



# City of Statham FY27 Proposed Budget

---

FOR FISCAL YEAR ENDING JUNE 30, 2027

Citywide Summary (page 2)

Summary by Fund, Category, and Department (Page 3)

Position Listing (Page 6)

Detail by Fund, Category, and Department (Page 7)

City of Statham  
327 Jefferson St.  
Statham, GA 30666

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Citywide Summary</b>						
	General Fund Revenues & Other Financing Sources	3,704,943		3,638,346	3,087,432	3,739,008
	General Fund Expenditures & Other Financing Uses	(3,704,943)		(3,750,855)	(2,714,402)	(3,628,384)
	Special Revenue Funds Revenues & Other Financing Sources	3,000		20,000	20,756	215,296
	Special Revenue Funds Expenditures & Other Financing Uses	(3,000)		(20,000)	-	(181,879)
	Capital Projects Funds Revenues & Other Financing Sources	1,079,000		1,108,025	862,800	1,325,948
	Capital Projects Funds Expenditures & Other Financing Uses	(1,079,000)		(1,107,525)	(537,630)	(696,658)
	Debt Service Fund Revenues & Other Financing Sources	-		5,696	5,696	39,243
	Debt Service Fund Expenditures & Other Financing Uses	-		(5,696)	(5,696)	(39,243)
	Enterprise Fund Revenues & Other Financing Sources	2,819,432		2,854,176	1,985,666	2,315,908
	Enterprise Fund Expenses & Other Financing Uses	(2,819,432)		(2,370,076)	(1,630,091)	(2,089,487)
	<b>TOTAL CITYWIDE REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>7,606,375</b>		<b>7,626,243</b>	<b>5,962,349</b>	<b>7,635,403</b>
	<b>TOTAL CITYWIDE EXPENDITURES/EXPENSES &amp; OTHER FINANCING USES</b>	<b>(7,606,375)</b>		<b>(7,254,152)</b>	<b>(4,887,819)</b>	<b>(6,635,651)</b>
	<b>CITYWIDE SURPLUS (DEFICIT)</b>	<b>(0)</b>		<b>372,091</b>	<b>1,074,530</b>	<b>999,751</b>

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Revenues General Fund</b>						
031	Taxes	2,483,343		2,365,448	2,286,012	2,300,737
032	Licenses And Permits	206,000		199,500	134,599	238,827
033	Intergovernmental	21,500		21,500	24,801	305
034	Charges For Services	47,700		57,898	35,555	35,659
035	Fines And Forfeitures	232,000		232,000	234,233	307,040
036	Investment Income	55,000		55,000	47,475	79,320
037	Contributions And Donations	500		500	500	1,050
038	Miscellaneous Revenue	19,200		13,500	14,252	40,720
039	Other Financing Sources / (Uses)	639,700		693,000	310,006	735,350
<b>Total General Fund Revenues &amp; Other Financing Sources</b>		<b>3,704,943</b>		<b>3,638,346</b>	<b>3,087,432</b>	<b>3,739,008</b>

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 2/28/2026	Actual FY25
<b>Expenditures General Fund</b>						
110	Legislative	82,103		98,956	55,805	75,180
112	Legislative Committees	21,000		26,200	19,675	30,712
140	Elections	2,000		2,000	-	2,067
150	General Administration	586,624		506,329	441,078	486,854
151	Finance Administration	142,946		131,000	82,718	115,903
265	Municipal Court	95,800		89,100	59,612	87,358
320	Police Department	1,542,367		1,453,274	1,121,364	1,440,139
321	Police Administration	154,924		142,049	121,625	136,959
325	K9 Police Department	-		68,865	23,339	77,121
410	Public Works Administration	623,049		558,909	401,272	401,833
420	Roads & Streets	184,000		179,500	134,480	140,546
452	Solid Waste Collection	14,400		13,753	11,440	5,984
553	Community Center	26,900		74,000	12,716	75,863
620	Parks	41,330		185,000	114,309	152,963
650	Library	72,500		73,000	56,363	70,028
720	Inspections	90,000		87,678	47,320	74,376
740	Planning & Zoning	8,500		8,000	5,590	4,283
742	Code Enforcement	-		10,000	-	18,335
999	Other Financing Uses	16,500		43,242	5,696	231,879
<b>Total General Fund Expenditures &amp; Other Financing Uses</b>		<b>3,704,943</b>		<b>3,750,855</b>	<b>2,714,402</b>	<b>3,628,384</b>
<b>GENERAL FUND SURPLUS (DEFICIT)</b>		<b>(0)</b>		<b>(112,509)</b>	<b>373,029</b>	<b>110,623</b>

### Special Revenue Fund

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
Total ARPA Revenues		3,000		20,000	20,756	215,296
Total ARPA Expenditures		3,000		20,000	-	181,879
ARPA Fund Surplus (Deficit)		-		(0)	20,756	33,417

### Capital Projects Funds

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
Total SPLOST Revenues		356,000		312,000	348,381	298,493
Total SPLOST Expenditures		356,000		312,000	522,500	238,000
SPLOST Funds Surplus (Deficit)		-		-	(174,119)	60,493

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
Total TSPLOST2023 Revenues		650,500		600,500	461,191	655,065
Total TSPLOST2023 Expenditures		650,500		600,000	-	-
TSPLOST2023 Fund Surplus (Deficit)		-		500	461,191	655,065

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
Total Capital Projects Revenues (LMIG)		72,500		195,525	53,228	372,389
Total Capital Projects Expenditures (LMIG)		72,500		195,525	15,130	458,658
Capital Projects Fund (LMIG) Surplus (Deficit)		-		-	38,098	(86,269)

### Debt Service Fund

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Total Debt Service Revenues</b>		-		5,696	5,696	39,243
<b>Total Debt Service Expenditures</b>		-		5,696	5,696	39,243
<b>Debt Service Fund Surplus (Deficit)</b>		-		-	-	(0)

### Enterprise Fund

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Revenues Utility Fund</b>						
Utility Fund Revenues		2,172,100		2,229,400	1,720,666	2,104,029
Other Financing Sources		647,332		624,776	265,000	211,879
<b>Total Water Fund Revenues And Other Financing Sources</b>		<b>2,819,432</b>		<b>2,854,176</b>	<b>1,985,666</b>	<b>2,315,908</b>

