	$ 500	$ 500	$ -	$ -	$ 655	$ -
52.1210	Contract services	5,000	5,000	-	-	3,493	174
52.3300	Advertising	700	700	-	233	423	83
	Total Operating Expenditures	6,200	6,200	-	233	4,572	257
Total Expenditures		$ 6,200	$ 6,200	$ -	$ 233	$ 4,572	$ 257

Budget Notes:

1. A general municipal election will be held on Tuesday, November 4, 2025.
2. Contract services (52.1210) includes payment to the Franklin County Election Superintendent for administering the election.

Administration & Finance 100 - 1510

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 258,117	$ 300,000	$ (41,883)	$ 249,482	$ 236,152	$ 247,287
51.1300	Overtime	200	200	-	158	120	167
51.1400	Bonus wages	1,408	1,700	(292)	1,245	650	812
51.2100	Group insurance	32,718	48,000	(15,282)	27,533	25,675	30,004
51.2200	FICA	19,854	26,800	(6,946)	18,658	16,531	17,397
51.2400	Pension & retirement	35,512	21,600	13,912	19,795	17,622	12,416
51.2700	Workers' comp. insurance	762	725	37	1,376	761	696
51.2800	Clothing expense	1,500	1,500	-	1,724	1,367	1,498
	Total Salaries & Benefits	350,071	400,525	(50,454)	319,970	298,878	310,277
Operating Expenditures							
52.1100	Administrative expense	-	1,500	(1,500)	-	9,777	21,365
52.1201	Audit	52,000	7,000	45,000	7,000	6,600	4,875
52.1205	Legal-City Attorney	20,000	49,500	(29,500)	31,943	59,236	49,226
52.1210	Contract services	4,000	4,000	-	1,952	2,486	684
52.1300	Technical services	2,000	2,000	-	318	1,311	1,136
52.2100	Cleaning services	6,300	8,000	(1,700)	6,300	9,425	5,750
52.2140	Grounds maintenance	-	500	(500)	45	513	515
52.2205	Computer support	80,000	60,000	20,000	88,621	82,648	32,669
52.2210	Equipment R & M	-	600	(600)	17	595	261
52.2230	Buildings R & M	6,000	6,000	-	-	19,742	2,034
52.2240	Maintenance contracts	1,000	1,000	-	-	553	953
52.2320	Equipment lease	2,000	2,000	-	2,148	2,032	1,980
52.3100	Insurance (property/liab.)	22,601	79,500	(56,899)	78,872	73,626	12,683
52.3205	Telephone	10,200	10,200	-	11,612	10,258	8,951
52.3210	Postage	19,800	19,800	-	19,951	19,525	19,796
52.3220	Cellular phone	1,000	1,000	-	1,092	1,283	1,371
52.3300	Advertising	9,000	9,000	-	7,439	13,142	8,271
52.3400	Printing	2,100	2,100	-	1,720	2,563	2,908
52.3500	Travel	7,500	15,000	(7,500)	1,900	21,388	20,221
52.3600	Dues and memberships	6,700	6,700	-	7,253	10,768	10,309
52.3610	Bank fees	500	500	-	305	664	484
52.3620	Bad debt expense	1,000	1,000	-	-	1,253	5,600
52.3700	Education & training	10,000	10,000	-	6,010	10,023	9,245
53.1105	Office supplies	5,500	5,500	-	7,960	5,629	4,868
53.1110	Materials & supplies	3,000	3,000	-	1,731	3,423	2,144
53.1115	Janitorial supplies	-	600	(600)	18	420	539
53.1210	Utilities - Water/sewer	1,000	1,000	-	731	468	514
53.1220	Utilities - Natural gas	1,200	1,200	-	1,079	1,085	1,081
53.1230	Utilities - Electricity	9,000	9,000	-	7,699	9,346	6,437

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
53.1270	Gasoline	1,500	1,500	-	1,940	2,588	1,209
53.1300	Food	2,500	2,500	-	927	2,033	1,370
53.1400	Books & periodicals	-	150	(150)	45	49	33
53.1600	Small equipment & tools	-	250	(250)	-	-	490
53.1610	Office equipment	7,500	1,500	6,000	-	1,147	1,801
53.1740	Bereavement expense	300	300	-	140	366	235
61.1025	Contribution to DDA	-	5,000	(5,000)	5,000	5,000	-
61.1505	Transfer out - Water Fund	-	-	-	-	-	189,787
	Total Operating Expenditures	295,201	328,400	(33,199)	301,766	390,963	431,796
Capital Expenditures							
54.1300	Building or land purchase	-	-	-	2,357	25,000	-
54.2200	Vehicle purchase	-	-	-	-	57,400	-
54.2400	Computer equipment	-	6,000	(6,000)	24,000	-	-
54.3100	Software	-	5,000	(5,000)	-	-	-
	Total Capital Expenditures	-	11,000	(11,000)	26,357	82,400	-
Total Expenditures		$ 645,272	$ 739,925	$ (94,653)	$ 648,093	$ 772,241	$ 742,073

Personnel Summary:

City Manager	Appointed
Human Resources Coordinator / Billing Manager	Grade 30
Administrative Assistant / AP	Grade 20
Customer Service Representative	Grade 14

Budget Notes:

1. Approximately 56% of the cost of the Administration & Finance division is recovered through admininstrative charges to the enterprise funds of the city for services provided jointly to those funds. This is recognized as revenue in the General Fund and expenses in the enterprise funds in the amount of $360,000.
2. Audit expense (52.1201) was previously split with other departments. In FY26, all audit costs will post to this division and be allocated through the administrative charge above.
3. Property and liability insurance (52.3100) has been allocated to the various funds and departments based on the value of property in each department instead of posting all costs to this division.
4. The annual Contribution to DDA has been moved to the Main Street division (100-7550).

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Municipal Court

100 - 2650

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.1150	Municipal Court Judge	9,600	6,500	3,100	7,218	2,586	6,440
52.1205	Solicitor & Public Defender	8,400	8,000	400	8,400	8,150	1,868
52.2205	Courtware software	-	19,200	(19,200)	-	-	-
52.3500	Travel	1,500	500	1,000	243	-	-
52.3600	Dues & memberships	800	800	-	53	-	200
52.3700	Education & training	500	200	300	-	-	-
	Total Operating Expenditures	20,800	35,200	(14,400)	15,913	10,736	8,508
Total Expenditures		$ 20,800	$ 35,200	$ (14,400)	$ 15,913	$ 10,736	$ 8,508

Budget Notes:

1. The Courtware software (52.2205) from Justice One is paid monthly from the Fines Technology Fee Special Revenue Fund and is not paid from this General Fund division. It has a designated funding source in the separate fund.

Police - Administration 100 - 3210

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 218,279	$ 200,000	$ 18,279	$ 130,032	$ 161,691	$ 184,094
51.1300	Overtime	7,000	3,500	3,500	8,180	7,342	7,170
51.1400	Bonus wages	1,299	650	649	541	650	650
51.2100	Group insurance	31,048	25,550	5,498	13,287	15,538	16,979
51.2200	FICA	16,798	15,700	1,098	9,798	12,408	14,220
51.2400	Pension & retirement	23,180	27,000	(3,820)	25,592	22,658	14,463
51.2700	Workers' comp. insurance	4,168	5,200	(1,032)	5,614	5,462	5,045
51.2800	Clothing expense	2,000	2,000	-	2,849	578	1,259
	Total Salaries & Benefits	303,772	279,600	24,172	195,894	226,327	243,879
Operating Expenditures							
52.1000	Professional services	1,500	1,500	-	871	25	1,059
52.1005	Prof./Tech. Code Enforce.	-	1,000	(1,000)	625	744	-
52.1100	Administrative expense	-	1,500	(1,500)	684	832	597
52.1201	Audit	-	4,100	(4,100)	4,100	4,100	4,875
52.1205	Legal expense	-	2,000	(2,000)	-	1,488	-
52.1206	Legal expense-Code Enf.	-	2,500	(2,500)	-	-	6,121
52.1210	Contract services	1,500	700	800	959	867	627
52.1300	Technical services	35,731	16,000	19,731	11,445	13,244	10,919
52.2100	Cleaning services	-	150	(150)	-	-	-
52.2205	Computer support	8,000	20,000	(12,000)	380	4,833	11,000
52.2210	Equipment R & M	5,000	5,000	-	5,119	3,927	1,812
52.2230	Buildings R & M	4,000	4,000	-	2,323	1,980	6,649
52.2240	Maintenance contracts	-	450	(450)	-	400	400
52.2245	Towing fees	200	200	-	65	175	-
52.2320	Copier lease	1,100	1,100	-	1,244	840	1,068
52.3100	Insurance (property/liab.)	21,002	-	21,002	-	-	15,667
52.3105	PTSD suppl. insurance	850	-	850	840	-	-
52.3110	Peace Officer pension fund	5,500	-	5,500	-	-	-
52.3205	Telephone	10,800	11,500	(700)	10,607	10,454	11,293
52.3210	Postage	500	1,000	(500)	349	832	1,011
52.3220	Cellular phone	2,450	2,450	-	2,073	2,597	2,449
52.3300	Advertising	1,500	2,500	(1,000)	667	2,338	1,517
52.3400	Printing	450	450	-	242	363	450
52.3500	Travel	7,500	-	7,500	-	-	-
52.3600	Dues and memberships	500	1,000	(500)	315	452	377
52.3700	Training & education	5,000	-	5,000	-	-	-
53.1105	Office supplies	2,500	1,500	1,000	2,345	2,119	992
53.1110	Materials & supplies	4,000	3,000	1,000	3,580	3,039	1,997
53.1115	Janitorial supplies	1,000	1,000	-	579	634	840

Police - Administration 100 - 3210

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
53.1210	Utilities - Water/sewer	800	800	-	788	585	605
53.1220	Utilities - Natural gas	2,500	2,500	-	2,268	2,130	2,347
53.1230	Utilities - Electricity	9,000	9,000	-	7,603	9,923	7,159
53.1270	Gasoline	6,500	6,500	-	5,593	5,498	6,183
53.1300	Food	500	500	-	417	585	348
53.1360	Special event expenses	400	400	-	1,516	-	3,740
53.1400	Books & periodicals	550	550	-	260	661	556
53.1600	Small equipment & tools	3,500	3,500	-	1,200	2,582	2,112
53.1610	Office equipment	-	500	(500)	54	467	475
53.1720	Explorer expenses	2,500	4,500	(2,000)	513	1,746	4,299
53.1740	Bereavement expense	300	300	-	191	66	80
53.1775	Safety equipment	750	750	-	300	138	2,562
57.3000	Inmate housing	9,000	9,000	-	3,093	9,366	6,130
	Total Operating Expenditures	156,883	123,400	33,483	73,207	90,030	118,312
	Capital Expenditures						
54.2200	Vehicle purchases	-	-	-	-	217,704	-
	Total Capital Expenditures	-	-	-	-	217,704	-
	Debt Service Expenditures						
58.1200	Principal Pmts-GMA	41,296	-	41,296	39,087	-	-
58.2300	Interest Pmts-GMA	9,476	-	9,476	11,637	-	-
	Total Debt Service Expenditures	50,772	-	50,772	50,724	-	-
	Total Expenditures	$ 511,427	$ 403,000	$ 108,427	$ 319,825	$ 534,060	$ 362,191

Personnel Summary:

Chief of Police	Grade 44	Officer Manager	Grade 12
Division Commander - Investigations	Grade 30	Clerk	Part-time
Municipal Court Clerk	Grade 16		

Budget Notes:

1. Technical services (52.1300) includes annual or monthly fees for existing contracts for services to include: (1) Recording of phone, radios, and in-house microphones $3,150; (2) Body-worn cameras $12,518; (3) Southern Linc radios $3,960; (4) Tasers $12,935; (5) LiveScan interface $3,000; and (6) Georgia Technology Authority $168. Total is $35,731 for all services.
2. Insurance Property/Liability (52.3100) includes law enforcement liability $14,997; building $3,049; and vehicles $2,956.
3. Georgia Peace Officer pension payments (52.3110) have been added at $30/month per eligible employee.
4. Travel (52.3500) and Training & education (52.3700) expenses were moved here from a separate division.
5. The Dispatch division was consolidated into Police Administration as in-house dispatch was concluded.

