Annual Operating Budget

For the Year Ended December 31, 2027

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City of Jasper

First Mountain City

Adopted Budget
January 1, 2027 – December 31, 2027

MEMBERS OF CITY COUNCIL



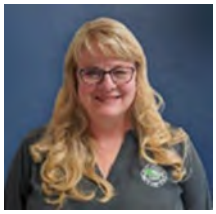
MEMBERS OF COUNCIL	
Kirk Raffield, Mayor	
Jim Looney, Mayor Pro Tem	
John Foust – Councilmember	Brandon Hannah – Councilmember
Steve Lawrence – Councilmember	Tony Davis – Councilmember

City Officials

City Manager
Brandon Douglas



Deputy City Manager
Kim Goldener



City Clerk/HR Director
Lorrie Waters



Finance Director
Lindsey Williams



Fire Chief
John Sherrer III



Police Chief
Matt Dawkins



Planning & Development Director
Mary Elizabeth Burgess



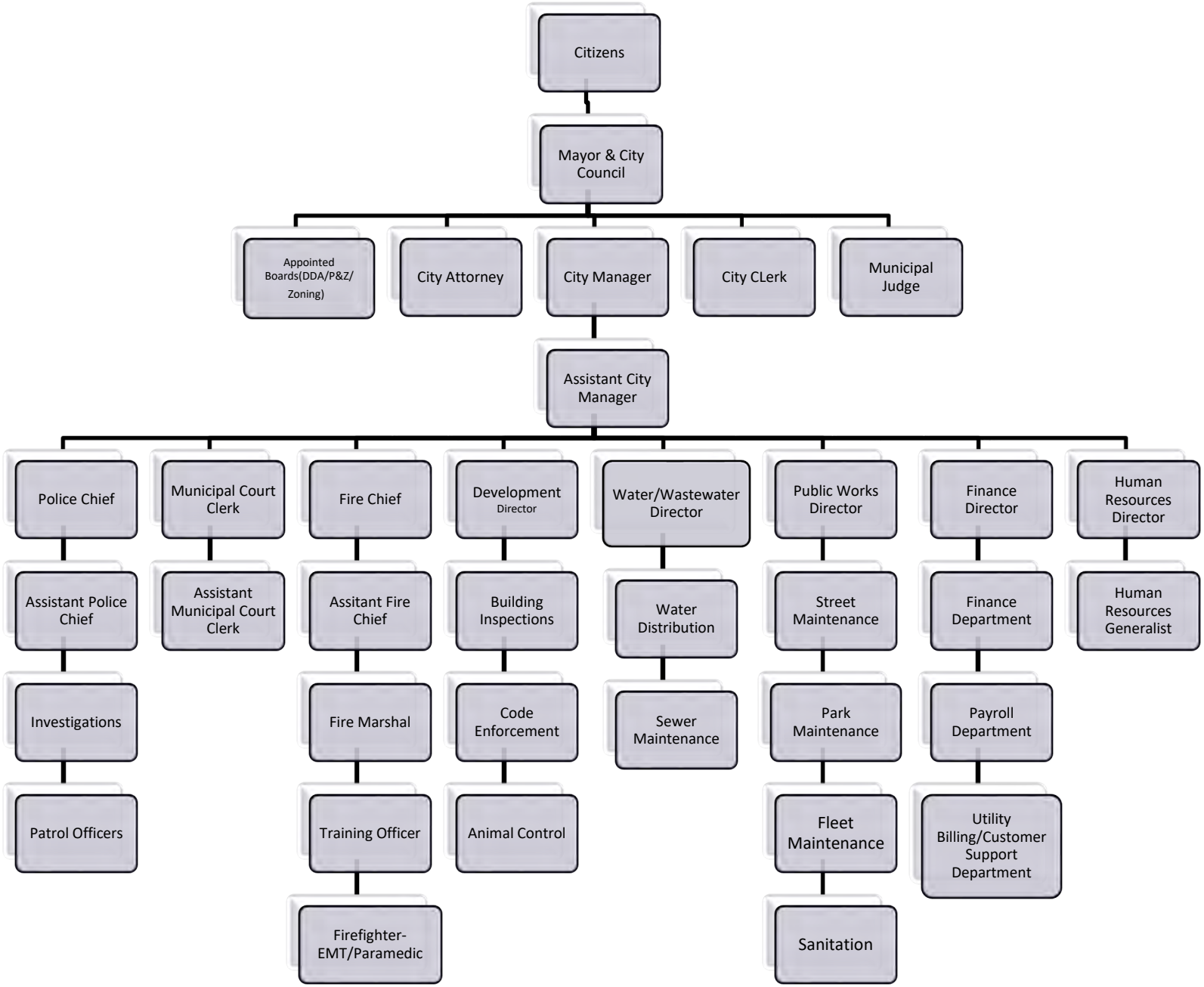
Public Works Director
Josh Davis



Water/Wastewater Director
Charles Jones



CITY OF JASPER ORGANIZATIONAL CHART



Budget Calendar
2027

June 26, 2026	**Distribute operational & capital budget information to department heads**
July 23, 2026	**Deadline for department heads to return budget requests**
July 23-July 31, 2026	**Finance department compile budget information for city manager**
August 10-August 14, 2026	**Department heads meet with City Manager**
September 14, 2026	**Request to advertise millage rate at Council work session (Contingent upon receiving tax digest from county)**
September 16, 2026	**Send advertisement for 1st public hearing (if there is no ROLLBACK), five-year history, and press release to paper. Advertise five-year history and press release on website.**
September 16, 2026	**Send advertisement for 2nd & 3rd public hearing to paper (if needed)**
October 5, 2026	**Hold 1st & 2nd public hearing regarding millage rate at Regular Council Meeting at 9:00 am and 6:00pm**
October 15, 2026	**Hold 3rd public hearing regarding millage rate at scheduled work session at 5:30pm**
October 15, 2026	**Budget work session with Entire Council**
October 15, 2026	**Council adopt millage rate at Special Called Council Meeting**
November 5, 2026	**Send advertisement for budget adoption to paper for public hearing**
November 12, 2026	**Distribution of departmental & capital improvement budget packets to Council**
November 19, 2026	**Public hearing for budget – 6:00pm (must be 1 week before adoption of budget by council according to OCGA 36-81-5 & 6**
December 7, 2026	**Council adoption of operational & capital improvement budgets for 2027**

CITY OF JASPER
BUDGET TOTALS

ALL FUNDS REVENUE

FUND #	FUND	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100	GENERAL REVENUE	8,540,952	8,266,995	9,681,704	8,024,600	9,149,100	9,154,100
201	TECHNOLOGY SURCHARGE FUND	56,891	80,762	80,762	80,762	80,762	80,762
210	CONFISCATED ASSETS FUND	15,341	21,485	21,527	21,527	21,527	21,527
230	AMERICAN RESCUE PLAN	-	-	-	-	-	-
275	HOTEL-MOTEL TAX	101,304	93,050	93,050	93,050	90,050	90,050
321	2014 SPLOST	236,896	-	-	-	-	-
322	2020 SPLOST	2,453,258	1,670,000	-	-	-	-
323	2026 SPLOST	-	-	-	1,400,500	1,400,500	1,400,500
430	GO BOND	-	-	-	705,425	705,425	705,425
505	WATER FUND REVENUE	11,582,172	8,290,748	8,980,377	7,721,000	8,980,377	8,980,377
540	SANITATION FUND REVENUE	326,412	349,209	366,200	366,200	366,200	366,200
745	MUNICIPAL COURT FUND	492,804	550,000	475,000	475,000	475,000	475,000
	TOTAL REVENUE	**23,806,031**	**19,322,249**	**19,698,620**	**18,888,064**	**21,268,941**	**21,273,941**

GOVERNMENTAL FUNDS

DIV #	FUND - 100	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
11000	LEGISLATIVE	109,009	214,708	152,009	146,009	156,802	156,802
13000	EXECUTIVE	453,320	445,901	453,821	504,421	505,072	505,072
14000	ELECTION	-	-	1,200	11,700	11,700	11,700
15100	FINANCIAL ADMINISTRATION	378,264	402,598	489,931	439,557	396,385	401,385
26500	MUNICIPAL COURT	166,296	171,201	174,383	198,385	171,031	171,031
32000	POLICE DEPARTMENT	2,557,117	2,630,006	3,090,109	3,491,769	3,037,407	3,037,407
35000	FIRE DEPARTMENT	2,349,108	2,402,668	2,965,121	6,813,666	2,802,817	2,802,817
39100	ANIMAL CONTROL DEPARTMENT	11,360	65,000	65,000	65,000	65,000	65,000
42000	STREET DEPARTMENT	1,199,806	1,067,167	1,529,816	1,477,752	1,206,335	1,206,335
49000	FLEET MAINTENANCE	46,011	50,922	52,926	142,928	57,288	57,288
49500	CEMETERY	-	-	-	-	-	-
62000	PARKS ADMINISTRATION	123,466	49,675	78,900	242,218	47,025	47,025
72000	PROTECTIVE INSPECTION DEPT	63,955	70,200	70,200	190,012	88,250	88,250
74000	PLANNING & ZONING	410,216	468,940	424,080	481,761	489,779	489,779
75500	DDA	86,059	75,000	81,200	81,200	61,200	61,200
80000	DEBT SERVICE	53,008	153,008	53,008	53,008	53,008	53,008
90000	OTHER FINANCING SOURCES	-	-	-	-	-	-
	TOTAL EXPENSES	**8,006,995**	**8,266,995**	**9,681,704**	**14,339,385**	**9,149,100**	**9,154,100**
	TOTAL REVENUE	**8,540,952**	**8,266,995**	**9,681,704**	**8,024,600**	**9,149,100**	**9,154,100**
	BALANCE	533,957	0	0	(6,314,785)	0	0

DIV #	FUND - 201	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
26500	MUNICIPAL COURT TECHNOLOGY	16,006	28,000	28,000	28,000	28,000	28,000
32000	POLICE TECHNOLOGY	18,385	-	-	-	-	-
	DEBT SERVICE	52,761	52,762	52,762	52,762	52,762	52,762
	TOTAL EXPENSES	**87,152**	**80,762**	**80,762**	**80,762**	**80,762**	**80,762**
	TOTAL REVENUE	**56,891**	**80,762**	**80,762**	**80,762**	**80,762**	**80,762**
	BALANCE	(30,261)	-	-	-	-	-

DIV #	FUND - 210	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
32270	CONFISCATED ASSETS	15,341	21,485	21,527	-	-	-
	TOTAL EXPENSES	**15,341**	**21,485**	**21,527**	**21,527**	**21,527**	**21,527**

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	TOTAL REVENUE	**15,341**	**21,485**	**21,527**	**21,527**	**21,527**	**21,527**
	BALANCE	-	-	-	-	-	-

DIV #	FUND - 230	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
	AMERICAN RESCUE FUND	-	-	-	-	-	-
	TOTAL EXPENSES	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**
	BALANCE	-	-	-	-	-	-

DIV #	FUND - 275	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
75400	HOTEL-MOTEL TAX	103,119	93,050	93,050	90,050	90,050	90,050
	TOTAL EXPENSES	**103,119**	**93,050**	**93,050**	**90,050**	**90,050**	**90,050**
	TOTAL REVENUE	**101,304**	**93,050**	**93,050**	**90,050**	**90,050**	**90,050**
	BALANCE	(1,815)	-	-	-	-	-

DIV #	FUND - 323						
49600	2026 SPLOST	-	-	-	1,400,500	1,400,500	1,400,500
	TOTAL EXPENSES	**-**	**-**	**-**	**1,400,500**	**1,400,500**	**1,400,500**
	TOTAL REVENUE	**-**	**-**	**-**	**1,400,500**	**1,400,500**	**1,400,500**
	BALANCE	-	-	-	-	-	-

DIV #	FUND - 430	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
49600	GO BOND		-	-	705,425	705,425	705,425
	TOTAL EXPENSES	**-**	**-**	**-**	**705,425**	**705,425**	**705,425**
	TOTAL REVENUE	**-**	**-**	**-**	**705,425**	**705,425**	**705,425**
	BALANCE		-	-	-	-	-

