

BUDGET ASSUMPTIONS FY 27

	COST
PAY EACH FULLTIME NON-PROBATIONARY EMPLOYEE WHO TAKES CITY GROUP INSURANCE \$1,000 FOR FISCAL YEAR FY27, AS A WELLNESS BENEFIT. PAYMENT WILL BE MADE IN OCTOBER, 2024 UPON RECEIPT OF PROOF OF PHYSICAL & LABWORK & EMPLOYEE MUST SIGN THAT IF THEY LEAVE THE CITY'S EMPLOY PRIOR TO SEPT, 2028, THEY MUST PAY BACK A PRO-RATED SHARE OF THIS PAYMENT. PROBATIONARY EMPLOYEES (AS OF 10/1/26) WILL RECEIVE THEIR \$1,000 CHECK UPON COMPLETION OF 6 MONTH PROBATIONARY PERIOD. ONLY EMPLOYEES OF RECORD ON OCTOBER 1ST WILL RECEIVE THIS WELLNESS BENEFIT. EMPLOYEES NOT ENROLLED IN CITY GROUP INSURANCE WILL RECEIVE \$1000.00 FOR FISCAL YEAR FY27, AS A WELLNESS BENEFIT.	37,000
Incentives for new hires of certified sworn officer or police supervisor positions, to include promos. \$5,000 with signed 2-year contract upon completion of 6-month probationary period. To be paid in increments: \$1,000 @ 6 mos; \$1,000 @ 12 mos; \$1,000 at 18 mos; \$2,000 @ 24 mos. Employees must sign that if they leave the City's employ prior to completion of 2 years, they must pay back the entire sign on incentive.	6,000
2% Base salary increases for all <u>fulltime</u> employees.	33,000
Defined Retirement Contribution is budgeted at 10% of base salary for all fulltime employees for year ended December 31, 2026. Vested (HAS ATTAINED 5 YEARS OF SERVICE) Employees will be offered the opportunity to be paid for 20% of this Contribution, in cash, in lieu of having it deposited into their retirement acct.	
Group health insurance deductible will be \$1,000. Employees covered by the city's group health insurance plan will have \$40 per paycheck deducted for their health insurance coverage. Same as FY26. EMPLOYEES WHO HAVE OTHER GROUP HEALTH INS COVERAGE CAN OPT OUT OF THE CITY'S PLAN.	174
Increase full time City Employees that make below \$ 35,360 annually to a minimum of \$ 35,360 annually	
TAX MILLAGE RATE WILL BE SET AT _____ MILS.	

**GENERAL FUND - 100
FY27 - BUDGET**

		FY27	
GL NUMBER		PROPOSED	NOTES
	REVENUES		
	TAXES	13.0 Mils	
031-43100-41100	PROPERTY TAXES-REG DIGEST	776,000	DIGEST +63754694-exp 3,098,604= 60,656,090
031-43100-41111	PUBLIC UTILITIES TAX	78,000	DIGEST 4,750,208
031-43100-41200	PROPERTY TAXES-PRIOR YRS	0	
031-43100-41310	MOTOR VEHICLE TAX	7,000	DIGEST 706,170
031-43100-41316	AATV-COMM TAVT	3,000	
031-43100-41320	MOBILE HOME TAX	1,300	DIGEST 376,844
031-43100-41340	RECORDING INTANG TAX	4,000	
031-43100-41350	RAILROAD EQUIP TAX	3,000	
031-43100-41390	TITLE AD VALOREM TAX	69,000	
031-43100-41600	REAL EST TRANSFER TAX	2,500	
031-43100-41700	FRANCHISE TAXES (ELEC/CABLE/TELEPHONE/GAS)	380,000	
031-43100-41790	ALTERNATIVE AD VALOREM TAXES	0	
031-43100-43131	LOCAL OPTION SALES TAX	400,000	
031-43100-44200	ALCOHOL TAX	45,000	
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	300,000	
031-43100-46300	FINANCIAL INSTITUTION TAX	32,000	
031-43100-49000	PEN/INT ON DEL TAXES	30,000	
	TOTAL TAXES	2,140,800	
	LICENSES & PERMITS		
032-43200-42115	ALCOHOL LICENSES	15,000	
	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		