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Expenditures Utility Fund</b>						
431	Sewer Administration	100,000		100,000	75,000	99,219
433	Sewer Collection	837,300		594,800	426,322	426,455
441	WATER ADMINISTRATION	492,294		333,324	233,918	218,992
442	Water Supply	-		-	-	429,352
443	Water Treatment	254,838		219,952	171,947	152,322
444	Water Distribution	585,000		522,000	422,903	63,146
<b>Total Utility Fund Expenses</b>		<b>2,269,432</b>		<b>1,770,076</b>	<b>1,330,091</b>	<b>1,389,487</b>
<b>Other Financing Sources / (Uses)</b>		<b>550,000</b>		<b>600,000</b>	<b>300,000</b>	<b>700,000</b>
<b>Total Water Fund Expenses And Other Financing Uses</b>		<b>2,819,432</b>		<b>2,370,076</b>	<b>1,630,091</b>	<b>2,089,487</b>

Utility Fund Surplus (Deficit)

-	484,100	355,576	226,421
---	---------	---------	---------

Position Classification by Fund and Department	FY27 PROPOSED Budget	
	Full-time	Part-time
<b>GENERAL FUND:</b>		
<b>GENERAL GOVERNMENT AND LEGISLATIVE</b>		
Mayor		1.00
Council Member		5.00
<b>Total Legislative</b>	<b>-</b>	<b>6.00</b>
<b>GENERAL ADMINISTRATION</b>		
City Administrator	1.00	
City Clerk	1.00	
Receptionist	1.00	
<b>Total General Administration</b>	<b>3.00</b>	<b>-</b>
<b>POLICE DEPARTMENT</b>		
Police Chief	1.00	
Lieutenant	1.00	
Lieutenant (Public Information Officer)	1.00	
Corporal	1.00	
Police Officer	9.00	
<b>Total Police</b>	<b>13.00</b>	<b>-</b>
<b>POLICE ADMINISTRATION</b>		
Court Clerk	1.00	
Administrator	1.00	
<b>Total Police Administration</b>	<b>2.00</b>	<b>-</b>
<b>PUBLIC WORKS</b>		
Public Works & Utilities Director (1/2)	0.50	
Public Works Foreman	1.00	
Public Works Technician 1	2.00	
Public Works Technician 2	1.00	
Facilities Grounds Maintenance Technician 4	1.00	
<b>Total Public Works</b>	<b>5.50</b>	<b>-</b>
<b>GENERAL FUND TOTAL</b>	<b>21.50</b>	<b>6.00</b>
<b>WATER AND SEWER FUND:</b>		
<b>WATER DISTRIBUTION</b>		
Public Works & Utilities Director (1/2)	0.50	
Utility Clerk	1.00	
Water Technician 1	1.00	
<b>Sub-Total Water Distribution</b>	<b>2.50</b>	<b>-</b>
<b>WATER AND SEWER FUND TOTAL</b>	<b>2.50</b>	<b>-</b>

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Revenues General Fund</b>						
100-031-11000	Real Property Tax	975,302	6.65 mills & 98% collection rate; factor 2% incr.	922,741	933,344	831,087
100-031-11900	Other - Payment In Lieu Of Taxes	660		660	660	7,254
100-031-13140	Personal Prop - TAVT	175,000		140,000	165,054	199,268
100-031-13150	Personal Prop - MV/Heavy Equip	6,004	6.65 mills & 98% collection rate; factor 2% incr.	5,887	-	-
100-031-13200	Personal Prop - Mobile Home	2,416	6.65 mills & 98% collection rate; factor 2% incr.	7,500	12,350	10,619
100-031-13400	Recording / Intangible Tax	26,000		18,000	20,986	22,016
100-031-13500	Railroad Equipment	600		500	597	557
100-031-17100	Franchise - Electric	185,000		155,000	182,048	170,367
100-031-17300	Franchise - Natural Gas	10,000		10,000	6,861	9,724
100-031-17400	Franchise - Sanitation	30,000		35,000	17,782	46,306
100-031-17500	Franchise - Internet	20,000		30,000	15,306	22,348
100-031-17600	Franchise - Telephone	200		1,000	210	567
100-031-17900	Other Franchise Taxes	660	Billboard	660	660	
100-031-31000	Local Option Sales Tax	675,000		660,000	573,115	651,752
100-031-42000	Beer / Wine Tax	40,000		45,000	30,605	41,342
100-031-42500	Distilled Spirit / Package Tax	-		-	-	1,177
100-031-43000	Mixed Drink Tax	-		3,000	336	652
100-031-45000	Energy Tax	17,000		20,000	14,069	16,191
100-031-62000	Insurance Premium Tax	315,000		308,000	307,861	269,050
100-031-63000	Financial Institutions Tax	4,000		2,000	4,092	
100-031-91000	Penalties & Interest - Property Tax	500		500	76	460
<b>031</b>	<b>Taxes</b>	<b>2,483,343</b>		<b>2,365,448</b>	<b>2,286,012</b>	<b>2,300,737</b>
100-032-11000	Alcoholic Beverage Bus License	4,000		5,000	23,000	4,500
100-032-11700	Special Event/Catering License	-		1,000	-	530
100-032-12000	General Business License	115,000	Assumes occupational tax reform to gross receipts/profitability ratio will be implemented in FY27	100,000	40,570	112,394
100-032-22100	Zoning And Land Use	2,000		2,000	1,625	1,000
100-032-22101	Development Application Fee	-		2,000	-	2,525
100-032-22102	Final Plat Fee	-		500	-	-
100-032-22103	Preliminary Plat Fee	-		1,500	-	-
100-032-22104	Soil And Erosion Fee	-		1,000	500	500
100-032-22105	Plan Review Fee	-		1,000	100	640
100-032-22300	Sign Permit	-		500	-	-
100-032-31000	Building Permits	80,000		75,000	65,121	61,762
100-032-39000	Other Building Inspection Fee	5,000		10,000	3,683	54,976
<b>032</b>	<b>Licenses And Permits</b>	<b>206,000</b>		<b>199,500</b>	<b>134,599</b>	<b>238,827</b>
100-033-60020	Local Govt Grant - GMEBS Health	1,000		1,000	2,055	-
100-033-60030	Local Govt Grant - Public Safety	5,000	GMA Safety Grant	5,000	7,376	305
100-033-70000	Intergovernmental-Parks	15,500	Per SDS Agreement	15,500	15,370	-