Police - Uniform Patrol 100 - 3223

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 424,325	$ 372,000	$ 52,325	$ 376,769	$ 359,769	$ 284,766
51.1110	Part-time wages	10,000	30,000	(20,000)	12,442	8,190	51,581
51.1115	Cadet wages	-	36,000	(36,000)	-	10,775	45,314
51.1300	Overtime	20,000	20,000	-	100,902	62,193	30,969
51.1315	Cadet overtime	-	500	(500)	-	-	-
51.1400	Bonus wages	2,274	1,700	574	1,787	1,299	1,299
51.2100	Group insurance	38,810	68,640	(29,830)	36,286	50,260	46,510
51.2200	FICA	32,635	35,500	(2,865)	36,657	32,155	30,402
51.2400	Pension & retirement	41,195	36,000	5,195	34,566	30,587	20,001
51.2700	Workers' comp. insurance	13,561	10,000	3,561	19,347	10,503	9,703
51.2800	Clothing expense	5,000	5,000	-	2,931	5,579	2,354
51.2815	Cadet clothing expense	-	1,000	(1,000)	206	217	555
	Total Salaries & Benefits	587,800	616,340	(28,540)	621,893	571,528	523,454
Operating Expenditures							
52.2210	Equipment R & M	12,000	12,000	-	15,587	11,692	9,105
52.3100	Insurance (property/liab.)	16,071	16,500	(429)	24,681	15,281	26,810
52.3220	Cellular phones	1,500	1,500	-	1,691	1,012	1,000
53.1270	Gasoline	35,000	35,000	-	39,059	34,456	32,896
53.1600	Small equipment & tools	3,000	3,000	-	379	2,551	2,822
53.1775	Safety equipment	7,500	1,500	6,000	-	409	3,028
	Total Operating Expenditures	75,071	69,500	5,571	81,396	65,402	75,660
Total Expenditures		$ 662,871	$ 685,840	$ (22,969)	$ 703,289	$ 636,929	$ 599,114

Personnel Summary:

Division Commander - Uniform Patrol	Grade 30	
Patrol Shift Commander	Grade 24	4 positions
Patrol Officer	Grade 20	4 positions

Budget Notes:

1. Safety equipment (53.1775) includes the purchase of gun rack mounts for vehicles of $6,000.

Police - Training

100 - 3240

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.3500	Travel	$ -	$ 6,300	$ (6,300)	$ 7,165	$ 3,183	$ 4,506
52.3515	Cadet travel	-	1,200	(1,200)	-	870	1,015
52.3700	Education & training	-	4,000	(4,000)	708	1,833	3,921
52.3705	Training resources	-	2,000	(2,000)	193	455	1,164
52.3715	Cadet training	-	700	(700)	-	-	520
	Total Operating Expenditures	-	14,200	(14,200)	8,066	6,340	11,126
Total Expenditures		$ -	$ 14,200	$ (14,200)	$ 8,066	$ 6,340	$ 11,126

Budget Notes:

1. The Training division was consolidated into Police Administration to consolidate accounts.

Police - Dispatch

100 - 3270

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ -	$ 36,700	$ (36,700)	$ 39,059	$ 48,709	$ 34,968
51.1110	Part-time wages	-	5,000	(5,000)	12,888	-	84
51.1300	Overtime	-	5,000	(5,000)	1,506	3,078	3,930
51.1400	Bonus wages	-	250	(250)	758	271	162
51.2100	Group insurance	-	8,514	(8,514)	7,548	7,001	6,193
51.2200	FICA	-	3,600	(3,600)	3,907	3,736	2,827
51.2400	Pension & retirement	-	11,700	(11,700)	11,848	8,315	4,727
51.2800	Clothing expense	-	300	(300)	673	514	-
	Total Salaries & Benefits	-	71,064	(71,064)	78,187	71,624	52,892
Total Expenditures		$ -	$ 71,064	$ (71,064)	$ 78,187	$ 71,624	$ 52,892

Budget Notes:

1. The Dispatch division was consolidated into Police Administration as the department no longer dispatches with in-house personnel.

Fire Department

100 - 3510

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries	$ 5,200	$ 5,500	$ (300)	$ 5,200	$ 5,200	$ 5,330
51.2200	FICA	398	500	(102)	398	390	408
51.2700	Workers' comp. insurance	1,081	1,200	(119)	1,768	1,260	601
51.2800	Clothing expense	2,160	2,160	-	19	10,570	-
	Total Salaries & Benefits	8,839	9,360	(521)	7,384	17,420	6,339
Operating Expenditures							
52.1201	Audit expense	-	4,100	(4,100)	4,100	4,100	4,875
52.1210	Volunteers payments	30,000	30,000	-	31,270	16,949	11,115
52.1300	Technical services	-	700	(700)	-	565	-
52.2209	Equip. testing & service	8,000	8,000	-	189	1,587	950
52.2210	Equip./Vehicles R & M	25,000	15,500	9,500	40,501	22,981	735
52.2230	Buildings R & M	5,000	5,000	-	706	4,001	1,338
52.3100	Insurance	17,000	17,000	-	14,235	19,919	15,421
52.3105	Cancer/PTSD Insurance	4,300	4,300	-	3,914	-	4,408
52.3110	Pension fund payments	2,000	3,500	(1,500)	750	3,681	2,005
52.3205	Telephone	-	1,350	(1,350)	760	846	1,410
52.3210	Postage	150	150	-	185	54	55
52.3220	Cellphones; internet	1,800	1,000	800	313	780	940
52.3300	Advertising	-	100	(100)	-	-	-
52.3400	Printing	-	50	(50)	-	-	-
52.3500	Travel	500	500	-	-	-	-
52.3600	Dues & memberships	-	250	(250)	3	-	100
52.3601	Highway impact fees	-	500	(500)	-	-	1,500
52.3700	Education & training	1,500	3,500	(2,000)	525	500	2,274
53.1105	Office supplies	750	750	-	89	278	516
53.1110	Materials & supplies	500	500	-	2,882	860	190
53.1115	Janitorial supplies	200	200	-	186	83	92
53.1210	Water/sewer	650	650	-	736	452	466
53.1220	Natural gas	1,200	1,200	-	1,958	955	1,264
53.1230	Electricity	5,000	4,500	500	4,760	5,045	3,074
53.1270	Gasoline & fuel	3,500	3,500	-	4,300	3,328	2,099
53.1300	Food	2,500	4,000	(1,500)	2,308	1,455	1,765
53.1600	Small tools & equipment	-	-	-	-	3,095	4,108
53.1700	Uniforms expense	3,000	3,000	-	2,880	1,658	829
53.1740	Bereavement expense	300	300	-	-	-	100
53.1775	Safety equipment	5,000	5,000	-	-	-	13,404
	Total Operating Expenditures	117,850	119,100	(1,250)	117,550	93,173	75,033
Total Expenditures		$ 126,689	$ 128,460	$ (1,771)	$ 124,934	$ 110,593	$ 81,371

Personnel Summary:

Fire Chief	Part-time
Assistant Fire Chief	Part-time

Budget Notes:

1. Volunteers are paid $30.00 per call, meeting, or event (52.1210).
2. Insurance (52.3100) includes both property and vehicles.

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Animal Control 100 - 3910

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.2230	Kennel R & M	600	600	-	36	459	3,776
52.3500	Travel	500	2,500	(2,000)	-	250	-
52.3700	Education & training	800	800	-	651	-	-
52.3800	Licenses	100	100	-	-	200	100
52.4205	Vet services	300	300	-	-	135	-
53.1110	Materials & supplies	500	500	-	131	425	307
53.1600	Small tools & equipment	500	500	-	-	398	841
53.1775	Safety equipment	500	500	-	-	175	251
57.2000	Contribution to NEGAS	25,000	25,000	-	22,461	14,562	11,768
	Total Operating Expenditures	28,800	30,800	(2,000)	23,279	16,604	17,043
Total Expenditures		$ 28,800	$ 30,800	$ (2,000)	$ 23,279	$ 16,604	$ 17,043

Public Works - Streets & Infrastructure 100 - 4210

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 210,600	$ 169,000	$ 41,600	$ 127,222	$ 158,405	$ 151,826
51.1300	Overtime	6,000	6,000	-	9,313	11,679	8,213
51.1400	Bonus	1,083	1,000	83	704	650	487
51.2100	Group insurance	15,524	37,000	(21,476)	17,577	28,826	20,176
51.2200	FICA	16,194	13,500	2,694	9,951	12,039	11,684
51.2400	Pension & Retirement	19,853	16,300	3,553	15,169	13,182	8,308
51.2600	Unemployment	-	-	-	-	-	5,600
51.2700	Workers' comp. insurance	12,572	9,500	3,072	18,307	9,978	8,964
51.2800	Clothing expense	1,500	2,100	(600)	1,457	1,277	1,544
	Total Salaries & Benefits	283,326	254,400	28,926	199,700	236,036	216,801
Operating Expenditures							
52.1100	Adminstative expense	-	350	(350)	-	267	371
52.1201	Audit expense	-	4,100	(4,100)	4,100	4,100	4,875
52.1210	Contract services	500	500	-	257	490	371
52.1215	Engineering fees	-	500	(500)	-	-	-
52.1300	Technical services	1,000	1,000	-	924	675	789
52.2150	Tree trimming & removal	4,500	4,500	-	3,800	600	4,075
52.2210	Equipment R & M	25,000	32,000	(7,000)	18,416	29,551	31,118
52.2220	Street R & M	5,000	2,500	2,500	2,988	1,255	14,285
52.2225	Sidewalks R & M	5,000	5,000	-	1,120	2,731	946
52.2245	Equipment rental	-	1,000	(1,000)	-	-	-
52.3100	Insurance (property/liab.)	16,305	-	16,305	1,988	-	12,974
52.3205	Telephone	-	800	(800)	-	-	1,711
52.3220	Cellphone	800	800	-	655	955	766
52.3300	Advertising	-	250	(250)	-	-	87
52.3500	Travel	500	750	(250)	-	483	14
52.3601	Highway impact fees	-	300	(300)	-	-	600
52.3700	Education & training	1,000	1,500	(500)	92	1,000	463
53.1102	Street signs	1,500	3,000	(1,500)	32	1,505	2,612
53.1105	Office supplies	-	700	(700)	-	121	73
53.1110	Materials & supplies	2,500	2,500	-	704	2,363	1,624
53.1115	Janitorial supplies	500	500	-	156	61	315
53.1230	Utilities - electric	98,400	93,000	5,400	98,224	79,556	91,184
53.1270	Gasoline & fuel	20,000	25,000	(5,000)	19,061	23,250	24,124
53.1300	Food	1,000	1,000	-	777	744	816
53.1505	Street repair supplies	-	4,500	(4,500)	1,026	3,824	2,962
53.1600	Small tools & equipment	3,000	3,000	-	743	1,168	2,203