		FY27	
GL NUMBER		PROPOSED	NOTES
033-43300-43360	FOREST LAND GRANT		
	TOTAL INTGVMTL REVENUE	20,000	
	CHARGES FOR SERVICES		
034-56500-44140	PRINTING & COPYING FEES - LIBRARY	3,000	
034-43400-44170	INDIRECT COST ALLOCATION	628,338	Water 25%/ Sewer 45%/ San 6% / Fire Fund 4% (Gen Fund - 20%)
034-51400-44191	ELECTION QUALIFYING FEES	400	
034-54850-44910	CEMETERY LOTS - SALE OF	2,500	
034-54850-44911	BURIAL FEES	1,500	
034-54200-44912	STREET LIGHT FEES	-	
	TOTAL CHARGES FOR SERVICES	635,738	
	FINES & FORFEITS		
034-52650-44110	MISC COURT FEES	-	INCLUDES BENCH WARRANTS; FAILURE TO APPEAR; COMM SER BUYOUT; TECHNOLOGY FEES
035-56500-45150	OVERDUE LIBRARY BOOK FINES	-	
035-52650-45170	REC COURT FINES	80,000	
	TOTAL FINES & FORFEITS	80,000	
	OTHER REVENUES/FINANCING SOURCES		
038-43800-48100	RENT ON DEPOT (LAHOOD)	8,400	
038-43800-48100	VERIZON RENT ON CELL TOWER LAND (XCELL & TOWERCOM)	20,370	TWRCOM - \$747.50 PER MO; XCELL - \$950 per mo.
038-53200-48500	TAKE HOME VEHICLE FEES	3,000	
	GMA Wellness Grant	2,500	
	TOTAL OTHER REVENUES	34,270	
	TOTAL REVENUE	2,925,808	
039-43900-49116	TRANSFER FROM HOTEL/MOTEL TAX FUND		
039-43900-49117	OPERATING TRANSFER FROM SEWER FUND -	600,000	
039-43900-49119	TRANSFER FROM ARPA FUND	-	
	PAID FOR FROM SPLOST FUND	316,600	
	OPERATING TRANSFER - FROM SOLID WASTE FUND	126,720	
	TOTAL REVENUE, TRANSFERS & UNRESERVED FUND BALANCE	3,969,128	
	EXPENDITURES		

		FY27	
GL NUMBER		PROPOSED	NOTES
51100	MAYOR & COUNCIL		
	TOTAL MAYOR & COUNCIL	87,423	
51400	ELECTIONS		
	TOTAL ELECTIONS	250	
51500	ADMINISTRATION		
	TOTAL ADMINISTRATION	702,749	
51565	PUBLIC BUILDINGS - PW Ctr;City Hall		
	TOTAL PUBLIC BUILDINGS	170,637	
52650	MUNICIPAL COURT		
	TOTAL MUNICIPAL COURT	95,815	
53200	POLICE DEPARTMENT - PATROL DIVISION		
	TOTAL POLICE DEPARTMENT	1,578,390	
53220	POLICE INVESTIGATIVE DIVISION/SRT		
	TOTAL POLICE INVESTIGATIVE DIV	103,521	
53250	POLICE SPECIAL SERVICES - K-9 DIVISION		
	TOTAL POLICE SPECIAL SER-K9 DIVISION	110,648	
54200	STREET DEPARTMENT		
	TOTAL STREET DEPARTMENT	176,900	
54250	STORMWATER COLLECTION & DISPOSAL		
	TOTAL STORMWATER COLL & DISPOSAL	109,134	
54850	CEMETERY DEPARTMENT		
	TOTAL CEMETERY DEPARTMENT	45,225	
55144	MOSQUITO CONTROL		
	TOTAL MOSQUITO CONTROL	35,000	
56200	CITY PARKS DEPARTMENT		
	TOTAL CITY PARKS DEPARTMENT	109,562	
56500	LIBRARY		
	TOTAL LIBRARY	130,965	

