

Fiscal Year 2027 Budget

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

Elected Officials

Jason Phillips ..... Mayor
Bob Adamson ..... Council Member, Post 1
Jared Hightower ..... 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
David L. Jordan, 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
Jammie Cawthon ..... Water & Wastewater Superintendent
Patrick O'Brian ..... Street & Sanitation Superintendent
Jon Lorentson ..... Fire Chief

City of Royston Budget 2027
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CITY OF ROYSTON

June 10, 2026

The Honorable Mayor Jason Phillips,
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 2027, which begins on July 1, 2026, and ends on June 30, 2027. 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 $10,759,716 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	$	4,285,591	39.8%
The General Fund		3,365,085	31.3%
Water & Sewer Fund		1,779,200	16.5%
Franklin County SPLOST 6 Fund		634,000	5.9%
Sanitation Fund		420,160	3.9%
Hart County SPLOST 6 Fund		240,000	2.2%
Fire & Rescue Fund		25,880	0.2%
Hotel/Motel Tax Special Revenue		9,800	0.1%
	$	10,759,716	

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, 2026.

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 2027.

Sincerely,



Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2027 Budget

All Funds of the City

	2027 TOTAL BUDGET	2026 TOTAL BUDGET	Variance 2027-26	% Change 2027-26
Revenues				
Taxes	$ 2,587,300	$ 2,485,600	$ 101,700	4.1%
Licenses & Permits	33,600	37,850	(4,250)	-11.2%
Intergovernmental	729,308	761,600	(32,292)	-4.2%
Charges for Services	6,327,091	5,589,618	737,473	13.2%
Administrative Charges	380,000	360,000	20,000	5.6%
Fines & Forfeitures	138,000	153,000	(15,000)	-9.8%
Rents & Leases	38,277	43,789	(5,512)	-12.6%
Other Revenue	526,140	355,140	171,000	48.2%
Total Revenues	**$ 10,759,716**	**$ 9,786,597**	**$ 973,119**	**9.9%**
Expenditures				
General Government	826,543	845,509	(18,966)	-2.2%
Judicial	39,400	20,800	18,600	89.4%
Public Safety	1,819,527	1,568,143	251,384	16.0%
Public Works	757,074	793,648	(36,574)	-4.6%
Culture & Recreation	276,707	240,973	35,734	14.8%
Housing & Development	275,514	318,417	(42,903)	-13.5%
Water & Sewer	2,059,200	1,943,200	116,000	6.0%
Natural Gas	4,285,591	3,686,147	599,444	16.3%
Sanitation	420,160	369,760	50,400	13.6%
Total Expenditures	**$ 10,759,716**	**$ 9,786,597**	**$ 973,119**	**9.9%**

Fiscal Year 2027 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	$ 2,577,500	$ -	$ -	$ -	$ -	$ 9,800	$ 2,587,300
Licenses & Permits	33,600	-	-	-	-	-	33,600
Intergovernmental	33,668	-	-	5,760	668,000	21,880	729,308
Charges for Services	80,600	1,753,000	4,085,091	408,400	-	-	6,327,091
Administrative Charges	380,000	-	-	-	-	-	380,000
Fines & Forfeitures	138,000	-	-	-	-	-	138,000
Rents & Leases	38,277	-	-	-	-	-	38,277
Other Revenue	83,440	26,200	200,500	6,000	206,000	4,000	526,140
Total Revenues	**$ 3,365,085**	**$ 1,779,200**	**$ 4,285,591**	**$ 420,160**	**$ 874,000**	**$ 35,680**	**$10,759,716**
Expenditures							
General Government	817,543	-	-	-	9,000	-	826,543
Judicial	39,400	-	-	-	-	-	39,400
Public Safety	1,419,647	-	-	-	374,000	25,880	1,819,527
Public Works	677,074	-	-	-	80,000	-	757,074
Culture & Recreation	206,707	-	-	-	70,000	-	276,707
Housing & Development	204,714	-	-	-	61,000	9,800	275,514
Water & Sewer	-	1,779,200	-	-	280,000	-	2,059,200
Natural Gas	-	-	4,285,591	-	-	-	4,285,591
Sanitation	-	-	-	420,160	-	-	420,160
Total Expenditures	**$ 3,365,085**	**$ 1,779,200**	**$ 4,285,591**	**$ 420,160**	**$ 874,000**	**$ 35,680**	**$10,759,716**
FY 2026 Budget	$ 3,322,950	$ 1,697,600	$ 3,686,147	$ 369,760	$ 653,000	$ 57,140	$ 9,786,597
Increase / (Decrease)	42,135	81,600	599,444	50,400	221,000	(21,460)	973,119
% Change	1.3%	4.8%	16.3%	13.6%	33.8%	-37.6%	9.9%

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Revenues						
Taxes	$ 2,577,500	$ 2,475,800	$ 101,700	$ 2,486,675	$ 2,418,218	$ 2,312,589
Licenses & Permits	33,600	37,850	(4,250)	41,048	35,610	39,759
Intergovernmental	33,668	117,500	(83,832)	52,039	49,437	25,821
Charges for Services	80,600	74,571	6,029	90,010	68,897	58,387
Administrative Charges	380,000	360,000	20,000	360,000	300,000	277,500
Fines & Forfeitures	138,000	130,000	8,000	97,522	126,407	128,194
Rents & Leases	38,277	43,789	(5,512)	38,277	52,962	40,859
Other Revenue	83,440	83,440	-	105,793	132,921	710,054
Total Revenues	3,365,085	3,322,950	42,135	3,271,364	3,184,452	3,593,162
Expenditures						
General Government	817,543	820,925	(3,382)	804,205	805,883	918,113
Judicial	39,400	20,800	18,600	24,205	16,836	10,736
Public Safety	1,419,647	1,329,787	89,860	1,348,348	1,278,470	1,376,151
Public Works	677,074	641,848	35,226	594,659	517,026	635,883
Culture & Recreation	206,707	200,973	5,734	201,371	182,035	198,666
Housing & Development	204,714	308,617	(103,903)	192,185	105,693	151,424
Total Expenditures	3,365,085	3,322,950	42,135	3,164,973	2,905,942	3,290,974
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 106,391	$ 278,510	$ 302,188

General Fund - Revenue Detail by Source

		2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Taxes							
31.1100	Real property taxes	$ 640,000	$ 640,000	$ -	$ 620,911	$ 582,918	$ 608,739
31.1110	Public utility property taxes	18,000	18,000	-	17,462	29,600	-
31.1200	Real property taxes-delinquent	3,500	3,500	-	16,063	13,832	2,683
31.1300	Personal property taxes	110,000	110,000	-	91,744	108,785	116,945
31.1310	Motor vehicle taxes	4,000	4,000	-	3,257	3,349	3,724
31.1315	Title Ad Valorem taxes (TAVT)	85,000	85,000	-	80,822	90,800	77,402
31.1316	Alternative Ad Valorem (AAVT)	2,000	2,000	-	1,981	2,232	2,664
31.1320	Mobile home tax	3,000	1,300	1,700	3,320	3,058	1,637
31.1340	Intangible taxes	7,500	7,500	-	6,820	8,476	6,153
31.1350	Railroad equipment tax	3,000	3,000	-	-	2,908	2,776
31.1400	Personal property tax-delinquent	1,000	1,000	-	794	1,913	-
31.1600	Real estate transfer tax	3,500	3,500	-	4,498	2,890	2,777
31.1710	Franchise taxes - electric	234,000	234,000	-	217,778	213,836	192,667
31.1750	Franchise taxes - cable TV	8,000	10,000	(2,000)	8,760	9,608	12,533
31.1760	Franchise taxes - telephone	3,000	3,000	-	3,030	2,665	3,923
31.3100	Local option sales tax (LOST)	1,032,000	975,000	57,000	1,002,235	976,958	932,029
31.4200	Alcoholic beverage excise taxes	65,000	65,000	-	66,704	61,791	67,129
31.4300	Liquor drink excise taxes	2,000	2,000	-	1,477	1,759	2,051
31.6100	Occupational tax (business)	23,000	21,000	2,000	23,565	25,840	20,240
31.6200	Insurance premium tax	308,000	265,000	43,000	288,279	252,544	234,706
31.6300	Financial institution tax	13,500	13,500	-	13,746	13,310	11,727
31.9100	Penalties/interest on taxes	3,000	3,000	-	814	1,512	3,837
31.9110	Penalties/interest delinquent tax	500	500	-	2,950	395	1,313
31.9900	Delinquent tax collection fee	5,000	5,000	-	9,665	7,240	4,934
	Total Taxes	2,577,500	2,475,800	101,700	2,486,675	2,418,218	2,312,589
Licenses & Permits							
32.1110	Beer license - on premises	1,500	1,500	-	1,750	1,500	-
32.1115	Beer license - retail	5,000	5,000	-	4,750	5,500	6,500
32.1120	Wine license - on premises	1,500	1,000	500	1,250	1,000	-
32.1125	Wine license - retail	5,000	5,000	-	4,750	5,500	6,500
32.1130	Distilled spirits - on premises	2,000	2,000	-	2,000	2,000	2,000
32.1135	Distilled spirits - retail	10,000	15,000	(5,000)	10,000	15,000	15,000
32.1290	Other business fees	100	100	-	1,500	-	942
32.2210	Zoning application fees	500	500	-	1,325	500	1,650
32.2900	Other licenses or permits	500	250	250	843	40	1,039
32.3100	Building permits	7,500	7,500	-	12,880	4,570	6,128
	Total Licenses & Permits	33,600	37,850	(4,250)	41,048	35,610	39,759
Intergovernmental							
33.1001	Federal ARC grant for Strategic Plan	-	87,500	(87,500)	-	-	-
33.4000	State grants for Fire Dept.	-	-	-	21,151	21,151	-
33.8000	P.I.L.O.T. - Housing Authority	33,668	30,000	3,668	30,888	28,286	25,821
	Total Intergovernmental	33,668	117,500	(83,832)	52,039	49,437	25,821

General Fund - Revenue Detail by Source

		2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Charges for Services							
34.1110	Failure-to-appear warrants	$ 4,000	$ 2,000	$ 2,000	$ 5,632	$ 9,998	$ 1,576
34.1505	Late fees on accounts receivable	70,000	65,000	5,000	74,592	52,620	51,310
34.1910	Election qualifying fees	-	1,421	(1,421)	2,504	-	864
34.1920	Advertising fees	-	400	(400)	-	-	1,150
34.2120	Accident reports	800	450	350	800	844	767
34.2310	Background checks & fingerprinting	650	650	-	692	575	630
34.9100	Cemetery fees	4,500	4,000	500	4,500	4,600	1,700
34.9300	NSF check fees	650	650	-	1,290	260	390
	Total Charges for Services	80,600	74,571	6,029	90,010	68,897	58,387
Administrative Charges							
34.1500	Joint accounting with other funds	380,000	360,000	20,000	360,000	300,000	277,500
	Total Administrative Charges	380,000	360,000	20,000	360,000	300,000	277,500
Fines & Forfeitures							
35.1000	Fines and forfeitures	130,000	130,000	-	97,522	126,407	128,194
35.1400	Tech fees on citations	8,000	-	8,000	-	-	-
	Total Fines & Forfeitures	138,000	130,000	8,000	97,522	126,407	128,194
Rents & Leases							
38.1001	Verizon cell lease	32,277	31,489	788	32,277	42,262	28,559
38.1002	Gym rent	6,000	6,000	-	6,000	6,000	6,000
38.1003	Paladin Wireless lease	-	6,300	(6,300)	-	4,200	6,300
38.1004	Rent for amphitheater or park	-	-	-	-	500	-
	Total Rents & Leases	38,277	43,789	(5,512)	38,277	52,962	40,859
Other Revenue							
36.1010	Interest income	72,000	72,000	-	73,750	63,078	21,389
36.1020	Interest on CD	2,940	2,940	-	3,000	3,236	689
36.1500	Interest on leases	-	-	-	-	-	11,550
37.1000	Donations	-	-	-	-	1,000	-
37.1002	Donations for Explorer Program	-	-	-	-	1,140	-
38.9000	Miscellaneous revenue	2,000	2,000	-	235	17,311	6,691
38.9001	Street dept. sales	1,500	1,500	-	7,037	1,784	4,505
39.1231	Transfer in - ARPA Fund	-	-	-	-	-	281,754
39.2100	Sale of capital assets	5,000	5,000	-	21,771	45,373	11,446
39.3500	Proceeds of capital lease	-	-	-	-	-	372,030
	Total Other Revenue	83,440	83,440	-	105,793	132,921	710,054
Grand Total - General Fund Revenues		$ 3,365,085	$ 3,322,950	$ 42,135	$3,271,364	$3,184,452	$3,593,162