ENTERPRISE FUNDS

DIV #	FUND - 505	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
43100	SEWER ADMINISTRATION	534	534		534	534	534
43310	SEWER MAINTENANCE	1,132,306	1,266,746		1,383,191	1,208,286	1,208,286
43350	WATER POLLUTION CONTROL PLANT	1,478,473	1,806,107		1,899,404	1,899,404	1,899,404
44100	WATER ADMINISTRATION	861,440	940,629		1,019,393	975,006	975,006
44110	METER READING	280,867	517,100		527,783	524,507	524,507
44300	WATER TREATMENT	1,480,389	1,141,221		1,389,200	1,389,200	1,389,200
44400	WATER DISTRIBUTION	2,519,133	2,578,690		3,642,880	2,937,352	2,937,352
49100	WATER FLEET	108,873	39,722		51,727	46,088	46,088
	TOTAL EXPENSES	**7,862,015**	**8,290,748**	**-**	**9,914,112**	**8,980,377**	**8,980,377**
	TOTAL REVENUE	**11,582,172**	**8,290,748**	**-**	**7,721,000**	**8,980,377**	**8,980,377**
	BALANCE	3,720,157	(0)	-	(2,193,112)	0	0

DIV #	FUND - 540						
45200	SOLID WASTE COLLECTION	337,846	349,209	366,200	366,200	366,200	366,200
	TOTAL EXPENSES	**337,846**	**349,209**	**366,200**	**366,200**	**366,200**	**366,200**
	TOTAL REVENUE	**326,412**	**349,209**	**366,200**	**366,200**	**366,200**	**366,200**
	BALANCE	(11,433)	0	0	0	0	-

AGENCY FUNDS

DIV #	FUND - 745	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
26500	MUNICIPAL COURT	484,911	550,000	475,000	475,000	475,000	475,000

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TOTAL EXPENSES	**484,911**	**550,000**	**475,000**	**475,000**	**475,000**	**475,000**
TOTAL REVENUE	**492,804**	**550,000**	**475,000**	**475,000**	**475,000**	**475,000**
BALANCE	7,893	-	-	-	-	-
	$ 19,785,322	**$ 19,322,248**	**$ 10,718,243**	**$ 25,287,036**	**$ 19,163,015**	**$ 21,273,941**

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GENERAL FUND BUDGET SUMMARY BY DEPARTMENT

REVENUES	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
TAXES	7,087,327	7,372,595	8,653,254	7,102,000	8,147,000	8,152,000
LICENSE AND PERMITS	582,914	285,900	369,200	394,350	319,350	319,350
INTERGOVERNMENTAL	21,840	34,000	22,000	22,000	22,000	22,000
CHARGES FOR SERVICES	72,637	42,500	25,250	15,250	15,750	15,750
INVESTMENT INCOME	30,391	35,000	35,000	25,000	50,000	50,000
CONTRIBUTIONS AND DONATIONS	245,179	167,500	247,500	136,000	265,000	265,000
MISCELLANEOUS	63,582	5,000	5,000	5,000	5,000	5,000
OTHER FINANCING SOURCES	437,083	324,500	324,500	325,000	325,000	325,000
TOTAL REVENUES	**8,540,952**	**8,266,995**	**9,681,704**	**8,024,600**	**9,149,100**	**9,154,100**
EXPENDITURES						
LEGISLATIVE	109,009	214,708	152,009	146,009	156,802	156,802
EXECUTIVE	453,320	445,901	453,821	504,421	505,072	505,072
ELECTION	-	-	1,200	11,700	11,700	11,700
FINANCIAL ADMINISTRATION	378,264	402,598	489,931	439,557	396,385	401,385
MUNICIPAL COURT	166,296	171,201	174,383	198,385	171,031	171,031
POLICE DEPARTMENT	2,557,117	2,630,006	3,090,109	3,491,769	3,037,407	3,037,407
FIRE DEPARTMENT	2,349,108	2,402,668	2,965,121	6,813,666	2,802,817	2,802,817
ANIMAL CONTROL DEPARTMENT	11,360	65,000	65,000	65,000	65,000	65,000
STREET DEPARTMENT	1,199,806	1,067,167	1,529,816	1,477,752	1,206,335	1,206,335
FLEET MAINTENANCE	46,011	50,922	52,926	142,928	57,288	57,288
PARKS ADMINISTRATION	123,466	49,675	78,900	242,218	47,025	47,025
PROTECTIVE INSPECTION DEPT	63,955	70,200	70,200	190,012	88,250	88,250
PLANNING & ZONING	410,216	468,940	424,080	481,761	489,779	489,779
DDA	86,059	75,000	81,200	81,200	61,200	61,200
DEBT SERVICE	53,008	153,008	53,008	53,008	53,008	53,008
TOTAL EXPENDITURES	**8,006,995**	**8,266,995**	**9,681,704**	**14,339,385**	**9,149,100**	**9,154,100**
BALANCE	**533,957**	**0**	**0**	**(6,314,785)**	**0**	**0**

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GENERAL FUND - 100

REVENUE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.13.4220	FUND BALANCE-UNASSIGNED	-	360,924	1,553,854			
100.31.1101	REAL PROPERTY-CURRENT YEAR	2,169,838	2,300,000	2,350,000	2,400,000	3,150,000	3,150,000
100.31.1110	PUBLIC UTILILITES-CURRENT YEAR	52,766	42,000	55,000	55,000	55,000	55,000
100.31.1200	REAL PROPERTY-PRIOR YEAR	9,086	100,000	123,000	100,000	100,000	100,000
100.31.1210	PUBLIC UTILITY-PRIOR YEAR	-	-	-	-	-	-
100.31.1301	PERSONAL PROPERTY TAX	348,963	335,500	335,500	200,000	450,000	450,000
100.31.1310	AUTOMOBILE TAXES	10,888	6,000	6,000	6,000	6,000	6,000
100.31.1315	TAVT-AUTOMOBILE TAX	245,461	200,000	200,000	200,000	220,000	220,000
100.31.1316	AAVT-ALTERNATIVE AUTO TAX	2,171	2,171	2,900	2,500	2,500	2,500
100.31.1340	INTANGIBLES	53,617	55,000	55,000	55,000	55,000	55,000
100.31.1400	PERSONAL PROPERTY-PRIOR YEAR	5,393	5,000	1,500	500	500	500
100.31.1501	PROP TAX OVERPMT-NON REFUND	0	-	-	-	-	-
100.31.1600	REAL ESTATE TRANSFER TAX	47,362	25,000	15,000	18,000	18,000	18,000
100.31.1710	FRANCHISE TAX-ELECTRIC	553,657	550,000	550,000	555,000	555,000	555,000
100.31.1730	FRANCHISE TAX-GAS	47,116	40,000	40,000	45,000	45,000	45,000
100.31.1750	FRANCHISE TAX-CABLE	29,137	40,000	40,000	30,000	30,000	30,000
100.31.1760	FRAN TAX-TELEPHONE	17,515	25,000	25,000	20,000	20,000	20,000
100.31.3100	LOCAL OP 1% SALES TAX	2,375,260	2,300,000	2,300,000	2,350,000	2,375,000	2,375,000
100.31.4200	BEER/WINE BEVERAGE EXCISE TAX-DISTRIBUTION	318,377	300,000	300,000	300,000	300,000	300,000
100.31.4250	DISTILLED SPIRIT EXCISE-DISTRIBUTION	58,101	55,000	55,000	55,000	55,000	55,000
100.31.4300	MIXED DRINK EXCISE	46,578	30,000	30,000	45,000	45,000	45,000
100.31.4600	CONSUMER FIREWORKS TAX	-	500	500	-	-	-
100.31.6100	BUSINESS/OCCUPATION	69,955	70,000	80,000	85,000	85,000	85,000
100.31.6200	INSURANCE PREMIUM TAX	445,691	440,000	440,000	445,000	445,000	450,000
100.31.6300	FINANCIAL INSTITUTE TAX	127,230	65,000	65,000	100,000	100,000	100,000
100.31.9110	PEN & INT-REAL PROPERTY	32,139	20,000	20,000	20,000	20,000	20,000
100.31.9120	PEN & INT-PERSONAL PROPERTY	14,226	5,000	1,000	10,000	10,000	10,000
100.31.9400	PEN & INT-BUSINESS	6,800	500	9,000	5,000	5,000	5,000
100.31.9900	PEN & INT-OTHER	0	-	-	-	-	-
100.32.1110	BEER LICENSE-ON SITE	8,927	8,500	10,000	10,000	10,000	10,000
100.32.1115	BEER LICENSE - RETAIL	14,600	14,200	14,200	14,200	14,200	14,200
100.32.1120	WINE LICENSE-ON SITE	8,110	8,200	8,200	8,200	8,200	8,200
100.32.1125	WINE LICENSE-RETAIL SALES	14,600	14,200	14,200	14,000	14,000	14,000
100.32.1130	LIQUOR LICENSE- ON SITE	33,000	33,000	33,000	34,000	34,000	34,000
100.32.1135	LIQUOR LICENSE-RETAIL SALES	9,713	9,000	12,000	12,000	12,000	12,000
100.32.1150	BREWERY LICENSE-BREWPUB	1,500	1,500	1,500	1,500	1,500	1,500
100.32.1160	WINERY LICENSE-POURING ON SITE	4,500	4,500	1,500	1,500	1,500	1,500
100.32.1170	SPECIAL EVENT/CATERING	450	100	100	-	-	-
100.32.1180	DISTILLERY LICENSE	3,000	3,000	3,000	3,000	3,000	3,000
100.32.1220	INSURANCE FEES	12,140	10,000	10,000	10,000	10,000	10,000
100.32.2210	ZONING FEES/LAND USE PERMITS	12,541	7,500	2,500	3,500	3,500	3,500
100.32.2212	VARIANCE FEES	6,700	2,500	1,000	1,200	1,200	1,200
100.32.2230	SIGN PERMIT FEES	9,675	4,500	2,500	3,000	3,000	3,000
100.32.2500	ANIMAL LICENSE	-	-	-	-	-	-
100.32.2900	OTHER PERMITS	-	-	-	-	-	-
100.32.2920	BLASTING PERMIT	1,500	1,000	500	250	250	250
100.32.2995	CERTIFICATES OF OCCUPANCY	23,768	14,000	5,000	2,800	2,800	2,800
100.32.3100	BUILDING PERMITS	417,990	150,000	250,000	275,000	200,000	200,000
100.32.3200	ENTERTAINMENT-FAIRS/CARNIVALS ETC	200	-	-	-	-	-
100.32.3900	SOIL EROSION	-	200	-	200	200	200
100.33.1150	FED SPEC INDIRECT OPER GR	-	-	-	-	-	-
100.33.1300	FEDERAL CAPITAL GRANTS	-	-	-	-	-	-
100.33.4100	STATE SPEC GRANT - LMIG	98,607	90,000	93,000	90,000	90,000	90,000
100.33.4101	STATE SPEC GRANT - LRA LMIG	-	-	103,000	-	100,000	100,000

