

GENERAL FUND - 100
FY26 - BUDGET

		FY26	
GL NUMBER		ADOPTED	NOTES
	REVENUES		
	TAXES	13.0 Mils	
031-43100-41100	PROPERTY TAXES-REG DIGEST	788,529	DIGEST +69,385,959-exemp 4,501,538=64,884,421
	HTRG - FROM STATE	-	
031-43100-41111	PUBLIC UTILITIES TAX	61,753	DIGEST 4,750,208
031-43100-41200	PROPERTY TAXES-PRIOR YRS	-	
031-43100-41310	MOTOR VEHICLE TAX	9,180	DIGEST 706,170
031-43100-41316	AATV-COMM TAVT	2,076	
031-43100-41320	MOBILE HOME TAX	4,899	DIGEST 376,844
031-43100-41340	RECORDING INTANG TAX	5,000	
031-43100-41350	RAILROAD EQUIP TAX	2,800	
031-43100-41390	TITLE AD VALOREM TAX	65,000	
031-43100-41600	REAL EST TRANSFER TAX	3,000	
031-43100-41700	FRANCHISE TAXES (ELEC/CABLE/TELEPHONE/GAS)	300,000	
031-43100-41790	ALTERNATIVE AD VALOREM TAXES		
031-43100-43131	LOCAL OPTION SALES TAX	445,000	
031-43100-44200	ALCOHOL TAX	46,000	
031-43100-46100	OCCUPATIONAL TAX (BUSINESS REGISTRATION)	10,000	Business Registration Fees \$30 businesses Insurance Bus Reg \$40 ea
031-43100-46200	INSURANCE PREMIUM TAX	292,000	
031-43100-46300	FINANCIAL INSTITUTION TAX	30,000	
031-43100-49000	PEN/INT ON DEL TAXES	-	
	TOTAL TAXES	2,065,237	
	LICENSES & PERMITS		
032-43200-42114	ALCOHOL LICENSE APPLICATION FEES		
032-43200-42115	ALCOHOL LICENSES	15,000	
032-53910-42500	ANIMAL LICENSES 3910		
032-43500-42940	BURN PERMIT FEES		
032-57220-42100	BUILDING PERMIT	-	
	TOTAL LIC & PERMITS	15,000	
	INTERGOVERNMENTAL REVENUE		
033-43300-43300	PYMTS IN LIEU OF TAXES	20,000	FACHA
033-43300-43311	FEMA GRANT THROUGH GEMA		
033-43300-43340	STATE GOVT GRANTS GF		Forest Land
033-54200-43340	STREET DEPT STATE GOVT GRANTS-LMIG		

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033-43300-43360	FOREST LAND GRANT		
	TOTAL INTGVMTL REVENUE	20,000	
	CHARGES FOR SERVICES		
034-56500-44140	PRINTING & COPYING FEES - LIBRARY	2,500	
034-43400-44170	INDIRECT COST ALLOCATION	710,939	Water 20%/ Sewer 50%/ San 6% / Fire Fund 4% (Gen Fund - 20%)
034-51400-44191	ELECTION QUALIFYING FEES	-	
034-54200-44390	STREET SWEEPING SERVICES		Shopping Center & Huddle House
034-54850-44910	CEMETERY LOTS - SALE OF	10,000	
034-54850-44911	BURIAL FEES	2,500	
	TOTAL CHARGES FOR SERVICES	725,939	
	FINES & FORFEITS		
034-52650-44110	MISC COURT FEES	-	INCLUDES BENCH WARRANTS; FAILURE TO APPEAR; COMM SER BUYOUT; TECHNOLOGY FEES
034-52650-45132	CASH CONFISCATED		
035-52650-45141	FAILURE TO APPEAR		
035-56500-45150	OVERDUE LIBRARY BOOK FINES	-	
035-52650-45170	REC COURT FINES	90,000	
	TOTAL FINES & FORFEITS	90,000	
	OTHER REVENUES/FINANCING SOURCES		
038-43800-48100	RENT ON DEPOT (LAHOOD)	6,000	
038-43800-48100	VERIZON RENT ON CELL TOWER LAND (XCELL & TOWERCOM)	20,376	TWRCOM - \$747.50 PER MO; XCELL - \$950 per mo.
038-53200-48500	TAKE HOME VEHICLE FEES	6,240	\$20 per OOT Vehicles Per Week.
	TOTAL OTHER REVENUES	32,616	