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General Fund - Summary of Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
General Government						
Mayor and City Council	$ 168,084	$ 169,453	$ (1,369)	$ 166,184	$ 155,406	$ 141,301
Elections	250	6,200	(5,950)	2,510	233	4,572
Administration & Finance	626,709	625,272	1,437	609,066	617,887	713,005
Legal	22,500	20,000	2,500	26,444	32,356	59,236
	817,543	820,925	(3,382)	804,205	805,883	918,113
Judicial						
Municipal Court	39,400	20,800	18,600	24,205	16,836	10,736
Public Safety						
Police - Administration	521,482	511,427	10,055	474,564	328,817	534,060
Police - Uniform Patrol	738,340	662,871	75,469	733,660	709,115	636,929
Police - Training	-	-	-	-	8,109	6,340
Police - Dispatch	-	-	-	-	77,009	71,624
Fire Department	132,340	126,689	5,651	115,751	131,712	110,593
Animal Control	27,485	28,800	(1,315)	24,373	23,708	16,604
	1,419,647	1,329,787	89,860	1,348,348	1,278,470	1,376,151
Public Works						
Streets & Infrastructure	526,412	500,610	25,802	460,911	396,712	511,466
Maintenance & Shop	92,791	92,904	(113)	86,340	84,224	105,302
Cemetery	57,871	48,334	9,537	47,408	36,090	19,116
	677,074	641,848	35,226	594,659	517,026	635,883
Culture & Recreation						
Parks and Public Spaces	100,280	95,985	4,295	95,551	92,285	136,186
Gym & Scout Hut	7,866	7,376	490	8,516	4,002	3,788
Wellness Park	33,776	33,776	-	27,986	23,602	11,504
Library	64,785	63,836	949	69,318	62,146	47,188
	206,707	200,973	5,734	201,371	182,035	198,666
Housing and Development						
Planning & Zoning	92,932	79,933	12,999	82,172	311	27,505
Main Street Royston	111,782	228,684	(116,902)	110,013	105,382	123,919
	204,714	308,617	(103,903)	192,185	105,693	151,424
Grand Total - Expenditures	$ 3,365,085	$ 3,322,950	$ 42,135	$ 3,164,973	$ 2,905,942	$ 3,290,974

Mayor and City Council 100 - 1110

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Insurance stipend	$ 32,198	$ 25,758	$ 6,440	$ 27,905	$ 25,758	$ 29,515
51.1150	Salaries	37,900	37,900	-	36,950	40,750	39,850
51.2100	Group insurance	15,524	23,286	(7,762)	19,405	22,786	16,780
51.2200	FICA	5,363	4,816	547	4,660	4,595	4,715
51.2400	Pension & retirement	22,458	23,139	(681)	22,402	7,200	3,906
51.2700	Workers' comp. insurance	1,200	1,200	-	-	569	1,260
51.2800	Clothing expense	400	400	-	1,365	-	399
	Total Salaries & Benefits	115,043	116,499	(1,456)	112,686	101,658	96,425
Operating Expenditures							
52.1210	Contract services	10,250	10,250	-	6,073	10,250	10,998
52.3100	Public officials liability	7,591	7,504	87	7,453	10,267	4,260
52.3205	Telephone	500	500	-	414	485	514
52.3500	Travel	23,000	23,000	-	22,609	23,907	20,428
52.3700	Education & training	7,000	7,000	-	10,834	4,910	4,551
53.1300	Food	1,000	1,000	-	592	758	818
53.1345	Employee events	3,500	3,500	-	5,523	3,170	3,306
53.1740	Bereavement expense	200	200	-	-	-	-
	Total Operating Expenditures	53,041	52,954	87	53,498	53,748	44,876
Total Expenditures		$ 168,084	$ 169,453	$ (1,369)	$ 166,184	$ 155,406	$ 141,301

Personnel Summary:

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

Elections 100 - 1410

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
52.1205	Legal expenses	$ -	$ 500	$ (500)	$ -	$ -	$ 655
52.1210	Contract services	-	5,000	(5,000)	1,553	-	3,493
52.3300	Advertising	250	700	(450)	958	233	423
	Total Operating Expenditures	250	6,200	(5,950)	2,510	233	4,572
Total Expenditures		$ 250	$ 6,200	$ (5,950)	$ 2,510	$ 233	$ 4,572

Budget Notes:

1. A general municipal election is not scheduled for FY 2027.
2. Contract services (52.1210) includes payment to the Franklin County Election Superintendent for administering the election.

Administration & Finance 100 - 1510

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 272,207	$ 258,117	$ 14,090	$ 264,685	$ 253,780	$ 236,152
51.1300	Overtime	200	200	-	1,035	158	120
51.1400	Bonus wages	975	1,408	(433)	1,408	1,245	650
51.2100	Group insurance	33,789	32,718	1,071	30,315	36,269	25,675
51.2200	FICA	20,898	19,854	1,044	21,218	18,752	16,531
51.2400	Pension & retirement	37,299	35,512	1,787	29,257	20,009	17,622
51.2700	Workers' comp. insurance	1,315	762	553	686	860	761
51.2800	Clothing expense	1,500	1,500	-	1,590	1,882	1,367
	Total Salaries & Benefits	368,183	350,071	18,112	350,194	332,953	298,878
Operating Expenditures							
52.1100	Administrative expense	-	-	-	-	1,112	9,777
52.1201	Audit	47,000	52,000	(5,000)	47,000	7,000	6,600
52.1210	Contract services	3,000	4,000	(1,000)	2,972	341	2,486
52.1300	Technical services	1,000	2,000	(1,000)	1,075	353	1,311
52.2100	Cleaning services	6,300	6,300	-	6,300	6,350	9,425
52.2140	Grounds maintenance	-	-	-	-	152	513
52.2205	Computer support	80,000	80,000	-	83,812	91,022	82,648
52.2210	Equipment R & M	-	-	-	-	362	595
52.2230	Buildings R & M	3,000	6,000	(3,000)	1,713	10	19,742
52.2240	Maintenance contracts	-	1,000	(1,000)	-	-	553
52.2320	Equipment lease	2,000	2,000	-	2,146	2,207	2,032
52.3100	Insurance (property/liab.)	23,870	22,601	1,269	22,445	65,716	73,626
52.3205	Telephone & internet	11,976	10,200	1,776	13,745	10,435	10,258
52.3210	Postage	22,000	19,800	2,200	22,543	19,733	19,525
52.3220	Cellular phone	1,000	1,000	-	912	1,062	1,283
52.3300	Advertising	5,000	9,000	(4,000)	4,408	6,406	13,142
52.3400	Printing	500	2,100	(1,600)	96	3,227	2,563
52.3500	Travel	3,000	7,500	(4,500)	2,432	2,121	21,388
52.3600	Dues and software license	12,840	6,700	6,140	12,361	8,633	10,768
52.3610	Bank fees	540	500	40	492	192	664
52.3620	Bad debt expense	-	1,000	(1,000)	-	-	1,253
52.3700	Education & training	3,000	10,000	(7,000)	2,037	2,309	10,023
53.1105	Office supplies	7,000	5,500	1,500	7,805	7,089	5,629
53.1110	Materials & supplies	3,000	3,000	-	5,216	1,700	3,423
53.1115	Janitorial supplies	-	-	-	-	601	420
53.1210	Utilities - Water/sewer	1,000	1,000	-	1,039	928	468
53.1220	Utilities - Natural gas	1,200	1,200	-	1,059	1,385	1,085
53.1230	Utilities - Electricity	9,000	9,000	-	9,010	8,400	9,346
53.1270	Gasoline	1,500	1,500	-	1,405	1,996	2,588

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
53.1300	Food	2,000	2,500	(500)	1,851	1,298	2,082
53.1610	Office equipment	7,500	7,500	-	4,998	853	1,147
53.1740	Bereavement expense	300	300	-	-	171	366
61.1025	Contribution to DDA	-	-	-	-	5,000	5,000
	Total Operating Expenditures	258,526	275,201	(16,675)	258,872	258,164	331,727
Capital Expenditures							
54.1300	Building or land purchase	-	-	-	-	2,792	25,000
54.2200	Vehicle purchase	-	-	-	-	-	57,400
54.2400	Computer equipment	-	-	-	-	23,978	-
	Total Capital Expenditures	-	-	-	-	26,770	82,400
Total Expenditures		$ 626,709	$ 625,272	$ 1,437	$ 609,066	$ 617,887	$ 713,005

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 61% 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 $380,000.

Legal 100 - 1530

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
52.1205	Legal expenses	$ 20,000	$ 20,000	$ -	$ 24,744	$ 32,356	$ 59,236
52.1210	Contract services	500	-	500	-	-	-
52.3500	Travel	1,500	-	1,500	1,500	-	-
52.3700	Training & education	500	-	500	200	-	-
	Total Operating Expenditures	22,500	20,000	2,500	26,444	32,356	59,236
Total Expenditures		$ 22,500	$ 20,000	$ 2,500	$ 26,444	$ 32,356	$ 59,236

Budget Notes:

1. Legal expenses (52.1205) includes payments to the City Attorney appointed by the Mayor & Council.

Municipal Court

100 - 2650

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
52.1150	Municipal Court Judge	9,600	9,600	-	9,600	7,093	2,586
52.1205	Solicitor & Public Defender	8,400	8,400	-	7,850	9,005	8,150
52.2205	Courtware software	20,400	-	20,400	6,015	-	-
52.3500	Travel	500	1,500	(1,000)	420	259	-
52.3600	Dues & memberships	-	800	(800)	-	106	-
52.3700	Education & training	500	500	-	320	374	-
	Total Operating Expenditures	39,400	20,800	18,600	24,205	16,836	10,736
Total Expenditures		$ 39,400	$ 20,800	$ 18,600	$ 24,205	$ 16,836	$ 10,736

Budget Notes:

1. The Courtware software (52.2205) from Justice One was paid monthly from the Fines Technology Fee Special Revenue Fund until resources of that fund was exhausted. Now the technology fee surcharge on each citation is collected as a General Fund revenue, and the expense for Courtware is paid entirely from the General Fund in this division.