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>033</b>	<b>Intergovernmental</b>	<b>21,500</b>		<b>21,500</b>	<b>24,801</b>	<b>305</b>
100-034-21200	Public Safety - Accident Reports	100		100	90	-
100-034-29000	Other- Police Dept.	3,500		3,500	2,218	729
100-034-34191	Qualifying Fees	-		500	540	-
100-034-41000	Sanitation/Downtown Garbage	13,500		15,698	11,595	6,358
100-034-41500	Landfill Fees - Limb And Debris	500		2,000	390	270
100-034-64000	Background Check Fees	100		100	-	75
100-034-70000	Culture & Rec - Community Centers	10,000		15,000	7,750	21,815
100-034-71000	Culture & Rec - Ballfields-Hillman	5,000		3,000	2,640	
100-034-71100	Culture & Rec - Ballfields-Robert Bridges	5,000		5,000	1,470	
100-034-72000	Culture & Rec - Vendor Fees	10,000		13,000	8,862	6,412
<b>034</b>	<b>Charges For Services</b>	<b>47,700</b>		<b>57,898</b>	<b>35,555</b>	<b>35,659</b>
100-035-11700	Fines - Municipal Court	170,000		160,000	137,290	179,532
100-035-11705	Fines - Blue Line	50,000		60,000	87,161	119,900
100-035-13000	Confiscation - Pd Forfeiture Funds	-		-	-	(1,735)
100-035-19010	Other - Municipal Court Tech Fees	12,000		12,000	9,782	9,344
<b>035</b>	<b>Fines And Forfeitures</b>	<b>232,000</b>		<b>232,000</b>	<b>234,233</b>	<b>307,040</b>
100-036-14000	Interest	55,000		55,000	47,475	79,320
<b>036</b>	<b>Investment Income</b>	<b>55,000</b>		<b>55,000</b>	<b>47,475</b>	<b>79,320</b>
100-037-10000	Contributions From Pvt Sources	500		500	500	1,050
<b>037</b>	<b>Contributions And Donations</b>	<b>500</b>		<b>500</b>	<b>500</b>	<b>1,050</b>
100-038-10000	Rents And Royalties	13,200	Edee's Shack	8,000	6,252	12,000
100-038-30000	Reimb. For Damaged Property	-		500	-	24,011
100-038-90000	Miscellaneous Revenue	5,000		4,000	7,597	3,764
100-038-90010	Open Records Requests	1,000		1,000	403	944
<b>038</b>	<b>Miscellaneous Revenue</b>	<b>19,200</b>		<b>13,500</b>	<b>14,252</b>	<b>40,720</b>
100-039-10000	Transfer In	554,000		600,000	300,000	700,000
100-039-21000	Sale Of Assets	-		10,000	10,006	35,350
100-039-99998	Budgeted Use Of Reserves-Blueline	85,700	Subsidizes PD budget from py speed camera revenues (est. based on prior year blueline revenues)	83,000	-	-
<b>039</b>	<b>Other Financing Sources / (Uses)</b>	<b>639,700</b>		<b>693,000</b>	<b>310,006</b>	<b>735,350</b>
<b>Total General Fund Revenues &amp; Other Financing Sources</b>		<b>3,704,943</b>		<b>3,638,346</b>	<b>3,087,432</b>	<b>3,739,008</b>

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 2/28/2026	Actual FY25
----------------	---------------------	----------------------	-------	---------------------	---------------------------	-------------

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Expenditures General Fund</b>						
<b>110 Legislative</b>						
100-110-51100	Salaries	42,000		42,000	35,000	42,000
100-110-51210	Group Health Insurance	2,100	Est. 15% increase	2,100	1,298	(10,595)
100-110-51220	FICA / Medicare	3,300		3,300	2,670	3,359
100-110-51260	GA DOL Unemployment Ins	-		-	-	2,646
100-110-51270	Workers Compensation	670	Est. 3% increase	1,739	726	2,488
100-110-52311	Officials E&O Insurance	10,233		8,817	8,764	8,570
100-110-52320	Communications	5,400	T-mobile \$425/m	5,400	4,615	5,014
100-110-52350	Travel	8,000	GMA Conference & CVIOG	16,000	712	6,777
100-110-52360	Dues & Fees	3,000	Adult Literacy contribution \$2500	3,000	815	2,550
100-110-52370	Education & Training	6,000	GMA Conference, CVIOG, City Summit	12,000	485	4,435
100-110-53110	General Supplies & Materials	500		1,500	239	1,776
100-110-53130	Food	500	District Meeting Host; Christmas Luncheon	1,200	397	1,733
100-110-53160	Small Equipment	-		1,500	83	4,428
100-110-53171	Uniforms	400		400	-	-
<b>110</b>	<b>Legislative</b>	<b>82,103</b>		<b>98,956</b>	<b>55,805</b>	<b>75,180</b>
<b>112 Legislative Committees</b>						
100-112-52335	Beautification & Tree Committee	6,000	Tree City USA \$2 per capita	6,000	1,214	9,005
100-112-52338	Events Committee	15,000	Fourth of July; Sunflower; Halloween; Christmas; Community Events (Porta potties, Entertainment, Supplies, Advertisements)	18,200	18,462	21,359
100-112-52340	Finance & Econ. Dev. Committee	-		1,000	-	-
100-112-52341	Community Outreach Committee	-		1,000	-	348
<b>112</b>	<b>Legislative Committees</b>	<b>21,000</b>		<b>26,200</b>	<b>19,675</b>	<b>30,712</b>
<b>140 Elections</b>						
100-140-52110	Elections	2,000		2,000	-	2,067
<b>140</b>	<b>Elections</b>	<b>2,000</b>		<b>2,000</b>	<b>-</b>	<b>2,067</b>
<b>150 GENERAL ADMINISTRATION</b>						
100-150-51100	Salaries	190,700		187,900	149,449	165,642
100-150-51130	Overtime	1,600		3,200	645	2,139
100-150-51160	Bonus & Other Pay	1,800		1,500	1,500	1,750
100-150-51170	Holiday Pay	7,500		7,400	6,769	6,000
100-150-51190	Inclement Weather	-	INACTIVE	-	-	3,522
100-150-51210	Group Health Insurance	48,200	Est. 15% increase	32,500	35,151	18,241
100-150-51220	FICA / Medicare	15,500		15,300	10,929	14,844
100-150-51240	Deferred Comp Employer Match	10,100		10,000	7,696	7,805
100-150-51270	Workers Compensation	1,957	Est. 3% increase	972	1,583	1,744