		FY27	
GL NUMBER		PROPOSED	NOTES
57400	PLANNING & ZONING DEPT		
52120	LEGAL SERVICES	0	
52330	ADVERTISING	250	
53112	OFFICE SUPPLIES	1,200	Amt to pay Carl Adams
	TOTAL PLANNING & ZONING	1,450	
57500	ECONOMIC DEVELOPMENT & TOURISM		
	TOTAL ECONOMIC DEVELOPMENT	95,551	
59000	OTHER DEPARTMENTS		
	TOTAL OTHER DEPARTMENTS	18,500	
	TOTAL EXPENDITURES	3,571,720	
	CONTINGENCIES & TRANSFERS		
	GEN FUND - CONTINGENCIES	114,829	
	TRANSFER TO FIRE & EMER SER FUND	282,579	
	TOTAL CONTINGENCIES & TRANSFERS	397,408	
	TOTAL EXPENDITURES, TRANSFERS & CONTINGENCIES	3,969,127	

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**WATER FUND - 505
FY27 BUDGET**

GL#		FY27	
		PROPOSED	NOTES
			25% INDIRECT COST ALLOCATION
	OPERATING REVENUES		
	COLLECTION ON BAD DEBTS		
44211	METERED WATER SALES	925,000	
44212	WATER TAP FEES	0	
44213	WATER RECONNECT FEES	4,500	
44217	COLLECTION FEES	6,000	
44218	OTHER SERVICE CHARGES	600	
	MISCELLANEOUS	0	
	TOTAL OPERATING REVENUES	936,100	

GL#		FY27	NOTES
		PROPOSED	
	OPERATING EXPENSES		
54410	WATER GEN & ADMINISTRATIVE		
	TOTAL WATER-GEN & ADM	302,854	
54430	WATER PLANTS		
	TOTAL WATER PLANTS	294,542	
54440	WATER LINE MAINTENANCE		
	TOTAL WATER LINE MAINTENANCE	248,003	
	TOTAL OPERATING EXPENSES	845,399	
	NET OPERATING INCOME	90,701	
	NON-OPERATING INCOME		
	TRANSFER FROM SPLOST FUND	-	
	LEAD REMOVAL GRANT (?)		
	TOTAL NON-OPERATING INCOME	-	

NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	90,701	
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	CONTRIBUTIONS & TRANSFERS		
	TRANSFERS IN FROM SEWER FUND		
	TRANSFERS OUT		
	TOTAL CONTRIBUTIONS & TRANSFERS	-	
	NON-OPERATING EXPENSES		
58234	GEFA LOAN #4 - AMI METERS - INTEREST	2,900	
	GEFA LOAN #5 ?? - INTEREST		
	TOTAL NON-OPERATING EXPENSES	2,900	

GL#		FY27	
		PROPOSED	NOTES
	WATER FUND - CAPITAL BUDGET		
	FIRE HYDRANTS	30,000	Replace Fire Hydrants-SPLOST
	NEW DESKTOP COMPUTER		SPLOST
	TOTAL WATER FUND - CAPITAL BUDGET	30,000	
	GEFA #4 & #5 LOAN PRINCIPAL		
	Radio Read Water Meter Loan - GEFA #4	\$ 39,144	
	GEFA #5 ?	\$ 7,173	
	TOTAL WATER RBP & LP	\$ 46,317	
	Deficit/Excess	11,484	

**SEWER FUND - 506
FY27 BUDGET**

		FY27	
		PROPOSED	NOTES
	OPERATING REVENUES		45% INDIRECT COST ALLOCATION
44231	SEWERAGE CHARGES - SP#1 DIVERTED TO SP#2	450,000	
44232	SEWERAGE CHARGES - SP#2-OTHER USERS	4,500	
44233	SEWER TAP FEES		
44234	OUTSIDE CONTRACT FEES - IDEAL	19,000	
44238	INDUSTRIAL PTREATMENT CHRG- TAYLOR	3,125,000	Estimated 25 million GALS at \$.125
	INDUSTRIAL PRETREATMENT - NEW USERS	86,856	Will amend budget if new users are added
46900	FUEL SURCHARGE - WINN WASTE		
48100	TRANHAM LEASE OF SERWER FUND OWNED BLDG	33,600	
	TOTAL OPERATING REVENUES	\$ 3,718,956	