Police - Administration 100 - 3210

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 230,069	$ 218,279	$ 11,790	$ 198,364	$ 133,296	$ 161,691
51.1300	Overtime	3,500	7,000	(3,500)	3,312	7,325	7,342
51.1400	Bonus wages	1,408	1,299	109	1,299	541	650
51.2100	Group insurance	32,876	31,048	1,828	29,283	12,294	15,538
51.2200	FICA	17,708	16,798	910	15,082	10,169	12,408
51.2400	Pension & retirement	25,402	23,180	2,222	23,536	25,632	22,658
51.2700	Workers' comp. insurance	4,261	4,168	93	3,752	4,096	5,462
51.2800	Clothing expense	2,000	2,000	-	271	2,764	578
	Total Salaries & Benefits	317,224	303,772	13,452	274,899	196,117	226,327
Operating Expenditures							
52.1000	Professional services	1,500	1,500	-	2,096	2,062	25
52.1005	Prof./Tech. Code Enforce.	-	-	-	-	625	744
52.1100	Administrative expense	-	-	-	-	684	832
52.1201	Audit	-	-	-	-	4,100	4,100
52.1205	Legal expense	-	-	-	-	-	1,488
52.1210	Contract services	1,500	1,500	-	1,389	890	867
52.1300	Technical services	38,131	35,731	2,400	43,197	10,416	13,244
52.2205	Computer support	8,000	8,000	-	-	380	4,833
52.2210	Equipment R & M	5,000	5,000	-	8,765	5,758	3,927
52.2230	Buildings R & M	4,000	4,000	-	6,151	2,079	1,980
52.2240	Maintenance contracts	-	-	-	-	-	400
52.2245	Towing fees	200	200	-	-	65	175
52.2320	Copier lease	1,100	1,100	-	677	1,204	840
52.3100	Insurance (property/liab.)	22,743	21,002	1,741	20,857	3,572	-
52.3105	PTSD suppl. insurance	1,900	850	1,050	1,750	840	-
52.3110	Peace Officer pension fund	3,500	5,500	(2,000)	3,360	-	-
52.3205	Telephone & internet	12,900	10,800	2,100	12,900	10,626	10,454
52.3210	Postage	500	500	-	180	345	832
52.3220	Cellular phone	456	2,450	(1,994)	456	1,761	2,597
52.3300	Advertising	1,500	1,500	-	1,226	498	2,338
52.3400	Printing	450	450	-	137	242	363
52.3500	Travel	4,000	7,500	(3,500)	2,804	40	-
52.3600	Dues and memberships	500	500	-	370	535	452
52.3700	Training & education	5,000	5,000	-	3,632	-	-
53.1105	Office supplies	2,500	2,500	-	1,310	2,495	2,119
53.1110	Materials & supplies	4,000	4,000	-	2,459	2,778	3,039
53.1115	Janitorial supplies	1,000	1,000	-	900	627	634
53.1210	Utilities - Water/sewer	800	800	-	895	922	585
53.1220	Utilities - Natural gas	2,500	2,500	-	2,473	2,837	2,130

Police - Administration 100 - 3210

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
53.1230	Utilities - Electricity	9,000	9,000	-	10,061	9,046	9,923
53.1270	Gasoline	7,800	6,500	1,300	9,384	6,006	5,498
53.1300	Food	500	500	-	984	442	585
53.1360	Special event expenses	-	400	(400)	-	1,517	-
53.1400	Books & periodicals	-	550	(550)	-	972	661
53.1600	Small equipment & tools	2,500	3,500	(1,000)	1,925	1,017	2,582
53.1610	Office equipment	-	-	-	-	890	467
53.1720	Explorer expenses	-	2,500	(2,500)	-	684	1,746
53.1740	Bereavement expense	300	300	-	213	191	66
53.1775	Safety equipment	750	750	-	636	363	138
57.3000	Inmate housing	9,000	9,000	-	7,752	4,467	9,366
	Total Operating Expenditures	153,530	156,883	(3,353)	148,938	81,977	90,030
	Capital Expenditures						
54.2200	Vehicle purchases	-	-	-	-	-	217,704
	Total Capital Expenditures	-	-	-	-	-	217,704
	Debt Service Expenditures						
58.1200	Principal Pmts-GMA	43,447	41,296	2,151	41,260	39,087	-
58.2300	Interest Pmts-GMA	7,281	9,476	(2,195)	9,467	11,637	-
	Total Debt Service Expenditures	50,728	50,772	(44)	50,727	50,724	-
	Total Expenditures	$ 521,482	$ 511,427	$ 10,055	$ 474,564	$ 328,817	$ 534,060

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; (6) Georgia Technology Authority $168; and (7) LexisNexus $2,400. Total is $38,131 for all services.
2. Insurance Property/Liability (52.3100) includes law enforcement liability $16,354; building $3,283; and vehicles $3,106.
3. Georgia Peace Officer pension payments (52.3110) are $30/month per eligible employee.

Police - Uniform Patrol 100 - 3223

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 483,080	$ 424,325	$ 58,755	$ 414,298	$ 385,642	$ 359,769
51.1110	Part-time wages	10,000	10,000	-	32,713	14,970	8,190
51.1115	Cadet wages	-	-	-	-	-	10,775
51.1300	Overtime	20,000	20,000	-	71,668	106,110	62,193
51.1400	Bonus wages	2,274	2,274	-	1,733	1,787	1,299
51.2100	Group insurance	49,314	38,810	10,504	46,336	36,470	50,260
51.2200	FICA	37,130	32,635	4,495	39,080	37,283	32,155
51.2400	Pension & retirement	46,083	41,195	4,888	40,234	34,617	30,587
51.2700	Workers' comp. insurance	15,120	13,561	1,559	12,209	12,043	10,503
51.2800	Clothing expense	5,000	5,000	-	4,891	3,343	5,579
51.2815	Cadet clothing expense	-	-	-	-	206	217
	Total Salaries & Benefits	668,001	587,800	80,201	663,162	632,471	571,528
Operating Expenditures							
52.2210	Equipment R & M	12,000	12,000	-	11,545	12,419	11,692
52.3100	Insurance (property/liab.)	16,559	16,071	488	15,960	21,245	15,281
52.3220	Cellular phones	2,280	1,500	780	2,337	1,596	1,012
53.1270	Gasoline	35,000	35,000	-	32,464	39,145	34,456
53.1600	Small equipment & tools	3,000	3,000	-	1,696	2,240	2,551
53.1775	Safety equipment	1,500	7,500	(6,000)	6,496	-	409
	Total Operating Expenditures	70,339	75,071	(4,732)	70,498	76,644	65,402
Total Expenditures		$ 738,340	$ 662,871	$ 75,469	$ 733,660	$ 709,115	$ 636,929

Personnel Summary:

Division Commander - Uniform Patrol	Grade 30	
Patrol Shift Commander	Grade 24	4 positions
Patrol Officer	Grade 22	4 positions

Budget Notes:

1. The 4 positions for Patrol Officer were increased from pay grade 20 to pay grade 22 for FY2027 in order to attract and retain qualified persons for those positions which have been vacant for years. Wages expense budgeted for FY27 increased as a result of this recruiting and retention strategy.
2. Safety equipment (53.1775) was reduced from FY26 because gun rack mounts for vehicles were purchased in the prior year.

Police - Training

100 - 3240

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
52.3500	Travel	$ -	$ -	$ -	$ -	$ 7,171	$ 3,183
52.3515	Cadet travel	-	-	-	-	-	870
52.3700	Education & training	-	-	-	-	740	1,833
52.3705	Training resources	-	-	-	-	198	455
52.3715	Cadet training	-	-	-	-	-	-
	Total Operating Expenditures	-	-	-	-	8,109	6,340
Total Expenditures		$ -	$ -	$ -	$ -	$ 8,109	$ 6,340

Budget Notes:

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

Police - Dispatch

100 - 3270

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ -	$ -	$ -	$ -	$ 38,391	$ 48,709
51.1110	Part-time wages	-	-	-	-	12,354	-
51.1300	Overtime	-	-	-	-	1,395	3,078
51.1400	Bonus wages	-	-	-	-	758	271
51.2100	Group insurance	-	-	-	-	7,595	7,001
51.2200	FICA	-	-	-	-	3,954	3,736
51.2400	Pension & retirement	-	-	-	-	11,889	8,315
51.2800	Clothing expense	-	-	-	-	673	514
	Total Salaries & Benefits	-	-	-	-	77,009	71,624
Total Expenditures		$ -	$ -	$ -	$ -	$ 77,009	$ 71,624

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	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries	$ 10,400	$ 5,200	$ 5,200	$ 9,840	$ 5,220	$ 5,200
51.2200	FICA	796	398	398	752	398	390
51.2700	Workers' comp. insurance	768	1,081	(313)	973	1,168	1,260
51.2800	Clothing expense	2,160	2,160	-	756	19	10,570
	Total Salaries & Benefits	14,124	8,839	5,285	12,321	6,805	17,420
Operating Expenditures							
52.1201	Audit expense	-	-	-	-	4,100	4,100
52.1210	Volunteers payments	30,000	30,000	-	28,470	31,790	16,949
52.2209	Equip. testing & service	8,000	8,000	-	2,711	189	2,152
52.2210	Equip./Vehicles R & M	25,000	25,000	-	23,358	41,511	22,981
52.2230	Buildings R & M	5,000	5,000	-	1,570	877	4,001
52.3100	Insurance	17,416	17,000	416	17,273	17,927	19,919
52.3105	Cancer/PTSD Insurance	3,900	4,300	(400)	3,274	3,914	-
52.3110	Pension fund payments	2,000	2,000	-	1,524	(98)	3,681
52.3205	Telephone	-	-	-	-	835	846
52.3210	Postage	-	150	(150)	-	185	54
52.3220	Cellphones; internet	1,800	1,800	-	1,858	783	780
52.3700	Education & training	1,500	2,000	(500)	950	528	500
53.1105	Office supplies	-	750	(750)	-	99	278
53.1110	Materials & supplies	1,250	500	750	1,103	3,270	3,955
53.1115	Janitorial supplies	200	200	-	255	186	83
53.1210	Water/sewer	650	650	-	1,263	847	452
53.1220	Natural gas	1,200	1,200	-	2,236	2,024	955
53.1230	Electricity	5,000	5,000	-	5,356	5,033	5,045
53.1270	Gasoline & fuel	4,500	3,500	1,000	6,235	4,663	3,328
53.1300	Food	2,500	2,500	-	1,976	2,994	1,455
53.1700	Uniforms expense	3,000	3,000	-	163	2,880	1,658
53.1740	Bereavement expense	300	300	-	33	-	-
53.1775	Safety equipment	5,000	5,000	-	3,822	369	-
	Total Operating Expenditures	118,216	117,850	366	103,429	124,907	93,173
Total Expenditures		$ 132,340	$ 126,689	$ 5,651	$ 115,751	$ 131,712	$ 110,593

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	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
52.2230	Kennel R & M	$ 600	$ 600	$ -	$ 108	$ 189	$ 459
52.3500	Travel	500	500	-	-	-	250
52.3700	Education & training	800	800	-	485	651	-
52.3800	Licenses	100	100	-	-	100	200
52.4205	Vet services	300	300	-	-	-	135
53.1110	Materials & supplies	500	500	-	638	279	425
53.1600	Small tools & equipment	500	500	-	-	28	398
53.1775	Safety equipment	500	500	-	-	-	175
57.2000	Contribution to NEGAS	23,685	25,000	(1,315)	23,142	22,461	14,562
	Total Operating Expenditures	27,485	28,800	(1,315)	24,373	23,708	16,604
Total Expenditures		$ 27,485	$ 28,800	$ (1,315)	$ 24,373	$ 23,708	$ 16,604