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
100-150-51290	Other Employee Benefits	4,500	Wellness grant expenditure \$1k	-	821	3,743
100-150-52120	Professional Services	54,000	Legal	45,000	55,580	43,917
100-150-52130	Technical Services	58,145	VC3, Bradley Electronics, Harris, Civicplus, Alert system, BS&A	54,724	53,162	48,884
100-150-52220	Repairs & Maintenance	-		-	295	48,021
100-150-52223	Building Maintenance	5,000		15,000	12,409	12,102
100-150-52232	Rental Of Equipment & Vehicles	8,000	Copier lease, mailing solutions	9,000	5,399	5,420
100-150-52235	Rental Of Land & Buildings	800	CSX Lease	800	767	2,531
100-150-52310	Property/Liability Insurance	54,489		26,933	49,006	37,911
100-150-52320	Communications	10,640	T-mobile, Comcast, Zach Rodgers, Main Street Newspaper	12,500	9,714	12,894
100-150-52330	Advertising	500		1,000	-	400
100-150-52340	Printing & Binding	500		1,400	-	568
100-150-52350	Travel	5,000		7,000	3,280	6,703
100-150-52360	Dues & Fees	12,000	Shredding, bank fees, Chamber dues, GCCMA dues, GMA dues	9,700	10,790	8,381
100-150-52370	Education & Training	7,500		9,000	4,025	3,260
100-150-53110	General Supplies & Materials	8,000		12,800	5,033	7,936
100-150-53111	General Supplies & Materials-Decorations	5,000		10,000	11,883	8,357
100-150-53120	Utilities	7,500		7,500	4,642	7,546
100-150-53127	Gasoline & Diesel	-		-	-	-
100-150-53130	Food	200		1,200	434	2,040
100-150-53160	Small Equipment	500		500	116	4,249
100-150-53171	Uniforms	500		500	-	301
100-150-54210	Machinery & Equipment	5,500	Alert System purchase	8,000	-	-
100-150-54241	Software	45,993	BS&A Setup, Implementation & Training	-	-	-
100-150-57900	Contingency	15,000	Possible need for server	15,000	-	-
<b>150</b>	<b>General Administration</b>	<b>586,624</b>		<b>506,329</b>	<b>441,078</b>	<b>486,854</b>
<b>151 FINANCE ADMINISTRATION</b>						
100-151-51512	Accounting	107,946	Finance/Accounting support (JAT +spec proj: occ tx reform; BS&A impl)	96,000	54,218	87,403
100-151-51560	Audit	35,000	Annual financial audit (BatesCarter)	35,000	28,500	28,500
<b>151</b>	<b>Finance Administration</b>	<b>142,946</b>		<b>131,000</b>	<b>82,718</b>	<b>115,903</b>
<b>265 MUNICIPAL COURT</b>						
100-265-52120	Professional Services	22,000	Judge Bramblett, Clearfield (interpreter), Landreth (solicitor)	20,400	14,233	18,328
100-265-52130	Technical Services	7,500	Courtware Solutions	8,000	5,400	7,800
100-265-52320	Communications	200		200	-	-
100-265-52370	Education & Training	500		500	260	260
100-265-53110	General Supplies &Expense	500		500	345	425
100-265-53171	Uniforms	500		500	537	373

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
100-265-57100	Intergovernmental - Barrow County	22,100	formula based on court fines	21,000	12,840	20,822
100-265-57200	Payments To Agencies - State	28,900	formula based on court fines	23,000	17,589	27,524
100-265-57300	Payments To Others - Peace Officers	13,600	formula based on court fines	15,000	8,408	11,825
<b>265</b>	<b>Municipal Court</b>	<b>95,800</b>		<b>89,100</b>	<b>59,612</b>	<b>87,358</b>
<b>320 POLICE DEPARTMENT</b>						
100-320-51100	Salaries	752,700		693,900	483,279	601,422
100-320-51130	Overtime	28,000		30,000	22,706	29,454
100-320-51131	Overtime-Events	9,400		15,000	3,307	5,467
100-320-51160	Bonus & Other Pay	7,300		6,800	5,000	5,186
100-320-51170	Holiday Pay	10,300		18,000	20,759	26,430
100-320-51210	Group Health Insurance	208,900	Est. 15% increase	129,700	120,619	82,591
100-320-51220	FICA / Medicare	61,800		57,900	37,172	52,518
100-320-51240	Deferred Compensation	40,400		17,800	9,992	7,177
100-320-51270	Workers Compensation	55,054	Est. 3% increase	53,433	41,800	24,727
100-320-51285	Peace Officers' Annuity	5,000		5,000	3,745	3,930
100-320-51290	Other Employee Benefits	9,500		-	(2,723)	9,465
100-320-52120	Professional Services	3,600	Psychological Resources	3,600	2,050	43,215
100-320-52130	Technical Services	18,200	GA Technical Authority, Lint Security, Linxup, Shredding, Courtware/Justice, Data Works Plus, Project Adam, Body Cam Video Storage License Yr 2 of 3	18,200	11,545	15,495
100-320-52220	Repairs & Maintenance	900		900	338	1,641
100-320-52225	Repairs & Maint- Vehicles & Equip	35,000		30,000	28,997	42,311
100-320-52231	Rental Of Land & Buildings	23,000	PD building rent	23,000	22,986	22,533
100-320-52232	Rental Of Equipment & Vehicles	2,100	Athens Digital	1,000	1,509	1,487
100-320-52310	Property/Liability Insurance	75,514		90,731	180,924	114,211
100-320-52320	Communications	15,500	T-mobile, Comcast, Zach Rodgers	15,720	13,503	12,582
100-320-52330	Advertising	500		500	326	598
100-320-52350	Travel	3,000		5,000	993	4,035
100-320-52360	Dues & Fees	1,000		1,000	552	1,774
100-320-52370	Education & Training	5,000		5,000	2,862	1,205
100-320-53103	Pd Forfeiture Funds (Restricted)	-	Balance as of 3/31/26: \$9,498.76	-	-	321
100-320-53106	Shop With A Cop/Operating Materials	2,000	Balance as of 3/31/26: \$6,650.40	-	-	698
100-320-53110	General Supplies & Expense	3,500		3,121	2,926	3,337
100-320-53120	Utilities	10,000		12,000	6,458	10,166
100-320-53127	Gasoline & Diesel	33,000		32,990	24,973	33,710
100-320-53130	Food	1,000	Aqua Chill	1,000	568	1,035
100-320-53160	Small Equipment	5,700	8 computers (\$600/E), gun safe (\$700), targets (\$200)	5,700	820	4,664
100-320-53171	Uniforms	15,000		20,000	11,749	16,394
100-320-53285	Public Relations	2,500		2,000	1,959	2,825
100-320-53291	Police Protection	5,000	Ammo	4,000	2,915	1,488