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
53.1760	Damage repairs	2,357	2,500	(143)	126	2,361	747
53.1775	Safety equipment	1,000	1,200	(200)	216	868	936
	Total Operating Expenditures	189,862	192,750	(2,888)	155,404	157,926	201,041
Capital Expenditures							
54.2200	Vehicle purchases	-	-	-	-	117,504	29,838
	Total Capital Expenditures	-	-	-	-	117,504	29,838
Debt Service Expenditures							
58.1200	Debt service - principal	22,304	9,463	12,841	21,097	-	-
58.2300	Debt service - interest	5,118	2,788	2,330	6,281	-	
	Total Debt Service	27,422	12,251	15,171	27,378	-	-
Total Expenditures		$ 500,610	$ 459,401	$ 41,209	$ 382,482	$ 511,466	$ 447,680

Personnel Summary:

Streets & Sanitation Superintendent	Grade 40	
Streets Technician	Grade 12	
Equipment Operator w/CDL	Grade 20	
Streets Technician (entry level)	Grade 10	2 positions

Budget Notes:

1. Insurance Property/Liability (52.3100) includes $866 for property and $15,439 for vehicles and equipment.
2. Utilities-Electric (53.1230) is for monthly street lighting charges from Georgia Power.

Public Works - Maintenance & Shop 100 - 4910

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 55,568	$ 55,000	$ 568	$ 52,948	$ 75,148	$ 64,424
51.1300	Overtime	200	200	-	19	75	-
51.1400	Bonus wages	217	175	42	217	162	162
51.2100	Group insurance	7,762	8,520	(758)	7,547	6,220	6,332
51.2200	FICA	4,268	4,300	(32)	3,929	5,529	4,770
51.2400	Pension & retirement	5,164	7,200	(2,036)	6,700	6,046	4,058
51.2700	Workers' comp. insurance	798	750	48	1,207	788	643
51.2800	Clothing expense	2,000	2,000	-	1,174	1,320	1,277
	Total Salaries & Benefits	75,977	78,145	(2,168)	73,740	95,288	81,667
Operating Expenditures							
52.1100	Administrative expense	-	50	(50)	-	-	30
52.1300	Technical services	-	500	(500)	-	-	-
52.2100	Cleaning services	3,120	2,500	620	3,819	2,317	2,173
52.2210	Equipment R & M	1,000	1,100	(100)	508	428	880
52.2230	Buildings R & M	1,000	3,000	(2,000)	-	-	128
52.2245	Equipment operations	-	1,500	(1,500)	-	277	333
52.3100	Insurance (property/liab.)	389	-	389	-	-	2,114
52.3220	Cellphones	768	550	218	703	484	484
52.3500	Travel	-	500	(500)	-	-	-
52.3700	Education & training	1,000	1,000	-	-	-	-
53.1105	Office supplies	-	100	(100)	-	100	-
53.1110	Materials & supplies	1,000	800	200	75	570	773
53.1115	Janitorial supplies	-	500	(500)	55	533	356
53.1210	Utilities - water/sewer	1,000	900	100	911	652	855
53.1220	Utilities - natural gas	1,000	900	100	1,028	778	578
53.1230	Utilities - electric	3,000	3,000	-	2,129	2,496	1,810
53.1270	Gasoline & fuel	850	850	-	12	734	833
53.1600	Small tools & equipment	2,500	2,500	-	740	643	1,986
53.1775	Safety equipment	300	300	-	6	-	250
	Total Operating Expenditures	16,927	20,550	(3,623)	9,985	10,013	13,582
Total Expenditures		$ 92,904	$ 98,695	$ (5,791)	$ 83,725	$ 105,301	$ 95,249

Personnel Summary:

Mechanic I	Grade 30

Public Works - Cemetery 100 - 4950

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 36,686	$ 39,000	$ (2,314)	$ 30,072	$ 14,200	$ -
51.1300	Overtime	-	-	-	304	-	-
51.1400	Bonus wages	217	-	217	108	-	-
51.2100	Group insurance	-	6,500	(6,500)	-	2,349	-
51.2200	FICA	2,823	3,000	(177)	2,344	986	-
51.2400	Pension & retirement	3,409	1,000	2,409	929	-	-
51.2700	Workers' comp. insurance	1,199	500	699	200	-	-
51.2800	Clothing expense	-	-	-	-	-	-
	Total Salaries & Benefits	44,334	50,000	(5,666)	33,957	17,535	-
Operating Expenditures							
52.1300	Part-time labor	1,500	1,500	-	-	-	23,438
52.2150	Tree trimming & removal	-	2,000	(2,000)	-	-	-
52.2230	Buildings R & M	-	2,000	(2,000)	-	164	20
52.2250	Grounds R & M	2,000	1,000	1,000	40	87	78
53.1100	Materials & supplies	-	1,000	(1,000)	321	1,064	930
53.1600	Small tools & equipment	500	250	250	241	266	305
	Total Operating Expenditures	4,000	7,750	(3,750)	601	1,581	24,771
Total Expenditures		$ 48,334	$ 57,750	$ (9,416)	$ 34,559	$ 19,116	$ 24,771

Personnel Summary:

Maintenance Technician Grade 12

Parks and Public Spaces

100 - 6120

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 41,777	$ 53,500	$ (11,723)	$ 39,948	$ 40,769	$ 37,300
51.1300	Overtime	1,000	1,000	-	475	1,114	1,037
51.1400	Bonus wages	325	175	150	325	162	162
51.2100	Group insurance	7,762	11,500	(3,738)	7,547	7,657	6,357
51.2200	FICA	3,221	4,200	(979)	2,964	2,978	2,796
51.2400	Pension & retirement	3,910	8,100	(4,190)	7,538	8,544	3,667
51.2700	Workers' comp. insurance	619	700	(81)	200	735	503
51.2800	Clothing expense	300	300	-	66	234	202
	Total Salaries & Benefits	58,914	79,475	(20,561)	59,063	62,193	52,025
Operating Expenditures							
52.1100	Administrative expense	-	50	(50)	-	-	30
52.1210	Contract services	1,800	1,800	-	1,919	6,904	11,358
52.2140	Grounds maintenance	7,500	7,500	-	5,017	2,049	8,560
52.2210	Equipment R & M	5,000	5,000	-	1,539	3,411	4,992
52.2230	Building R & M	2,000	2,000	-	7	278	1,449
52.3100	Insurance (property/liab.)	2,671	-	2,671	-	-	3,938
52.3500	Travel	-	300	(300)	-	-	59
52.3600	Dues & memberships	-	700	(700)	-	175	-
52.3700	Education & training	-	550	(550)	-	-	52
53.1110	Materials & supplies	800	800	-	828	653	98
53.1115	Janitorial supplies	1,600	1,600	-	1,212	1,656	1,399
53.1210	Utilities - water/sewer	3,200	3,200	-	2,536	3,121	2,843
53.1220	Utilities - natural gas	250	250	-	171	147	177
53.1230	Utilities - electric	6,500	6,500	-	6,199	6,634	5,857
53.1270	Gasoline & fuel	3,000	3,000	-	2,529	2,105	3,033
53.1600	Small tools & equpment	1,500	1,500	-	43	759	1,612
53.1705	Chemical supplies	1,000	2,000	(1,000)	274	575	1,506
53.1775	Safety equpment	250	250	-	-	485	188
	Total Operating Expenditures	37,071	37,000	71	22,274	28,952	47,149
Capital Expenditures							
54.1300	Building improvements	-	-	-	-	-	63,402
54.2500	Machinery & Equipment	-	-	-	-	45,040	-
	Total Capital Expenditures	-	-	-	-	45,040	-
				-			
Total Expenditures		$ 95,985	$ 116,475	$ (20,490)	$ 81,336	$ 136,186	$ 162,577

Personnel Summary:

Senior Maintenance Technician Grade 16

Gym and Scout Hut

100 - 6131

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.3100	Insurance (property/liab.)	$ 6,376	$ -	$ 6,376	$ -	$ 2,348	$ 94
53.1210	Utilities - water/sewer	-	-	-	101	-	-
53.1220	Utilities - natural gas	-	-	-	20	-	-
53.1280	Scout Hut expenses	1,000	3,000	(2,000)	834	1,440	2,837
	Total Appropriations	7,376	3,000	4,376	955	3,788	2,931
Total Expenditures		$ 7,376	$ 3,000	$ 4,376	$ 955	$ 3,788	$ 2,931

Budget Notes:

1. Insurance Property/Liability (52.3100) includes property insurance for the Gym and Scout Hut located on Cherry St.

Wellness Park

100 - 6132

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Appropriations							
52.1210	Contract services	$ 20,000	$ 7,500	$ 12,500	$ 16,120	$ 4,993	$ -
52.2140	Grounds maintenance	2,500	2,500	-	400	2,851	-
52.3100	Insurance (property/liab.)	6,376	-	6,376	-	-	-
52.3220	Internet	1,200	1,500	(300)	1,200	1,190	-
52.3300	Advertising	2,000	-	2,000	1,806	386	-
52.3400	Printing	-	500	(500)	-	-	-
52.3600	Dues & memberships	-	950	(950)	-	720	-
53.1100	Materials & supplies	500	500	-	548	623	-
53.1115	Janitorial supplies	200	200	-	121	-	-
53.1230	Utilities - electric	1,000	1,500	(500)	342	741	-
	Total Appropriations	33,776	15,150	18,626	20,537	11,504	-
Capital Expenditures							
54.1300	Building improvements	-	7,500	-	-	-	-
	Total Capital Expenditures	-	7,500	(1,000)	-	-	-
Total Expenditures		$ 33,776	$ 22,650	$ 11,126	$ 20,537	$ 11,504	$ -

Budget Notes:

1. Contract services (52.1210) and Advertising (52.3300) includes funding for concerts at the Amphitheater.

Library

100 - 6510

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
Operating Expenditures							
52.1210	Contract services	1,200	1,200	-	1,067	1,164	1,164
52.1300	Technical services	200	200	-	71	138	165
52.2100	Cleaning services	7,500	7,500	-	7,500	4,375	7,225
52.2230	Buildings R & M	1,000	2,000	(1,000)	784	2,794	1,948
52.2240	Maintenance contracts	-	1,500	(1,500)	-	-	1,348
52.3100	Insurance (property/liab.)	5,315	-	5,315	-	-	4,325
53.1115	Janitorial supplies	800	800	-	407	551	754
53.1210	Utilities - water/sewer	700	700	-	820	665	728
53.1220	Utilities - natural gas	2,500	2,500	-	2,375	2,258	2,151
53.1230	Utilities - electric	13,000	12,000	1,000	12,817	14,598	10,549
53.1610	Machinery & euipment	-	2,000	(2,000)	-	646	-
57.2000	Athens Regional Library	31,621	20,000	11,621	30,700	20,000	20,000
	Total Operating Expenditures	63,836	50,400	13,436	56,541	47,188	50,358
Total Expenditures		$ 63,836	$ 50,400	$ 13,436	$ 56,541	$ 47,188	$ 50,358