Public Works - Streets & Infrastructure 100 - 4210

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 217,721	$ 210,600	$ 7,121	$ 175,091	$ 131,840	$ 158,405
51.1300	Overtime	6,000	6,000	-	3,320	9,921	11,679
51.1400	Bonus	1,191	1,083	108	1,082	704	650
51.2100	Group insurance	24,657	15,524	9,133	20,609	19,199	28,826
51.2200	FICA	16,747	16,194	553	13,285	10,333	12,039
51.2400	Pension & Retirement	19,606	19,853	(247)	19,220	15,170	13,182
51.2700	Workers' comp. insurance	13,194	12,572	622	11,318	12,074	9,978
51.2800	Clothing expense	1,500	1,500	-	2,159	2,262	1,277
	Total Salaries & Benefits	300,616	283,326	17,290	246,084	201,502	236,036
Operating Expenditures							
52.1100	Adminstative expense	-	-	-	-	-	267
52.1201	Audit expense	-	-	-	-	4,100	4,100
52.1210	Contract services	500	500	-	41	257	490
52.1300	Technical services	1,000	1,000	-	400	1,140	675
52.2150	Tree trimming & removal	4,500	4,500	-	1,498	6,450	600
52.2210	Equipment R & M	25,000	25,000	-	24,546	21,577	29,551
52.2220	Street R & M	12,000	5,000	7,000	15,496	3,122	1,255
52.2225	Sidewalks R & M	5,000	5,000	-	2,122	1,131	2,731
52.3100	Insurance (property/liab.)	17,862	16,305	1,557	16,193	4,761	-
52.3220	Cellphone	800	800	-	674	683	955
52.3500	Travel	500	500	-	-	-	483
52.3700	Education & training	1,000	1,000	-	104	242	1,000
53.1102	Street signs	1,500	1,500	-	1,009	32	1,505
53.1110	Materials & supplies	2,500	2,500	-	1,903	685	2,484
53.1115	Janitorial supplies	500	500	-	497	284	61
53.1230	Utilities - electric	98,400	98,400	-	98,525	98,426	79,556
53.1270	Gasoline & fuel	20,000	20,000	-	19,969	20,147	23,250
53.1300	Food	1,000	1,000	-	1,163	653	744
53.1505	Street repair supplies	-	-	-	-	1,245	3,824
53.1600	Small tools & equipment	3,000	3,000	-	1,843	2,154	1,168
53.1760	Damage repairs	2,357	2,357	-	426	126	2,361
53.1775	Safety equipment	1,000	1,000	-	1,041	618	868
	Total Operating Expenditures	198,419	189,862	8,557	187,449	167,832	157,926
Capital Expenditures							
54.2200	Vehicle purchases	-	-	-	-	-	117,504
	Total Capital Expenditures	-	-	-	-	-	117,504

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Debt Service Expenditures							
58.1200	Debt service - principal	23,448	22,304	1,144	22,267	21,097	-
58.2300	Debt service - interest	3,929	5,118	(1,189)	5,109	6,281	
	Total Debt Service	27,377	27,422	(45)	27,377	27,378	-
Total Expenditures		$ 526,412	$ 500,610	$ 25,802	$ 460,911	$ 396,712	$ 511,466

Personnel Summary:

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

Budget Notes:

1. Insurance Property/Liability (52.3100) includes $932 for property and $16,930 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	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 57,559	$ 55,568	$ 1,991	$ 54,253	$ 53,107	$ 75,148
51.1300	Overtime	200	200	-	20	19	75
51.1400	Bonus wages	217	217	-	217	217	162
51.2100	Group insurance	8,219	7,762	457	7,760	7,595	6,220
51.2200	FICA	4,420	4,268	152	4,067	3,924	5,529
51.2400	Pension & retirement	5,137	5,164	(27)	4,999	6,701	6,046
51.2700	Workers' comp. insurance	600	798	(198)	718	781	788
51.2800	Clothing expense	2,000	2,000	-	1,514	1,218	1,320
	Total Salaries & Benefits	78,352	75,977	2,375	73,548	73,562	95,288
Operating Expenditures							
52.2100	Cleaning services	3,120	3,120	-	3,216	3,910	2,317
52.2210	Equipment R & M	1,000	1,000	-	1,632	382	428
52.2230	Buildings R & M	1,000	1,000	-	1,303	-	-
52.2245	Equipment operations	-	-	-	-	-	277
52.3100	Insurance (property/liab.)	419	389	30	386	66	-
52.3220	Cellphones	900	768	132	910	763	484
52.3700	Education & training	500	1,000	(500)	-	-	-
53.1110	Materials & supplies	500	1,000	(500)	122	57	670
53.1115	Janitorial supplies	-	-	-	-	42	533
53.1210	Utilities - water/sewer	1,000	1,000	-	943	879	652
53.1220	Utilities - natural gas	1,000	1,000	-	644	1,234	778
53.1230	Utilities - electric	3,000	3,000	-	2,531	2,342	2,496
53.1270	Gasoline & fuel	200	850	(650)	31	12	734
53.1600	Small tools & equipment	1,500	2,500	(1,000)	1,073	969	643
53.1775	Safety equipment	300	300	-	-	6	-
	Total Operating Expenditures	14,439	16,927	(2,488)	12,792	10,662	10,013
Total Expenditures		$ 92,791	$ 92,904	$ (113)	$ 86,340	$ 84,224	$ 105,302

Personnel Summary:

Mechanic I Grade 30

Public Works - Cemetery 100 - 4950

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 38,438	$ 36,686	$ 1,752	$ 32,549	$ 30,365	$ 14,200
51.1300	Overtime	-	-	-	141	78	-
51.1400	Bonus wages	217	217	-	108	108	-
51.2100	Group insurance	8,219	-	8,219	6,234	-	2,349
51.2200	FICA	2,957	2,823	134	2,388	2,330	986
51.2400	Pension & retirement	3,453	3,409	44	3,300	931	-
51.2700	Workers' comp. insurance	587	1,199	(612)	1,079	100	-
	Total Salaries & Benefits	53,871	44,334	9,537	45,799	33,912	17,535
Operating Expenditures							
52.1300	Technical services	1,500	1,500	-	-	-	-
52.2150	Tree trimming & removal	-	-	-	-	1,500	-
52.2230	Buildings R & M	-	-	-	-	-	164
52.2250	Grounds R & M	2,000	2,000	-	1,609	40	87
53.1100	Materials & supplies	-	-	-	-	397	1,064
53.1600	Small tools & equipment	500	500	-	-	241	266
	Total Operating Expenditures	4,000	4,000	-	1,609	2,178	1,581
Total Expenditures		$ 57,871	$ 48,334	$ 9,537	$ 47,408	$ 36,090	$ 19,116

Personnel Summary:

Maintenance Technician	Grade 12

Parks and Public Spaces 100 - 6120

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 43,734	$ 41,777	$ 1,957	$ 41,303	$ 40,134	$ 40,769
51.1300	Overtime	1,000	1,000	-	1,138	1,039	1,114
51.1400	Bonus wages	325	325	-	325	325	162
51.2100	Group insurance	8,219	7,762	457	7,760	7,570	7,657
51.2200	FICA	3,371	3,221	150	3,160	3,009	2,978
51.2400	Pension & retirement	3,929	3,910	19	3,785	7,538	8,544
51.2700	Workers' comp. insurance	459	619	(160)	557	432	735
51.2800	Clothing expense	300	300	-	138	366	234
	Total Salaries & Benefits	61,337	58,914	2,423	58,165	60,413	62,193
Operating Expenditures							
52.1210	Contract services	3,000	1,800	1,200	3,023	2,332	6,904
52.2140	Grounds maintenance	7,500	7,500	-	11,823	8,932	2,049
52.2210	Equipment R & M	5,000	5,000	-	1,032	3,045	3,411
52.2230	Building R & M	2,000	2,000	-	1,805	7	278
52.3100	Insurance (property/liab.)	2,843	2,671	172	2,652	454	-
53.1110	Materials & supplies	800	800	-	262	943	828
53.1115	Janitorial supplies	1,600	1,600	-	1,458	1,362	1,656
53.1210	Utilities - water/sewer	3,200	3,200	-	3,512	3,123	3,121
53.1220	Utilities - natural gas	250	250	-	146	222	147
53.1230	Utilities - electric	6,500	6,500	-	6,661	6,888	6,634
53.1270	Gasoline & fuel	3,500	3,000	500	3,935	2,682	2,105
53.1600	Small tools & equpment	1,500	1,500	-	256	430	759
53.1705	Chemical supplies	1,000	1,000	-	286	1,166	575
53.1775	Safety equpment	250	250	-	534	286	485
	Total Operating Expenditures	38,943	37,071	1,872	37,385	31,873	28,952
Capital Expenditures							
54.2500	Machinery & Equipment	-	-	-	-	-	45,040
	Total Capital Expenditures	-	-	-	-	-	45,040
				-			
Total Expenditures		$ 100,280	$ 95,985	$ 4,295	$ 95,551	$ 92,285	$ 136,186

Personnel Summary:

Senior Maintenance Technician Grade 16

Gym and Scout Hut

100 - 6131

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
52.3100	Insurance (property/liab.)	$ 6,866	$ 6,376	$ 490	$ 6,332	$ 1,084	$ 2,348
53.1210	Utilities - water/sewer	-	-	-	706	547	-
53.1220	Utilities - natural gas	-	-	-	742	1,018	-
53.1280	Scout Hut expenses	1,000	1,000	-	737	1,352	1,440
	Total Appropriations	7,866	7,376	490	8,516	4,002	3,788
Total Expenditures		$ 7,866	$ 7,376	$ 490	$ 8,516	$ 4,002	$ 3,788

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	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Appropriations							
52.1210	Contract services	$ 20,000	$ 20,000	$ -	$ 22,504	$ 17,903	$ 4,993
52.2140	Grounds maintenance	2,500	2,500	-	763	400	2,851
52.3100	Insurance (property/liab.)	6,376	6,376	-	-	-	-
52.3220	Internet	1,200	1,200	-	17	800	1,190
52.3300	Advertising	2,000	2,000	-	4,551	3,114	386
52.3600	Dues & memberships	-	-	-	-	-	720
53.1100	Materials & supplies	500	500	-	-	922	623
53.1115	Janitorial supplies	200	200	-	151	121	-
53.1230	Utilities - electric	1,000	1,000	-	-	342	741
	Total Appropriations	33,776	33,776	-	27,986	23,602	11,504
Total Expenditures		$ 33,776	$ 33,776	$ -	$ 27,986	$ 23,602	$ 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	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
52.1210	Contract services	$ 1,200	$ 1,200	$ -	$ 1,292	$ 1,358	$ 1,164
52.1300	Technical services	200	200	-	1,925	71	138
52.2100	Cleaning services	7,500	7,500	-	6,900	7,163	4,375
52.2230	Buildings R & M	1,000	1,000	-	2,187	2,481	2,794
52.3100	Insurance (property/liab.)	5,315	5,315	-	5,278	904	-
53.1115	Janitorial supplies	800	800	-	972	567	551
53.1210	Utilities - water/sewer	700	700	-	984	971	665
53.1220	Utilities - natural gas	2,500	2,500	-	3,479	3,525	2,258
53.1230	Utilities - electric	13,000	13,000	-	14,680	14,406	14,598
53.1610	Machinery & equipment	-	-	-	-	-	646
57.2000	Athens Regional Library	32,570	31,621	949	31,621	30,700	20,000
	Total Operating Expenditures	64,785	63,836	949	69,318	62,146	47,188
Total Expenditures		$ 64,785	$ 63,836	$ 949	$ 69,318	$ 62,146	$ 47,188

Budget Notes:

1. The Library has requested a 3% increase to direct funding (57.2000), or $949 for the year.

Planning, Zoning, and Code Enforcement 100 - 7410

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 59,405	$ 48,836	$ 10,569	$ 54,186	$ -	$ -
51.1300	Overtime	500	500	-	5,202	-	-
51.1400	Bonus wages	217	108	109	217	-	-
51.2100	Group insurance	8,219	7,762	457	7,731	-	-
51.2200	FICA	4,561	3,744	817	4,454	-	-
51.2400	Pension & retirement	5,371	4,538	833	4,393	-	-
51.2700	Workers' comp. insurance	1,859	1,645	214	1,481	-	-
51.2800	Clothing expense	300	300	-	170	-	-
	Total Salaries & Benefits	80,432	67,433	12,999	77,834	-	-
Operating Expenditures							
52.1200	Professional services	2,500	2,500	-	-	-	891
52.1210	Contract services	-	-	-	-	-	25,913
53.1270	Gasoline	2,000	2,000	-	1,638	-	-
52.3300	Advertising	1,000	1,000	-	1,035	311	701
52.3700	Education & training	2,000	2,000	-	1,665	-	-
57.9000	Contingencies	5,000	5,000	-	-	-	-
	Total Operating Expenditures	12,500	12,500	-	4,338	311	27,505
Total Expenditures		$ 92,932	$ 79,933	$ 12,999	$ 82,172	$ 311	$ 27,505