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
100-320-54210	Machinery & Equipment	62,000	Axon Crater Points (4)	62,000	-	-
100-320-54220	Vehicles	24,000	Cover insurance gap for est. 2 incidents	24,000	-	192,496
100-320-54241	Software	-		56,480	51,208	51,208
100-320-57200	Payments To Other Agencies	7,000	Barrow County BOC	7,800	5,549	6,876
100-320-57300	Payments To Others	-		-	-	5,466
<b>320</b>	<b>Police Department</b>	<b>1,542,367</b>		<b>1,453,274</b>	<b>1,121,364</b>	<b>1,440,139</b>
<b>321 POLICE ADMINISTRATION</b>						
100-321-51100	Salaries	96,500		96,100	87,902	94,364
100-321-51130	Overtime	1,900		2,500	713	4,445
100-321-51160	Bonus & Other Pay	1,000		1,000	1,000	1,000
100-321-51210	Group Health Insurance	32,200	Est. 15% increase	21,700	21,935	21,228
100-321-51220	FICA / Medicare	7,600		7,700	6,414	7,756
100-321-51240	Deferred Compensation	5,000		5,000	1,022	650
100-321-51270	Workers Compensation	1,324	Est. 3% increase	649	601	808
100-321-51290	Other Employee Benefits	2,500		-	(545)	1,561
100-321-52350	Travel	3,000		3,000	1,260	1,846
100-321-52360	Dues & Fees	400		400	98	182
100-321-52370	Education & Training	2,000		2,000	333	1,334
100-321-53110	General Supplies	1,000		1,500	382	1,181
100-321-53171	Uniforms	500		500	510	604
<b>321</b>	<b>Police Administration</b>	<b>154,924</b>		<b>142,049</b>	<b>121,625</b>	<b>136,959</b>
<b>325 K9 POLICE DEPARTMENT</b>						
100-325-51100	Salaries	-		30,000	8,298	52,825
100-325-51130	Overtime	-		5,350	230	6,405
100-325-51160	Bonus & Other Pay	-		500	-	900
100-325-51180	K-9 Pay	-		4,000	1,625	5,460
100-325-51210	Group Health Insurance	-	Est. 15% increase	5,450	-	1,230
100-325-51220	FICA / Medicare	-		3,000	510	4,771
100-325-51240	Deferred Compensation	-		2,000	-	-
100-325-51270	Workers Compensation	-		515	-	-
100-325-51290	Other Employee Benefits	-		-	-	1,034
100-325-52310	Property/Liability Insurance	-		1,250	2,292	208
100-325-62110	K-9 Supplies	-		800	26	-
100-325-62120	K-9 Care	-		7,500	2,722	4,289
100-325-62130	K-9 Training	-		8,500	7,635	-
<b>325</b>	<b>K9 Police Department</b>	<b>-</b>		<b>68,865</b>	<b>23,339</b>	<b>77,121</b>
<b>410 PUBLIC WORKS ADMINISTRATION</b>						
100-410-51100	Salaries	285,700		275,700	209,460	215,972
100-410-51130	Overtime	11,000		11,100	2,558	2,105
100-410-51131	Overtime-Events	10,800		6,100	1,126	

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
100-410-51160	Bonus & Other Pay	6,000		6,000	5,250	5,608
100-410-51170	Holiday Pay	5,400		15,300	8,333	8,104
100-410-51210	Group Health Insurance	96,400	Est. 15% increase	64,900	51,167	25,571
100-410-51220	FICA / Medicare	24,400		25,200	16,535	18,637
100-410-51240	Deferred Compensation	16,000		16,500	958	-
100-410-51270	Workers Compensation	20,806	Est. 3% increase	21,868	17,225	8,884
100-410-51290	Other Employee Benefits				(1,417)	
100-410-52130	Technical	-		-	-	4,941
100-410-52220	Repairs & Maintenance	12,000	Vehicles & Equipment/Repl shop door	5,000	3,940	35
100-410-52223	Building Maintenance	22,000	PW shop fence relocate, parking, misc	15,900	12,337	3,666
100-410-52310	Property/Liability Insurance	4,383		5,651	11,338	18,543
100-410-52320	Communications	5,600	T-mobile, Zach Rodgers	2,160	5,110	942
100-410-52330	Advertising	-		-	-	2,078
100-410-52340	Printing & Binding	-		-	-	1,002
100-410-52350	Travel	500		500	63	
100-410-52360	Dues & Fees	2,000	Barrow UCC	250	1,179	448
100-410-52370	Education & Training	6,000	CDL class; Flagger class for all	4,000	100	1,180
100-410-53110	General Supplies & Materials	5,000		4,000	4,987	-
100-410-53120	Utilities	67,560	GA Power (Streetlights), Jackson EMC, Walton Natural Gas	51,080	44,226	7,417
100-410-53127	Gasoline & Diesel	6,000		15,000	4,137	59,338
100-410-53130	Food	-		-	-	5,401
100-410-53160	Small Equipment	5,000		1,000	1,235	632
100-410-53171	Uniforms	3,000	Hard hats, boots, rain gear, vest, gloves, safety glasses	4,200	1,428	7,931
100-410-53172	Personnel Expense	-	Inactive	-	-	3,370
100-410-53176	Safety Equipment	7,500	LGRMS Safety Grant-5% P&L Ins	7,500	-	30
<b>410</b>	<b>Public Works Administration</b>	<b>623,049</b>		<b>558,909</b>	<b>401,272</b>	<b>401,833</b>
<b>420 ROADS AND STREETS</b>						
100-420-52120	Professional Services	1,500		1,500	3,800	5,170
100-420-52210	Disposal	10,000	Cleanup Day \$5K	11,000	2,464	4,867
100-420-52214	Lawn Care	-		-	-	2,059
100-420-52215	Tree Removal	50,000		72,000	24,160	15,985
100-420-52220	Repairs & Maintenance	5,000		-	5,000	5,064
100-420-52225	Repairs & Maint- Vehicles & Equip	25,000		18,000	22,738	22,525
100-420-53110	General Supplies & Materials	15,000		8,000	13,248	3,902
100-420-53160	Small Equipment	7,500		5,000	5,295	4,139
100-420-53177	Signs & Posts	10,000		8,000	7,876	27,544
100-420-54145	Sidewalks/Crosswalks/Flatwork	10,000	Public sidewalks/crosswalks	6,000	-	-
100-420-54210	Machinery & Equipment	15,000	New lawnmower	-	-	5,500
100-420-54220	Vehicles	35,000	New 4wd truck for towing (1/2 PW & 1/2 Water)	50,000	49,900	43,790
<b>420</b>	<b>Roads &amp; Streets</b>	<b>184,000</b>		<b>179,500</b>	<b>134,480</b>	<b>140,546</b>

