

BUDGET FY 2026

REVENUE			
GENERAL FUND - 100			
Account #	Account Description	2026 Amended Budget	2026 Current Budget
311100	Real Property Taxes - Current Year	\$ 2,113,800.00	\$ 2,113,800.00
311200/311400	Property Taxes - Prior Year (Real and Personal)	98,000.00	98,000.00
311300	Personal Property Taxes - Current Year	62,200.00	62,200.00
319000	Penalties and Interest on Real and Personal Property	6,500.00	6,500.00
311315	Motor Vehicle Taxes (TAVT and Annual Ad Valorem Tax)	350,000.00	350,000.00
311320	Mobile Home Taxes	200.00	200.00
311340	Recording Tax (Intangibles)	30,000.00	30,000.00
311600	Real Estate Transfer Tax	15,600.00	15,600.00
311700	Franchise Taxes	460,000.00	460,000.00
314200	Alcohol Beverage Excise Tax	220,000.00	220,000.00
314300	Alcohol Beverage Tax by the Drink	27,500.00	27,500.00
314500	Energy Exise Tax	3,600.00	3,600.00
316100	Occupational Tax (Business Licenses)	180,000.00	180,000.00
316200	Insurance Premium Tax	715,000.00	715,000.00
316300	Financial Institution Tax	25,000.00	25,000.00
321100	Alcohol Licenses	68,000.00	68,000.00
321220	Insurance Company Licenses	14,000.00	14,000.00
322200	Permits issued by Planning and Zoning Department	300,000.00	300,000.00
331152	Community Development Block Grant (CDBG)	250,000.00	250,000.00
334100	Local Maintenance & Improvement Grant (LMIG)	102,500.00	102,500.00
334101	Local Road Assistance Funds (LRA)	-	-
341910	Elections - Qualifying Fee	-	-
351170	Municipal Fines	16,500.00	16,500.00
361000	Interest Revenues	385,000.00	385,000.00
392000	Proceeds of Capital Asset Dispositions	4,000.00	4,000.00
135500	Unassigned Fund Balance	-	-
GENERAL FUND Revenue Totals:		\$ 5,447,400.00	\$ 5,447,400.00

BUDGET FY 2026

EXPENDITURES			
GENERAL FUND - 100			
Function	Account Description	2026 Amended Budget	2026 Current Budget

	DEPARTMENT: CITY COUNCIL		
1110	City Council: Salaries	\$ 32,000.00	\$ 32,000.00
1110	City Council: FICA and Medicare	2,448.00	2,448.00
1110	City Council: Travel	13,900.00	13,900.00
1110	City Council: Education and Training	10,100.00	10,100.00
1110	City Council: Community Outreach Supplies	5,000.00	5,000.00
1110	City Council: Computers	6,000.00	6,000.00
	DEPARTMENT: MAYOR		
1310	Mayor: Salary	12,000.00	12,000.00
1310	Mayor: FICA and Medicare	918.00	918.00
1310	Mayor: Communications	400.00	400.00
1310	Mayor: Travel	5,000.00	5,000.00
1310	Mayor: Education and Training	2,500.00	2,500.00
1310	Mayor: Computer	1,500.00	1,500.00
	DEPARTMENT: CITY ADMINISTRATOR		
1320	City Administrator: Salary	156,100.00	156,100.00
1320	City Administrator: Group Health Insurance	23,251.00	23,251.00
1320	City Administrator: FICA, Medicare, FUTA, and SUI	12,500.00	12,500.00
1320	City Administrator: Retirement Contributions	5,200.00	5,200.00
1320	City Administrator: Other Employee Benefits	4,800.00	4,800.00
1320	City Administrator: Communications	1,200.00	1,200.00
1320	City Administrator: Travel	5,000.00	5,000.00
1320	City Administrator: Education and Training	3,000.00	3,000.00
	DEPARTMENT: ELECTIONS		
1400	Elections: Advertising	-	-
1400	Elections: Travel	-	-
1400	Elections: Education and Training	-	-
1400	Elections: Contract Labor - Poll Workers	-	-
1400	Elections: Software	3,500.00	3,500.00
1400	Elections: General Supplies	-	-
	DEPARTMENT: GENERAL ADMINISTRATION		
1500	General Administration: Technical Services	20,000.00	20,000.00
1500	General Administration: Communications	4,000.00	4,000.00
1500	General Administration: Advertising	500.00	500.00
1500	General Administration: Travel	2,000.00	2,000.00