		FY27	
		PROPOSED	NOTES
	OPERATING EXPENSES		
54310	SEWER - GEN & ADMINISTRATIVE		
	TOTAL SEWER - GEN & ADM	\$ 363,940	
54331	SEWER LINE MAINTENANCE		
	TOTAL SEWER LINE MAINTENANCE	\$ 249,445	
54335	DRAYTON RD INDUSTRIAL PRE-TREATMENT FACILITY		
	TOTAL DRAYTON RD IND PRE-TREATMENT FACILITY	1,148,150	
54336	SPRING CREEK WATER RECLAMATION FACILITY		
	TOTAL SCWRF	1,305,198	
54337	SPRING CREEK LAB FACILITY		
	TOTAL SCLF	102,742	
	TOTAL OPERATING EXPENSES	3,169,475	
	NET OPERATING INCOME	549,481	

		FY27	
		PROPOSED	NOTES
	NON-OPERATING INCOME		
48100	RENTAL INCOME	19,200	LEASE FOR DRIP
49113	TRANSFER IN FROM SPLOST	250,383	GEFA #3 & Sewer Pressure Relief Valves
	PRIOR YEARS UNRESERVED FUND BALANCE	75,000	
	TOTAL NON-OPERATING INCOME	344,583	
	NON-OPERATING EXPENSE		
	SEWER - GEN & ADM		
58233	GEFA LOAN #3 - INTEREST	10,514	
	OPERATING TRANSFER TO WATER FUND	0	
	OPERATING TRANSFER TO GEN FUND	600,000	
	TOTAL NON-OPERATING EXPENSE	610,514	
	NET INCOME BEFORE CAPITAL BUDGET & GEFA LOAN PRINCIPAL	283,550	
	SEWER FUND CAPITAL BUDGET		
	Sewer Pressure Relief Valves	120,000	
	TOTAL SEWER FUND CAPITAL BUDGET	120,000	
	SEWER REVENUE BOND & LOAN PRINCIPAL		
	GEFA LOAN #3 - PRINCIPAL	\$ 117,597	
	TOTAL SEWER RBP & LP	\$ 117,597	
		\$ 45,953	PROFIT/LOSS

**SOLID WASTE FUND - 540
FY27 BUDGET**

		FY27	
		PROPOSED	NOTES
	OPERATING REVENUES		1236 Residential Customers
44410	SANITATION CHARGES - RESIDENTIAL CARTS	400,000	
44420	SANITATION CHARGES - DUMPSTERS & CARTS	313,000	
44485	LEAF & LIMB/YARD TRIMMINGS FEES	97,000	Eliminate L & L Fee for HA
	DUMPSTER RENTAL FEES/LOCKBAR FEES	-	
	TOTAL OPERATING REVENUES	\$ 810,000	

	OPERATING EXPENSES		
54510	SOLID WASTE ADMINISTRATION		
	TOTAL SOLID WASTE ADMINIS	195,045	
54520	SOLID WASTE COLLECTION		
	TOTAL SOLID WASTE COLLECTION	432,000	
54530	SOLID WASTE DISPOSAL		
	TOTAL SOLID WASTE DISPOSAL	16,000	
54585	YARD WASTE-COLL & MGT		
	TOTAL YARD WASTE	166,955	
	TOTAL OPERATING EXPENSES	810,000	
	NET OPERATING INCOME	0	

	NON-OPERATING INCOME		
	TRANSFER IN FROM SPLOST	50,000	
	TOTAL NON-OPERATING INCOME	50,000	
	NON-OPERATING EXPENSE		
	REPAY GEN FUND LOAN	-	
	TOTAL NON-OPERATING EXPENSE	-	
	NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	50,000	
	SOLID WASTE FUND CAPITAL BUDGET - SPLOST		
	ENTER 5 YR LEASE FOR GRAPPLE TRUCK	50,000	
	TOTAL SOLID WASTE FUND CAPITAL BUDGET	50,000	
			0

49120	TRANSFER FROM TSPLOST FUND					
	TRANSFER FROM SEWER FUND	11,900				
	TRANSFER FROM SPLOST	91,902				
	TRANSFER FROM ARPA FUND	11,317				
	TOTAL NON-OPERATING INCOME	762,169	0	0	0	