Personnel Summary:

City Marshal / Zoning Administrator Grade 28

Main Street Royston 100 - 7550

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 54,753	$ 49,177	$ 5,576	$ 52,228	$ 47,015	$ 43,209
51.1400	Bonus	217	325	(108)	54	325	162
51.2100	Group insurance	18,408	7,762	10,646	15,802	7,436	6,914
51.2200	FICA	4,205	3,787	418	3,500	3,366	2,999
51.2400	Pension & Retirement	4,919	4,570	349	4,453	6,701	5,859
51.2700	Workers' comp insurance	148	114	34	102	48	105
51.2800	Clothing expense	300	300	-	88	461	150
	Total Salaries & Benefits	82,950	66,035	16,915	76,227	65,351	59,399
Operating Expenditures							
52.1100	Administrative expense	-	-	-	-	746	662
52.1201	Audit	-	-	-	-	4,100	4,100
52.1210	Strategic Plan (ARC grant)	-	125,000	(125,000)	-	-	-
52.2210	Equipment R & M	500	500	-	1,920	331	641
52.2230	Buildings R & M	2,000	2,000	-	4,426	3,856	-
52.2310	Leasing property	1,200	1,200	-	1,200	1,800	900
52.3100	Insurance (property/liab.)	2,585	2,477	108	2,460	2,039	-
52.3205	Telephone & internet	-	1,440	(1,440)	222	2,211	2,287
52.3210	Postage	-	-	-	-	116	15
52.3220	Cellphones	500	500	-	456	485	484
52.3300	Advertising	1,000	1,000	-	804	1,572	1,524
52.3500	Travel	2,500	2,500	-	852	2,709	2,532
52.3600	Dues & memberships	-	2,500	(2,500)	-	2,482	2,340
52.3700	Education & training	2,500	2,500	-	446	2,437	1,726
53.1105	Office supplies	500	500	-	3,023	265	957
53.1110	Materials & supplies	750	750	-	3,242	294	779
53..1210	Utilities - water/sewer	-	600	(600)	134	713	407
53.1220	Utilities - natural gas	-	120	(120)	20	130	90
53.1230	Utilities - electric	-	2,500	(2,500)	123	1,783	4,726
53.1270	Gasoline & fuel	720	2,500	(1,780)	852	2,585	2,147
53.1300	Food	500	500	-	29	689	944
53.1610	Office equipment	-	-	-	-	108	434
61.1025	Contribution to DDA	5,000	5,000	-	5,000	-	-
	Total Operating Expenditures	20,255	154,087	(133,832)	25,209	31,451	27,696
Capital Expenditures							
54.2200	Vehicle purchases	-	-	-	-	-	36,823
	Total Capital Expenditures	-	-	-	-	-	36,823

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Debt Service Expenditures							
58.1200	Debt service - principal	7,346	6,964	382	6,976	6,611	-
58.2300	Debt service - interest	1,231	1,598	(367)	1,601	1,968	
	Total Debt Service	8,577	8,562	15	8,577	8,580	-
Total Expenditures		$ 111,782	$ 228,684	$ (116,902)	$ 110,013	$ 105,382	$ 123,919

Personnel Summary:

Main Street Manager Grade 28

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Water & Sewer Fund (Fund 505)

Summary of Revenues and Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
SEWER DIVISION:						
Sewer Revenue	$ 633,000	$ 601,000	$ 32,000	$ 1,801,776	$ 690,130	$ 675,172
Sewer Collection & Treatment Operations	624,458	518,477	105,981	535,042	402,008	385,325
Net Sewer Gross Margin	**8,542**	**82,523**	**(73,981)**	**1,266,734**	**288,122**	**289,847**
WATER DIVISION:						
Water Revenue	1,120,000	1,070,400	49,600	2,404,062	1,166,512	1,049,067
Water Treatment Operations	429,464	394,891	34,573	347,631	222,847	253,235
Net Water Gross Margin	**690,536**	**675,509**	**15,027**	**2,056,430**	**943,665**	**795,832**
ADMINISTRATION & DISTRIBUTION:						
Other Financing Sources	26,200	26,200	-	120,008	96,557	285,573
Admin. & Distribution Expenses	725,278	784,232	(58,954)	1,089,606	1,055,528	944,955
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ 2,353,567**	**$ 272,816**	**$ 426,297**
Total Revenues	1,779,200	1,697,600	81,600	4,325,845	1,953,199	2,009,812
Total Expenditures	1,779,200	1,697,600	81,600	1,972,279	1,680,383	1,583,515
	$ -	$ -	$ -	$ 2,353,567	$ 272,816	$ 426,297

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Revenue - Water & Sewer

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Sewer Revenue (505-4300)							
34.4255	Sewer service fees	$ 623,000	$ 591,000	$ 32,000	$ 605,242	$ 590,614	$ 581,463
34.4256	Sewer tap fees	10,000	10,000	-	38,850	7,200	7,200
33.4150	GEFA grant	-	-	-	1,157,684	92,316	86,508
	Total Sewer Revenue	633,000	601,000	32,000	1,801,776	690,130	675,172
Water Revenue (505-4400)							
34.4210	Metered water sales	1,090,000	1,040,400	49,600	1,067,647	1,022,883	1,021,417
34.4230	Service charges	15,000	15,000	-	16,145	17,734	9,100
34.4235	Water tap fees	15,000	15,000	-	90,913	21,200	18,550
34.4237	Construction fees	-	-	-	64,924	-	-
33.4150	GEFA grant	-	-	-	764,432	104,695	-
33.4150	EIP-DCA grant	-	-	-	400,000	-	-
	Total Water Revenue	1,120,000	1,070,400	49,600	2,404,062	1,166,512	1,049,067
Other Financing Sources (505-0000)							
36.1000	Interest revenue	25,200	25,200	-	11,086	32,257	14,407
38.3000	Proceeds from damages	-	-	-	7,283	18,302	-
38.9000	Other/Miscellaneous	1,000	1,000	-	1,639	15,784	956
39.1325	Transfer in - Hart SPLOST	-	-	-	-	-	9,010
39.1326	Transfer in - Franklin SPLOST	-	-	-	-	30,214	261,200
39.3800	Capital contributions	-	-	-	100,000	-	-
	Total Other Financing Sources	26,200	26,200	-	120,008	96,557	285,573
				-			
Total Water & Sewer Revenue		$1,779,200	$1,697,600	$ 81,600	$4,325,845	$1,953,199	$2,009,812

Budget Notes:

1. Water and sewer rates were increased 2.7% on March 1, 2026, in accordance with the Consumer Price Index for the calendar year ended December 31, 2025.

Sewer - Treatment Operations & Pumping 505 - 4335

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 94,570	$ 96,031	$ (1,461)	$ 82,460	$ 86,006	$ 46,930
51.1300	Overtime	10,000	10,000	-	12,629	10,851	15,517
51.1400	Bonus	325	433	(108)	217	325	162
51.2100	Group insurance	8,219	15,524	(7,305)	10,832	11,950	6,948
51.2200	FICA	7,259	7,380	(121)	7,087	6,779	4,392
51.2400	Pension & retirement	8,441	8,924	(483)	9,358	10,721	9,374
51.2405	Annual pension adjustment	-	-	-	-	(7,181)	8,598
51.2700	Workers' comp insurance	738	1,129	(391)	1,016	626	537
51.2800	Clothing expense	600	600	-	1,076	177	273
	Total Salaries & Benefits	130,152	140,021	(9,869)	124,675	120,253	92,730
Operating Expenditures							
52.1000	Professional services	3,500	3,500	-	1,043	3,477	1,311
52.1201	Audit	6,000	-	6,000	-	3,500	3,500
52.1210	Contract services	5,000	5,000	-	3,963	11,842	3,514
52.1215	Engineering fees	10,000	10,000	-	-	24,480	-
52.1300	Lab fees	10,000	10,000	-	11,265	10,460	9,731
52.2208	Lift station R & M	30,000	30,000	-	52,693	17,927	29,054
52.2210	Equipment R & M	40,000	60,000	(20,000)	24,893	30,167	11,931
52.2213	Generator R & M	3,150	-	3,150	-	-	-
52.2230	Buildings R & M	1,500	1,500	-	3,768	1,500	1,151
52.2320	Equipment rental	250	250	-	-	4,234	-
52.3100	Insurance	4,909	5,304	(395)	5,266	10,634	11,900
52.3205	Telephone & internet	1,920	1,500	420	2,303	1,273	1,507
52.3210	Postage & courier	2,000	2,000	-	1,838	975	959
52.3500	Travel	1,000	1,000	-	86	1,245	254
52.3700	Education & training	2,500	2,500	-	147	612	142
53.1105	Office supplies	-	-	-	-	1,622	138
53.1110	Materials & supplies	5,000	5,000	-	6,576	1,642	2,928
53.1115	Janitorial supplies	-	-	-	-	60	424
53.1130	Meters, pipes, fittings	5,000	5,000	-	7,408	7,651	4,804
53.1210	Utilities - water/sewer	500	500	-	869	585	530
53.1230	Utilities - electric	60,000	60,000	-	64,595	58,461	66,316
53.1270	Gasoline & fuel	500	500	-	1,383	-	-
53.1600	Small tools & equipment	5,000	5,000	-	6,074	8,741	13,269
53.1705	Chemical supplies	50,000	50,000	-	44,389	49,054	53,408
53.1710	Lab supplies	6,500	6,500	-	3,436	6,212	6,417
53.1775	Safety gear	1,000	1,000	-	1,487	880	1,211
	Total Operating Expenditures	255,229	266,054	(10,825)	243,481	257,233	224,400

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Capital Expenditures							
54.1400	Lift station rehabilitation	57,455	-	57,455	54,625	-	-
54.2500	Equipment purchases	69,220	-	69,220	-	-	-
	Total Capital Expenditures	126,675	-	126,675	54,625	-	-
Debt Service Expenditures							
58.1200	Principal payments - GEFA	87,202	87,202	-	87,174	-	-
58.2200	Interest payments - GEFA	25,200	25,200	-	25,086	24,522	30,694
58.4000	Debt issuance costs	-	-	-	-	-	37,500
	Total Debt Service Expenditures	112,402	112,402	-	112,260	24,522	68,194
Total Expenditures		$ 624,458	$ 518,477	$ 105,981	$ 535,042	$ 402,008	$ 385,325

Personnel Summary:

Plant Operator Class III [Dual License with water] Grade 20 2 positions

Budget Notes:

1. Audit expense (52.1201) was included for FY27 because a Single Audit will be required due to the receipt of more than $1 million in federal funds on the Sewer Plant Tertiary Treatment project in FY26.
2. Insurance (52.3100) is for propety insurance related to the Sewer Plant property and Lift Stations.
3. Lift station rehabilitation (54.1400) is for the Arthur Pearson lift station project. In FY26 the Daniel Street lift station was rehabilitated.
4. Equipment purchases (54.2500) includes two items: (1) a lawn mower for $10,720 and (2) a bypass pump trailer for $58,500 primarily for use a sewer lift stations.