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100.33.4300	STATE CAPITAL GRANT	22,496	-	-	-	-	-
100.33.6001	GA MUNICIPAL ASSOC GRANT	25,000	2,500	-	-	-	-
100.33.6002	GA ASSOC OF CHIEFS OF POLICE GRANT	-	-	-	-	-	-
100.33.8000	HOUSING AUTHORITY	21,840	34,000	22,000	22,000	22,000	22,000
100.34.1100	COURT COSTS	-	-	-	-	-	-
100.34.1311	BUILDING/SITE PLAN REVIEW FEES	24,988	20,000	5,000	3,500	3,500	3,500
100.34.1320	FIRE - PLAN REVIEW - SPRINKLER	186	-	250	250	250	250
100.34.1391	OTHER BLDG/PLANNING FEES	8,650	5,000	6,500	6,500	6,500	6,500
100.34.1400	COPY FEES	2,787	-	-	-	-	-
100.34.1900	OTHER FEES	25	-	-	-	-	-
100.34.1910	ELECTION QUALIFY FEE	-	-	-	-	-	-
100.34.2120	ACCIDENT REPORTS FEE	555	200	200	200	200	200
100.34.2210	FALSE ALARMS	1,300	-	-	-	-	-
100.34.2310	FINGERPRINTING FEES	1,794	-	2,500	1,000	1,000	1,000
100.34.2410	PARKING TICKETS	25	-		-	-	-
100.34.2900	OTHER PUBLIC SAFETY FEES - FD	2,680	3,000	3,000	-	-	-
100.34.2901	OTHER PUBLIC SAFETY FEES - PD	1,400	2,000	2,000	200	200	200
100.34.3201	PAYMENT IN LIEU OF SIDEWALK INST	10,305	-	-	-	-	-
100.34.6410	BACKGROUND CHECK FEE	4,571	4,000	1,500	1,000	1,000	1,000
100.34.6905	FEES FOR LEGAL ADS/SIGNAGE	7,062	3,200	3,200	1,500	1,500	1,500
100.34.7700	TUITION CHARGES	2,250	-	-	500	500	500
100.34.9300	RETURN CHECK FEES	60	100	100	100	100	100
100.35.1901	FINES-P & Z/BLDG	4,000	5,000	1,000	500	1,000	1,000
100.36.1000	INTEREST REVENUES	30,391	35,000	35,000	25,000	50,000	50,000
100.37.1000	DONATIONS	-	-	-	-	-	-
100.37.1001	DONATIONS-DDA (EVENTS ONLY)	60,122	54,000	30,000	30,000	60,000	60,000
100.37.1002	DONATIONS-DDA (CITY PROVIDED)	27,000	21,000	21,000	16,000	15,000	15,000
100.37.1004	DONATIONS-PD	10,300	-	-	-	-	-
100.37.1002	DONATIONS-CTIY PARK	-	-	-	-	-	-
100.37.1005	DONATIONS-FD	1,655	-	500	-	-	-
100.37.1010	CEMETERY DONATIONS	-	-	-	-	-	-
100.38.1000	RENTS & ROYALTIES	4,000	-	-	-	-	-
100.38.3000	REIMBURSE DAMAGE PROPERTY	49,689	2,500	2,500	2,500	2,500	2,500
100.38.9000	MISC REVENUE	9,893	2,500	2,500	2,500	2,500	2,500
100.39.1100	TRANSFERS FR FUNDS	-	-		-	-	-
100.39.1200	TRANSFER IN-ARPA	-	-		-	-	-
100.39.1205	TRANSFER FROM H/M TAX 275	-	-		-	-	-
100.39.1206	TRANSFER FROM MUNIC COURT	383,683	324,500	324,500	325,000	325,000	325,000
100.39.1210	TRANSFER FROM WATER-505	-	-	-	-	-	-
100.39.2100	SALE-CITY PROPERTY	53,400	-	-	-	-	-
100.39.3500	PROCEEDS-GLTD-LEASES		-	-	-	-	-
	TOTAL REVENUE	**8,540,952**	**8,266,995**	**9,681,704**	**8,024,600**	**9,149,100**	**9,154,100**

DRAFT

LEGISLATIVE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.11000.51.1110	MAYOR & COUNCIL PAY	21,000	21,000	21,000	21,000	21,000	21,000
100.11000.51.2100	GROUP INSURANCE	35,454	38,952	38,952	38,952	28,245	28,245
100.11000.51.2200	FICA TAX EXPENSE	1,501	1,607	1,607	1,607	1,607	1,607
100.11000.51.2700	WORKER'S COMPENSATION	1,992	1,800	1,800	1,800	1,800	1,800
100.11000.51.2900	OTHER EMPLYEE BENEFITS	-	750	750	750	750	750
100.11000.52.1200	PROFESSIONAL	20,103	115,000	50,000	50,000	50,000	50,000
100.11000.52.1301	TECHNICAL SERVICES	283	3,000	3,000	3,000	3,000	3,000
100.11000.52.2100	CLEANING	-	0	-	-	-	-
100.11000.52.2200	REPAIRS & MAINTENANCE	-	500	500	500	500	500
100.11000.52.2310	RENTAL OF LAND & BUILDNG	38	0	300	300	300	300
100.11000.52.2320	RENTAL OF EQUIPMENT	-	50	50	50	50	50
100.11000.52.3110	INSURANCE - LIABILITY	23,853	16,000	16,000	16,000	16,000	16,000
100.11000.52.3210	TELECOMMUNICATIONS	465	0	-	-	-	-
100.11000.52.3300	ADVERTISING	410	0	-	-	-	-
100.11000.52.3500	TRAVEL	831	5,000	3,500	3,500	20,000	20,000
100.11000.52.3600	DUES & FEES	-	250	250	250	250	250
100.11000.52.3700	EDUCATION/TRAINING	1,770	7,500	5,000	5,000	10,000	10,000
100.11000.53.1100	SUPPLIES & MATERIALS	810	1,000	1,000	1,000	1,000	1,000
100.11000.53.1105	SUPPLIES-FURNITURE	-	250	250	250	250	250
100.11000.53.1106	SUPPLIES-COMPUTERS	-	0	6,000	-	-	-
100.11000.53.1107	SUPPLIES - PARTS	-		-	-	-	-
100.11000.53.1110	OFFICE SUPPLIES	49	250	250	250	250	250
100.11000.53.1270	GAS & OIL	-	0	-	-	-	-
100.11000.53.1300	ENTERTAINMENT/FOOD	451	1,500	1,500	1,500	1,500	1,500
100.11000.53.1600	SMALL EQUIPMENT	-	0	-	-	-	-
100.11000.53.1710	UNIFORMS	-	300	300	300	300	300
	TOTAL EXPENDITURES - LEGISLATIVE	**109,009**	**214,708**	**152,009**	**146,009**	**156,802**	**156,802**

DRAFT

EXECUTIVE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.13000.51.1100	REGULAR EMPLOYEES	194,889	249,470	256,480	261,580	261,580	261,580
100.13000.51.2100	GROUP INSURANCE	37,059	46,013	46,123	95,386	87,437	87,437
100.13000.51.2200	FICA TAX EXPENSE	14,318	19,199	19,735	20,126	20,126	20,126
100.13000.51.2400	RETIREMENT CONTRIBUTION	18,888	30,052	31,108	32,510	32,510	32,510
100.13000.51.2600	UNEMPLOYMENT INSUR	-	-	-	-	-	-
100.13000.51.2700	WORKER'S COMPENSATION	3,938	3,666	6,000	3,820	3,820	3,820
100.13000.51.2900	OTHER EMPLYEE BENEFITS	-	-	-	-	-	-
100.13000.52.1200	PROFESSIONAL	132,604	45,000	45,000	45,000	45,000	45,000
100.13000.52.1300	MAPPING	-			-	-	-
100.13000.52.1301	TECHNICAL SERVICES	3,298	12,000	7,000	7,000	7,000	7,000
100.13000.52.2100	CLEANING SERVICES	1,566	-	875	-	-	-
100.13000.52.2200	REPAIRS & MAINTENANANCE	931	750	750	750	750	750
100.13000.52.2310	RENTAL OF LAND & BUILDNG	38	100	300	300	300	300
100.13000.52.2320	RENTAL OF EQUIPMENT	3,551	-	100	100	100	100
100.13000.52.3110	INSURANCE - LIABILITY	9,378	11,000	11,000	11,000	11,000	11,000
100.13000.52.3210	TELECOMMUNICATIONS	2,009	1,800	1,800	1,800	1,800	1,800
100.13000.52.3300	ADVERTISING	51	500	500	500	500	500
100.13000.52.3400	PRINTING & BINDING	783	-	-	-	-	-
100.13000.52.3500	TRAVEL	6,812	5,500	5,500	5,500	10,000	10,000
100.13000.52.3600	DUES & FEES	3,835	3,000	3,000	3,000	3,000	3,000
100.13000.52.3700	EDUCATION/TRAINING	5,589	4,000	4,000	4,000	8,000	8,000
100.13000.52.3910	MEDICAL TESTING	45	100	100	100	200	200
100.13000.53.1100	SUPPLIES & MATERIALS	3,465	2,000	3,500	3,500	3,500	3,500
100.13000.53.1105	SUPPLIES-FURNITURE	-	2,000	1,000	1,000	1,000	1,000
100.13000.53.1106	SUPPLIES-COMPUTERS	1,980	5,000	5,000	2,500	2,500	2,500
100.13000.53.1107	SUPPLIES-PARTS	66	-	-	-	-	-
100.13000.53.1110	OFFICE SUPPLIES	3,046	2,500	2,500	2,500	2,500	2,500
100.13000.53.1111	POSTAGE	25	-	100	100	100	100
100.13000.53.1270	GAS & OIL	507	-	100	100	100	100
100.13000.53.1300	ENTERTAINMENT/FOOD	3,221	1,500	1,500	1,500	1,500	1,500
100.13000.53.1400	BOOKS & PERIODICALS	-	-	-	-	-	-
100.13000.53.1600	SMALL EQUIPMENT	777	-	-	-	-	-
100.13000.53.1710	UNIFORMS	652	750	750	750	750	750
	TOTAL EXPENDITURES - EXECUTIVE	**453,320**	**445,901**	**453,821**	**504,421**	**505,072**	**505,072**

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ELECTIONS

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.14000.52.1110	POLL WORKERS COMPENSATION	-	-	-	10,500	10,500	10,500
100.14000.52.3300	ADVERTISING	-	-	1,200	1,200	1,200	1,200
100.14000.52.3400	PRINTING & BINDING	-	-	-	-	-	-
100.14000.53.1100	SUPPLIES & MATERIALS	-	-	-	-	-	-
100.14000.53.1111	POSTAGE	-	-	-	-	-	-
	TOTAL EXPENDITURES -ELECTIONS	**-**	**-**	**1,200**	**11,700**	**11,700**	**11,700**

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FINANCIAL ADMINISTRATION

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.15100.51.1100	REGULAR EMPLOYEES	113,075	124,786	130,921	143,778	130,790	130,790
100.15100.51.1300	OVERTIME	3,769	5,724	2,887	6,068	4,769	4,769
100.15100.51.2100	GROUP INSURANCE	31,405	37,361	16,142	41,516	38,056	38,056
100.15100.51.2200	FICA TAX EXPENSE	8,478	10,099	10,351	11,578	10,485	10,485
100.15100.51.2400	RETIREMENT CONTRIBUTION	12,988	15,739	16,142	18,543	16,758	16,758
100.15100.51.2700	WORKER'S COMPENSATION	2,989	439	439	425	376	376
100.15100.51.2900	OTHER EMPLYEE BENEFITS	3,500	4,800	4,800	2,400	2,400	2,400
100.15100.52.1200	PROFESSIONAL	33,223	30,000	30,000	30,000	30,000	30,000
100.15100.52.1301	TECHNICAL SERVICES	30,054	45,000	45,000	45,000	45,000	45,000
100.15100.52.2100	CLEANING SERVICES	1,841	12,500	12,500	12,500	0	0
100.15100.52.2200	REPAIRS & MAINTENAN	805	1,000	1,000	1,000	1,000	1,000
100.15100.52.2310	RENTAL OF BUILDING/LAND	-	0	0	0	0	0
100.15100.52.2320	RENTAL OF EQUIPMENT	4,966	6,000	6,000	6,000	6,000	6,000
100.15100.52.3110	INSURANCE - LIABILITY	4,478	4,700	4,700	4,700	4,700	4,700
100.15100.52.3210	TELECOMMUNICATIONS	3,892	4,500	4,500	4,500	4,500	4,500
100.15100.52.3300	ADVERTISING	1,900	1,200	1,200	1,200	1,200	1,200
100.15100.52.3400	PRINTING & BINDING	297	500	500	500	500	500
100.15100.52.3500	TRAVEL	845	3,500	3,500	3,500	2,500	2,500
100.15100.52.3600	DUES & FEES	40,886	50,000	50,000	50,000	50,000	50,000
100.15100.52.3700	EDUCATION/TRAINING	1,290	2,500	2,500	2,500	1,500	1,500
100.15100.52.3850	CONTRACT LABOR	1,750	1,750	1,750	1,750	1,750	1,750
100.15100.52.3910	MEDICAL TESTING	45	50	50	50	50	50
100.15100.53.1100	SUPPLIES & MATERIALS	2,204	3,500	3,500	3,500	3,500	3,500
100.15100.53.1105	SUPPLIES-FURNITURE	169	6,000	6,000	6,000	6,000	6,000
100.15100.53.1106	SUPPLIES-COMPUTERS	1,840	1,500	1,500	1,500	1,500	1,500
100.15100.53.1110	OFFICE SUPPLIES	2,705	3,500	3,500	3,500	3,500	3,500
100.15100.53.1111	POSTAGE EXPENSE	4,363	2,500	2,500	2,500	2,500	2,500
100.15100.53.1150	SUPPLIES PURCHASED FROM WELLNESS GRAI	1,453	0	0	0	0	0
100.15100.53.1220	NATURAL GAS	1,410	1,800	1,800	1,800	1,800	1,800
100.15100.53.1230	ELECTRICITY	10,580	12,000	12,000	12,000	12,000	12,000
100.15100.53.1300	ENTERTAINMENT/FOOD	287	500	500	500	500	500
100.15100.53.1400	BOOKS & PERIODICALS	-	0	0	0	0	0
100.15100.53.1600	SMALL EQUIPMENT	63	150	150	150	150	150
100.15100.53.1700	OTHER SUPPLIES	-	0	0	0	0	0
100.15100.53.1705	RENTAL-UNIFORMS/MATS	421	0	0	0	0	0
100.15100.53.1710	UNIFORMS	583	1,500	1,500	1,500	1,500	1,500
100.15100.54.1200	CAPITAL -SITE IMPROVEMENTS	-	0	0	0	0	0
100.15100.54.1307	CAPITAL - CITY HALL RENOVATION	38,197	0	75,000	-	-	-
100.15100.54.2100	CAPITAL - MACHINERY/EQUIPMENT	2,616	0	0	-	-	-
100.15100.54.2200	CAPITAL - VEHICLES	-	0	0	8,000	-	-
100.15100.54.2400	CAPITAL -COMPUTERS	-	0	0	-	-	-
100.15100.54.2402	CAPITAL - SOFTWARE UPGRADE	-	0	0	-	-	-
100.15100.55.2200	INSURANCE CLAIMS	-	0	0	-	-	-
100.15100.57.2000	LIBRARY SUPPLEMENT	1,500	2,000	2,000	2,000	2,000	2,000
100.15100.57.2001	PACA	2,400	0	3,600	3,600	3,600	3,600
100.15100.57.2010	CCC SUPPLEMENT-KEEP PICKENS BEAUTIFUL	5,000	5,000	5,000	5,000	5,000	5,000
100.15100.57.2040	ECONOMIC DEVELOP SUPPLEMENT	-	0	0	0	0	0
100.15100.57.2045	DOWNTOWN DEVELOPMENT AUTHOR	-	0	21,000	0	0	0
100.15100.57.3000	PAYMENTS TO OTHERS	-	0	5,000	0	0	5,000
100.15100.57.3001	REFUNDS	-	500	500	500	500	500
	TOTAL EXPENDITURES FINANCIAL ADMINISTRATION	**378,264**	**402,598**	**489,931**	**439,557**	**396,385**	**401,385**