1500	General Administration: Dues and Fees	17,000.00	17,000.00
1500	General Administration: Education and Training	2,000.00	2,000.00
1500	General Administration: Other Purchased Services	2,500.00	2,500.00
1500	General Administration: General Supplies	20,000.00	20,000.00
1500	General Administration: Food	8,300.00	8,300.00
1500	General Administration: O.C.G.A. Annual Update	1,000.00	1,000.00
1500	General Administration: Computer Equipment	1,500.00	1,500.00
1500	General Administration: Other Supplies	2,350.00	2,350.00
1535	Data Processing/MIS: Technical Services	55,000.00	55,000.00
1555	Risk Management: Insurance	90,000.00	90,000.00
1580	Records Management: Technical Services	9,400.00	1,900.00
1580	Records Management: Travel	1,000.00	1,000.00
1580	Records Management: Education and Training	500.00	500.00
	DEPARTMENT: FINANCE		
1510	Financial Administration: Salaries and Wages	268,800.00	268,800.00
1510	Financial Administration: Group Health Insurance	66,358.00	66,358.00
1510	Financial Administration: FICA, Medicare, FUTA, and SUI	21,100.00	21,100.00
1510	Financial Administration: Retirement Contributions	20,700.00	20,700.00
1510	Financial Administration: Professional Services	55,000.00	55,000.00
1510	Financial Administration: Technical Services	20,000.00	20,000.00
1510	Financial Administration: Communications	4,200.00	4,200.00
1510	Financial Administration: Advertising	5,300.00	5,300.00
1510	Financial Administration: Travel	3,500.00	3,500.00
1510	Financial Administration: Dues and Fees	8,000.00	8,000.00
1510	Financial Administration: Education and Training	5,900.00	5,900.00
1510	Financial Administration: Other Purchased Services	-	-
1510	Financial Administration: General Supplies	1,000.00	1,000.00
1510	Financial Administration: Purchase of Land	500,000.00	500,000.00
1510	Contingency	81,854.67	129,854.67
	DEPARTMENT: LEGAL		
1530	Legal: Professional Services	80,000.00	80,000.00
1530	Legal: Codification of Ordinances	-	-
1530	Legal: Official Code of Georgia Annual Update	-	-
	DEPARTMENT: HUMAN RESOURCES AND BUSINESS SERVICES		
1540	Human Resources: Salaries	214,000.00	214,000.00

1540	Human Resources: Group Health Insurance	69,753.00	69,753.00
1540	Human Resources: FICA, Medicare, FUTA, and SUI	16,800.00	16,800.00
1540	Human Resources: Retirement Contributions	15,500.00	15,500.00
1540	Human Resources: Communications	1,600.00	1,600.00
1540	Human Resources: Tuition Reimbursement	-	-
1540	Human Resources: Workers' Compensation	65,000.00	65,000.00
1540	Human Resources: Insurance (Property & Liability)	-	-
1540	Human Resources: Travel	2,000.00	2,000.00
1540	Human Resources: Dues and Fees	8,500.00	8,500.00
1540	Human Resources: Education and Training	2,500.00	2,500.00
	DEPARTMENT: GOVERNMENT FACILITIES		
1565	Government Facilities: Repairs and Maintenance	45,000.00	45,000.00
1565	Government Facilities: General Supplies	-	-
1565	Government Facilities: Water/Sewerage	2,750.00	2,750.00
1565	Government Facilities: Natural Gas	3,900.00	3,900.00
1565	Government Facilities: Electricity	166,000.00	166,000.00
1565	Government Facilities: Food	-	-
1565	Government Facilities: Furniture & Fixtures	-	-
1565	Government Facilities: Computer Equipment	-	-
1565	Government Facilities: Other Small Equipment	-	-
1565	Government Facilities: Other Supplies	-	-
	DEPARTMENT: MUNICIPAL COURT		
2650	Municipal Court: Salaries	5,500.00	5,500.00
2650	Municipal Court: FICA, Medicare, FUTA, and SUI	515.00	515.00
2650	Municipal Court: Travel	-	-
2650	Municipal Court: Dues and Fees	6,500.00	6,500.00
2650	Municipal Court: Education and Training	600.00	600.00
2650	Municipal Court: General Supplies	250.00	250.00
	DEPARTMENT: MARSHALS		
3200	Marshals: Salaries	160,000.00	160,000.00
3200	Marshals: Group Health Insurance	46,502.00	46,502.00
3200	Marshals: FICA, Medicare, FUTA, and SUI	12,500.00	12,500.00
3200	Marshals: Retirement Contributions	10,400.00	10,400.00
3200	Marshals: Repairs & Maintenance	5,500.00	5,500.00
3200	Marshals: Communications	1,500.00	1,500.00