Water - Filter Plant & Treatment 505 - 4430

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 93,475	$ 81,571	$ 11,904	$ 92,794	$ -	$ -
51.1300	Overtime	2,500	2,500	-	6,085	-	-
51.1400	Bonus	433	325	108	325	-	-
51.2100	Group insurance	8,219	7,762	457	7,598	-	-
51.2200	FICA	7,184	6,265	919	7,409	-	-
51.2400	Pension & retirement	5,515	7,771	(2,256)	7,846	-	-
51.2700	Workers' comp insurance	2,561	3,045	(484)	2,742	-	-
51.2800	Clothing expense	600	600	-	334	-	-
	Total Salaries & Benefits	120,487	109,839	10,648	125,133	-	-
Operating Expenditures							
52.1300	Lab fees & technical svcs.	2,000	2,000	-	4,577	236	719
52.2208	Water treatment R & M	10,000	10,000	-	7,006	23,831	7,769
52.2213	Generator R & M	2,450	-	2,450	-	-	-
52.2216	Water tank R & M	32,664	31,600	1,064	32,572	28,908	31,536
52.3100	Insurance	22,453	20,852	1,601	20,709	-	-
52.3205	Telephone & internet	4,000	6,500	(2,500)	3,999	5,889	6,262
52.3210	Postage & shipping	1,200	1,200	-	1,163	1,396	1,216
52.3400	Printing	400	400	-	512	333	158
53.1105	Office supplies	1,500	1,500	-	1,543	783	1,399
53.1115	Janitorial supplies	1,000	1,000	-	802	740	831
53.1210	Utilities - water/sewer	5,000	5,000	-	2,995	4,679	3,918
53.1220	Utilities - natural gas	5,000	5,000	-	7,131	6,570	4,912
53.1230	Utilities - electric	75,000	75,000	-	68,255	75,993	83,479
53.1510	Purchase of water for resale	10,000	10,000	-	10,219	9,793	9,976
53.1600	Small equipment	12,710	-	12,710	-	-	-
53.1705	Chemicals	52,000	52,000	-	46,579	51,595	59,130
53.1710	Lab supplies	12,000	12,000	-	11,424	12,100	10,678
	Total Operating Expenditures	249,377	234,052	15,325	219,486	222,847	221,985
				-			
Capital Expenditures							
54.1402	New well project	50,000	50,000	-	-	-	-
	Total Capital Expenditures	50,000	50,000	-	-	-	-
				-			
Debt Service Expenditures							
58.1200	Principal payments - GEFA	-	-	-	-	-	-
58.2200	Interest payments - GEFA	9,600	1,000	8,600	3,013	-	-
58.4000	Debt issuance costs	-	-	-	-	-	31,250
	Total Debt Service Expenditures	9,600	1,000	8,600	3,013	-	31,250
Total Expenditures		$ 429,464	$ 394,891	$ 34,573	$ 347,631	$ 222,847	$ 253,235

Personnel Summary:

Plant Operator Class III	Grade 16
Plant Operator Class III	Part-time

Budget Notes:

1. Insurance (52.3100) is for propety insurance related to the Water Plant property, water tanks, and River Pump Station.
2. Small equipment (53.1600) was added for a surface scatterer turbidimeter for monitoring samples at the water filter plant in the amount of $12,710.

Water - Distribution Operations 505 - 4410

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 238,431	$ 178,256	$ 60,175	$ 206,364	$ 243,281	$ 258,617
51.1300	Overtime	15,000	25,000	(10,000)	14,900	22,303	10,078
51.1400	Bonus	1,733	1,408	325	1,624	1,733	975
51.2100	Group insurance	24,657	31,048	(6,391)	23,932	42,778	39,722
51.2200	FICA	18,373	13,744	4,629	16,385	19,039	19,269
51.2400	Pension & retirement	22,511	16,645	5,866	17,755	30,154	26,489
51.2405	Annual pension adjustment	-	-	-	-	(20,196)	24,182
51.2700	Workers' comp insurance	6,533	7,546	(1,013)	6,793	11,138	11,289
51.2800	Clothing expense	2,000	2,000	-	1,703	3,429	2,075
	Total Salaries & Benefits	329,238	275,647	53,591	289,456	353,657	392,696
Operating Expenditures							
52.1000	Professional services	15,000	15,000	-	4,202	29,960	7,259
52.1100	Adminstrative fees-GF	152,000	144,000	8,000	144,000	120,000	111,800
52.1201	Audit	6,000	-	6,000	-	6,000	5,700
52.1205	Legal fees	-	-	-	-	-	2,186
52.1210	Contract services	10,000	10,000	-	15,247	9,912	9,542
52.1215	Engineering fees	10,000	10,000	-	-	4,689	4,023
52.2210	Equipment R & M	15,000	15,000	-	13,484	30,898	13,055
52.2220	Street R & M	2,500	2,500	-	8,084	2,787	937
52.2230	Buildings R & M	8,000	8,000	-	465	6,201	3,855
52.2310	Easement fees	300	300	-	240	720	-
52.2320	Equipment rental	4,500	4,500	-	-	21,840	5,066
52.3100	Insurance	11,123	7,621	3,502	7,568	14,869	11,900
52.3220	Cellphones	2,000	2,000	-	1,668	2,288	1,598
52.3300	Advertising	2,000	2,000	-	419	2,083	2,148
52.3500	Travel	7,500	7,500	-	2,418	6,132	6,767
52.3600	Dues & memberships	1,000	1,000	-	459	666	503
52.3620	Bad debt expense	7,500	500	7,000	9,700	10,051	3,887
52.3700	Education & training	5,000	5,000	-	2,611	4,776	4,900
53.1110	Materials & supplies	12,500	12,500	-	14,901	8,361	8,329
53.1130	Meters, pipes, fittings	65,000	65,000	-	152,940	71,740	50,176
53.1270	Gasoline & fuel	20,000	20,000	-	27,000	24,207	17,047
53.1300	Food	1,500	1,500	-	1,132	722	1,517
53.1600	Small tools & equipment	8,000	10,000	(2,000)	11,599	8,225	24,507
53.1775	Safety gear	2,000	2,000	-	3,388	4,112	1,549
56.1000	Depreciation expense	-	-	-	304,890	304,890	254,010
	Total Operating Expenditures	368,423	345,921	22,502	726,415	696,129	552,259

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Capital Expenditures							
54.2500	Equipment purchases	-	135,092	(135,092)	68,580	-	-
	Total Capital Expenditures	-	135,092	(135,092)	68,580	-	-
Debt Service							
58.1200	Principal payments	23,653	22,426	1,227	-	-	-
58.2300	Interest payments	3,964	5,146	(1,182)	5,154	5,743	-
	Total Debt Service	27,617	27,572	45	5,154	5,743	-
Total Expenditures		$ 725,278	$ 784,232	$ (58,954)	$1,089,606	$1,055,528	$ 944,955

Personnel Summary:

Water/Wastewater Superintendent	Grade 40	
Water/Wastewater Crew Foreman	Grade 30	
Water Distribution Technician	Grade 12	3 positions
Distribution Technician (entry level)	Part-time	

Budget Notes:

1. Audit expense (52.1201) was included for FY27 because a Single Audit will be required due to the receipt of more than $1 million in federal funds on the Raw Water Intake project in FY26.

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Natural Gas Fund (Fund 515)

Summary of Revenues and Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Revenues						
Sales of natural gas	$4,069,591	$3,470,147	$ 599,444	$4,033,697	$3,773,455	$3,420,668
Other sales and services	15,500	15,500	-	27,178	19,333	15,179
Interest income	198,000	198,000	-	230,088	218,822	69,301
Other	2,500	2,500	-	4,860	35,311	3,583
Total Revenues	4,285,591	3,686,147	599,444	4,295,823	4,046,922	3,508,731
Expenditures						
Administration	1,384,189	720,682	663,507	812,077	633,596	546,211
Gas supply	1,808,408	1,705,727	102,681	1,576,000	1,473,800	1,363,955
Distribution	1,092,994	1,259,738	(166,744)	546,397	509,364	568,901
Total Expenditures	4,285,591	3,686,147	599,444	2,934,475	2,616,760	2,479,068
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$1,361,348	$1,430,162	$1,029,663

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Natural Gas Fund - Revenue Detail by Source

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Revenues							
34.4410	Sales of natural gas	$4,069,591	$3,470,147	$ 599,444	$4,033,697	$3,773,455	$ 3,420,668
34.4430	Service charges	6,000	6,000	-	8,401	9,800	5,176
34.4440	Tap fees	9,500	9,500	-	18,777	9,533	10,003
36.1000	Interest revenue	198,000	198,000	-	230,088	218,822	69,301
38.9000	Miscellaneous revenue	2,500	2,500	-	4,860	4,956	3,583
39.2100	Sale of assets	-	-	-	-	30,355	-
Grand Total - Natural Gas Revenues		$4,285,591	$3,686,147	$ 599,444	$4,295,823	$4,046,922	$ 3,508,731

Budget Notes:

1. No rate or fee changes are budgeted for FY27. The monthly cost of gas rate fluctuates and flows through to ratepayers, but Royston's distribution fee is unchanged from FY26.

Natural Gas - Administration 515 - 4810

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 137,211	$ 129,178	$ 8,033	$ 129,614	$ 121,918	$ 107,287
51.1400	Bonus	1,299	1,299	-	1,299	1,299	325
51.2100	Group insurance	16,438	15,524	914	15,018	13,795	12,198
51.2200	FICA	10,596	9,981	615	9,629	8,806	7,719
51.2400	Pension & retirement	16,085	15,801	284	15,169	20,678	17,982
51.2405	Annual pension adjustment	-	-	-	-	(13,464)	4,106
51.2700	Workers' comp insurance	1,711	1,813	(102)	1,632	1,439	2,340
51.2800	Clothing expense	900	900	-	2,353	1,118	600
	Total Salaries & Benefits	184,240	174,496	9,744	174,714	155,587	152,556
Operating Expenditures							
52.1100	Adminstrative fees-GF	190,000	180,000	10,000	180,000	151,200	141,800
52.1201	Audit	-	-	-	-	8,000	8,200
52.1205	Legal expense	5,000	5,000	-	115	1,018	822
52.1210	Contract services	4,100	4,100	-	4,925	4,047	4,235
52.2205	Computer support	700	700	-	650	650	764
52.2210	Equipment R & M	1,500	1,500	-	798	1,658	669
52.2230	Buildings R & M	3,000	3,000	-	150	-	124
52.2310	Railroad easements	500	500	-	480	1,440	-
52.3100	Insurance	3,224	3,026	198	3,004	3,241	3,334
52.3205	Telephone & internet	1,800	6,500	(4,700)	1,604	4,735	4,506
52.3210	Postage	500	500	-	162	364	65
52.3220	Cellphones/Telemetry	7,320	7,320	-	7,849	7,370	2,249
52.3225	Marketing	15,000	15,000	-	8,398	13,058	2,836
52.3226	Public awareness program	18,000	18,000	-	886	14,494	10,822
52.3300	Advertising	15,000	15,000	-	8,839	8,337	7,196
52.3500	Travel	25,000	25,000	-	11,664	14,479	20,489
52.3600	Dues & memberships	6,000	6,000	-	3,397	3,618	5,889
52.3620	Bad debt expense	5,000	5,000	-	-	13,367	645
52.3700	Education & training	6,000	6,000	-	2,240	3,150	5,588
53.1105	Office supplies	5,000	5,000	-	1,959	4,381	2,277
53.1110	Materials & supplies	1,200	1,200	-	1,302	980	214
53.1210	Utilities - water/sewer	600	600	-	432	958	476
53.1220	Utilities - natural gas	600	600	-	539	681	578
53.1230	Utilities - electric	13,000	13,000	-	13,656	14,323	12,638
53.1270	Gasoline & fuel	3,000	3,000	-	3,221	6,189	1,894
53.1300	Food	1,500	1,500	-	1,686	1,547	1,495
53.1525	Appliances for resale	10,000	10,000	-	3,476	6,909	2,358
53.1600	Small tools & equipment	1,800	1,800	-	-	598	1,754