	TOTAL REVENUE	2,948,792	
039-43900-49116	TRANSFER FROM HOTEL/MOTEL TAX FUND		
039-43900-49117	OPERATING TRANSFER FROM SEWER FUND -	590,175	
	LOAN REPAY FROM SOLID WASTE FUND		
	PAID FOR FROM SPLOST FUND	536,300	Police - ; Street - ; adm -\$6,000 ; MC - \$1,200;
	FROM CONFISCATED PROPERTY FUND	-	
	TRANSFER FROM TSPLOST FOR MATCHING LMIG		

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	UNRESERVED FUND BAL FRWD - PW FIRE INSURANCE		
	UNRESERVED FUND BAL FRWD FROM PREVIOUS YEARS		
	TOTAL REVENUE, TRANSFERS & UNRESERVED FUND BALANCE	4,075,267	
	EXPENDITURES		
51100	MAYOR & COUNCIL		
	TOTAL MAYOR & COUNCIL	111,223	
51400	ELECTIONS		
	TOTAL ELECTIONS	5,250	
51500	ADMINISTRATION		
	TOTAL ADMINISTRATION	779,701	
51565	PUBLIC BUILDINGS - PW Ctr;City Hall		
	TOTAL PUBLIC BUILDINGS	135,700	
52650	MUNICIPAL COURT		
	TOTAL MUNICIPAL COURT	93,348	
53200	POLICE DEPARTMENT - PATROL DIVISION		
	TOTAL POLICE DEPARTMENT	1,452,350	
53220	POLICE INVESTIGATIVE DIVISION/SRT		
	TOTAL POLICE INVESTIGATIVE DIV	106,683	
53250	POLICE SPECIAL SERVICES - K-9 DIVISION		
	TOTAL POLICE SPECIAL SER-K9 DIVISION	112,025	

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GL NUMBER		ADOPTED	NOTES
54200	STREET DEPARTMENT		
	TOTAL STREET DEPARTMENT	296,809	
54250	STORMWATER COLLECTION & DISPOSAL		
	TOTAL STORMWATER COLL & DISPOSAL	126,109	
54850	CEMETERY DEPARTMENT		
	TOTAL CEMETERY DEPARTMENT	82,625	
55144	MOSQUITO CONTROL		
	TOTAL MOSQUITO CONTROL	35,000	
56200	CITY PARKS DEPARTMENT		
	TOTAL CITY PARKS DEPARTMENT	101,148	
56500	LIBRARY		
	TOTAL LIBRARY	136,300	
57220	BUILDING INSPECTION		
	TOTAL BUILDING INSPECTION	0	
57400	PLANNING & ZONING DEPT		
	TOTAL PLANNING & ZONING	750	
57450	CODE ENFORCEMENT		
	TOTAL CODE ENFORCEMENT	0	
57500	ECONOMIC DEVELOPMENT & TOURISM		
	TOTAL ECONOMIC DEVELOPMENT	132,377	
59000	OTHER DEPARTMENTS		
	TOTAL OTHER DEPARTMENTS	12,000	

	TOTAL EXPENDITURES	3,719,398	
	CONTINGENCIES & TRANSFERS		
	GEN FUND - CONTINGENCIES	49,998	
	TRANSFER TO AIRPORT FUND	0	
	TRANSFER TO FIRE & EMER SER FUND	305,871	
	TOTAL EXPENDITURES, TRANSFERS & CONTINGENCIES	4,075,267	

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**WATER FUND - 505
FY26 BUDGET**

GL#		FY26	
		ADOPTED	NOTES
			20% INDIRECT COST ALLOCATION
	OPERATING REVENUES		
	COLLECTION ON BAD DEBTS		
44211	METERED WATER SALES	923,559	with proposed Water Rate increase
44212	WATER TAP FEES	-	
44213	WATER RECONNECT FEES	4,500	
44217	COLLECTION FEES	6,000	
44218	OTHER SERVICE CHARGES	600	
	MISCELLANEOUS	\$ -	
	TOTAL OPERATING REVENUES	\$ 934,659	
	OPERATING EXPENSES		
54410	WATER GEN & ADMINISTRATIVE		
	TOTAL WATER-GEN & ADM	271,990	
54430	WATER PLANTS		
	TOTAL WATER PLANTS	292,455	
54440	WATER LINE MAINTENANCE		
	TOTAL WATER LINE MAINTENANCE	234,034	
	TOTAL OPERATING EXPENSES	798,479	
	NET OPERATING INCOME	136,180	
	NON-OPERATING INCOME		
	TRANSFER FROM SPLOST FUND	33,500	
	TOTAL NON-OPERATING INCOME	33,500	
	NON-OPERATING EXPENSE/TRANSFERS		
	WATER - GEN & ADM		
	TOTAL NON-OPERATING EXPENSE	-	
	NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	169,680	
	NON-OPERATING EXPENSES		