Budget Notes:

1. The Library has requested a 3% increase to direct funding (57.2000), or $921 for the year.

Planning, Zoning, and Code Enforcement 100 - 7410

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 48,836	$ -	$ 48,836	$ -	$ -	$ -
51.1300	Overtime	500	-	500	-	-	-
51.1400	Bonus wages	108	-	108	-	-	-
51.2100	Group insurance	7,762	-	7,762	-	-	-
51.2200	FICA	3,744	-	3,744	-	-	-
51.2400	Pension & retirement	4,538	-	4,538	-	-	-
51.2700	Workers' comp. insurance	1,645	-	1,645	-	-	-
51.2800	Clothing expense	300	-	300	-	-	-
	Total Salaries & Benefits	67,433	-	67,433	-	-	-
Operating Expenditures							
52.1200	Professional services	$ 2,500	$ 2,500	$ -	$ -	$ 891	$ 1,343
52.1210	Contract services	-	5,000	(5,000)	-	25,913	9,430
52.1215	Engineering fees	-	2,500	(2,500)	-	-	-
53.1270	Gasoline	2,000	-	2,000	-	-	-
52.1300	Technical services	-	1,000	(1,000)	-	-	-
52.3300	Advertising	1,000	1,000	-	265	701	880
52.3700	Education & training	2,000	1,500	500	-	-	-
57.9000	Contingencies	5,000	25,000	(20,000)	-	-	-
	Total Operating Expenditures	12,500	38,500	(26,000)	265	27,505	11,653
Total Expenditures		$ 79,933	$ 38,500	$ 41,433	$ 265	$ 27,505	$ 11,653

Personnel Summary:

City Marshal / Code Enforcement Officer Grade 24

Budget Notes:

1. The salary and benefits expenses for the City Marshal was moved to the Planning, Zoning, and Code Enforcement division from the Police Admininstration division to account for the costs separately.

Main Street Royston

100 - 7550

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 49,177	$ 43,100	$ 6,077	$ 46,740	$ 43,209	$ 41,741
51.1400	Bonus	325	200	125	325	162	162
51.2100	Group insurance	7,762	8,500	(738)	7,398	6,914	6,332
51.2200	FICA	3,787	3,400	387	3,297	2,999	2,968
51.2400	Pension & Retirement	4,570	7,200	(2,630)	6,700	5,859	3,667
51.2700	Workers' comp insurance	114	100	14	48	105	82
51.2800	Clothing expense	300	300	-	322	150	300
	Total Salaries & Benefits	66,035	62,800	3,235	64,829	59,399	55,253
Operating Expenditures							
52.1100	Administrative expense	-	400	(400)	420	310	-
52.1201	Audit	-	4,100	(4,100)	4,100	4,100	4,875
52.1210	Strategic Plan (ARC grant)	125,000	5,500	119,500	220	352	-
52.2210	Equipment R & M	500	1,500	(1,000)	149	641	801
52.2230	Buildings R & M	2,000	8,000	(6,000)	3,856	-	-
52.2310	Leasing property	1,200	100	1,100	1,500	900	900
52.3100	Insurance (property/liab.)	2,477	-	2,477	1,618	-	5,572
52.3205	Telephone; internet	1,440	2,600	(1,160)	1,634	2,287	2,158
52.3210	Postage	-	100	(100)	-	15	76
52.3220	Cellphones	500	500	-	243	484	484
52.3300	Advertising	1,000	1,000	-	620	1,524	445
52.3500	Travel	2,500	3,000	(500)	1,669	2,532	2,448
52.3600	Dues & memberships	2,500	3,000	(500)	2,167	2,340	1,978
52.3700	Education & training	2,500	3,500	(1,000)	2,236	1,726	2,574
53.1105	Office supplies	500	500	-	95	957	125
53.1110	Materials & supplies	750	750	-	158	483	263
53..1210	Utilities - water/sewer	600	400	200	603	407	281
53.1220	Utilities - natural gas	120	650	(530)	90	90	641
53.1230	Utilities - electric	2,500	3,500	(1,000)	1,419	4,726	1,964
53.1270	Gasoline & fuel	2,500	2,500	-	2,268	2,147	2,355
53.1300	Food	500	800	(300)	524	944	528
53.1600	Smalls tools & equipment	-	200	(200)	-	296	20
53.1610	Office equipment	-	250	(250)	108	434	64
61.1025	Contribution to DDA	5,000	-	5,000	-	-	-
	Total Operating Expenditures	154,087	42,850	111,237	25,695	27,696	28,550
Capital Expenditures							
54.2200	Vehicle purchases	-	-	-	-	36,823	-
	Total Capital Expenditures	-	-	-	-	36,823	-

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Debt Service Expenditures							
58.1200	Debt service - principal	6,964	6,625	339	6,611	-	-
58.2300	Debt service - interest	1,598	1,952	(354)	1,968	-	
	Total Debt Service	8,562	8,577	(15)	8,580	-	-
Total Expenditures		$ 228,684	$ 114,227	$ 114,457	$ 99,104	$ 123,918	$ 83,803

Personnel Summary:

Main Street Director / Zoning Administrator Grade 24

Budget Notes:

1. Contract services (52.1210) includes $125,000 for the ARC grant program for the Strategic Plan for downtown. The local match is $37,500 and grant revenue is included in the General Fund for $87,500.
2. Contribution to DDA (61.1025) expenditure was moved here from the Administration & Finance division to properly account for all downtown costs in one division.

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Water & Sewer Fund (Fund 505)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
SEWER DIVISION:						
Sewer Revenue	$ 601,000	$ 595,000	$ 6,000	$ 651,065	$ 675,172	$ 448,103
Sewer Collection & Treatment Operations	518,477	645,987	(127,510)	529,417	385,325	342,635
Net Sewer Gross Margin	**82,523**	**(50,987)**	**133,510**	**121,648**	**289,847**	**105,468**
WATER DIVISION:						
Water Revenue	1,070,400	982,000	88,400	1,074,501	1,049,067	786,042
Water Treatment Operations	394,891	283,308	111,583	213,698	253,235	177,611
Net Water Gross Margin	**675,509**	**698,692**	**(23,183)**	**860,803**	**795,832**	**608,431**
ADMINISTRATION & DISTRIBUTION:						
Other Financing Sources	26,200	462,795	(436,595)	63,270	285,573	328,572
Admin. & Distribution Expenses	784,232	1,110,500	(326,268)	978,568	944,955	952,817
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ 67,153**	**$ 426,297**	**$ 89,654**
Total Revenues	1,697,600	2,039,795	(342,195)	1,788,836	2,009,812	1,562,717
Total Expenditures	1,697,600	2,039,795	(342,195)	1,721,683	1,583,515	1,473,064
	$ -	$ -	$ -	$ 67,153	$ 426,297	$ 89,654

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Revenue - Water & Sewer

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Sewer Revenue (505-4300)							
34.4255	Sewer service fees	$ 591,000	$ 575,000	$ 16,000	$ 588,093	$ 581,463	$ 436,703
34.4256	Sewer tap fees	10,000	20,000	(10,000)	7,200	7,200	11,400
33.4150	GEFA grant	-	-	-	55,772	86,508	-
	Total Sewer Revenue	601,000	595,000	6,000	651,065	675,172	448,103
Water Revenue (505-4400)							
34.4210	Metered water sales	1,040,400	942,000	98,400	1,021,815	1,021,417	745,741
34.4230	Service charges	15,000	15,000	-	14,300	9,100	14,100
34.4235	Water tap fees	15,000	25,000	(10,000)	8,200	18,550	26,201
33.4150	GEFA grant	-	-	-	30,186	-	-
	Total Water Revenue	1,070,400	982,000	88,400	1,074,501	1,049,067	786,042
Other Financing Sources (505-0000)							
36.1000	Interest revenue	25,200	14,000	11,200	29,310	14,407	5,432
38.3000	Proceeds from damages	-	-	-	18,302	-	-
38.9000	Other/Miscellaneous	1,000	1,000	-	15,658	956	6,278
39.1100	Transfer in - General Fund	-	-	-	-	-	189,787
39.1325	Transfer in - Hart SPLOST	-	112,950	(112,950)	-	9,010	-
39.1326	Transfer in - Franklin SPLOST	-	150,000	(150,000)	-	261,200	101,633
39.2100	Sale of assets	-	-	-	-	-	25,442
39.9999	Prior year fund balance	-	184,845	(184,845)	-	-	-
	Total Other Financing Sources	26,200	462,795	(436,595)	63,270	285,573	328,572
				-			
Total Water & Sewer Revenue		$1,697,600	$2,039,795	$ (342,195)	$1,788,836	$2,009,812	$1,562,717

Budget Notes:

1. Water and sewer rates were increased 2.9% on March 1, 2025, in accordance with the Consumer Price Index for the calendar year ended December 31, 2024.

Sewer - Treatment Operations & Pumping 505 - 4335

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 96,031	$ 46,800	$ 49,231	$ 81,011	$ 46,930	$ 44,931
51.1300	Overtime	10,000	10,000	-	10,745	15,517	14,981
51.1400	Bonus	433	165	268	325	162	162
51.2100	Group insurance	15,524	8,580	6,944	12,689	6,948	3,354
51.2200	FICA	7,380	4,400	2,980	6,741	4,392	4,437
51.2400	Pension & retirement	8,924	11,520	(2,596)	10,720	9,374	3,667
51.2405	Annual pension adjustment	-	-	-		8,598	16,775
51.2700	Workers' comp insurance	1,129	550	579	991	537	490
51.2800	Clothing expense	600	350	250	106	273	350
	Total Salaries & Benefits	140,021	82,365	57,656	123,327	92,730	89,147
Operating Expenditures							
52.1000	Professional services	3,500	3,500	-	3,476	1,311	3,443
52.1100	Administrative expense	-	200	(200)	-	-	30
52.1201	Audit	-	3,500	(3,500)	3,500	3,500	-
52.1210	Contract services	5,000	5,000	-	3,342	3,514	1,555
52.1215	Engineering fees	10,000	40,000	(30,000)	24,480	-	75,979
52.1300	Lab fees	10,000	15,000	(5,000)	9,859	9,731	7,251
52.2208	Lift station R & M	30,000	20,000	10,000	15,846	29,054	814
52.2210	Equipment R & M	60,000	70,000	(10,000)	58,572	11,931	4,444
52.2230	Buildings R & M	1,500	1,500	-	1,500	1,151	-
52.2320	Equipment rental	250	250	-	4,234	-	-
52.3100	Insurance	5,304	12,850	(7,546)	10,616	11,900	4,816
52.3205	Phones & Internet	1,500	2,300	(800)	1,156	1,507	1,293
52.3210	Postage	2,000	2,000	-	1,003	959	362
52.3300	Advertising	-	600	(600)	240	-	521
52.3400	Printing	-	200	(200)	-	-	-
52.3500	Travel	1,000	1,000	-	-	254	1,440
52.3700	Education & training	2,500	2,500	-	537	142	604
53.1105	Office supplies	-	300	(300)	135	138	565
53.1110	Materials & supplies	5,000	3,000	2,000	1,289	2,928	3,936
53.1115	Janitorial supplies	-	450	(450)	60	424	37
53.1130	Meters, pipes, fittings	5,000	5,000	-	7,594	4,804	4,408
53.1210	Utilities - water/sewer	500	1,000	(500)	467	530	477
53.1230	Utilities - electric	60,000	70,000	(10,000)	49,531	66,316	49,708
53.1270	Gasoline & fuel	500	500	-	-	-	65
53.1300	Food	-	300	(300)	-	-	223
53.1600	Small tools & equipment	5,000	10,000	(5,000)	1,354	13,269	11,083
53.1705	Chemical supplies	50,000	75,800	(25,800)	39,362	53,408	47,925
53.1710	Lab supplies	6,500	6,500	-	4,945	6,417	6,226
53.1775	Safety gear	1,000	1,000	-	1,055	1,211	152
56.1000	Depreciation expense	-	-	-	-	-	-
	Total Operating Expenditures	266,054	354,250	(88,196)	244,153	224,400	227,358