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>452 SOLID WASTE COLLECTION</b>						
100-452-52211	Downtown Garbage Pickup	14,400	Waste Pro	13,753	11,440	5,984
<b>452</b>	<b>Solid Waste Collection</b>	<b>14,400</b>		<b>13,753</b>	<b>11,440</b>	<b>5,984</b>
<b>553 COMMUNITY CENTER</b>						
100-553-52220	Repairs & Maintenance	5,000		20,000	129	53,261
100-553-53110	General Supplies & Materials	10,000	Tables for rental use; AED	32,000	414	9,722
100-553-53120	Utilities	11,900	GA Power, Jackson EMC, Nextera	12,000	5,579	12,880
100-553-54120	Site Improvements	-		10,000	6,594	
<b>553</b>	<b>Community Center</b>	<b>26,900</b>		<b>74,000</b>	<b>12,716</b>	<b>75,863</b>
<b>620 PARKS</b>						
100-620-52220	Repairs & Maintenance	5,000		5,000	58	1,760
100-620-53110	General Supplies & Materials	7,000	Increase \$4K for AEDs (2)	7,000	95	1,500
100-620-53112	Hillman Park	6,530	New picnic tables	5,000	7,224	55,832
100-620-53113	Dog Park	4,000	Dog Water Fountain replacement	4,000	6,377	120
100-620-53114	Veterans Park / Town Monuments	2,000	Electrical work	1,000	144	-
100-620-53115	Robert Bridges Park	5,000		25,000	18,183	92,608
100-620-53120	Utilities	1,800	Jackson EMC	1,000	1,158	1,143
100-620-54110	Sites	-		122,000	81,071	-
100-620-54230	Furniture & Fixtures	10,000	Park Signage-Hillman & Robert Bridges	15,000	-	-
<b>620</b>	<b>Parks</b>	<b>41,330</b>		<b>185,000</b>	<b>114,309</b>	<b>152,963</b>
<b>650 LIBRARY</b>						
140-650-52220	Repairs & Maintenance	1,000		1,500	754	28
140-650-52310	Property/Liability Insurance	1,500		1,500	3,109	-
140-650-57200	Payments To Agencies	70,000		70,000	52,500	70,000
<b>650</b>	<b>Library</b>	<b>72,500</b>		<b>73,000</b>	<b>56,363</b>	<b>70,028</b>
<b>720 INSPECTIONS</b>						
100-720-52120	Professional Services	90,000	Bureau Veritas	87,678	47,320	74,376
<b>720</b>	<b>Inspections</b>	<b>90,000</b>		<b>87,678</b>	<b>47,320</b>	<b>74,376</b>
<b>740 PLANNING &amp; ZONING</b>						
100-740-52120	Professional Services	8,000	J. Weitz	7,500	5,146	4,283
100-740-52330	Advertising	500		500	444	-
<b>740</b>	<b>Planning &amp; Zoning</b>	<b>8,500</b>		<b>8,000</b>	<b>5,590</b>	<b>4,283</b>
<b>742 CODE ENFORCEMENT</b>						
100-742-52120	Professional Services	-		10,000	-	18,335
<b>742</b>	<b>Code Enforcement</b>	<b>-</b>		<b>10,000</b>	<b>-</b>	<b>18,335</b>

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>999</b>						
100-320-61100	Transfer To Debt Service	-		-	-	18,358
100-420-61100	Transfer To Debt Service	-		5,696	5,696	20,885
100-420-61101	Transfer To LMIG	16,500		37,546	-	192,636
<b>999</b>	<b>Other Financing Uses</b>	<b>16,500</b>		<b>43,242</b>	<b>5,696</b>	<b>231,879</b>
<b>Total General Fund Expenditures &amp; Other Financing Uses</b>		<b>3,704,943</b>		<b>3,750,855</b>	<b>2,714,402</b>	<b>3,628,384</b>
	<b>GENERAL FUND SURPLUS (DEFICIT)</b>	<b>(0)</b>		<b>(112,509)</b>	<b>373,029</b>	<b>110,623</b>
<b>Special Revenue Fund</b>						
Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Revenues ARPA Fund</b>						
230-033-13000	American Rescue Plan Capital	-		-	-	181,879
230-033-36100	Interest	3,000		20,000	20,756	33,417
<b>Total ARPA Revenues</b>		<b>3,000</b>		<b>20,000</b>	<b>20,756</b>	<b>215,296</b>
<b>Expenditures ARPA Fund</b>						
230-900-61100	Transfer Out	3,000		-	-	181,879
230-900-61105	Budgeted Surplus	-		20,000	-	-
<b>Total ARPA Expenditures</b>		<b>3,000</b>		<b>20,000</b>	<b>-</b>	<b>181,879</b>
<b>ARPA Fund Surplus (Deficit)</b>		<b>-</b>		<b>(0)</b>	<b>20,756</b>	<b>33,417</b>