GL#

	FY26	
	ADOPTED	NOTES
GEFA LOAN #4 - AMI METERS - INTEREST	3,123	
GEFA LOAN #5 INTEREST		
TOTAL NON-OPERATING EXPENSES	3,123	
WATER FUND - CAPITAL BUDGET		
FIRE HYDRANTS	30,000	Replace Fire Hydrants-SPLOST
NEW DESKTOP COMPUTER	3,500	SPLOST
TOTAL WATER FUND - CAPITAL BUDGET	33,500	
GEFA #4 LOAN PRINCIPAL		
Radio Read Water Meter Loan	\$ 38,922	
TOTAL WATER RBP & LP	\$ 38,922	

**SEWER FUND - 506
FY26 BUDGET**

		FY26	
		ADOPTED	NOTES
OPERATING REVENUES			50% INDIRECT COST ALLOCATION
44231	SEWERAGE CHARGES - SP#1 DIVERTED TO SP#2	420,448	Lower base rate from 12.75 to 8.00
44232	SEWERAGE CHARGES - SP#2-OTHER USERS	4,500	
44233	SEWER TAP FEES	-	
44234	OUTSIDE CONTRACT FEES - IDEAL	19,000	
44238	INDUSTRIAL PTREATMENT CHRГ-TAYLOR	4,125,000	Estimated 33 million GALS at \$.125
	INDUSTRIAL PRETREATMENT - NEW USERS	280,000	Estimate 4 million new gallons @ \$.07 gal
TOTAL OPERATING REVENUES		\$ 4,848,948	
OPERATING EXPENSES			
54310	SEWER - GEN & ADMINISTRATIVE		
	TOTAL SEWER - GEN & ADM	\$ 429,837	
54331	SEWER LINE MAINTENANCE		
	TOTAL SEWER LINE MAINTENANCE	\$ 244,342	
54335	DRAYTON RD INDUSTRIAL PRE-TREATMENT FACILITY		
	TOTAL DRAYTON RD IND PRE-TREATMENT FACILITY	1,839,250	
54336	SPRING CREEK WATER RECLAMATION FACILITY		
	TOTAL SCWRF	1,242,887	
54337	SPRING CREEK LAB FACILITY		
	TOTAL SCLF	102,880	
TOTAL OPERATING EXPENSES		3,859,196	
NET OPERATING INCOME		989,752	
NON-OPERATING INCOME			
49113	TRANSFER IN FROM SPLOST	215,383	
TOTAL NON-OPERATING INCOME		215,383	
NON-OPERATING EXPENSE			
SEWER - GEN & ADM			
58233	GEFA LOAN #3 - INTEREST	12,886	
	OPERATING TRANSFER TO GEN FUND	590,175	
TOTAL NON-OPERATING EXPENSE		603,061	
NET INCOME BEFORE CAPITAL BUDGET & GEFA LOAN PRINCIPAL		602,074	

	FY26	
	ADOPTED	NOTES
SEWER FUND CAPITAL BUDGET		
PRESSURE RELEASE VALVES	120,000	
F350 TRUCK	85,000	
BOD Incubator for LAB	10,000	
TOTAL SEWER FUND CAPITAL BUDGET	215,000	
SEWER REVENUE BOND & LOAN PRINCIPAL		
GEFA LOAN #3 - PRINCIPAL	\$ 117,597	
TOTAL SEWER RBP & LP	\$ 117,597	