DRAFT

MUNICIPAL COURT

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.26500.51.1100	REGULAR EMPLOYEES	65,452	65,379	66,651	88,986	67,974	67,974
100.26500.51.1300	OVERTIME	3,302	2,109	2,150	-	-	-
100.26500.51.2100	GROUP INSURANCE	17,702	21,251	21,358	25,630	23,494	23,494
100.26500.51.2200	FICA TAX EXPENSE	4,950	5,163	5,263	6,807	5,200	5,200
100.26500.51.2400	RETIREMENT CONTRIBUTION	5,512	8,172	8,333	8,461	8,434	8,434
100.26500.51.2500	TUITION REIMBURSEMENT	-	0	1,500	-	-	-
100.26500.51.2700	WORKER'S COMPENSATION	1,992	228	228	301	229	229
100.26500.52.1200	PROFESSIONAL	83	750	750	750	750	750
100.26500.52.1210	PROFESSIONAL-JUDGE	18,000	18,000	18,000	18,000	18,000	18,000
100.26500.52.1220	PROFESSIONAL-SOLICITOR	15,000	15,000	15,000	15,000	15,000	15,000
100.26500.52.1230	PROFESSIONAL-PUBLIC DEFENDER	15,000	15,000	15,000	15,000	15,000	15,000
100.26500.52.1301	TECHNICAL SERVICES	195	100	100	100	100	100
100.26500.52.1303	BACKGROUND CK SERVICES	-	0	0	-	-	-
100.26500.52.2200	REPAIRS & MAINTENANCE	-	250	250	250	250	250
100.26500.52.2320	RENTAL OF EQUIPMENT	2,024	1,400	1,400	1,400	1,400	1,400
100.26500.52.3110	INSURANCE LIABILITY	-	0	0	-	-	-
100.26500.52.3210	TECHNOLOGICAL EQUIPMENT	679	2,000	2,000	2,000	2,000	2,000
100.26500.52.3500	TRAVEL	4,194	4,000	4,000	4,000	2,000	2,000
100.26500.52.3600	DUES & FEES	971	200	200	200	200	200
100.26500.52.3700	EDUCATION/TRAINING	1,470	1,500	1,500	1,500	1,000	1,000
100.26500.52.3850	CONTRACT LABOR	3,908	3,500	3,500	3,500	3,500	3,500
100.26500.52.3910	MEDICAL TESTING	-	150	150	150	150	150
100.26500.53.1100	SUPPLIES & MATERIALS	346	500	500	1,000	1,000	1,000
100.26500.53.1105	SUPPLIES - FURNITURE	663	1,000	1,000	1,000	1,000	1,000
100.26500.53.1106	SUPPLIES - COMPUTERS	-	0	0	1,800	1,800	1,800
100.26500.53.1110	OFFICE SUPPLIES	155	300	300	300	300	300
100.26500.53.1111	POSTAGE EXPENSE	400	200	200	200	200	200
100.26500.53.1300	ENTERTAINMENT/FOOD	-	300	300	300	300	300
100.26500.53.1400	BOOKS & PERIODICALS	-	0	0	-	-	-
100.26500.53.1600	SMALL EQUIPMENT	3,661	4,500	4,500	1,500	1,500	1,500
100.26500.53.1710	UNIFORMS	639	250	250	250	250	250
	TOTAL EXPENDITURES-MUNICIPAL COURT	**166,296**	**171,201**	**174,383**	**198,385**	**171,031**	**171,031**

DRAFT

POLICE DEPARTMENT

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.32000.51.1100	REGULAR EMPLOYEES	1,338,763	1,325,210	1,449,163	1,697,537	1,593,179	1,593,179
100.32000.51.1300	OVERTIME	66,372	110,594	121,891	141,802	129,286	129,286
100.32000.51.2100	GROUP INSURANCE	375,185	436,482	435,218	520,177	448,691	448,691
100.32000.51.2200	FICA TAX EXPENSE	101,839	110,719	121,065	141,589	132,648	132,648
100.32000.51.2400	RETIREMENT CONTRIBUTION	119,561	170,904	186,675	228,480	211,271	211,271
100.32000.51.2500	TUITON REIMBURSEMENT	3,000	-	-	-	-	-
100.32000.51.2700	WORKER'S COMPENSATION	78,641	68,647	68,647	88,557	81,772	81,772
100.32000.51.2900	OTHER EMPLYEE BENEFITS	11,302	12,000	12,000	14,250	13,110	13,110
100.32000.51.2901	OTHER BENEFITS	-	-	-	-	-	-
100.32000.51.3900	OTHER EMPLOYEE BENEFITS	-	-	-	-	-	-
100.32000.52.1200	PROFESSIONAL	7,051	10,000	10,000	10,000	10,000	10,000
100.32000.52.1301	TECHNICAL SERVICES	37,371	30,000	30,000	30,000	30,000	30,000
100.32000.52.1303	BACKGROUND CHECK SERVICES	-	100	100	100	100	100
100.32000.52.1305	GPS FOR VEHICLES	-	-	-	-	-	-
100.32000.52.2100	CLEANING SERVICES	1,841	-	-	-	-	-
100.32000.52.2110	DISPOSAL	29					
100.32000.52.2200	REPAIRS & MAINTENANCE	37,181	30,000	30,000	30,000	30,000	30,000
100.32000.52.2310	RENTAL BUILDING OR LAND	-	100	100	100	100	100
100.32000.52.2320	RENTAL OF EQUIPMENT	2,718	1,000	1,000	1,000	1,000	1,000
100.32000.52.3110	INSURANCE - LIABILITY	95,186	104,000	104,000	104,000	104,000	104,000
100.32000.52.3210	TELECOMMUNICATIONS - BLDG & CELL	21,659	22,000	22,000	22,000	23,000	23,000
100.32000.52.3300	ADVERTISING	550	2,000	2,000	2,000	2,000	2,000
100.32000.52.3500	TRAVEL	5,127	10,000	10,000	10,000	5,000	5,000
100.32000.52.3600	DUES & FEES	6,056	2,000	2,000	28,000	28,000	28,000
100.32000.52.3700	EDUCATION/TRAINING	990	2,500	2,500	2,500	2,500	2,500
100.32000.52.3910	MEDICAL TESTING	488	750	750	750	750	750
100.32000.53.1100	SUPPLIES & MATERIALS	20,832	18,000	18,000	28,000	28,000	28,000
100.32000.53.1105	SUPPLIES-FURNITURE	-	-	-	-	-	-
100.32000.53.1106	SUPPLIES-COMPUTERS	146	6,000	6,000	6,000	6,000	6,000
100.32000.53.1107	SUPPLIES-PARTS	32,091	45,000	45,000	45,000	45,000	45,000
100.32000.53.1110	OFFICE SUPPLIES	2,819	2,500	2,500	2,500	2,500	2,500
100.32000.53.1111	POSTAGE EXPENSE	613	500	500	500	500	500
100.32000.53.1220	NATURAL GAS	5,014	3,500	3,500	3,500	3,500	3,500
100.32000.53.1230	ELECTRICITY	18,411	15,000	15,000	15,000	15,000	15,000
100.32000.53.1270	GAS & OIL	78,570	65,000	65,000	65,000	65,000	65,000
100.32000.53.1300	ENTERTAINMENT/FOOD	2,122	5,000	5,000	5,000	5,000	5,000
100.32000.53.1400	BOOKS & PERIODICALS	-	-	-	-	-	-
100.32000.53.1600	SMALL EQUIPMENT	874	8,000	8,000	8,000	8,000	8,000
100.32000.53.1601	TOOLS	134	-	-	-	-	-
100.32000.53.1710	UNIFORMS	14,651	12,500	12,500	12,500	12,500	12,500
100.32000.54.1200	CAPITAL-SITE IMPROVEMENTS	-	-	15,000	18,000	-	-
100.32000.54.1305	CAPITAL-BUILDING IMPROVEMENTS	-	-	-	-	-	-
100.32000.54.1400	CAPITAL - INFRASTRUCTURE	-	-	-	9,000	-	-
100.32000.54.2100	CAPITAL-MACHINERY & EQUIPMENT	34,742	-	25,000	17,000	-	-
100.32000.54.2200	CAPITAL-VEHICLES	5,612	-	260,000	164,926	-	-
100.32000.54.2400	CAPITAL - COMPUTERS	-	-	-			
100.32000.54.2402	CAPITAL-SOFTWARE	25,575	-	-	19,000	-	-
100.32000.55.2200	INSURANCE CLAIMS	4,000	-	-	-	-	-
	TOTAL EXPENDITURES-POLICE DEPARTMENT	**2,557,117**	**2,630,006**	**3,090,109**	**3,491,769**	**3,037,407**	**3,037,407**

CAPITAL OUTLAY:

CAPITAL - SOFTWARE			
Leads on Line - Investigative Software to help locate stolen property	8,000	-	-
CAD Interface with 911 Dispatch	11,000	-	-
TOTAL	19,000	-	-
CAPITAL-SITE IMPROVEMENTS			
Fix back parking lot & dirt areas in front of PD	11,000	-	-
Insulated Metal Equipment Shelter(for repeater)	6,000	-	-
Power to oustide building	1,000	-	-
TOTAL	18,000	-	-
CAPITAL - INFRASTRUCTURE			
Repeater for Lilly Tank	9,000	-	-
TOTAL	9,000	-	-
CAPITAL-MACHINERY & EQUIPMENT			
(3) Eagle 3 Radar Units	12,000	-	-
(1) Stalker Laser (Speed Detection)	5,000	-	-
TOTAL	17,000	-	-
CAPITAL-VEHICLES			
(2) Ford Explorers	95,826	-	-
Equipment for (2) Explorers	69,100	-	-
TOTAL	164,926	-	-
OVERALL TOTAL	**227,926**	**-**	**-**