3200	Marshals: Travel	4,000.00	4,000.00
3200	Marshals: Dues & Fees	7,000.00	7,000.00
3200	Marshals: Education and Training	2,500.00	2,500.00
3200	Marshals: General Supplies	4,000.00	4,000.00
3200	Marshals: Gasoline	8,500.00	8,500.00
3200	Marshals: Food	2,500.00	2,500.00
3200	Marshals: Small Equipment	1,000.00	1,000.00
3200	Marshals: Computer Equipment	1,000.00	1,000.00
3200	Marshals: Uniforms	5,000.00	5,000.00
	DEPARTMENT: PUBLIC WORKS		
4200	Streets & Maintenance: Salary and Wages	338,400.00	338,400.00
4200	Streets & Maintenance: Group Health Insurance	86,214.00	86,214.00
4200	Streets & Maintenance: FICA, Medicare, FUTA, and SUI	26,600.00	26,600.00
4200	Streets & Maintenance: Retirement Contributions	25,900.00	25,900.00
4200	Streets & Maintenance: Street Infrastructure (LMIG, CDBG, & LRA)	472,000.00	472,000.00
4200	Streets & Maintenance: Tuition Reimbursement	5,250.00	5,250.00
4200	Streets & Maintenance: Stormwater & DIP	22,500.00	22,500.00
4200	Streets & Maintenance: Repairs & Maintenance	35,000.00	35,000.00
4200	Streets & Maintenance: Right of Way Maintenance	30,000.00	30,000.00
4200	Streets & Maintenance: Communications	8,500.00	8,500.00
4200	Streets & Maintenance: Advertising	350.00	350.00
4200	Streets & Maintenance: Travel	500.00	500.00
4200	Streets & Maintenance: Dues and Fees	750.00	750.00
4200	Streets & Maintenance: Education and Training	500.00	500.00
4200	Streets & Maintenance: Contract Labor	-	-
4200	Streets & Maintenance: General Supplies	21,500.00	15,000.00
4200	Streets & Maintenance: Office Supplies	2,500.00	2,500.00
4200	Streets & Maintenance: Water/Sewerage	600.00	600.00
4200	Streets & Maintenance: Natural Gas	2,600.00	2,600.00
4200	Streets & Maintenance: Electricity	7,000.00	7,000.00
4200	Streets & Maintenance: Gasoline	20,000.00	20,000.00
4200	Streets & Maintenance: Food	1,200.00	1,200.00
4200	Streets & Maintenance: Small Equipment (e.g. Weed Eaters)	10,000.00	10,000.00
4200	Streets & Maintenance: Computer Equipment	-	-
4200	Streets & Maintenance: Uniforms	10,500.00	10,500.00

4200	Streets & Maintenance: Stormwater improvements	15,000.00	15,000.00
4200	Streets & Maintenance: Machinery	34,000.00	-
	DEPARTMENT: PARKS AND RECREATION		
6170	Recreation: Police Services (Memorial Day Parade)	3,500.00	3,500.00
6170	Recreation: General Supplies (Memorial Day Parade)	2,500.00	2,500.00
6200	Parks: Employee Salary (Open & Close Park)	10,000.00	10,000.00
6200	Parks: Repairs and Maintenance	10,000.00	10,000.00
6200	Parks: Communication	7,700.00	7,700.00
6200	Parks: General Supplies	15,000.00	15,000.00
6200	Parks: Water/Sewerage	600.00	600.00
6200	Parks: Electricity	8,000.00	8,000.00
	DEPARTMENT: URBAN REDEVELOPMENT		
7300	Urban Redevelopment: City Core Engineer	45,100.00	45,100.00
7300	Urban Redevelopment: Asbestos Testing	-	-
7300	Urban Redevelopment: Asbestos Removal	-	-
	DEPARTMENT: PLANNING & ZONING		
7400	Planning: Salaries	248,400.00	248,400.00
7400	Planning: Group Health Insurance	56,430.00	56,430.00
7400	Planning: FICA, Medicare, FUTA, and SUI	19,400.00	19,400.00
7400	Planning: Retirement Contributions	10,400.00	10,400.00
7400	Planning: Revised Zoning Map	5,000.00	5,000.00
7400	Planning: Building Inspections	150,000.00	150,000.00
7400	Planning: Professional Engineers (General)	15,000.00	15,000.00
7400	Planning: Technical Services	6,000.00	6,000.00
7400	Planning: Communications	1,200.00	1,200.00
7400	Planning: Advertising	750.00	750.00
7400	Planning: Travel	5,000.00	5,000.00
7400	Planning: Dues & Fees	2,100.00	2,100.00
7400	Planning: Education and Training	4,000.00	4,000.00
7400	Planning: General Supplies	5,000.00	5,000.00
7400	Planning: Computer Equipment	1,000.00	1,000.00
	DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY		
7550	Downtown Development Authority: General	10,000.00	10,000.00
	Other Financing Uses		
9000	Transfers Out to Sanitation Fund	55,250.00	55,250.00

GENERAL FUND Expenditure Totals:		\$ 4,458,343.67	\$ 4,458,343.67
	GENERAL FUND 100 REVENUE TOTALS	\$ 5,447,400.00	
	GENERAL FUND 100 EXPENDITURE TOTALS	\$ 4,458,343.67	
	INCREASE IN FUND BALANCE	\$ 989,056.33	