**430 - SPLOST 2016-2022
FY 26 BUDGET**

FUND		FY26
		ADOPTED
	REVENUES	
	SPLOST REVENUES FOR Oct-Sept 26	430,000
	CARRIED OVER FROM FY25 -	487,534
	TOTAL	917,534
	CAPITAL BUDGET	
	Purchase Period - Oct, 2025 through Sept, 2026	
GEN-ADM	Desktop Computer	3,500
GEN-adm	Time Clock System	5,000
GEN-Muni Crt	Shredder	1,200
GEN-POL	Flock Annual Fee	70,000
GEN-POL	Body Cams	3,500
GEN-POL	3 FULLY EQUIPPED POLICE VEHICLES	220,000
GEN-POL	2 OFFICE CHAIRS	600
GEN-POL	2 DESKTOP COMPUTERS	10,000
GEN-POL	10 TOUGHBOOK COMPUTERS	35,000
WATER FUND	REPLACE FIRE HYDRANTS	30,000
WATER FUND	DESKTOP COMPUTER FOR LONNIE	3,500
SEWER FUND	Ford F350 With Utility Bed	85,000
SEWER FUND	GEFA #3	130,383
	TOTAL CAPITAL BUDGET	597,683
	OTHER INCOME	
36.1111	INTEREST EARNINGS	-
	TOTAL NON-OPERATING INCOME	-
	OPERATING EXPENSE	
	Audit Fee	1,000
	TOTAL OPERATING EXPENSE	1,000
	BAL TO CARRY FORWARD TO FY2027	318,851

**SOLID WASTE FUND - 540
FY26 BUDGET**

		FY26	
		ADOPTED	NOTES
	OPERATING REVENUES		1236 Residential Customers
44410	SANITATION CHARGES - RESIDENTIAL CARTS	400,680	
44420	SANITATION CHARGES - DUMPSTERS & CARTS	312,120	
44485	LEAF & LIMB/YARD TRIMMINGS FEES	78,840	Eliminate L & L Fee for HA
	TOTAL OPERATING REVENUES	\$ 791,640	

	OPERATING EXPENSES		
54510	SOLID WASTE ADMINISTRATION		
	TOTAL SOLID WASTE ADMINIS	\$ 71,720	
54520	SOLID WASTE COLLECTION		
	TOTAL SOLID WASTE COLLECTION	\$ 432,000	
54530	SOLID WASTE DISPOSAL		
	TOTAL SOLID WASTE DISPOSAL	\$ 15,000	
54585	YARD WASTE-COLL & MGT		
	TOTAL YARD WASTE	\$ 213,328	

TOTAL OPERATING EXPENSES	\$ 732,048	
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NET OPERATING INCOME	\$ 59,592	
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	NON-OPERATING INCOME		
	TRANSFER IN FROM SPLOST	\$ 75,000	
	TOTAL NON-OPERATING INCOME	\$ 75,000	

	NON-OPERATING EXPENSE		
	REPAY GEN FUND LOAN	\$ 59,591	
	TOTAL NON-OPERATING EXPENSE	\$ 59,591	

NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	\$ 75,001
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	SOLID WASTE FUND CAPITAL BUDGET - SPLOST	
	F550 DUMP TRUCK	\$ 75,000
	TOTAL SOLID WASTE FUND CAPITAL BUDGET	\$ 75,000

**FIRE & EMERGENCY SERVICES FUND - 590
FY26 BUDGET**

FUND #590		FY26	
GL NUMBER		ADOPTED	NOTES
	OPERATING REVENUES		
034-53500-42200	FIRE SER FEES -TAX EXEMPT PROPERTIES	55,500	
034-53500-42200	FIRE SERVICE FEES - INDUSTRIAL	34,800	Rates Based on SF
034-53500-44230	FIRE SPECIAL SERVICES - Fire Hydrant Maintenance	22,900	
037-53500-47100	DONATIONS TO FIRE DEPT	-	
033-53500-43360	Grant from Macon County for Fire Equipment	5,000	
034-53500-44225	SALES OF 911 SIGNS 3500	-	
038-43800-48900	MISCELLANEOUS REVENUE	-	
	TOTAL FIRE REVENUES	118,200	
	OPERATING EXPENSES		
53500	FIRE & EMERGENCY SERVICES		
	TOTAL FIRE & EMERGENCY SERVICES EXP	424,071	
	NET OPERATING INCOME	(305,871)	
	NON-OPERATING INCOME & TRANSFERS IN		
	Transfer from General Fund	305,871	
	TOTAL NON-OPERATING INCOME	305,871	
	NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	0	
	FIRE FUND CAPITAL BUDGET		
	review requests		
	new fire station 4 million		
	new fire truck 1 million		
	new service truck \$800,000		
	fire gear \$123,900		
	12 BA's \$115,600		
	training ground - \$25,000		
	total requested = \$6,064,500	-	
	TOTAL FIRE FUND CAPITAL BUDGET	-	

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