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FIRE DEPARTMENT

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.35000.51.1100	REGULAR EMPLOYEES	1,355,532	1,427,152	1,541,390	1,851,300	1,593,363	1,593,363
100.35000.51.1300	OVERTIME	122,323	115,189	186,048	151,069	175,000	175,000
100.35000.51.2100	GROUP INSURANCE	228,760	246,739	273,421	422,451	345,144	345,144
100.35000.51.2200	FICA TAX EXPENSE	109,646	119,060	135,515	153,381	132,373	132,373
100.35000.51.2400	RETIREMENT CONTRIBUTION	119,265	155,000	176,725	213,345	186,413	186,413
100.35000.51.2500	TUITION REIMBURSEMENT	1,500	-	-	4,500	-	-
100.35000.51.2700	WORKER'S COMPENSATION	53,888	41,298	47,291	54,454	46,875	46,875
100.35000.51.2900	OTHER EMPLYEE BENEFITS	8,777	12,180	12,180	14,460	12,450	12,450
100.35000.52.1200	PROFESSIONAL	8,535	3,000	3,000	3,000	3,000	3,000
100.35000.52.1301	TECHNICAL SERVICES	27,910	33,500	33,500	2,500	2,500	2,500
100.35000.52.2200	REPAIRS & MAINTENANCE	26,849	35,000	35,000	35,000	35,000	35,000
100.35000.52.2310	RENTAL BUILDINGS OR LAND	150	-	-	-	-	-
100.35000.52.2320	RENTAL OF EQUIPMENT	3,746	-	-	-	-	-
100.35000.52.3110	INSURANCE - LIABILITY	13,080	16,000	16,000	30,000	30,000	30,000
100.35000.52.3210	TELECOMMUNICATIONS	11,019	15,000	15,000	15,000	15,000	15,000
100.35000.52.3300	ADVERTISING	265	-	-	-	-	-
100.35000.52.3500	TRAVEL	10,001	15,000	15,000	15,000	10,000	10,000
100.35000.52.3600	DUES & FEES	4,687	10,000	10,000	40,000	40,000	40,000
100.35000.52.3700	EDUCATION/TRAINING	6,398	10,000	10,000	10,000	7,000	7,000
100.35000.52.3850	CONTRACT LABOR	10,000	10,000	10,000	10,000	10,000	10,000
100.35000.52.3910	MEDICAL TESTING	147	500	500	500	500	500
100.35000.53.1100	SUPPLIES & MATERIALS	29,006	30,000	30,000	35,000	35,000	35,000
100.35000.53.1105	SUPPLIES-FURNITURE	419	4,000	4,000	4,000	1,000	1,000
100.35000.53.1106	SUPPLIES-COMPUTERS	4,503	8,000	8,000	8,000	8,000	8,000
100.35000.53.1107	SUPPLIES-PARTS	16,913	15,000	15,000	25,000	25,000	25,000
100.35000.53.1110	OFFICE SUPPLIES	835	1,500	1,500	1,500	1,500	1,500
100.35000.53.1111	POSTAGE EXPENSE	41	50	50	200	200	200
100.35000.53.1220	NATURAL GAS	2,102	8,000	8,000	8,000	8,000	8,000
100.35000.53.1230	ELECTRICITY	5,999	14,000	14,000	14,000	14,000	14,000
100.35000.53.1270	GAS & OIL	26,948	25,000	25,000	25,000	25,000	25,000
100.35000.53.1300	ENTERTAINMENT/FOOD	853	2,000	2,000	2,000	2,000	2,000
100.35000.53.1400	BOOKS & PERIODICALS	455	1,500	1,500	1,500	1,500	1,500
100.35000.53.1600	SMALL EQUIPMENT	10,089	15,000	15,000	15,000	15,000	15,000
100.35000.53.1601	TOOLS	2,069	2,000	2,000	2,000	2,000	2,000
100.35000.53.1710	UNIFORMS	8,899	12,000	12,000	20,000	20,000	20,000
100.35000.54.1305	CAPITAL - BUILDING IMPROVEMENTS	-	-	-	35,000	-	-
100.35000.54.1200	CAPITAL-SITE IMPROVEMENTS	6,900	-	-	68,898	-	-
100.35000.54.1400	CAPITAL - INFRASTRUCTURE	-	-	-	35,000	-	-
100.35000.54.2100	CAPITAL-MACHINERY & EQUIPMENT	71,489	-	150,000	246,607	-	-
100.35000.54.2200	CAPITAL-VEHICLES	38,014	-	156,500	3,241,000	-	-
100.35000.54.2400	CAPITAL-COMPUTERS	-	-	-	-	-	-
100.35000.54.2402	CAPITAL - SOFTWARE	-	-	-	-	-	-
100.35000.55.2200	INSURANCE CLAIMS	1,096	-	-	-	-	-
	TOTAL EXPENDITURES-FIRE DEPARTMENT	**2,349,108**	**2,402,668**	**2,965,121**	**6,813,666**	**2,802,817**	**2,802,817**

CAPITAL OUTLAY:

CAPITAL - BUILDING IMPROVEMENTS			
Repaint Station 1	13,000	-	-
Install building sign on Station 1	12,000	-	-
Install rock on bottom of Station 1	10,000	-	-
TOTAL	35,000	-	-
CAPITAL-SITE IMPROVEMENTS			
3-Bay building beside Station1 to house command bus, E4, & UTV)	36,186	-	-
1-Bay building at training facility to store training equipment	32,712	-	-
TOTAL	68,898	-	-
CAPITAL - INFRASTRUCTURE			
Waterline to training facility	35,000	-	-
TOTAL	35,000	-	-
CAPITAL-MACHINERY & EQUIPMENT			
SCBA Fill Station for Station 14	76,607	-	-
SCBA Units to replace outdated units(6 SCBA units & 12 cylinders/E3, 100, 201)	80,000	-	-
Rescue Strut Kit for technical rescue incidents	60,000	-	-
Turnout Gear	30,000	-	-
TOTAL	246,607	-	-
CAPITAL-VEHICLES			
Command bus upgrades	30,000	-	-
Mobile radios for vehicles	125,000	-	-
Supthen Pumper Fire Apparatus	1,105,000	-	-
Sutphen Rear Mount Ladder Truck - 100 ft ladder	1,900,000	-	-
Chevy Silverado 1500 Crew Cab WT	81,000	-	-
TOTAL	3,241,000	-	-
OVERALL TOTAL	**3,626,505**	**-**	**-**

DRAFT

ANIMAL CONTROL

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.39100.51.1100	REGULAR EMPLOYEES	3,463	-	-	-	-	-
100.39100.51.1300	OVERTIME	38	-	-	-	-	-
100.39100.51.2100	GROUP INSURANCE	2,461	-	-	-	-	-
100.39100.51.2200	FICA TAX EXPENSE	237	-	-	-	-	-
100.39100.51.2400	RETIREMENT CONTRIB	749	-	-	-	-	-
100.39100.51.2700	WORKER'S COMPENS.	1,569	-	-	-	-	-
100.39100.52.1200	PROFESSIONAL	-	-	-	-	-	-
100.39100.52.1301	TECHNICAL SERVICES	-	-	-	-	-	-
100.39100.52.2200	REPAIRS & MAINTENANCE	-	-	-	-	-	-
100.39100.52.2320	RENTAL OF EQUIPMENT	-	-	-	-	-	-
100.39100.52.3110	INSURANCE - LIABILITY	2,078	-	-	-	-	-
100.39100.52.3210	TELECOMMUNICATIONS	227	-	-	-	-	-
100.39100.52.3600	DUES & FEES	-	-	-	-	-	-
100.39100.52.3900	OTHER PURCHASED SERVICES	-	-	-	-	-	-
100.39100.52.3910	MEDICAL TESTING	-	-	-	-	-	-
100.39100.53.1100	SUPPLIES & MATERIALS	-	-	-	-	-	-
100.39100.53.1105	SUPPLIES-FURNITURE	-	-	-	-	-	-
100.39100.53.1107	SUPPLIES-PARTS	13	-	-	-	-	-
100.39100.53.1110	OFFICE SUPPLIES	-	-	-	-	-	-
100.39100.53.1270	GAS & OIL	422	-	-	-	-	-
100.39100.53.1300	ENTERTAINMENT/FOOD	26	-	-	-	-	-
100.39100.53.1705	RENTAL-UNIFORMS/MATS	74	-	-	-	-	-
100.39100.53.1710	UNIFORMS	-	-	-	-	-	-
100.39100.54.2200	CAPITAL-VEHICLES	-	-	-	-	-	-
100.39100.57.3000	PAYMENTS TO OTHERS	-	65,000	65,000	65,000	65,000	65,000
	TOTAL EXPENDITURES-ANIMAL CONTROL	**11,360**	**65,000**	**65,000**	**65,000**	**65,000**	**65,000**

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STREET

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.42000.51.1100	REGULAR EMPLOYEES	389,926	388,886	443,886	458,927	458,927	458,927
100.42000.51.1300	OVERTIME	28,085	30,229	34,389	35,703	35,703	35,703
100.42000.51.2100	GROUP INSURANCE	137,334	160,252	160,735	182,008	166,840	166,840
100.42000.51.2200	FICA TAX EXPENSE	30,245	32,445	36,971	38,222	38,222	38,222
100.42000.51.2400	RETIREMENT CONTRIBUTION	32,927	50,522	57,740	61,204	61,204	61,204
100.42000.51.2700	WORKER'S COMPENSATION	22,534	40,335	46,097	47,690	47,690	47,690
100.42000.52.1200	PROFESSIONAL	-	1,500	1,500	1,500	1,500	1,500
100.42000.52.1301	TECHNICAL SERVICES	168	2,500	2,500	2,500	250	250
100.42000.52.2100	CLEANING SERVICES	1,511	-	-	-	-	-
100.42000.52.2110	DISPOSAL	-	-	-	-	-	-
100.42000.52.2200	REPAIRS & MAINTENANCE	6,797	30,000	30,000	30,000	30,000	30,000
100.42000.52.2201	REPAIRS & MAINT-STREETS	-	2,500	2,500	2,500	2,500	2,500
100.42000.52.2320	RENTAL OF EQUIPMENT	636	1,000	4,500	4,500	4,500	4,500
100.42000.52.3110	INSURANCE - LIABILITY	6,943	8,000	8,000	8,000	8,000	8,000
100.42000.52.3210	TELECOMMUNICATIONS	2,604	2,400	2,400	2,400	2,400	2,400
100.42000.52.3300	ADVERTISING	133	150	150	150	150	150
100.42000.52.3500	TRAVEL	527	2,500	2,500	2,500	1,500	1,500
100.42000.52.3600	DUES & FEES	1,332	2,000	2,000	2,000	2,000	2,000
100.42000.52.3700	EDUCATION/TRAINING	1,206	2,500	2,500	2,500	1,500	1,500
100.42000.52.3850	CONTRACT LABOR	6,800	5,000	5,000	5,000	5,000	5,000
100.42000.52.3910	MEDICAL TESTING	410	500	500	500	500	500
100.42000.53.1100	SUPPLIES & MATERIALS	73,153	55,000	55,000	55,000	55,000	55,000
100.42000.53.1106	SUPPLIES-COMPUTERS	310	-	-	-	-	-
100.42000.53.1107	SUPPLIES-PARTS	29,553	20,000	20,000	20,000	20,000	20,000
100.42000.53.1110	OFFICE SUPPLIES	62	200	200	200	200	200
100.42000.53.1111	POSTAGE	-	-	-	-	-	-
100.42000.53.1220	NATURAL GAS	1,410	1,500	1,500	1,500	1,500	1,500
100.42000.53.1230	ELECTRICITY	9,689	7,500	7,500	7,500	7,500	7,500
100.42000.53.1231	ELECTRICITY-STREET LIGHTS	197,010	190,000	190,000	210,000	210,000	210,000
100.42000.53.1270	GAS & OIL	19,498	15,000	15,000	15,000	15,000	15,000
100.42000.53.1300	ENTERTAINMENT/FOOD	749	250	250	250	250	250
100.42000.53.1400	BOOKS & PERIODICALS	-	-	-	-	-	-
100.42000.53.1600	SMALL EQUIPMENT	3,795	7,500	7,500	8,500	8,500	8,500
100.42000.53.1601	TOOLS	3,747	2,000	2,000	28,000	15,000	15,000
100.42000.53.1705	RENTAL-UNIFORMS/MATS	2,619	-	-	-	-	-
100.42000.53.1710	UNIFORMS	6,782	5,000	5,000	5,000	5,000	5,000
100.42000.54.1100	CAPITAL-SITES	-	-	-	-	-	-
100.42000.54.1200	CAPITAL-SITE IMPROVEMENTS	-	-	-	20,000	-	-
100.42000.54.1305	CAPITAL-BUILDING IMPROVEMENTS	-	-	-	20,000	-	-
100.42000.54.1309	CAPITAL-CITY RESTROOMS	-	-	-	-	-	-
100.42000.54.1400	CAPITAL-INFRASTRUCTURE	41,173	-	65,000	-	-	-
100.42000.54.1402	CAPITAL-PAVING/STREETS	-	-	-	-	-	-
100.42000.54.2100	CAPITAL-MACHINERY & EQUIP	85,030	-	161,000	49,000	-	-
100.42000.54.2200	CAPITAL-VEHICLES	54,108	-	156,000	150,000	-	-
100.42000.54.2402	CAPITAL - SOFTWARE	-	-	-	-	-	-
100.42000.55.2000	INSURANCE CLAIMS	-	-	-	-	-	-
100.42000.55.2200	INSURANCE CLAIMS	1,000	-	-	-	-	-
100.42000.57.3000	PAYMENTS TO OTHERS	-	-	-	-	-	-
100.42000.57.3001	REFUNDS	-	-	-	-	-	-
	TOTAL EXPENDITURES -STREET DEPARTMENT	**1,199,806**	**1,067,167**	**1,529,816**	**1,477,752**	**1,206,335**	**1,206,335**