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
53.1740	Bereavement expense	300	300	-	50	81	175
56.1000	Depreciation expense	165,451	146,685	18,766	165,451	165,451	129,095
57.1020	Franchise fees	15,000	15,000	-	15,365	14,504	15,532
57.3010	Rebate program	10,000	10,000	-	800	-	-
	Total Operating Expenditures	535,095	510,831	24,264	443,098	470,828	388,718
Debt Service							
58.1200	Principal payments-Vehicles	30,306	28,757	1,549	-	-	-
58.1201	Principal payments-Pipeline	410,919	-	410,919	-	-	-
58.1300	Interest-Pipeline project	218,550	-	218,550	187,661	-	-
58.2300	Interest-Vehicles loan	5,079	6,598	(1,519)	6,604	7,181	4,938
	Total Debt Service	664,854	35,355	629,499	194,265	7,181	4,938
Total Expenditures		$1,384,189	$ 720,682	$ 663,507	$ 812,077	$ 633,596	$ 546,211

Personnel Summary:

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

Natural Gas - Gas Supply 515 - 4820

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
53.1520	Gas purchased for resale	$1,808,408	$1,705,727	$ 102,681	$1,576,000	$1,473,800	$1,363,955
	Total Operating Expenditures	1,808,408	1,705,727	102,681	1,576,000	1,473,800	1,363,955
Total Expenditures		$1,808,408	$1,705,727	$ 102,681	$1,576,000	$1,473,800	$1,363,955

Natural Gas - Distribution Operations 515-4830

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
51.1100	Salaries & wages	$ 322,713	$ 312,030	$ 10,683	$ 298,808	$ 276,166	$ 286,739
51.1300	Overtime	10,000	10,000	-	11,496	8,891	9,758
51.1400	Bonus	2,599	2,274	325	2,491	2,166	1,137
51.2100	Group insurance	32,876	23,286	9,590	29,868	17,312	30,811
51.2200	FICA	24,886	24,044	842	23,042	21,158	21,551
51.2400	Pension & retirement	31,078	31,946	(868)	30,335	33,814	29,421
51.2405	Annual pension adjustment	-	-	-	-	(22,441)	6,843
51.2700	Workers' comp insurance	6,293	7,227	(934)	6,506	7,507	4,098
51.2800	Clothing expense	3,000	3,000	-	1,375	2,171	1,943
	Total Salaries & Benefits	433,445	413,807	19,638	403,922	346,744	392,301
Operating Expenditures							
52.1215	Engineering fees	10,000	10,000	-	715	2,024	20,734
52.1242	Leak survey expense	10,000	10,000	-	8,872	6,292	4,552
52.1245	Cathodic protection expense	10,000	10,000	-	2,650	2,200	6,260
52.1247	Large meter testing	10,000	10,000	-	-	-	-
52.2210	Equipment R & M	10,000	10,000	-	21,287	3,860	5,227
52.2215	Meter/regulator R & M	20,000	20,000	-	12,769	14,296	12,457
52.2219	Pipeline R & M	50,000	50,000	-	-	4,627	18,500
52.3100	Insurance	17,426	14,931	2,495	14,828	13,900	13,892
53.1110	Materials & supplies	4,500	4,500	-	4,807	3,052	6,047
53.1130	Meters, pipe, fittings	60,000	60,000	-	46,344	72,651	62,527
53.1270	Gasoline & fuel	30,000	30,000	-	23,315	16,890	24,849
53.1600	Small tools & equipment	15,000	15,000	-	6,430	22,201	1,185
53.1775	Safety gear	1,500	1,500	-	459	628	370
	Total Operating Expenditures	248,426	245,931	2,495	142,476	162,620	176,601
Capital Expenditures							
54.1405	Gas projects	206,123	600,000	(393,877)	-	-	-
54.2200	Vehicles & equipment	205,000	-	205,000	-	-	-
	Total Capital Expenditures	411,123	600,000	(188,877)	-	-	-
Total Expenditures		$1,092,994	$1,259,738	$ (166,744)	$ 546,397	$ 509,364	$ 568,901

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. Gas projects (54.1405) under capital expenditures for FY26 included the Automated Meter Reading (AMR) infrastructure roll-out to all meters in the system. In FY27, this account includes funding to begin a facility replacement project which may include land acquisition and development.
2. Vehicles and equipment (54.2200) includes 2 items: (1) a replacement backhoe for $130,000 and (2) a replacement service truck similar in size to an F-350 in the amount of $75,000.

Sanitation Fund (Fund 540)

Summary of Revenues and Expenditures

		2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Revenues (540-0000)							
33.6200	Payments from Franklin Co.	$ 5,760	$ 5,760	$ -	$ 5,760	$ 5,760	$ 6,262
34.4110	Solid waste collection fees	404,400	354,000	50,400	406,905	360,996	368,121
36.1000	Interest revenue	6,000	6,000	-	6,016	5,904	3,237
38.9000	Other revenue; roll-offs	4,000	4,000	-	4,470	1,182	4,691
39.2100	Sale of assets	-	-	-	125,565	-	-
	Total Revenues	420,160	369,760	50,400	548,716	373,842	382,310
Expenditures (540-4520)							
Salaries & Benefits							
51.1100	Salaries & wages	$ 87,981	$ 81,731	$ 6,250	$ 93,980	$ 78,493	$ 85,138
51.1300	Overtime	2,000	500	1,500	4,367	2,892	63
51.1400	Bonus	866	866	-	866	866	325
51.2100	Group insurance	16,438	15,524	914	16,189	13,538	16,619
51.2200	FICA	6,797	6,319	478	7,302	5,833	6,375
51.2400	Pension & retirement	8,424	8,712	(288)	7,868	11,856	10,485
51.2405	Annual pension adjustment	-	-	-	-	(7,854)	(490)
51.2700	Workers' comp insurance	4,813	3,643	1,170	3,279	4,506	2,872
51.2800	Clothing expense	700	700	-	86	386	479
	Total Salaries & Benefits	128,019	117,995	10,024	133,937	110,514	121,866
Operating Expenditures							
52.1100	Adminstrative fees-GF	38,000	36,000	2,000	36,000	30,000	23,900
52.1201	Audit	-	-	-	-	4,100	4,100
52.2115	Landfill disposal fees	120,000	120,000	-	112,644	96,950	121,845
52.2210	Equipment R & M	20,000	20,000	-	21,290	23,280	14,105
52.3100	Insurance	22,509	16,052	6,457	17,570	11,289	10,465
52.3620	Bad debt expense	250	250	-	150	3,534	1,277
52.3800	Licenses	100	100	-	-	88	-
53.1110	Materials & supplies	1,500	1,500	-	1,432	327	441
53.1210	Utilities - water/sewer	500	500	-	460	600	401
53.1220	Utilities - natural gas	250	250	-	241	239	170
53.1230	Utilities - electric	750	750	-	529	585	709
53.1270	Gasoline & fuel	35,000	35,000	-	26,090	24,290	33,340

		2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
53.1300	Food	200	200	-	26	-	16
53.1600	Small tools & equipment	5,000	5,000	-	-	-	-
53.1610	Sanitation carts/dumpsters	15,000	15,000	-	13,000	4,992	14,349
53.1775	Safety gear	1,163	1,163	-	307	26	10
56.1000	Depreciation expense	31,919	-	31,919	32,588	32,588	43,921
	Total Operating Expenditures	292,141	251,765	40,376	262,327	232,887	269,048
	Total Expenditures	$ 420,160	$ 369,760	$ 50,400	$ 396,265	$ 343,402	$ 390,914
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 152,451	$ 30,440	$ (8,604)

Personnel Summary:

Equipment Operator w/CDL	Grade 20
Sanitation Technician	Grade 12

Budget Notes:

1. No rates and fees changes are planned or budgeted for FY27.

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Fines Technology Fee Fund (Fund 220)

Summary of Revenues and Expenditures

		Budget 2027	Budget 2026	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES (220-0000)							
35.1400	Technology add-on fees	$ -	$ 8,000	$ (8,000)	$ 7,635	$ 10,197	$ 7,142
35.1401	Court software fees	-	15,000	(15,000)	1,723	20,049	8,986
36.1000	Interest revenue	-	-	-	-	21	132
	Total Revenues	-	23,000	(23,000)	9,358	30,267	16,260
EXPENDITURES (220-3210)							
52.2205	Court software	-	18,000	(18,000)	14,226	16,755	13,020
53.1600	Small tools & equpiment	-	3,000	(3,000)	1,836	20,122	950
53.1610	Technology supplies	-	2,000	(2,000)	-	-	-
	Total Expenditures	-	23,000	(23,000)	16,062	36,877	13,970
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ (6,704)	$ (6,610)	$ 2,290

Budget Notes:

1. This fund was used to account for the add-on to each citation in the Municipal Court to fund technology-related expenses of both the court and law enforcement operations. Surplus funds were used in FY26. The fund was closed at the end of FY26 with future technology costs paid from the General Fund.

Fire & Rescue Fund (Fund 240)

Summary of Revenues and Expenditures

		Budget 2027	Budget 2026	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES (240-0000)							
33.6200	Allocation from Franklin Co.	$ 21,880	$ 21,340	$ 540	$ 21,880	$ 21,505	$ 20,926
37.1000	Contributions from public	3,000	3,000	-	5,843	10,189	2,149
38.9000	Other revenue	1,000	-	1,000	1,050	-	-
	Total Revenues	25,880	24,340	1,540	28,773	31,694	23,075
EXPENDITURES (240-3520)							
52.2210	Equipment R & M	5,000	5,000	-	3,812	4,216	1,033
52.2230	Building R & M	2,000	2,000	-	-	2,395	-
53.1591	Fundraising expenses	2,000	2,000	-	1,673	735	1,301
53.1600	Small tools & equipment	5,000	5,000	-	3,712	24,763	2,922
53.1775	Safety/protective equip.	11,880	10,340	1,540	-	42,020	-
57.3000	Donation to others	-	-	-	-	1,250	-
	Total Expenditures	25,880	24,340	1,540	9,197	75,379	5,256
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 19,576	$ (43,684)	$ 17,819

Budget Notes:

1. The Fire and Rescue Special Revenue Fund has an unreserved fund balance of approximately $68,000.

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES (275-0000)						
31.4100 Hotel-motel taxes	$ 9,800	$ 9,800	$ -	$ 9,427	$ 9,609	$ 9,422
Total Revenues	9,800	9,800	-	9,427	9,609	9,422
EXPENDITURES (275-7550)						
61.1010 Transfer to DDA	9,800	9,800	-	9,427	9,609	9,422
Total Expenditures	9,800	9,800	-	9,427	9,609	9,422
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ -	$ -	$ -

Franklin County SPLOST 5 Fund (Fund 326)

Summary of Revenues and Expenditures

		Budget 2027	Budget 2026	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES (326-0000)							
33.4000	GDOT maintenance grant	$ -	$ -	$ -	$ -	$ -	$ -
33.7100	SPLOST revenue	-	-	-	-	-	-
36.1100	Interest revenue	-	-	-	-	9,665	9,051
	Total Revenues	-	-	-	-	9,665	9,051
EXPENDITURES							
3210-52.2210	Police equipment R & M	-	-	-	-	12,226	13,621
3210-52.2230	Police building repairs	-	-	-	-	-	3,925
3223-54.2200	Police vehicles	-	-	-	-	113,300	12,200
3510-53.1600	Fire small equipment	-	-	-	-	-	15,798
3510-54.2500	Fire truck	-	-	-	-	306,098	-
4210-52.2220	Street repairs	-	-	-	-	-	49,702
4210-54.2200	Street dept. vehicles	-	-	-	-	-	41,965
4335-61.1100	Sewer projects	-	-	-	-	30,214	106,679
4410-61.1100	Water projects	-	-	-	-	-	154,521
	Total Expenditures	-	-	-	-	461,838	398,411
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ -	$ (452,174)	$ (389,360)