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Capital Expenditures							
54.2500	Equipment purchases	-	100,000	(100,000)	51,580	-	-
	Total Capital Expenditures	-	100,000	(100,000)	51,580	-	-
Debt Service Expenditures							
58.1200	Principal payments - GEFA	87,202	87,202	-	85,978	-	-
58.2200	Interest payments - GEFA	25,200	22,170	3,030	24,379	30,694	26,130
58.4000	Debt issuance costs	-	-	-	-	37,500	-
	Total Debt Service Expenditures	112,402	109,372	3,030	110,357	68,194	26,130
Total Expenditures		$ 518,477	$ 645,987	$ (127,510)	$ 529,417	$ 385,325	$ 342,635

Personnel Summary:

Chief Plant Operator	Grade 34
Plant Operator Class III	Grade 16

Budget Notes:

1. Insurance (52.3100) is for propety insurance related to the Sewer Plant property and Lift Stations.

Water - Filter Plant & Treatment 505 - 4430

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 81,571	$ -	$ 81,571	$ -	$ -	$ -
51.1300	Overtime	2,500	-	2,500	-	-	-
51.1400	Bonus	325	-	325	-	-	-
51.2100	Group insurance	7,762	-	7,762	-	-	-
51.2200	FICA	6,265	-	6,265	-	-	-
51.2400	Pension & retirement	7,771	-	7,771	-	-	-
51.2700	Workers' comp insurance	3,045	-	3,045	-	-	-
51.2800	Clothing expense	600	-	600	-	-	-
	Total Salaries & Benefits	109,839	-	109,839	-	-	-
Operating Expenditures							
52.1300	Lab fees	2,000	2,000	-	90	719	574
52.2205	Computer support	-	250	(250)	-	-	100
52.2208	Water treatment R & M	10,000	15,000	(5,000)	9,514	7,769	10,117
52.2216	Water tank R & M	31,600	31,600	-	31,536	31,536	31,536
52.3100	Insurance	20,852	-	20,852	-	-	-
52.3205	Telephone	6,500	6,500	-	5,729	6,262	5,610
52.3210	Postage	1,200	1,200	-	1,486	1,216	950
52.3400	Printing	400	400	-	333	158	-
53.1105	Office supplies	1,500	1,500	-	745	1,399	781
53.1115	Janitorial supplies	1,000	1,000	-	710	831	545
53.1210	Utilities - water/sewer	5,000	5,000	-	4,297	3,918	4,719
53.1220	Utilities - natural gas	5,000	5,000	-	5,936	4,912	5,426
53.1230	Utilities - electric	75,000	75,000	-	67,018	83,479	66,284
53.1510	Purchase of water for resale	10,000	12,000	(2,000)	8,861	9,976	4,052
53.1610	Office equipment	-	700	(700)	36	-	-
53.1705	Chemicals	52,000	52,000	-	50,174	59,130	37,524
53.1710	Lab supplies	12,000	12,000	-	11,638	10,678	9,394
56.1000	Depreciation expense	-	-	-	-	-	-
	Total Operating Expenditures	234,052	221,150	12,902	198,103	221,985	177,611
				-			
Capital Expenditures							
54.1402	New well project	50,000	50,000	-	15,500	-	-
	Total Capital Expenditures	50,000	50,000	-	15,500	-	-
				-			
Debt Service Expenditures							
58.1200	Principal payments - GEFA	-	9,391	(9,391)	-	-	-
58.2200	Interest payments - GEFA	1,000	2,767	(1,767)	95	-	-
58.4000	Debt issuance costs	-	-	-	-	31,250	-
	Total Debt Service Expenditures	1,000	12,158	(11,158)	95	31,250	-
Total Expenditures		$ 394,891	$ 283,308	$ 111,583	$ 213,698	$ 253,235	$ 177,611

Personnel Summary:

Plant Operator Class III	Grade 16
Operator Trainee	Grade 10

Budget Notes:

1. Personnel expenses for salaries and benefits for two plant operator positions were moved to this division from the Water Administration & Distribution division.
2. Insurance (52.3100) is for propety insurance related to the Water Plant property, water tanks, and River Pump Station.

Water - Distribution Operations 505 - 4410

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 178,256	$ 255,200	$ (76,944)	$ 242,193	$ 258,617	$ 228,787
51.1300	Overtime	25,000	25,000	-	21,141	10,078	13,630
51.1400	Bonus	1,408	1,200	208	1,733	975	650
51.2100	Group insurance	31,048	59,600	(28,552)	42,714	39,722	28,488
51.2200	FICA	13,744	21,600	(7,856)	19,162	19,269	17,451
51.2400	Pension & retirement	16,645	32,400	(15,755)	30,152	26,489	13,725
51.2405	Annual pension adjustment	-	-	-	-	24,182	50,691
51.2700	Workers' comp insurance	7,546	12,000	(4,454)	14,033	11,289	10,136
51.2800	Clothing expense	2,000	2,450	(450)	2,526	2,075	2,109
	Total Salaries & Benefits	275,647	409,450	(133,803)	373,654	392,696	365,665
Operating Expenditures							
52.1000	Professional services	15,000	15,000	-	24,821	7,259	4,900
52.1100	Adminstrative fees-GF	144,000	112,000	32,000	120,000	111,800	120,046
52.1201	Audit	-	6,000	(6,000)	6,000	5,700	4,875
52.1205	Legal fees	-	2,500	(2,500)	-	2,186	3,448
52.1210	Contract services	10,000	10,000	-	9,683	9,542	8,114
52.1215	Engineering fees	10,000	40,000	(30,000)	4,689	4,023	47,203
52.2210	Equipment R & M	15,000	15,000	-	30,234	13,055	13,882
52.2220	Street R & M	2,500	1,500	1,000	2,786	628	829
52.2225	Sidewalks R & M	-	700	(700)	-	309	333
52.2230	Buildings R & M	8,000	8,000	-	6,201	3,855	432
52.2310	Easement fees	300	300	-	480	-	-
52.2320	Equipment rental	4,500	4,500	-	21,840	5,066	-
52.3100	Insurance	7,621	12,850	(5,229)	11,296	11,900	18,068
52.3220	Cellphones	2,000	2,000	-	1,742	1,598	1,908
52.3300	Advertising	2,000	2,000	-	916	2,148	603
52.3500	Travel	7,500	7,500	-	6,258	6,767	4,680
52.3600	Dues & memberships	1,000	1,000	-	666	503	643
52.3601	Highway impact fees	-	200	(200)	-	-	400
52.3620	Bad debt expense	500	500	-	-	3,887	-
52.3700	Education & training	5,000	5,000	-	3,424	4,900	3,390
53.1110	Materials & supplies	12,500	12,500	-	8,946	8,329	8,521
53.1130	Meters, pipes, fittings	65,000	60,000	5,000	86,040	49,953	57,191
53.1140	Small expansion projects	-	5,000	(5,000)	-	223	19,690
53.1270	Gasoline & fuel	20,000	20,000	-	23,501	17,047	20,254
53.1300	Food	1,500	1,500	-	714	1,517	1,486
53.1600	Small tools & equipment	10,000	16,000	(6,000)	5,510	24,507	11,940
53.1775	Safety gear	2,000	2,000	-	1,754	1,549	1,856
56.1000	Depreciation expense	-	225,000	(225,000)	-	254,010	223,090
	Total Operating Expenditures	345,921	588,550	(242,629)	377,502	552,260	577,781

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Capital Expenditures							
54.1400	Infrastructure additions	-	-	-	-	-	9,371
54.2200	Vehicle purchases	-	-	-	52,200	-	-
54.2500	Equipment purchases	135,092	112,500	22,592	147,602	-	-
	Total Capital Expenditures	135,092	112,500	22,592	147,602	-	-
Debt Service							
58.1200	Principal payments	22,426	-	22,426	21,276	-	-
58.2300	Interest payments	5,146	-	5,146	6,334	-	-
	Total Debt Service	27,572	-	27,572	27,610	-	-
Total Expenditures		$ 784,232	$1,110,500	$ (326,268)	$ 978,568	$ 944,955	$ 952,817

Personnel Summary:

Water/Wastewater Superintendent	Grade 40
Senior Water Distribution Technician	Grade 16
Water Distribution Technician	Grade 12
Distribution Technician (entry level)	Grade 10

Budget Notes:

1. Personnel expenses for salaries and benefits for two plant operator positions were moved from this division to the Water Filter Plant & Treatment division.

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Natural Gas Fund (Fund 515)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Revenues						
Sales of natural gas	$3,470,147	$3,100,000	$ 370,147	$3,772,760	$3,307,218	$3,284,222
Other sales and services	15,500	15,500	-	16,469	15,179	16,666
Interest income	198,000	60,200	137,800	215,582	69,301	25,063
Other	2,500	407,271	(404,771)	3,810	117,033	111,572
Total Revenues	3,686,147	3,582,971	103,176	4,008,621	3,508,732	3,437,523
Expenditures						
Administration	720,682	674,321	46,361	613,193	546,211	577,209
Gas supply	1,705,727	1,600,000	105,727	1,474,240	1,363,955	1,627,003
Distribution	1,259,738	1,308,650	(48,912)	561,960	568,902	569,465
Total Expenditures	3,686,147	3,582,971	103,176	2,649,394	2,479,068	2,773,677
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$1,359,228	$1,029,663	$ 663,846

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Natural Gas Fund - Revenue Detail by Source

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Revenues							
34.4410	Sales of natural gas	$3,470,147	$3,100,000	$ 370,147	$3,772,760	$3,307,218	$ 3,284,222
34.4420	Repair sales	-	2,000	(2,000)	-	1,876	3,167
34.4430	Service charges	6,000	4,000	2,000	8,500	3,300	6,800
34.4440	Tap fees	9,500	9,500	-	7,969	10,003	6,699
34.9900	MGAG portfolio return	-	98,000	(98,000)	-	113,450	91,965
36.1000	Interest revenue	198,000	60,000	138,000	215,582	69,301	24,893
36.1020	Interest on CD	-	200	(200)	-	-	169
38.9000	Miscellaneous revenue	2,500	2,500	-	3,810	3,583	5,785
39.1100	Transfer in	-	-	-	-	-	13,822
39.9999	Prior year fund balance	-	306,771	(306,771)	-	-	-
Grand Total - Natural Gas Revenues		$3,686,147	$3,582,971	$ 103,176	$4,008,621	$3,508,732	$ 3,437,523

Budget Notes:

1. Interest revenue (36.1000) is increased due to siginificantly higher interest rates over prior years. Interest rates are expected to decline in FY26 due to U.S. Federal Reserve action.
2. The base rate for Agricultural customers is increased to $45 per month. All other rates remain unchanged.