CAPITAL OUTLAY:

CAPITAL-VEHICLES			
Service Truck	80,000	-	-
Jetter Truck	70,000	-	-
TOTAL	150,000	-	-
CAPITAL-MACHINERY & EQUIPMENT			
(3) Mowers	45,000	-	-
16 Ft. Utility Trailer	4,000	-	-
	49,000	-	-
CAPITAL - BUILDING IMPROVEMENTS			
Paint Public Works	20,000	-	-
CAPITAL-SITE IMPROVEMENTS			
Build pole barn	20,000	-	-

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FLEET MAINTENANCE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.49000.51.1100	REGULAR EMPLOYEES	20,427	20,405	21,934	24,648	24,648	24,648
100.49000.51.1300	OVERTIME	2,902	2,016	2,168	2,440	2,440	2,440
100.49000.51.2100	GROUP INSURANCE	5,851	6,442	6,395	7,674	7,034	7,034
100.49000.51.2200	FICA TAX EXPENSE	1,745	1,734	1,863	2,092	2,092	2,092
100.49000.51.2400	RETIREMENT CONTRIBUTION	1,904	2,705	2,910	3,355	3,355	3,355
100.49000.51.2700	WORKER'S COMPENSATION	-	470	506	569	569	569
100.49000.52.2200	REPAIRS & MAINTENANCE	270	1,000	1,000	1,000	1,000	1,000
100.49000.52.2320	RENTAL OF EQUIPMENT	1,120	1,000	1,000	1,000	1,000	1,000
100.49000.52.3110	INSURANCE - LIABILITY	2,448	3,100	3,100	3,100	3,100	3,100
100.49000.52.3210	TELECOMMUNICATIONS	1,137	1,000	1,000	1,000	1,000	1,000
100.49000.52.3600	DUES & FEES	300	-	-	-	-	-
100.49000.52.3700	ED & TRAINING	66	-	-	-	-	-
100.49000.52.3910	MEDICAL TESTING	-	50	50	50	50	50
100.49000.53.1100	SUPPLIES & MATERIALS	2,104	2,500	2,500	2,500	2,500	2,500
100.49000.53.1107	SUPPLIES-PARTS	1,131	1,000	1,000	1,000	1,000	1,000
100.49000.53.1110	OFFICE SUPPLIES	62	100	100	100	100	100
100.49000.53.1220	NATURAL GAS	1,410	1,400	1,400	1,400	1,400	1,400
100.49000.53.1270	GAS & OIL	1,601	1,500	1,500	1,500	1,500	1,500
100.49000.53.1300	ENTERTAINMENT/FOOD	-	-	-	-	-	-
100.49000.53.1600	SMALL EQUIPMENT	70	1,500	1,500	1,500	1,500	1,500
100.49000.53.1601	TOOLS	501	2,500	2,500	2,500	2,500	2,500
100.49000.53.1705	RENTAL-UNIFORMS/MATS	600	-	-	-	-	-
100.49000.53.1710	UNIFORMS	361	500	500	500	500	500
100.49000.54.2100	CAPITAL - MACHINERY & EQUIP	-	-	-	5,000	-	-
100.49000.54.2200	CAPITAL - VEHICLES	-	-	-	80,000	-	-
	TOTAL EXPENDITURES-FLEET DEPARTMENT	**46,011**	**50,922**	**52,926**	**142,928**	**57,288**	**57,288**

CAPITAL OUTLAY:

CAPITAL-VEHICLES			
Service Truck	80,000	-	-
CAPITAL-MACHINERY & EQUIPMENT			
Scan tool for vehicles and equipment (split 50/50 with water fleet)	5,000	-	-

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PARKS

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.62000.51.1100	REGULAR EMPLOYEES	-	-	-	85,864	-	-
100.62000.51.1300	OVERTIME	-	-	-	8,486	-	-
100.62000.51.2100	GROUP INSURANCE	-	-	-	27,787	-	-
100.62000.51.2200	FICA TAX EXPENSE	-	-	-	7,294	-	-
100.62000.51.2400	RETIREMENT CONTRIB	-	-	-	11,669	-	-
100.62000.51.2700	WORKERS COMPENSATION	4,231	-	-	9,092	-	-
100.62000.51.5100	PARKS	-	-	-	-	-	-
100.62000.52.1200	PROFESSIONAL	1,700	-	-	-	-	-
100.62000.52.1301	TECHNICAL SERVICES	-	-	-	-	-	-
100.62000.52.2100	CLEANING SERVICES	1,000	-	875	-	-	-
100.62000.52.2200	REPAIRS & MAINTENANCE	3,821	7,000	3,500	3,500	3,500	3,500
100.62000.52.2320	RENTAL OF EQUIPMENT	4,342	4,000	4,000	4,000	4,000	4,000
100.62000.52.3110	INSURANCE - LIABILITY	2,740	2,500	2,500	2,500	2,500	2,500
100.62000.52.3210	TELECOMMUNICATIONS	127	125	125	125	125	125
100.62000.52.3300	ADVERTISING	400	500	100	100	100	100
100.62000.52.3600	DUES & FEES	525	500	750	750	750	750
100.62000.52.3850	CONTRACT LABOR	3,100	3,500	3,500	3,500	3,500	3,500
100.62000.52.3910	MEDICAL TESTING	-	50	50	50	50	50
100.62000.53.1100	SUPPLIES & MATERIALS	19,774	15,000	15,000	15,000	15,000	15,000
100.62000.53.1107	SUPPLIES-PARTS	2,364	2,500	2,500	2,500	2,500	2,500
100.62000.53.1111	POSTAGE	-	-	-	-	-	-
100.62000.53.1230	ELECTRICITY	11,912	7,500	7,500	7,500	7,500	7,500
100.62000.53.1231	ELECTRICITY-STREET LIGHTS	7,509	2,500	2,500	2,500	2,500	2,500
100.62000.53.1300	ENTERTAINMENT/FOOD	-	-	-	-	-	-
100.62000.53.1600	SMALL EQUIPMENT	2,520	3,000	3,000	4,000	4,000	4,000
100.62000.53.1601	TOOLS	525	1,000	1,000	1,000	1,000	1,000
100.62000.54.1100	CAPITAL-SITES	-	-	-	-	-	-
100.62000.54.1200	CAPITAL-SITE IMPROVEMENTS	25,100	-	-	-	-	-
100.62000.54.1201	CAPITAL - PARK IMPROVEMENTS	31,777	-	20,000	-	-	-
100.62000.54.1401	CAPITAL -INFRASTUCTURE/PLAYGROUND	-	-	-	-	-	-
100.62000.54.2100	CAPITAL-MACHINERY & EQUIPMENT	-	-	12,000	45,000	-	-
100.62000.54.2200	CAPITAL-VEHICLES	-	-	-	-	-	-
100.62000.55.2000	INSURANCE CLAIMS	-	-	-	-	-	-
	TOTAL EXPENDITURES - PARKS	**123,466**	**49,675**	**78,900**	**242,218**	**47,025**	**47,025**

CAPITAL OUTLAY:

CAPITAL-MACHINERY & EQUIPMENT

(3) Mowers	45,000	-	-

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PROTECTIVE INSPECTIONS

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.72000.51.1100	REGULAR EMPLOYEES	3,463	-	-	58,620	-	-
100.72000.51.1300	OVERTIME	38	-	-	344	-	-
100.72000.51.2100	GROUP INSURANCE	3,250	-	-	17,730	-	-
100.72000.51.2200	FICA TAX EXPENSE	237	-	-	4,511	-	-
100.72000.51.2400	RETIREMENT CONTRIBUTION	3,215	-	-	7,370	-	-
100.72000.51.2700	WORKER'S COMPENSATION	996	-	-	4,987	-	-
100.72000.52.1200	PROFESSIONAL	49,068	65,000	65,000	85,000	85,000	85,000
100.72000.52.1301	TECHNICAL SERVICES	318	2,000	2,000	2,000	2,000	2,000
100.72000.52.2200	REPAIRS & MAINTENANCE	-	500	500	500	-	-
100.72000.52.2320	RENTAL OF EQUIPMENT	844	350	350	350	-	-
100.72000.52.3110	INSURANCE - LIABILITY	1,875	-	-	-	-	-
100.72000.52.3210	TELECOMMUNICATIONS	-	-	-	-	-	-
100.72000.52.3300	ADVERTISING	-	-	-	-	-	-
100.72000.52.3500	TRAVEL	-	-	-	2,500	-	-
100.72000.52.3600	DUES & FEES	-	500	500	500	500	500
100.72000.52.3700	EDUCATION/TRAINING	62	-	-	1,500	-	-
100.72000.52.3850	CONTRACT LABOR	-	-	-	-	-	-
100.72000.52.3910	MEDICAL TESTING	-	-	-	-	-	-
100.72000.53.1100	SUPPLIES & MATERIALS	590	250	250	250	-	-
100.72000.53.1105	SUPPLIES-FURNITURE	-	-	-	-	-	-
100.72000.53.1106	SUPPLIES-COMPUTER	-	-	-	-	-	-
100.72000.53.1107	SUPPLIES-PARTS	-	250	250	250	-	-
100.72000.53.1110	OFFICE SUPPLIES	-	250	250	250	-	-
100.72000.53.1270	GAS & OIL	-	-	-	1,500	-	-
100.72000.53.1300	ENTERTAINMENT/FOOD	-	-	-	500	-	-
100.72000.53.1400	BOOKS & PERIODICALS	-	750	750	750	750	750
100.72000.53.1600	SMALL EQUIPMENT	-	-	-	-	-	-
100.72000.53.1601	TOOLS	-	350	350	350	-	-
100.72000.53.1700	OTHER SUPPLIES	-	-	-	-	-	-
100.72000.53.1705	RENTAL-UNIFORMS/MATS	-	-	-	-	-	-
100.72000.53.1710	UNIFORMS	-	-	-	250	-	-
TOTAL EXPENDITURES - PROTECTIVE INSPECTIONS DEPARTMENT		**63,955**	**70,200**	**70,200**	**190,012**	**88,250**	**88,250**