### Capital Projects Funds

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Revenues SPLOST Fund</b>						
320-033-71023	SPLOST 2023 Revenue	350,000		300,000	341,833	283,554
320-036-11000	Interest	6,000		12,000	6,548	14,939
<b>Total SPLOST Revenues</b>		<b>356,000</b>		<b>312,000</b>	<b>348,381</b>	<b>298,493</b>
<b>Expenditures SPLOST Fund</b>						
320-420-61000	Transfer Out	257,500	2012 Series Revenue Bonds-final	265,000	265,000	238,000
320-420-61100	Transfer To Debt Service	-		-	257,500	-
320-420-61110	Budgeted Surplus - 2023 Spl	98,500		47,000	-	-
<b>Total SPLOST Expenditures</b>		<b>356,000</b>		<b>312,000</b>	<b>522,500</b>	<b>238,000</b>
<b>SPLOST Funds Surplus (Deficit)</b>		<b>-</b>		<b>-</b>	<b>(174,119)</b>	<b>60,493</b>

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Revenues TSPLOST2023 Fund</b>						
335-031-35000	TSPLOST 2023 Revenue	650,000		600,000	460,820	654,863
335-036-11000	Interest	500		500	371	202
<b>Total TSPLOST2023 Revenues</b>		<b>650,500</b>		<b>600,500</b>	<b>461,191</b>	<b>655,065</b>
<b>Expenditures TSPLOST2023 Fund</b>						
335-900-61105	Budgeted Surplus	650,500		600,000	-	-
<b>Total TSPLOST2023 Expenditures</b>		<b>650,500</b>		<b>600,000</b>	<b>-</b>	<b>-</b>
<b>TSPLOST2023 Fund Surplus (Deficit)</b>		<b>-</b>		<b>500</b>	<b>461,191</b>	<b>655,065</b>

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Revenues Capital Projects Fund (LMIG)</b>						
340-033-40000	State Gov't Grants - LMIG	55,000	2027 LMIG Program	-	-	-
340-033-40011	State Gov't Grants - Atl Hwy	-		55,000	53,193	45,979
340-033-40012	State Gov't Grants - Other Grants	-		56,000	-	132,909
340-036-11000	Interest	1,000		1,000	34	865
340-039-10000	Transfer In - General Fund	16,500		37,546	-	192,636
340-039-39999	Use Of Reserves	-		45,979	-	-
<b>Total Capital Projects Revenues (LMIG)</b>		<b>72,500</b>		<b>195,525</b>	<b>53,228</b>	<b>372,389</b>
<b>Expenditures Capital Projects Fund (LMIG)</b>						
340-420-52220	Infrastructure R&M	-		-	-	76,308
340-420-54140	Infrastructure	71,500		194,525	15,130	106,213
340-420-54141	Infrastructure-Dooley Town	-		-	-	246,137
340-900-61100	Transfers Out	1,000		1,000	-	30,000
<b>Total Capital Projects Expenditures (LMIG)</b>		<b>72,500</b>		<b>195,525</b>	<b>15,130</b>	<b>458,658</b>
<b>Capital Projects Fund (LMIG) Surplus (Deficit)</b>		<b>-</b>		<b>-</b>	<b>38,098</b>	<b>(86,269)</b>

**Debt Service Fund**

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Revenues Debt Service</b>						
400-039-10000	Transfer In - General Fund	-		5,696	5,696	39,243
<b>Total Debt Service Revenues</b>		<b>-</b>		<b>5,696</b>	<b>5,696</b>	<b>39,243</b>
<b>Expenditures Debt Service</b>						
400-800-58120	Principal - JD Mini Ex	-		5,669	5,669	20,400
400-800-58150	Principal - Interceptor #1 18/20	-		-	-	17,781
400-800-58220	Interest - JD Mini Ex	-		27	27	486
400-800-58250	Interest - Interceptor #1 18/20	-		-	-	577
<b>Total Debt Service Expenditures</b>		<b>-</b>		<b>5,696</b>	<b>5,696</b>	<b>39,243</b>
<b>Debt Service Fund Surplus (Deficit)</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>(0)</b>

**Enterprise Fund**

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Revenues Utility Fund</b>						
520-034-42000	Water Deposits	75,000		85,000	55,559	76,773
520-034-42005	Admin Fees	20,000		24,000	12,475	7,900
520-034-42010	W/S/G Income	(8,000)		(10,000)	(4,024)	(6,678)
520-034-42015	Penalties & Late Fees	70,000		60,000	52,328	67,061
520-034-42100	Water (Billed)	1,246,300	3% growth over FY26 annualized	1,295,500	893,042	1,326,082
520-034-42105	Water Taps	201,000	Two commercial & 20 residential	201,000	230,598	241,500
520-034-42110	Miscellaneous Water Revenue	100,000		84,000	88,296	4,100
520-034-42550	Sewer (Billed)	422,300	3% growth over FY26 annualized	444,400	304,208	275,064
520-034-42555	Sewer Taps	30,000		30,000	22,500	10,500
520-034-42557	Sewer Capacity-Prepaid	-		-	50,000	87,375
520-034-93000	Bad Check Fees	500		500	720	630
520-036-10000	Interest	15,000		15,000	14,964	13,722
<b>Utility Fund Revenues</b>		<b>2,172,100</b>		<b>2,229,400</b>	<b>1,720,666</b>	<b>2,104,029</b>
520-039-10000	Transfer In	257,500	2012 Series Revenue Bonds-final	265,000	265,000	211,879
520-039-99999	Budgeted Use Of Reserves	389,832		359,776	-	-
<b>Other Financing Sources</b>		<b>647,332</b>		<b>624,776</b>	<b>265,000</b>	<b>211,879</b>
<b>Total Water Fund Revenues And Other Financing Sources</b>		<b>2,819,432</b>		<b>2,854,176</b>	<b>1,985,666</b>	<b>2,315,908</b>

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>Expenditures Utility Fund</b>						
<b>431 SEWER ADMINISTRATION</b>						
520-431-56100	Depreciation	100,000		100,000	75,000	99,219
431	<b>Sewer Administration</b>	<b>100,000</b>		<b>100,000</b>	<b>75,000</b>	<b>99,219</b>
<b>433 SEWER COLLECTION</b>						
520-433-52120	Professional Services	35,000		35,000	43,090	2,300
520-433-52220	Repairs & Maintenance	30,000	PM for Lift Stations & Generators	30,000	14,090	21,929
520-433-52221	Sanitary Sewer Maintenance	-		-	-	339
520-433-52222	Sanitary Sewer Cleaning	-		-	-	8,325
520-433-52224	Sewer Lift Stations	10,000		-	-	6,167
520-433-52330	Advertising	300		300	-	-
520-433-52360	Dues & Fees	-		-	8	8
520-433-53110	General Supplies & Materials	2,000		2,000	318	2,588