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 2027	Budget 2026	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES (327-0000)							
33.7100	SPLOST revenue	$ -	$ -	$ -	$ -	$ 103,187	$ 70,139
39.9999	Prior year fund balance	-	-	-	-	-	-
	Total Revenues	-	-	-	-	103,187	70,139
EXPENDITURES							
3510-53.1600	Fire small equipment	-	-	-	-	-	344
3510-54.2500	Fire truck	-	-	-	-	103,187	-
4210-52.2220	Street repairs	-	-	-	-	-	60,785
4410-61.1100	Water projects	-	-	-	-	-	9,010
	Total Expenditures	-	-	-	-	103,187	70,139
	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 2027	Budget 2026	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES (328-0000)							
33.4000	GDOT maintenance grant	$ 59,000	$ 59,000	$ -	$ 151,953	$ 107,880	$ 106,685
33.7100	SPLOST revenue	489,000	438,000	51,000	475,619	457,251	436,441
36.1100	Interest revenue	36,000	36,000	-	38,879	30,123	2,766
39.9999	Prior year fund balance	50,000	-	50,000	-	-	-
	Total Revenues	634,000	533,000	101,000	666,451	595,255	545,892
EXPENDITURES							
1510-52.2210	PC replacement - City Hall	9,000	24,584	(15,584)	38,572	-	-
3210-52.2210	PC replacement - Police	9,000	-	9,000	-	-	-
3210-52.2230	Police building repairs	115,000	-	115,000	-	-	-
3210-53.1600	Police license readers	10,000	-	10,000	-	-	-
3223-54.2200	Police vehicles or equip.	-	97,416	(97,416)	18,658	37,240	-
3510-53.1600	Fire radios & pagers	20,000	-	20,000	-	-	-
3510-54.2500	Fire equipment	-	60,000	(60,000)	209,115	-	-
4210-52.2220	Street or sidewalk repairs	80,000	123,000	(43,000)	63,367	168,117	-
6120-52.2230	Pickleball courts @ RES	50,000	-	50,000	-	-	-
7550-54.1300	Royston Depot	61,000	-	61,000	-	-	-
4335-61.1100	Sewer projects	-	114,000	(114,000)	-	-	-
4410-52.2230	Water plant exterior, HVAC	60,000	-	60,000	-	-	-
4410-54.2500	Water equipment	220,000	114,000	106,000	-	-	-
	Total Expenditures	634,000	533,000	101,000	329,712	205,357	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 336,739	$ 389,898	$ 545,892

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%.
3. Replace 6 PCs at City Hall and 6 PCs at the Police Department to be Windows 11 compliant for security reasons. Expected cost is $1,500 each for $18,000 total.
4. Police building repairs ($115,000) includes (1) address water intrusion and flooring, $35,000; (2) replace building access control system, $10,000; (3) expand the evidence room, $50,000; and (4) replace light fixtures, $20,000.
5. Fire radios and pagers are also funded through Fund 329, the Hart County SPLOST 6 Fund.
6. Water equipment ($220,000) includes (1) a hydro-vacuum trailer, $90,000; and (2) a backhoe, $130,000.

Hart County SPLOST 6 Fund (Fund 329)

Summary of Revenues and Expenditures

		Budget 2027	Budget 2026	Variance 2026-25	2026 Projected	2025 Actual	2024 Actual
REVENUES (329-0000)							
33.7100	SPLOST revenue	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -
39.9999	Prior year fund balance	120,000	-	120,000	-	-	-
	Total Revenues	240,000	120,000	120,000	-	-	-
EXPENDITURES							
3223-54.2200	Police cars, 2	120,000	16,800	103,200	-	-	-
3510-53.1600	Fire radios & pagers	100,000	16,800	83,200	-	-	-
4210-52.2220	Street repairs	-	28,800	(28,800)	-	-	-
4335-54.1400	Sewer projects	-	17,600	(17,600)	-	-	-
6120-54.2500	Wellness park projects	20,000	40,000	(20,000)	-	-	-
	Total Expenditures	240,000	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.
3. Fire radios and pagers are also funded through Fund 328, the Franklin County SPLOST 6 Fund.

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CITY OF ROYSTON RATES & FEES SCHEDULE

684 FRANKLIN SPRINGS STREET
ROYSTON GA 30662
Effective July 1, 2026

Building, Construction, Street, Zoning, Signs	***Fee Amount***
Planning & Zoning Application	$325.00
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	$48.00
Gravel – GAB	$48.00

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 20% discount per meter ($9.00)

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, 2026

Monthly fees for water service:

Base Charge	$9.09 Total Base $19.32
Debt Service Charge	$8.12
Administration Charge	$2.11
1 gal to 2,000 gal	$4.91 per thousand gal
2,001gal to 5,000 gal	$5.19 per thousand gal
5,001gal to 10,000 gal	$5.46 per thousand gal
10,001 gal to 20,000 gal	$6.01 per thousand gal
20,001gal to 50,000 gal	$6.55 per thousand gal
Over 50,000 gal	$7.10 per thousand gal

Monthly fees for sewer service:

Base Charge	$6.34 Total Base $24.87
Debt Service Charge	$18.53
1 gal to 5,000 gallons	$3.00 per thousand gal
Over 5,000 gallons	$3.83 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	$28.00 per item
Household Appliance – Washers, dryers, fridge, dishwasher, water heaters, freezers, etc.	$28.00 per item

Roll Off Containers	*Fee Amount*
Large (16 Yard); invoiced after service	$240.00 plus tipping fee (currently $47.69 per ton with a three ton minimum)
Prepaid Large (Up to 3 Tons)	$380.00

Other Fees	*Fee Amount*
Black & White Copy per sheet	$0.25
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
Special Event Temporary Alcoholic Beverage License *Note: Fee waived for existing Royston License Holders with valid consumption on the premises license*		$150.00 for initial application in a calendar year and $50.00 for each subsequent application
Entertainment District Specialty Cups (per sleeve of 100)		$35.00

City of Royston

Personnel Pay Grades - FY 2027

	Grade Classification	Annual Salary Minimum	Midpoint	Maximum
1	Grade 10	$ 32,448	$ 37,856	$ 43,264
2	Grade 12	34,611	40,019	45,427
3	Grade 14	36,774	42,182	47,590
4	Grade 16	38,938	44,346	49,754
5	Grade 20	43,264	49,754	56,243
6	Grade 22	45,427	51,917	58,406
7	Grade 24	47,590	54,080	60,570
8	Grade 28	49,754	57,699	62,733
9	Grade 30	51,917	59,488	67,059
10	Grade 34	54,080	61,651	69,222
11	Grade 40	58,406	67,059	75,712
12	Grade 44	62,733	71,386	80,038

City of Royston

Authorized Full-time Positions - FY 2027

		Number of Positions
Administration Department:		
Customer Service Representative	Grade 14	1
Administrative Assistant / AP	Grade 20	1
Main Street Manager	Grade 28	1
HR Coordinator / Billing Manager	Grade 30	1
		4
Street & Sanitation Department:		
Streets Technician (entry level)	Grade 10	1
Streets Technician	Grade 12	2
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 22	4
Patrol Shift Commander (Sgt; SSgt; 1Sgt)	Grade 24	4
City Marshal / Zoning Administrator	Grade 28	1
Division Commander (Lt; Capt; Maj)	Grade 30	2
Chief of Police	Grade 44	1
		14
Water/Wastewater Department:		
Water Distribution Technician	Grade 12	3
Plant Operator (Class 3)	Grade 16	1
Plant Operator (Class 3 dual licensee)	Grade 20	2
Water/Wastewater Crew Foreman	Grade 30	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 2027

		Annual Salary		
		Minimum	Midpoint	Maximum
Administration Department:				
Customer Service Representative	Grade 14	36,774	42,182	47,590
Administrative Assistant / AP	Grade 20	43,264	49,754	56,243
Main Street Manager	Grade 28	49,754	57,699	62,733
HR Coordinator / Billing Manager	Grade 30	51,917	59,488	67,059
Street & Sanitation Department:				
Streets Technician (entry level)	Grade 10	32,448	37,856	43,264
Maintenance Technician (entry level)	Grade 10	32,448	37,856	43,264
Sanitation Technician (entry level)	Grade 10	32,448	37,856	43,264
Equipment Operator (no/CDL)	Grade 12	34,611	40,019	45,427
Streets Technician	Grade 12	34,611	40,019	45,427
Maintenance Technician	Grade 12	34,611	40,019	45,427
Sanitation Technician	Grade 12	34,611	40,019	45,427
Senior Streets Technician	Grade 16	38,938	44,346	49,754
Senior Maintenance Technician	Grade 16	38,938	44,346	49,754
Senior Sanitation Technician	Grade 16	38,938	44,346	49,754
Equipment Operator w/CDL	Grade 20	43,264	49,754	56,243
Mechanic I	Grade 30	51,917	59,488	67,059
Streets & Sanitation Superintendent	Grade 40	58,406	67,059	75,712
Police Department:				
Police Front Office Manager	Grade 12	34,611	40,019	45,427
Patrol Officer Cadet	Grade 14	36,774	42,182	47,590
Municipal Court Clerk	Grade 16	38,938	44,346	49,754
Patrol Officer (Ptl; PFC; Corp)	Grade 22	45,427	51,917	58,406
Patrol Shift Commander (Sgt; SSgt; 1Sgt)	Grade 24	47,590	54,080	60,570
City Marshal / Zoning Administrator	Grade 28	49,754	57,699	62,733
Division Commander (Lt; Capt; Maj)	Grade 30	51,917	59,488	67,059
Chief of Police	Grade 44	62,733	71,386	80,038
Water/Wastewater Department:				
Operator Trainee	Grade 10	32,448	37,856	43,264
Distribution Technician (entry level)	Grade 10	32,448	37,856	43,264
Water Distribution Technician	Grade 12	34,611	40,019	45,427
Senior Water Distribution Technician	Grade 16	38,938	44,346	49,754
Plant Operator (Class 3)	Grade 16	38,938	44,346	49,754

		Annual Salary		
		Minimum	Midpoint	Maximum
Plant Operator (Class 2)	Grade 20	43,264	49,754	56,243
Plant Operator (Class 1)	Grade 30	51,917	59,488	67,059
Water/Wastewater Crew Foreman	Grade 30	51,917	59,488	67,059
Chief Plant Operator	Grade 34	54,080	61,651	69,222
Water/Wastewater Superintendent	Grade 40	58,406	67,059	75,712
Natural Gas Department:				
Gas Distribution Trainee	Grade 10	32,448	37,856	43,264
Meter Service Technician	Grade 12	34,611	40,019	45,427
Gas Distribution Technician	Grade 16	38,938	44,346	49,754
Gas Distribution Tech. & Welder	Grade 22	45,427	51,917	58,406
Senior Gas Distribution Technician	Grade 24	47,590	54,080	60,570
Gas Crew Foreman	Grade 30	51,917	59,488	67,059
City Clerk & Gas Compliance Officer	Grade 40	58,406	67,059	75,712
Natural Gas Superintendent	Grade 44	62,733	71,386	80,038

Note: The Library of Positions includes position titles that are not currently filled or used in the FY 2027 budget. Certain position titles are only available once employees reach a certain level of experience, skill, or licensure/certification.