DRAFT

PLANNING & ZONING

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.74000.51.1100	REGULAR EMPLOYEES	198,084	212,227	209,864	196,202	208,931	208,931
100.74000.51.1300	OVERTIME	386	1,067	1,123	802	1,146	1,146
100.74000.51.2100	GROUP INSURANCE	42,047	47,347	38,275	41,337	42,102	42,102
100.74000.51.2200	FICA TAX EXPENSE	14,742	16,432	16,255	15,186	16,186	16,186
100.74000.51.2400	RETIREMENT CONTRIBUTION	19,107	25,839	25,557	24,438	26,072	26,072
100.74000.51.2700	WORKER'S COMPENSATION	3,027	4,178	4,081	3,998	4,042	4,042
100.74000.52.1100	PLANNING/ZONING BOARD	2,050	4,000	4,000	4,000	4,000	4,000
100.74000.52.1200	PROFESSIONAL	61,302	100,000	65,000	125,000	125,000	125,000
100.74000.52.1301	TECHNICAL SERVICES	1,368	4,500	4,500	4,500	4,500	4,500
100.74000.52.2100	CLEANING SERVICES	1,841	-	875	-	-	-
100.74000.52.2200	REPAIRS & MAINTENANCE	270	1,000	500	2,500	2,500	2,500
100.74000.52.2310	RENTAL BUILDING/LAND	-	-	200	200	200	200
100.74000.52.2320	RENTAL OF EQUIPMENT	2,028	1,000	1,500	2,600	2,600	2,600
100.74000.52.3100	INSURANCE & BONDS	-	-	-	-	-	-
100.74000.52.3110	INSURANCE - LIABILITY	3,612	6,500	6,500	6,500	6,500	6,500
100.74000.52.3210	TELECOMMUNICATIONS	3,258	2,500	2,500	2,500	2,500	2,500
100.74000.52.3300	ADVERTISING	6,509	7,500	7,500	7,500	7,500	7,500
100.74000.52.3400	PRINTING & BINDING	1,271	750	750	750	750	750
100.74000.52.3500	TRAVEL	2,206	3,500	3,500	7,500	4,500	4,500
100.74000.52.3600	DUES & FEES	5,185	3,500	3,500	3,500	3,500	3,500
100.74000.52.3700	EDUCATION/TRAINING	3,884	1,500	1,500	3,500	2,500	2,500
100.74000.52.3701	EDUCATION/TRAINING -P & Z BOARD	4,185	-	-	5,000	5,000	5,000
100.74000.52.3850	CONTRACT LABOR	-	-	-	-	-	-
100.74000.52.3910	MEDICAL TESTING	-	50	50	-	-	-
100.74000.53.1100	SUPPLIES & MATERIALS	4,036	2,000	2,000	2,000	2,000	2,000
100.74000.53.1105	SUPPLIES-FURNITURE	452	1,000	1,000	1,000	1,000	1,000
100.74000.53.1106	SUPPLIES-COMPUTERS	163	3,000	3,000	3,000	3,000	3,000
100.74000.53.1107	SUPPLIES-PARTS	597	750	750	750	750	750
100.74000.53.1110	OFFICE SUPPLIES	4,102	3,000	3,000	3,000	3,000	3,000
100.74000.53.1111	POSTAGE EXPENSE	1,528	3,000	3,000	1,500	1,500	1,500
100.74000.53.1220	NATURAL GAS	1,410	1,500	1,500	1,500	1,500	1,500
100.74000.53.1270	GAS & OIL	2,168	7,500	7,500	7,500	5,000	5,000
100.74000.53.1300	ENTERTAINMENT/FOOD	1,041	2,500	2,500	2,500	500	500
100.74000.53.1400	BOOKS & PERIODICALS	-	750	750	750	750	750
100.74000.53.1600	SMALL EQUIPMENT	-	-	1,000	-	-	-
100.74000.53.1601	TOOLS	-	250	250	250	250	250
100.74000.53.1705	RENTAL-UNIFORMS/MATS	215	-	-	-	-	-
100.74000.53.1710	UNIFORMS	248	300	300	500	500	500
100.74000.54.1305	CAPITAL - BUILDING IMPROVEMENTS	11,833	-	-	-	-	-
100.74000.54.2100	CAPITAL - MACHINERY/EQUIPMENT	-	-	-	-	-	-
100.74000.54.2200	CAPITAL - VEHICLES	-	-	-	-	-	-
100.74000.54.2400	CAPITAL - COMPUTERS	-	-	-	-	-	-
100.74000.54.2402	CAPITAL - SOFTWARE	-	-	-	-	-	-
100.74000.55.2200	INSURANCE CLAIMS	5,000	-	-	-	-	-
100.74000.57.3000	PAYMENTS TO OTHERS	-	-	-	-	-	-
100.74000.57.3001	REFUNDS	1,063	-	-	-	-	-
TOTAL EXPENDITURES-PLANNING/ZONING DEPARTMENT		**410,216**	**468,940**	**424,080**	**481,761**	**489,779**	**489,779**

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DDA

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.75500.52.1200	PROFESSIONAL	1,485	1,000	1,000	1,000	1,000	1,000
100.75500.52.1301	TECHNICAL SERVICES	5,050	6,500	3,500	3,500	3,500	3,500
100.75500.52.2200	REPAIRS & MAINTENANCE	7,800	10,000	10,000	10,000	5,000	5,000
100.75500.52.2310	RENTAL - BUILDING OR LAND	75	-	200	200	200	200
100.75500.52.2320	RENTAL OF EQUIPMENT	27,324	30,000	30,000	30,000	20,000	20,000
100.75500.52.3300	ADVERTISING	1,810	1,500	1,500	1,500	1,500	1,500
100.75500.52.3400	PRINTING & BINDING	-	-	-	-	-	-
100.75500.52.3500	TRAVEL	471	-	2,000	2,000	2,000	2,000
100.75500.52.3600	DUES & FEES	459	-	1,000	1,000	1,000	1,000
100.75500.52.3700	EDUCATION/TRAINING	4,777	-	3,500	3,500	3,500	3,500
100.75500.52.3850	CONTRACT LABOR	8,173	10,000	10,000	10,000	5,000	5,000
100.75500.53.1100	SUPPLIES & MATERIALS	11,241	2,000	4,000	4,000	4,000	4,000
100.75500.53.1270	GAS & OIL	103		500	500	500	500
100.75500.53.1300	ENTERTAINMENT & FOOD	16,691	14,000	14,000	14,000	14,000	14,000
100.75500.57.2000	PAYMENTS TO OTHER AGENCIES	600	-	-	-	-	-
	TOTAL EXPENDITURES-DDA	86,059	75,000	81,200	81,200	61,200	61,200

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DEBT SERVICE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
100.80000.58.1224	PRIN-2019 BB&T LEASE P/FD		-	-	-	-	-
100.80000.58.1230	PRIN-2018 FIRE TRUCK	35,641	37,248	37,248	38,928	38,928	38,928
100.80000.58.1231	PRIN - MOTOROLA RADIOS -FD/PD	-	100,000	-	-	-	-
100.80000.58.2224	INT-2019 BB&T LEASE PD/FD	-	-	-	-	-	-
100.80000.58.2230	INT-2018 FIRE TRUCK	17,367	15,760	15,760	14,080	14,080	14,080
	TOTAL EXPENDITURES-DEBT SERVICE	**53,008**	**153,008**	**53,008**	**53,008**	**53,008**	**53,008**

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MUNICIPAL TECHNOLOGY SURCHARGE FUND - 201

REVENUE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
201.13.4220	FUND BALANCE-RESTRICTED	-	-	-	-	-
201.36.1000	INTEREST REVENUES	683	762	262	262	262
201.39.1204	TRANSFER FR MUNI COURT	56,208	80,000	80,500	80,500	80,500
201.39.1205	TRANSFER FROM GENERAL	-	-	-	-	-
201.39.3500	PROCEEDS FROM SUBSCRIPTION LIA	-	-	-	-	-
	TOTAL REVENUE-MUNICIPAL TECH SURCHARGE FUND	**56,891**	**80,762**	**80,762**	**80,762**	**80,762**

EXPENDITURES

201.26500.52.1010	PURCHASED PROF/TECHN SERV	14,168	28,000	28,000	28,000	28,000
201.26500.52.1200	PROFESSIONAL	-	-	-	-	-
201.26500.52.1301	TECHNICAL SERVICES	-	-	-	-	-
201.26500.52.2320	RENTAL OF EQUIPMENT	-	-	-	-	-
201.26500.52.3210	TELECOMMUNICATIONS	-	-	-	-	-
201.26500.52.3600	DUES & FEES	-	-	-	-	-
201.26500.53.1100	SUPPLIES & MATERIALS	-	-	-	-	-
201.26500.53.1106	SUPPLIES-COMPUTERS	1,838	-	-	-	-
201.26500.53.1110	OFFICE SUPPLIES	-	-	-	-	-
201.26500.53.1600	SMALL EQUIPMENT	-	-	-	-	-
201.26500.54.2400	COMPUTERS	-	-	-	-	-
201.26500.54.2403	TECHNOLOGICAL EQUIPMENT	-	-	-	-	-
	TOTAL EXPENDITURES-MUNICIPAL COURT	**16,006**	**28,000**	**28,000**	**28,000**	**28,000**
201.32000.52.1301	TECHNICAL SERVICES	-	-	-	-	-
201.32000.52.2200	REPAIRS & MAINTENANCE	-	-	-	-	-
201.32000.52.2320	RENTAL OF EQUIPMENT	-	-	-	-	-
201.32000.52.3600	DUES & FEES	36	-	-	-	-
201.32000.53.1100	SUPPLIES & MATERIALS	-	-	-	-	-
201.32000.53.1106	SUPPLIES-COMPUTERS	2,725	-	-	-	-
201.32000.53.1107	SUPPLIES-PARTS	-	-	-	-	-
201.32000.53.1110	OFFICE SUPPLIES	-	-	-	-	-
201.32000.53.1600	SMALL EQUIPMENT	15,623	-	-	-	-
201.32000.54.2100	EQUIPMENT	-	-	-	-	-
201.32000.54.2400	COMPUTERS	-	-	-	-	-
201.32000.54.2402	SOFTWARE	-	-	-	-	-
201.32000.54.2403	TECHNOLOGICAL EQUIPMENT	-	-	-	-	-
	TOTAL EXPENDITURES -POLICE DEPARTMENT	**18,385**	**-**	**-**	**-**	**-**
		34,391	**28,000**	**28,000**	**28,000**	**28,000**
201.80000.58.1200	PRINCIPAL -SBITAS	49,190	50,520	50,520	50,520	50,520
201.80000.58.2200	INTEREST-SBITAS	3,571	2,242	2,242	2,242	2,242
	TOTAL EXPENDITURES -DEBT SERVICE	52,761	52,762	52,762	52,762	52,762
	TOTAL EXPENDITURES	**87,152**	**80,762**	**80,762**	**80,762**	**80,762**

DRAFT

CONFISCATED ASSETS - 210

REVENUE

Account Number	Account Name	2025 Total Activiy	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
210.13.4220	RESERVE FOR FUTURE USE	15,318	21,463	21,515	21,515	21,515
210.35.1300	CONFISCATION	-	-	-	-	-
210.35.1320	CONFISCATION-CASH	-	-	-	-	-
210.35.1340	CONFISCATION-OTHER/ESCHEATS	-	-	-	-	-
210.36.1000	INTEREST	23	22	12	12	12
210.38.9000	MISC REVENUE	-	-	-	-	-
	TOTAL REVENUE-CONFISCATED ASSETS	**15,341**	**21,485**	**21,527**	**21,527**	**21,527**
	CONTINGENCIES	-	-	-	-	-
	TOTAL	**15,341**	**21,485**	**21,527**	**21,527**	**21,527**

EXPENDITURES

210.32000.52.3600	DUES & FEES	-	-	-	-	-
210.32000.53.1600	SMALL EQUIPMENT	-	-	-	-	-
	TOTAL EXPENDITURES-POLICE DEPT	-	-	-	-	-

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HOTEL-MOTEL FUND - 275

REVENUE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2026 Amended 07.06.2026	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
275.31.4100	HOTEL/MOTEL TAX	101,278	93,000	93,000	90,000	90,000	90,000
275.31.9200	PENALTIES	-	-	-	-	-	-
275.36.1000	INTEREST	27	50	50	50	50	50
275.38.9000	MISC REVENUE	-	-	-	-	-	-
	TOTAL REVENUE	**101,304**	**93,050**	**93,050**	**90,050**	**90,050**	**90,050**

EXPENDITURES

275.75400.52.1200	PROFESSIONAL SERVICES	-	-	-	-	-	-
275.75400.52.1301	TECHNICAL SERVICES	-	-	-	-	-	-
275.75400.52.2200	REPAIRS & MAINTENANCE	-	-	-	-	-	-
275.75400.52.2320	RENTAL OF EQUIPMENT	-	-	-	-	-	-
275.75400.52.3300	ADVERTISING-TOURISM/TRADE	2,000	1,200	1,200	9,000	9,000	9,000
275.75400.52.3600	DUES & FEES	-	-	-	-	-	-
275.75400.53.1100	SUPPLIES & MATERIALS	-	-	-	-	-	-
275.75400.53.1300	ENTERTAINMENT/FOOD	6,600	6,450	6,450	5,050	5,050	5,050
275.75400.57.2000	PAYMENTS TO OTHER AGENCIES-CHAMBER	67,519	62,000	62,000	61,000	61,000	61,000
275.75400.57.3000	PAYMENTS TO OTHERS	-	2,400	2,400	-	-	-
275.75400.61.1003	TRANSFER TO GENERAL FUND-DDA	27,000	21,000	21,000	15,000	15,000	15,000
	TOTAL EXPENDITURES	**103,119**	**93,050**	**93,050**	**90,050**	**90,050**	**90,050**

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2026 SPLOST - 323

REVENUE

Account Number	Account Name	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
323.13.4230	FUND BALANCE - RESTRICTED	200,000	200,000	200,000
323.33.7100	SPLOST (CITIES ONLY)	1,200,000	1,200,000	1,200,000
323.36.1100	SPLOST INTEREST REVENUE	500	500	500
323.39.1100	TRANSFER FROM WATER	-	-	-
	TOTAL REVENUE	**1,400,500**	**1,400,500**	**1,400,500**