Natural Gas - Administration 515 - 4810

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 129,178	$ 116,100	$ 13,078	$ 116,185	$ 107,287	$ 109,447
51.1400	Bonus	1,299	350	949	1,299	325	325
51.2100	Group insurance	15,524	17,100	(1,576)	13,804	12,198	11,880
51.2200	FICA	9,981	9,000	981	8,565	7,719	7,731
51.2400	Pension & retirement	15,801	21,600	(5,799)	20,661	17,982	9,886
51.2405	Annual pension adjustment	-	-	-	-	4,106	48,237
51.2700	Workers' comp insurance	1,813	2,400	(587)	1,740	2,340	2,223
51.2800	Clothing expense	900	900	-	700	600	570
	Total Salaries & Benefits	174,496	167,450	7,046	162,954	152,556	190,298
Operating Expenditures							
52.1100	Adminstrative fees-GF	180,000	145,000	35,000	150,000	141,800	145,034
52.1201	Audit	-	8,200	(8,200)	8,000	8,200	4,875
52.1205	Legal expense	5,000	5,000	-	-	822	2,000
52.1210	Contract services	4,100	4,100	-	3,924	4,235	3,859
52.2205	Computer support	700	700	-	650	764	6,855
52.2210	Equipment R & M	1,500	1,500	-	2,424	669	999
52.2230	Buildings R & M	3,000	3,000	-	-	124	-
52.2310	Property easements	500	500	-	960	-	-
52.3100	Insurance	3,026	3,600	(574)	3,230	3,334	5,853
52.3205	Telephone	6,500	6,500	-	4,914	4,506	4,125
52.3210	Postage	500	500	-	364	65	415
52.3220	Cellphones/Telemetry	7,320	3,800	3,520	7,254	2,249	2,592
52.3225	Marketing	15,000	5,000	10,000	9,868	2,836	2,021
52.3226	Public awareness program	18,000	18,000	-	14,203	10,822	5,120
52.3300	Advertising	15,000	6,000	9,000	8,398	7,196	2,681
52.3500	Travel	25,000	25,000	-	12,626	20,489	20,826
52.3600	Dues & memberships	6,000	6,000	-	2,988	5,889	3,097
52.3620	Bad debt expense	5,000	5,000	-	-	645	150
52.3700	Education & training	6,000	6,000	-	2,550	5,588	7,857
53.1105	Office supplies	5,000	5,000	-	3,801	2,277	985
53.1110	Materials & supplies	1,200	1,200	-	599	214	365
53.1115	Janitorial supplies	-	500	(500)	1	-	243
53.1210	Utilities - water/sewer	600	600	-	487	476	332
53.1220	Utilities - natural gas	600	1,500	(900)	609	578	577
53.1230	Utilities - electric	13,000	11,500	1,500	12,770	12,638	8,296
53.1270	Gasoline & fuel	3,000	5,000	(2,000)	1,765	1,894	3,297
53.1300	Food	1,500	1,500	-	865	1,495	988
53.1525	Appliances for resale	10,000	18,000	(8,000)	6,910	2,358	5,588

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
53.1600	Small tools & equipment	1,800	1,800	-	563	1,754	1,156
53.1610	Office equipment	-	1,300	(1,300)	-	-	1,176
53.1740	Bereavement expense	300	300	-	50	175	80
53.1775	Safety gear	-	50	(50)	-	-	-
56.1000	Depreciation expense	146,685	135,000	11,685	139,095	129,095	127,067
57.1020	Franchise fees	15,000	15,000	-	14,979	15,532	14,385
57.3010	Rebate program	10,000	-	10,000	-	-	-
	Total Operating Expenditures	510,831	451,650	59,181	414,848	388,718	382,893
Debt Service							
58.1200	Principal payments	28,757	42,654	(13,897)	27,272	-	-
58.2300	Interest payments	6,598	12,567	(5,969)	8,120	4,938	4,018
	Total Debt Service	35,355	55,221	(19,866)	35,392	4,938	4,018
Total Expenditures		$ 720,682	$ 674,321	$ 46,361	$ 613,193	$ 546,211	$ 577,209

Personnel Summary:

Natural Gas Superintendent	Grade 44
City Clerk and Gas Compliance Officer	Grade 40

Budget Notes:

1. Marketing (52.3225) and Advertising (52.3300) budgets are increased to promote more broadly the use of natural gas to help attract new customers and retain existing customers. Marketing efforts will include the new on-bill financing program and the gas rebate program for new and existing customers.
2. A budget line item for Rebate program (57.3010) is added to account for the new, expanded rebates offered.

Natural Gas - Gas Supply 515 - 4820

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
53.1520	Gas purchased for resale	$1,705,727	$1,600,000	105,727	$1,474,240	$1,363,955	$1,627,003
	Total Operating Expenditures	1,705,727	1,600,000	105,727	1,474,240	1,363,955	1,627,003
Total Expenditures		$1,705,727	$1,600,000	$ 105,727	$1,474,240	$1,363,955	$1,627,003

Natural Gas - Distribution Operations 515-4830

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 312,030	$ 300,500	$ 11,530	$ 276,695	$ 286,739	$ 236,820
51.1300	Overtime	10,000	10,000	-	8,297	9,758	8,781
51.1400	Bonus	2,274	1,200	1,074	2,166	1,137	975
51.2100	Group insurance	23,286	59,750	(36,464)	18,083	30,811	32,573
51.2200	FICA	24,044	24,000	44	21,164	21,551	17,887
51.2400	Pension & retirement	31,946	36,000	(4,054)	33,814	29,421	4,709
51.2405	Annual pension adjustment	-	-	-	-	6,843	97,164
51.2700	Workers' comp insurance	7,227	4,200	3,027	10,902	4,098	3,294
51.2800	Clothing expense	3,000	3,000	-	1,887	1,943	2,124
	Total Salaries & Benefits	413,807	438,650	(24,843)	373,008	392,301	404,328
Operating Expenditures							
52.1215	Engineering fees	10,000	75,000	(65,000)	2,024	20,734	35,390
52.1242	Leak survey expense	10,000	18,000	(8,000)	6,292	4,552	7,561
52.1245	Cathodic protection expense	10,000	12,000	(2,000)	2,200	6,260	2,850
52.1247	Large meter testing	10,000	-	10,000	-	-	-
52.2210	Equipment R & M	10,000	15,000	(5,000)	3,056	5,227	9,108
52.2212	Valve R & M	-	2,000	(2,000)	386	-	-
52.2215	Meter/regulator R & M	20,000	14,000	6,000	13,159	12,457	9,183
52.2218	Service lines R & M	-	7,500	(7,500)	-	-	6,687
52.2219	Pipeline R & M	50,000	75,000	(25,000)	34,311	18,500	1,884
52.2220	Street R & M	-	2,500	(2,500)	736	-	2,000
52.3100	Insurance	14,931	15,000	(69)	13,850	13,892	20,777
53.1110	Materials & supplies	4,500	4,500	-	2,768	1,661	1,756
53.1130	Meters, pipe, fittings	60,000	60,000	-	72,302	62,527	33,559
53.1140	Small gas projects	-	100,000	(100,000)	-	4,386	10,898
53.1270	Gasoline & fuel	30,000	30,000	-	21,928	24,849	18,342
53.1600	Small tools & equipment	15,000	18,000	(3,000)	15,314	1,185	3,562
53.1775	Safety gear	1,500	1,500	-	627	370	1,581
	Total Operating Expenditures	245,931	450,000	(204,069)	188,953	176,601	165,137
Capital Expenditures							
54.1405	Gas projects	600,000	350,000	250,000	-	-	-
54.2200	Vehicles & equipment	-	70,000	(70,000)	-	-	-
	Total Capital Expenditures	600,000	420,000	180,000	-	-	-
Total Expenditures		$1,259,738	$1,308,650	$ (48,912)	$ 561,960	$ 568,902	$ 569,465

Personnel Summary:

Senior Gas Distribution Technician	Grade 24	2 positions
Gas Distribution Technician & Welder	Grade 22	
Gas Distribution Technician	Grade 16	2 positions
Meter Service Technician	Grade 12	
Gas Distribution Trainee	Grade 10	

Budget Notes:

1. Several line items for operating expenditures have been lowered to be in line with actual experience for those expenses.
2. A line item was added for a Large Meter testing program (52.1247) to begin testing a percentage of the top consumption meters each year. This effort is to help with lowering the "Lost and Unaccounted For" experience ratio which is reported annually to federal and state regulators.
3. Gas projects (54.1405) under capital expenditures for FY26 includes the Automated Meter Reading (AMR) infrastructure roll-out to all meters in the system. This program will improve billing accuracy and timeliness, reducing the revenue collection cycle by up to two weeks. Customer service will also be improved as hourly or more frequent consumption readings and data will be available to consumers.