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
520-433-53160	Small Equipment	2,500		2,500	681	735
520-433-54210	Machinery & Equipment	-		10,000	9,995	-
520-433-57100	Intergovernmental	500,000	Barrow County sewer treatment	500,000	350,640	388,108
520-433-58101	Principal - Series 2012 Bonds	250,000	final	-		
520-433-58201	Interest - Series 2012 Bonds	7,500	final	15,000	7,500	(4,042)
<b>433</b>	<b>Sewer Collection</b>	<b>837,300</b>		<b>594,800</b>	<b>426,322</b>	<b>426,455</b>
<b>441 WATER ADMINISTRATION</b>						
520-441-51100	Salaries	150,800		150,500	97,771	94,401
520-441-51130	Overtime	9,200		18,700	5,733	5,969
520-441-51160	Bonus & Other Pay	1,900		1,800	1,000	750
520-441-51170	Holiday Pay	5,400		5,300	6,652	6,868
520-441-51210	Group Health Insurance	48,200	Est. 15% increase	32,500	26,384	17,454
520-441-51220	Fica / Medicare	12,800		13,500	8,036	9,292
520-441-51240	Deferred Compensation	8,400		8,900	5,355	4,905
520-441-51270	Workers Compensation	2,421	Est. 3% increase	2,638	1,754	2,993
520-441-51290	Other Employee Benefits				8	
520-441-52130	Technical Services	9,198	Harris billing, Lab samples	11,040	8,935	8,955
520-441-52225	Repairs & Maint- Vehicles & Equip	2,500		5,000	3,348	6,130
520-441-52310	Property/Liability Insurance	7,153		15,626	17,962	1,628
520-441-52320	Communications	18,600	T-mobile, Zach Rodgers, Harris	13,320	13,768	3,939
520-441-52330	Advertising	500		500	-	17,172
520-441-52340	Printing & Binding	-		-	-	543
520-441-52350	Travel	1,500	GRWA	1,500	-	
520-441-52360	Dues & Fees	10,000	SCADA, Fiserv	4,400	8,676	-
520-441-52370	Education & Training	2,500	GRWA & Water Ops Class	1,500	677	8,298
520-441-52380	Licenses	200		200	-	535
520-441-53110	General Supplies	2,500	AEDs	2,000	322	150
520-441-53120	Utilities	24,000	GA Power, Jackson EMC	20,000	17,650	-
520-441-53127	Gasoline & Diesel	10,000		7,000	7,521	20,570
520-441-53130	Food	-		-	-	7,548
520-441-53160	Small Equipment	5,000		6,000	2,047	-
520-441-53171	Uniforms	1,400		1,400	320	413
520-433-54210	Machinery & Equipment	100,000	Hydro-excavation trailer	10,000	-	477
520-441-54220	Vehicles	35,000	New 4wd truck for towing (1/2 PW & 1/2 Water)			
520-441-54241	Software	23,123	BS&A Setup, Implementation & Training			
<b>441</b>	<b>WATER ADMINISTRATION</b>	<b>492,294</b>		<b>333,324</b>	<b>233,918</b>	<b>218,992</b>
<b>442 WATER SUPPLY</b>						
520-442-52120	Professional Services	-		-	-	45,264
520-442-52220	Repairs & Maintenance	-		-	-	15,943
520-442-53110	General Supplies	-		-	-	224
520-442-53151	Water Purchased	-		-	-	367,922

Account Number	Account Description	Proposed Budget FY27	Notes	Amended Budget FY26	YTD FY26 Actual 4/30/2026	Actual FY25
<b>442</b>	<b>Water Supply</b>	-		-	-	<b>429,352</b>
<b>443 WATER TREATMENT</b>						
520-443-52120	Professional Services	55,000		50,000	54,819	11,209
520-443-52130	Technical	10,000	EPD Drinking Water Fees	10,000	6,409	8,090
520-443-52220	Repairs & Maintenance	20,000		10,000	12,267	4,190
520-443-53102	Chemicals - Plant	5,000	Disposal fees	5,000	-	-
520-443-53103	Chemicals - Spring	35,000		30,000	24,121	25,088
520-443-53110	General Supplies - Plant	1,000		-	139	223
520-443-53113	General Supplies - Spring	1,000		1,000	93	-
520-443-56100	Depreciation	100,000		98,000	73,500	102,164
520-443-57900	Contingency	-		15,000	-	-
520-443-58101	Principal - GEFA 2015L03Ws	27,297	Payoff FY28	-	-	-
520-443-58201	Interest - GEFA 2015L03Ws	541	Payoff FY28	952	599	1,357
<b>443</b>	<b>Water Treatment</b>	<b>254,838</b>		<b>219,952</b>	<b>171,947</b>	<b>152,322</b>
<b>444 WATER DISTRIBUTION</b>						
520-444-52120	Professional Services	30,000		32,000	27,215	5,040
520-444-52220	Repairs & Maintenance	150,000		65,000	116,983	56,573
520-444-53110	General Supplies & Materials	5,000		10,000	2,175	1,533
520-444-53151	Water Purchased	400,000		400,000	276,530	
520-444-57900	Contingency	-		15,000	-	-
<b>444</b>	<b>Water Distribution</b>	<b>585,000</b>		<b>522,000</b>	<b>422,903</b>	<b>63,146</b>
<b>Total Utility Fund Expenses</b>		<b>2,269,432</b>		<b>1,770,076</b>	<b>1,330,091</b>	<b>1,389,487</b>
520-441-61100	Transfer Out To General Fund	550,000		600,000	300,000	700,000
<b>Other Financing Sources / (Uses)</b>		<b>550,000</b>		<b>600,000</b>	<b>300,000</b>	<b>700,000</b>
<b>Total Water Fund Expenses And Other Financing Uses</b>		<b>2,819,432</b>		<b>2,370,076</b>	<b>1,630,091</b>	<b>2,089,487</b>
<b>Utility Fund Surplus (Deficit)</b>		<b>-</b>		<b>484,100</b>	<b>355,576</b>	<b>226,421</b>