	NET INCOME BEFORE CAPITAL BUDGET	762,271	0	0	0	
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	CAPITAL BUDGET					
	CONSTRUCTION IN PROGRESS					
	APRON	553,536				
	BUILDINGS HANGAR REMODEL	39,115				
	NEW HANGARS - DESIGN	38,800	0		0	
	RUNWAY REHAB- ENGINEERING/DESIGN	56,582	0		0	
	TOTAL AIRPORT FUND CAPITAL BUDGET	688,033	0		0	

430 - SPLOST 2023-2028

FY2027 Budget

REVENUES		
	SPLOST REVENUES FOR Oct-Sept 27	415,000
	CARRIED OVER FROM PRIOR FY26 - SPLOST27	364,600
	TOTAL	779,600
CAPITAL BUDGET		
Purchase Period - Oct, 2026 through Sept, 2027		
FUND		FY27 PROPOSED
GEN-ADM	2 Computers	5,000
GEN-POL	Flock Annual Fee	86,000
GEN-POL	Body Cams	3,500
GEN-POL	3 Police Vehicles	200,000
GEN-POL	Police Furniture	600
GEN-POL	License Readers	15,000
GEN-POL	1 Computers	4,500
Fire	Thermal Imaging Camera	3,250
Fire	5 sets gear	28,000
Fire	2 SCBA Bottles	3,100
SEWER FUND	Sewer Pressure Relief Valves	120,000
SEWER FUND	GEFA #3	130,383
Fire	Training Ground	25,000
SILD WASTE FUND	GRAPPLE TRUCK LEASE (1 OF 5)	50,000
	TOTAL CAPITAL BUDGET	674,333
	OPERATING EXPENSE	
	Audit Fee	1,000
	TOTAL OPERATING EXPENSE	1,000
	BAL TO CARRY FORWARD TO FY2028	104,267

DEPARTMENT	FT/FB	PT/NB
ADMINISTRATIVE	5	0
POLICE DEPT		
CHIEF	1	
SWORN OFFICERS	10	7
SUPPORT PERSONNEL	1	0
MUNICIPAL COURT	1	1
PUBLIC BLDGS	0	
STREET DEPT	0	0
STORMWATER COLL DEPT	1	
CEMETERY DEPT	0	
PARKS DEPT	1	
ECONOMIC EV	1	
SOLID WASTE	1	0
WATER & SEWER	8	1
FIRE & EMER SER	2	AS MANY AS NEEDED TO ASSURE 1 FIREFIGHTER ON DUTY AT ALL TIMES
	32	

**FIRE & EMERGENCY SERVICES FUND - 590
FY27 BUDGET**

FUND #590		FY27	
GL NUMBER		PROPOSED	NOTES
	OPERATING REVENUES		
	FED GRANT - FEMA FOR FC RETENTION	69,550	For Fire Chief Salary
034-53500-42200	FIRE SER FEES - NON TAXABLE PROPERTIES	55,000	
034-53500-44230	FIRE SPECIAL SERVICES - Fire Hydrant Maintenance	22,900	Paid to FD from Water Fund
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	152,450	
	OPERATING EXPENSES		
53500	FIRE & EMERGENCY SERVICES		
	TOTAL FIRE & EMERGENCY SERVICES EXP	435,029	
	NET OPERATING INCOME	(282,579)	
	NON-OPERATING INCOME & TRANSFERS IN		
	INTEREST EARNINGS		
	INSURANCE CLAIMS		
	Transfer from General Fund	223,229	
	TRANSFER IN FROM SPLOST	59,350	
	TRANSFER FROM ARPA FUNDS	-	
	TOTAL NON-OPERATING INCOME	282,579	
	NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	0	
	FIRE FUND CAPITAL BUDGET		
	training ground - \$25,000	25,000	
	fire gear: 5 sets - \$25,000	28,000	
	2 SCBA Bottles	3,100	
	1 thermal imaging camera	3,250	
	total requested = \$6,064,500	59,350	
	TOTAL FIRE FUND CAPITAL BUDGET		

0