Sanitation Fund (Fund 540)

Summary of Revenues and Expenditures

		2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Revenues (540-0000)							
33.6200	Payments from Franklin Co.	$ 5,760	$ 5,760	$ -	$ 5,760	$ 6,262	$ 5,760
34.4110	Solid waste collection fees	354,000	348,000	6,000	356,430	368,121	336,567
36.1000	Interest revenue	6,000	3,000	3,000	5,307	3,237	1,235
38.9000	Other revenue; roll-offs	4,000	5,500	(1,500)	1,116	4,691	5,813
39.9999	Prior year fund balance	-	76,429	(76,429)	-	-	-
	Total Revenues	369,760	438,689	(68,929)	368,613	382,310	349,375
Expenditures (540-4520)							
Salaries & Benefits							
51.1100	Salaries & wages	$ 81,731	$ 100,000	$ (18,269)	$ 75,592	$ 85,138	$ 87,922
51.1300	Overtime	500	500	-	2,500	63	36
51.1400	Bonus	866	325	541	866	325	325
51.2100	Group insurance	15,524	20,064	(4,540)	14,331	16,619	14,687
51.2200	FICA	6,319	7,750	(1,431)	5,744	6,375	6,257
51.2400	Pension & retirement	8,712	12,600	(3,888)	11,853	10,485	6,563
51.2405	Annual pension adjustment	-	-	-	-	(490)	34,473
51.2700	Workers' comp insurance	3,643	2,800	843	6,659	2,872	2,558
51.2800	Clothing expense	700	700	-	86	479	642
	Total Salaries & Benefits	117,995	144,739	(26,744)	117,631	121,866	153,463
Operating Expenditures							
52.1100	Adminstrative fees-GF	36,000	24,000	12,000	30,000	23,900	25,861
52.1201	Audit	-	4,100	(4,100)	4,100	4,100	4,875
52.2115	Landfill disposal fees	120,000	125,000	(5,000)	97,172	121,845	119,895
52.2210	Equipment R & M	20,000	15,000	5,000	19,541	14,105	14,905
52.3100	Insurance	16,052	11,300	4,752	11,233	10,465	16,475
52.3601	Highway impact fees	-	200	(200)	-	-	700
52.3620	Bad debt expense	250	250	-	-	1,277	-
52.3800	Licenses	100	100	-	88	-	-
53.1110	Materials & supplies	1,500	800	700	272	441	561
53.1210	Utilities - water/sewer	500	500	-	564	401	275
53.1220	Utilities - natural gas	250	250	-	188	170	194
53.1230	Utilities - electric	750	750	-	604	709	501

		2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
53.1270	Gasoline & fuel	35,000	36,000	(1,000)	25,265	33,340	35,770
53.1300	Food	200	200	-	-	16	14
53.1600	Small tools & equipment	5,000	250	4,750	-	-	18
53.1610	Sanitation carts/dumpsters	15,000	15,000	-	11,280	14,349	16,303
53.1775	Safety gear	1,163	250	913	26	10	294
56.1000	Depreciation expense	-	60,000	(60,000)	32,588	43,921	58,937
	Total Operating Expenditures	251,765	293,950	(42,185)	232,922	269,048	295,577
	Total Expenditures	$ 369,760	$ 438,689	$ (68,929)	$ 350,553	$ 390,914	$ 449,039
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 18,060	$ (8,604)	$ (99,665)

Personnel Summary:

Equipment Operator w/CDL	Grade 20
Sanitation Technician	Grade 12

Budget Notes:

1. Some solid waste collection fees have been increased to be more in line with comparable market rates, and to account for the actual cost of dumpsters for commercial accounts.

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Fines Technology Fee Fund (Fund 220)

Summary of Revenues and Expenditures

		Budget 2026	Budget 2025	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES (220-0000)							
35.1400	Technology add-on fees	$ 8,000	$ 7,300	$ 700	$ 8,642	$ 7,142	$ 3,546
35.1401	Court software fees	15,000	15,000	-	16,880	8,986	7,917
36.1000	Interest revenue	-	200	(200)	21	132	64
	Total Revenues	23,000	22,500	500	25,544	16,260	11,527
EXPENDITURES (220-3210)							
52.2205	Court software	18,000	13,700	4,300	17,840	13,020	13,020
53.1600	Small tools & equpiment	3,000	6,800	(3,800)	1,836	950	1,797
53.1610	Technology supplies	2,000	2,000	-	-	-	541
	Total Expenditures	23,000	22,500	500	19,676	13,970	15,358
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 5,868	$ 2,290	$ (3,831)

Budget Notes:

1. The revenue in this special revenue fund results from an add-on to each citation in the Municipal Court to fund technology-related expenses of both the court and law enforcement operations.

Fire & Rescue Fund (Fund 240)

Summary of Revenues and Expenditures

		Budget 2026	Budget 2025	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES (240-0000)							
33.6200	Allocation from Franklin Co.	$ 21,340	$ 20,788	$ 552	$ 21,340	$ 20,926	$ 20,788
37.1000	Contributions from public	3,000	3,000	-	6,597	2,149	14,399
39.9999	Prior year fund balance	-	43,212	(43,212)	-	-	-
	Total Revenues	24,340	67,000	(42,660)	27,937	23,075	35,187
EXPENDITURES (240-3520)							
52.2210	Equipment R & M	5,000	-	5,000	3,244	1,033	808
52.2230	Building R & M	2,000	-	2,000	2,395	-	-
53.1591	Fundraising expenses	2,000	2,000	-	172	1,301	1,885
53.1600	Small tools & equipment	5,000	5,000	-	7,163	2,922	5,195
53.1775	Safety/protective equip.	10,340	-	10,340	42,020	-	-
54.2500	Capital equipment	-	60,000	(60,000)	-	-	-
57.3000	Donation to others	-	-	-	1,250	-	9,968
	Total Expenditures	24,340	67,000	(42,660)	56,244	5,256	17,856
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ (28,307)	$ 17,819	$ 17,331

Budget Notes:

1. The Fire and Rescue Special Revenue Fund has an unreserved fund balance of approximately $46,000.

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES (275-0000)						
31.4100 Hotel-motel taxes	$ 9,800	$ 12,000	$ (2,200)	$ 9,727	$ 9,422	$ 9,758
Total Revenues	9,800	12,000	(2,200)	9,727	9,422	9,758
EXPENDITURES (275-7550)						
61.1010 Transfer to DDA	9,800	12,000	(2,200)	9,727	9,422	10,602
Total Expenditures	9,800	12,000	(2,200)	9,727	9,422	10,602
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	-	$ -	$ (845)

Franklin County SPLOST 5 Fund (Fund 326)

Summary of Revenues and Expenditures

		Budget 2026	Budget 2025	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES (326-0000)							
33.4000	GDOT maintenance grant	$ -	$ -	$ -	$ -	$ -	$ 44,050
33.7100	SPLOST revenue	-	-	-	-	-	307,789
36.1100	Interest revenue	-	-	-	9,665	9,051	5,103
39.9999	Prior year fund balance	-	150,000	(150,000)	-	-	-
	Total Revenues	-	150,000	(150,000)	9,665	9,051	356,942
EXPENDITURES							
3210-52.2210	Police equipment R & M	-	-	-	220	13,621	-
3210-52.2230	Police building repairs	-	-	-	-	3,925	8,656
3223-54.2200	Police vehicles	-	-	-	113,300	12,200	14,000
3510-53.1600	Fire small equipment	-	-	-	-	15,798	2,523
3510-54.2500	Fire truck	-	-	-	306,098	-	-
4210-52.2220	Street repairs	-	-	-	-	49,702	28,962
4210-54.1400	Street capital projects	-	-	-	-	-	236,335
4210-54.2200	Street dept. vehicles	-	-	-	-	41,965	-
4335-61.1100	Sewer projects	-	100,000	(100,000)	30,214	106,679	225
4410-61.1100	Water projects	-	50,000	(50,000)	-	154,521	101,409
6120-52.2230	Recreation repairs	-	-	-	-	-	1,785
6120-54.2500	Recreation equpment	-	-	-	-	-	19,220
6510-53.1610	Library repairs	-	-	-	-	-	1,828
7550-52.2230	Main Street building repairs	-	-	-	-	-	6,795
	Total Expenditures	-	150,000	(150,000)	449,832	398,411	421,738
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ (440,167)	$ (389,360)	$ (64,797)

Budget Notes:

1. The Franklin County SPLOST 5 ended tax collections on March 31, 2023, and the remaining fund balance was expended in FY 2025. The fund is now closed.

Hart County SPLOST 5 Fund (Fund 327)

Summary of Revenues and Expenditures

		Budget 2026	Budget 2025	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES (327-0000)							
33.7100	SPLOST revenue	$ -	$ 175,000	$ (175,000)	$ 103,187	$ 70,139	$ 36,022
39.9999	Prior year fund balance	-	-	-	-	-	-
	Total Revenues	-	175,000	(175,000)	103,187	70,139	36,022
EXPENDITURES							
3223-54.2200	Police vehicles	-	-	-	-	-	20,000
3510-53.1600	Fire small equipment	-	1,000	(1,000)	-	344	207
3510-54.2500	Fire truck	-	-	-	103,187	-	-
4210-52.2220	Street repairs	-	61,050	(61,050)	-	60,785	-
4410-61.1100	Water projects	-	112,950	(112,950)	-	9,010	-
6120-54.2500	Recreation equpment	-	-	-	-	-	15,815
	Total Expenditures	-	175,000	(175,000)	103,187	70,139	36,022
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ -	$ -	$ -

Budget Notes:

1. The Hart County SPLOST 5 ended tax collections on March 31, 2024, and the remaining fund balance was expended in FY 2025. The fund is now closed.

Franklin County SPLOST 6 Fund (Fund 328)

Summary of Revenues and Expenditures

		Budget 2026	Budget 2025	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES (328-0000)							
33.4000	GDOT maintenance grant	$ 59,000	$ 59,000	$ -	$ 48,446	$ 106,685	$ -
33.7100	SPLOST revenue	438,000	438,000	-	455,848	436,441	74,849
36.1100	Interest revenue	36,000	-	36,000	26,723	2,766	-
39.9999	Prior year fund balance	-	-	-	-	-	-
	Total Revenues	533,000	497,000	36,000	531,016	545,892	74,849
EXPENDITURES							
1510-52.2210	Administration equipment	24,584	24,584	-	-	-	-
3223-54.2200	Police vehicles	97,416	61,416	36,000	-	-	-
3510-54.2500	Fire equipment	60,000	60,000	-	-	-	-
4210-52.2220	Street or sidewalk repairs	123,000	123,000	-	29,909	-	-
4335-61.1100	Sewer projects	114,000	114,000	-	-	-	-
4410-61.1100	Water projects	114,000	114,000	-	-	-	-
	Total Expenditures	533,000	497,000	36,000	29,909	-	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 501,107	$ 545,892	$ 74,849

Budget Notes:

1. The Franklin County SPLOST 6 began tax collections on April 1, 2023, and will continue until March 31, 2029.
2. The City of Royston receives 7.35% of the tax proceeds, while Franklin County receives 73.21%. Other cities in Franklin County receive the balance of 19.44%.

Hart County SPLOST 6 Fund (Fund 329)

Summary of Revenues and Expenditures

		Budget 2026	Budget 2025	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES (329-0000)							
33.7100	SPLOST revenue	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -
39.9999	Prior year fund balance	-	-	-	-	-	-
	Total Revenues	120,000	120,000	-	-	-	-
EXPENDITURES							
3223-54.2200	Police vehicles	16,800	16,800	-	-	-	-
3510-53.1600	Fire small equipment	16,800	16,800	-	-	-	-
4210-52.2220	Street repairs	28,800	28,800	-	-	-	-
4335-54.1400	Sewer projects	17,600	17,600	-	-	-	-
6120-54.2500	Recreation equipment	40,000	40,000	-	-	-	-
	Total Expenditures	120,000	120,000	-	-	-	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ -	$ -	$ -

Budget Notes:

1. The Hart County SPLOST 6 began tax collections on April 1, 2024, and will continue until March 31, 2030.
2. The City of Royston will receive a fixed allocation of $716,800 over 6 years, which is 2.4% of the expected tax proceeds collected in Hart County.

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CITY OF ROYSTON RATES & FEES SCHEDULE

684 FRANKLIN SPRINGS STREET
ROYSTON GA 30662
Effective July 1, 2025

Building, Construction, Street, Zoning, Signs	***Fee Amount***
Planning & Zoning Application	$250.00
Re-zoning Application	$100.00
Building Permit	$0.20 per square foot
Re-Permitting Fee (permits over one year old)	$0.10 per square foot
Plan Review Fee	$100.00
3rd Party Inspection	$25.00 Processing Fee
Sign Permit (only one sign per permit)	$2.00 per square foot of sign area
Demolition Permit	$100.00
Moving Permit	$100.00
Yard Sale Permit	$5.00
Gravel – 57 Stone	$24.00
Gravel – GAB	$23.00

Rose Hill Cemetery	***Discounted Fee for Royston Residents***	***Standard Fee & Non-Residents***
1 Person	$500.00	$800.00
2 Person	$1,000.00	$1,600.00
4 Person	$2,000.00	$3,200.00
8 Person	$4,000.00	$6,400.00
Crematory	$300.00	$600.00

Golf Cart	***Fee Amount***
Permit Fee	$20.00

Gas Fees	***Fee Amount***
Gas Deposit Residential	$200.00
Gas Deposit Industrial	$1,000.00
Gas Reconnect	$100.00
Gas Tampering Fee	$100.00
Base charge per meter, Residential	$10.00
Base charge per meter, Commercial	$16.88
Base charge per meter, Agricultural contract rate	$45.00* *Farms without a master meter delivery point will receive a 30% discount per meter ($13.50)

Water & Sewer Fees	***Fee Amount***
Water Deposit	$100.00
Water Reconnect	$100.00
Water Tampering Fee	$100.00
Water Tap ¾"	$1,500.00
Water Tap 1"	$1,800.00
Water Tap 1.5" and above	Quoted
Sewer 4"	$2,400.00
Sewer 6 & 8 "	Quoted

CITY OF ROYSTON WATER & SEWER RATES
EFFECTIVE with billing dates on or after MARCH 1, 2025

Monthly fees for water service:

Base Charge	$8.85 Total Base $18.81
Debt Service Charge	$7.90
Administration Charge	$2.06
1 gal to 2,000 gal	$4.78 per thousand gal
2,001gal to 5,000 gal	$5.05 per thousand gal
5,001gal to 10,000 gal	$5.32 per thousand gal
10,001 gal to 20,000 gal	$5.86 per thousand gal
20,001gal to 50,000 gal	$6.38 per thousand gal
Over 50,000 gal	$6.91 per thousand gal

Monthly fees for sewer service:

Base Charge	$6.17 Total Base $24.21
Debt Service Charge	$18.04
1 gal to 5,000 gallons	$2.92 per thousand gal
Over 5,000 gallons	$3.72 per thousand gal

Garbage Fees	*Fee Amount*
Residential Cart (1 X Week)	$17.25
Commercial Cart (1 X Week)	$22.25
Commercial Cart (3 X Week)	$66.75
2 YARD (1 X WEEK)	$45.00
2 YARD (3 X WEEK)	$135.00
4 YARD (1 X MONTH)	$45.00
4 YARD (1 X WEEK)	$90.00
4 YARD (3 X WEEK)	$270.00
6 YARD (1 X WEEK)	$135.00
6 YARD (3 X WEEK)	$405.00
8 YARD (1 X WEEK)	$180.00
8 YARD (3 X WEEK)	$540.00

White Good Fees	*Fee Amount*
Lg. Household Items- Sofas, loveseat, recliner, mattress, box springs, dressers	$22.00 per item
Household Appliance – Washers, dryers, fridge, dishwasher, water heaters, freezers, etc.	$22.00 per item
Outdoor items – lawn mowers (push or riding) any outdoor equipment that contains gas or oil that needs to be drained.	$27 per item
All other smaller various items not listed	$12.50 per item

Roll Off Containers	*Fee Amount*
Large (16 Yard)	$240.00 plus tipping fee (currently $42.50 per ton)
Small (10-12 Yard) / current service	$165.00 plus tipping fee (currently $42.50 per ton)
Prepay Small (Up to 3 TON)	$275.00
Prepay Large (Up to 3 TON)	$350.00

Other Fees	***Fee Amount***
Black & White Copy per sheet	$.25
Color Copy per sheet	$1.00
NSF Check Fee	$30.00
Royston Depot Rental; 6 hour time block only	$250.00 plus $100.00 security deposit
Sidewalk Café Permit	$25.00
Mobile Food Vendor Permit	$25 per day / max $75 per year
Peddler's License	$25.00

Alcohol Beverage Licenses		***Fee Amount***
		Annual Fee for Original and Renewal Applications
Consumption on the Premises: ***Restaurant, Hotel/Motel, Dinner Theatre, Specialty Shop***		
	Distilled Spirts	$1,000.00
	Malt Beverage	$500.00
	Wine	$500.00
Retail Package: ***Convenience Store, Service/Gas Station, Grocery Store***		
	Malt Beverage	$500.00
	Wine	$500.00
	Distilled Spirits	$5,000.00
Licenses issued after July 1 of each year are reduced by 50%		
Initial (First Time) Application Fee		$100.00
Background Check Fee		$50.00
Alcohol Special Events		$250 per event / max. 2 per year

City of Royston

Personnel Pay Grades - FY 2026

	Grade Classification	Annual Salary Mininum	Midpoint	Maximum
1	Grade 10	$ 31,200	$ 36,400	$ 41,600
2	Grade 12	33,280	38,480	43,680
3	Grade 14	35,360	40,560	45,760
4	Grade 16	37,440	42,640	47,840
5	Grade 20	41,600	47,840	54,080
6	Grade 22	43,680	49,920	56,160
7	Grade 24	45,760	52,000	58,240
8	Grade 30	49,920	57,200	64,480
9	Grade 34	52,000	59,280	66,560
10	Grade 40	56,160	64,480	72,800
11	Grade 44	60,320	68,640	76,960

City of Royston

Authorized Full-time Positions - FY 2026

		Number of Positions
Administration Department:		
Customer Service Representative	Grade 14	1
Administrative Assistant / AP	Grade 20	1
Main Street Director / Zoning Administrator	Grade 24	1
HR Coordinator / Billing Manager	Grade 30	1
		4
Street & Sanitation Department:		
Streets Technician (entry level)	Grade 10	2
Streets Technician	Grade 12	1
Maintenance Technician	Grade 12	1
Sanitation Technician	Grade 12	1
Senior Maintenance Technician	Grade 16	1
Equipment Operator w/CDL	Grade 20	2
Mechanic I	Grade 30	1
Streets & Sanitation Superintendent	Grade 40	1
		10
Police Department:		
Police Front Office Manager	Grade 12	1
Municipal Court Clerk	Grade 16	1
Patrol Officer (Ptl; PFC; Corp)	Grade 20	4
Patrol Shift Commander (Sgt; SSgt; 1Sgt)	Grade 24	4
City Marshal / Code Enforcement Officer	Grade 24	1
Division Commander (Lt; Capt; Maj)	Grade 30	2
Chief of Police	Grade 44	1
		14
Water/Wastewater Department:		
Operator Trainee	Grade 10	1
Distribution Technician (entry level)	Grade 10	1
Water Distribution Technician	Grade 12	1
Senior Water Distribution Technician	Grade 16	1
Plant Operator (Class 3)	Grade 16	2
Chief Plant Operator	Grade 34	1
Water/Wastewater Superintendent	Grade 40	1
		8

		Number of Positions
Natural Gas Department:		
Gas Distribution Trainee	Grade 10	1
Meter Service Technician	Grade 12	1
Gas Distribution Technician	Grade 16	2
Gas Distribution Tech. & Welder	Grade 22	1
Senior Gas Distribution Technician	Grade 24	2
City Clerk & Gas Compliance Officer	Grade 40	1
Natural Gas Superintendent	Grade 44	1
		9
Total Full-time Positions		45

City of Royston

Library of Position Titles - FY 2026

		Annual Salary		
		Minimum	Midpoint	Maximum
Administration Department:				
Customer Service Representative	Grade 14	35,360	40,560	45,760
Administrative Assistant / AP	Grade 20	41,600	47,840	54,080
Main Street Director / Zoning Administrator	Grade 24	45,760	52,000	58,240
HR Coordinator / Billing Manager	Grade 30	49,920	57,200	64,480
Street & Sanitation Department:				
Streets Technician (entry level)	Grade 10	31,200	36,400	41,600
Maintenance Technician (entry level)	Grade 10	31,200	36,400	41,600
Sanitation Technician (entry level)	Grade 10	31,200	36,400	41,600
Equipment Operator (no/CDL)	Grade 12	33,280	38,480	43,680
Streets Technician	Grade 12	33,280	38,480	43,680
Maintenance Technician	Grade 12	33,280	38,480	43,680
Sanitation Technician	Grade 12	33,280	38,480	43,680
Senior Streets Technician	Grade 16	37,440	42,640	47,840
Senior Maintenance Technician	Grade 16	37,440	42,640	47,840
Senior Sanitation Technician	Grade 16	37,440	42,640	47,840
Equipment Operator w/CDL	Grade 20	41,600	47,840	54,080
Mechanic I	Grade 30	49,920	57,200	64,480
Streets & Sanitation Superintendent	Grade 40	56,160	64,480	72,800
Police Department:				
Police Front Office Manager	Grade 12	33,280	38,480	43,680
Patrol Officer Cadet	Grade 14	35,360	40,560	45,760
Municipal Court Clerk	Grade 16	37,440	42,640	47,840
Patrol Officer (Ptl; PFC; Corp)	Grade 20	41,600	47,840	54,080
Patrol Shift Commander (Sgt; SSgt; 1Sgt)	Grade 24	45,760	52,000	58,240
City Marshal / Code Enforcement Officer	Grade 24	45,760	52,000	58,240
Division Commander (Lt; Capt; Maj)	Grade 30	49,920	57,200	64,480
Chief of Police	Grade 44	60,320	68,640	76,960
Water/Wastewater Department:				
Operator Trainee	Grade 10	31,200	36,400	41,600
Distribution Technician (entry level)	Grade 10	31,200	36,400	41,600
Water Distribution Technician	Grade 12	33,280	38,480	43,680
Senior Water Distribution Technician	Grade 16	37,440	42,640	47,840
Plant Operator (Class 3)	Grade 16	37,440	42,640	47,840

		Annual Salary		
		Minimum	Midpoint	Maximum
Plant Operator (Class 2)	Grade 20	41,600	47,840	54,080
Plant Operator (Class 1)	Grade 30	49,920	57,200	64,480
Chief Plant Operator	Grade 34	52,000	59,280	66,560
Water/Wastewater Superintendent	Grade 40	56,160	64,480	72,800
Natural Gas Department:				
Gas Distribution Trainee	Grade 10	31,200	36,400	41,600
Meter Service Technician	Grade 12	33,280	38,480	43,680
Gas Distribution Technician	Grade 16	37,440	42,640	47,840
Gas Distribution Tech. & Welder	Grade 22	43,680	49,920	56,160
Senior Gas Distribution Technician	Grade 24	45,760	52,000	58,240
City Clerk & Gas Compliance Officer	Grade 40	56,160	64,480	72,800
Natural Gas Superintendent	Grade 44	60,320	68,640	76,960

Note: The Library of Positions includes position titles that are not currently filled or used in the FY 2026 budget. Certain position titles are only available once employees reach a certain level of experience, skill, or licensure/certification.