EXPENDITURES

323.12.1907	DUE TO GO BOND	1,400,500	1,400,500	1,400,500
	TOTAL EXPENDITURES - 90000	1,400,500	1,400,500	1,400,500

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430 - 2026 GO BOND

REVENUE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Requested	2027 City Manager Recommended	2027 Adopted Budget
430.33.7103	SPLOST REVENUE - DEBT SERVICE PORTION	-	-	705,425	705,425	705,425
	TOTAL REVENUE	**-**	**-**	**705,425**	**705,425**	**705,425**
EXPENDITURES						
430.80000.58.1100	PRIN - 2026 GO BOND	-	-	500,000	500,000	500,000
430.80000.58.2100	INT - 2026 GO BOND	-	-	205,425	205,425	205,425
	TOTAL EXPENDITURES	**-**	**-**	**705,425**	**705,425**	**705,425**

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WATER/SEWER FUND BUDGET BY DEPARTMENT

REVENUES	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
CHARGES FOR SERVICES	10,198,735	7,839,248	7,289,000	8,548,377	8,548,377
INVESTMENT INCOME	83,017	80,000	60,000	60,000	60,000
CONTRIBUTIONS AND DONATIONS	274,500	350,000	350,000	350,000	350,000
MISCELLANEOUS	565,954	21,500	22,000	22,000	22,000
OTHER FINANCING SOURCES	459,966	-	-	-	-
TOTAL REVENUE	**11,582,172**	**8,290,748**	**7,721,000**	**8,980,377**	**8,980,377**
EXPENSES					
SEWER ADMINISTATION	534	534	534	534	534
SEWER MAINTENANCE	1,132,306	1,266,746	1,383,191	1,208,286	1,208,286
WATER POLLUTION CONTROL PLANT	1,478,473	1,806,107	1,899,404	1,899,404	1,899,404
WATER ADMINISTRATION	861,440	940,629	1,019,393	975,006	975,006
UTILITY DEVELOPMENT (METER READING)	280,867	517,100	527,783	524,507	524,507
WATER SUPPLY	-	-	-	-	-
WATER TREATMENT PLANT	1,480,389	1,141,221	1,389,200	1,389,200	1,389,200
WATER DISTRIBUTION	2,519,133	2,578,690	3,642,880	2,937,352	2,937,352
WATER BOND	-	-	-	-	-
WATER FLEET	108,873	39,722	51,727	46,088	46,088
TOTAL EXPENSES	**7,862,015**	**8,290,748**	**9,914,112**	**8,980,377**	**8,980,377**
BALANCE	**3,720,157**	**(0)**	**(2,193,112)**	**0**	**0**

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WATER REVENUE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
505.13.4220	UNRESTRICTED NET POSITION	-	635,048		711,877	711,877
505.33.1300	FED CAPITAL GRANTS	-	-	-	-	-
505.33.1301	FED CAPITAL GRANTS-USDA	2,483,105	-	-	-	-
505.33.4300	STATE CAPITAL GRANTS	116,585	-	-	-	-
505.34.4210	WATER RECEIPTS	5,533,390	5,475,000	5,500,000	5,900,000	5,900,000
505.34.4211	METER/INSTALLATION	275,600	125,000	125,000	125,000	125,000
505.34.4212	TRANSFER FEES	760	500	500	500	500
505.34.4213	RECONNECT CHARGES	37,250	25,000	30,000	30,000	30,000
505.34.4214	DAMAGE ON METERS	3,100	2,000	1,000	1,000	1,000
505.34.4215	LINE EXTENSION	-	-	-	-	-
505.34.4216	WATER HYDRANT TAP FEES	1,829	500	-	-	-
505.34.4217	ADJUST FOR WATER LEAKS	(17,469)	(12,000)	(15,000)	(15,000)	(15,000)
505.34.4230	SEWERAGE RECEIPTS	1,364,712	1,245,000	1,300,000	1,450,000	1,450,000
505.34.4235	SEWERAGE TIE-ONS	167,308	120,000	120,000	120,000	120,000
505.34.4238	LEACHATE DUMP FEE	-	-	-	-	-
505.34.4239	GREASE DUMP FEE	3,300	2,000	3,500	3,500	3,500
505.34.4240	SLUDGE/SEPTIC DUMP FEES	36,440	25,000	25,000	25,000	25,000
505.34.4241	SEWERAGE FINES	-	-	-	-	-
505.34.4242	ADJUST FOR SEWER LEAKS	(5,226)	(5,000)	(2,500)	(5,000)	(5,000)
505.34.4245	LATE PENALTIES	196,175	200,000	200,000	200,000	200,000
505.34.6900	OTHER FEES	-	-	-	-	-
505.34.9300	BAD CHECK FEES	1,875	1,200	1,500	1,500	1,500
505.36.1000	INTEREST REVENUES	83,017	80,000	60,000	60,000	60,000
505.37.1001	CAPITAL CONTRIBUTIONS/NON-CASH	-	-	-	-	-
505.37.1010	CONTRIBUTE CONSTRUCTION AID	274,500	350,000	350,000	350,000	350,000
505.38.3000	REIMBURSE FOR DAMAGED PROPERTY	467,896	2,000	2,500	2,500	2,500
505.38.9000	MISCELLANEOUS REVENUE	50,429	1,500	1,500	1,500	1,500
505.38.9010	AIR TOUCH RENTAL	47,629	18,000	18,000	18,000	18,000
505.39.1100	OPERATING TRANSFERS IN	-	-	-	-	-
505.39.1200	TRANSFER IN - SPLOST FUND	74,430	-	-	-	-
505.39.1300	TRANSFER IN - ARPA FUND	347,997	-	-	-	-
505.39.2100	SALE OF FIXED ASSETS	37,539	-	-	-	-
505.39.2200	SALE OF CITY PROPERTY	-	-	-	-	-
	TOTAL REVENUE - 505	**11,582,172**	**8,290,748**	**7,721,000**	**8,980,377**	**8,980,377**

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SEWER ADMINISTRATION

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
505.43100.51.1100	REGULAR EMPLOYEES	-	-	-	-	-
505.43100.51.1300	OVERTIME	-	-	-	-	-
505.43100.51.2100	GROUP INSURANCE	-	-	-	-	-
505.43100.51.2200	FICA TAX EXPENSE	-	-	-	-	-
505.43100.51.2400	RETIREMENT CONTRIBUTION	-	-	-	-	-
505.43100.51.2700	WORKER'S COMPENSATION	-	-	-	-	-
505.43100.51.2900	OTHER EMPLYEE BENEFITS	-	-	-	-	-
505.43100.53.1301	TECHNICAL SERVICES	-	-	-	-	-
505.43100.52.3100	INSURANCE & BONDS	-	-	-	-	-
505.43100.52.3110	INSURANCE - LIABILITY	-	-	-	-	-
505.43100.52.3500	TRAVEL	-	-	-	-	-
505.43100.52.3600	DUES & FEES	-	-	-	-	-
505.43100.52.3910	MEDICAL TESTING	-	-	-	-	-
505.43100.53.1105	SUPPLIES-FURNITURE	-	-	-	-	-
505.43100.53.1106	SUPPLIES-COMPUTERS	-	-	-	-	-
505.43100.53.1107	SUPPLIES-PARTS	-	-	-	-	-
505.43100.53.1710	UNIFORMS	-	-	-	-	-
505.43100.56.1000	DEPRECIATION EXPENSE	534	534	534	534	534
TOTAL EXPENSES -SEWER ADMINISTRATION		**534**	**534**	**534**	**534**	**534**

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SEWER MAINTENANCE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
505.43310.51.1100	REGULAR EMPLOYEES	284,818	330,147	340,194	340,194	340,194
505.43310.51.1300	OVERTIME	11,542	25,805	28,415	28,415	28,415
505.43310.51.2100	GROUP INSURANCE	59,004	102,470	118,862	108,957	108,957
505.43310.51.2200	FICA TAX EXPENSE	21,831	27,460	28,428	28,428	28,428
505.43310.51.2400	RETIREMENT CONTRIBUTION	6,225	43,060	45,701	45,701	45,701
505.43310.51.2700	WORKER'S COMPENSATION	12,258	21,954	22,741	22,741	22,741
505.43310.52.1200	PROFESSIONAL	48,593	-	-	-	-
505.43310.52.2200	REPAIRS & MAINTENANCE	100,504	175,000	100,000	100,000	100,000
505.43310.52.2320	RENTAL OF EQUIPMENT	101,395	50,000	75,000	75,000	75,000
505.43310.52.3110	INSURANCE - LIABILITY	5,210	5,000	5,000	5,000	5,000
505.43310.52.3210	TELECOMMUNICATIONS	711	700	700	700	700
505.43310.52.3600	DUES & FEES	2,969	5,000	5,000	5,000	5,000
505.43310.52.3700	EDUCATION/TRAINING	953	1,500	1,500	1,500	1,500
505.43310.52.3850	CONTRACT LABOR	108,938	200,000	200,000	125,000	125,000
505.43310.52.3910	MEDICAL TESTING	40	150	150	150	150
505.43310.53.1100	SUPPLIES & MATERIALS	114,744	50,000	50,000	50,000	50,000
505.43310.53.1107	SUPPLIES-PARTS	96,926	100,000	100,000	100,000	100,000
505.43310.53.1111	POSTAGE	99	-	-	-	-
505.43310.53.1220	NATURAL GAS	-	-	-	-	-
505.43310.53.1230	ELECTRICITY	-	-	-	-	-
505.43310.53.1270	GAS & OIL	4,527	4,500	2,500	2,500	2,500
505.43310.53.1300	ENTERTAINMENT/FOOD	25	500	500	500	500
505.43310.53.1600	SMALL EQUIPMENT	10,498	15,000	45,000	20,000	20,000
505.43310.53.1601	TOOLS	517	5,000	10,000	5,000	5,000
505.43310.53.1705	RENTAL-UNIFORMS/MATS	330	-	-	-	-
505.43310.53.1710	UNIFORMS	1,722	3,500	3,500	3,500	3,500
505.43310.53.1720	CHEMICAL SUPPLIES	2,078	5,000	5,000	5,000	5,000
505.43310.54.1400	CAPITAL-INFRASTRUCTURE	-	-	-	-	-
505.43310.54.2100	CAPITAL -MACHINERY & EQUIPMENT	-	-	60,000	-	-
505.43310.54.2200	CAPITAL-VEHICLES	-	-	-	-	-
505.43310.55.2200	INSURANCE CLAIMS	2,000	-	-	-	-
505.43310.55.2201	DAMAGE TO PROPERTY	2,000	-	-	-	-
505.43310.56.1000	DEPRECIATION EXPENSE	131,849	95,000	135,000	135,000	135,000
	TOTAL EXPENSES - SEWER MAINTENANCE	**1,132,306**	**1,266,746**	**1,383,191**	**1,208,286**	**1,208,286**

CAPITAL PROJECTS:

CAPITAL-MACHINERY & EQUIPMENT

1.5" Jetter	60,000	-	-

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WPCP

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
505.43350.51.1100	REGULAR EMPLOYEES	(3,976)	-	-	-	-
505.43350.51.1300	OVERTIME	7,388	-	-	-	-
505.43350.51.2100	GROUP INSURANCE	8,152	-	-	-	-
505.43350.51.2200	FICA TAX EXPENSE	3,331	-	-	-	-
505.43350.51.2400	RETIREMENT CONTRIBUTION	2,782	-	-	-	-
505.43350.51.2700	WORKER'S COMPENSATION	5,803	-	-	-	-
505.43350.52.1200	PROFESSIONAL	7,062	-	-	-	-
505.43350.52.1301	TECHNICAL SERVICES	93	4,000	-	-	-
505.43350.52.2200	REPAIRS & MAINTENANCE	6,791	-	-	-	-
505.43350.52.2310	RENTAL OF LAND & BUILDNG	-	-	-	-	-
505.43350.52.2320	RENTAL OF EQUIPMENT	100	-	-	-	-
505.43350.52.3110	INSURANCE - LIABILITY	19,134	-	-	-	-
505.43350.52.3210	TELECOMMUNICATIONS	3,313	-	-	-	-
505.43350.52.3300	ADVERTISING	-	-	-	-	-
505.43350.52.3500	TRAVEL	570	-	-	-	-
505.43350.52.3600	DUES & FEES	2,641	-	-	-	-
505.43350.52.3700	EDUCATION/TRAINING	220	-	-	-	-
505.43350.52.3800	LICENSES	-	-	-	-	-
505.43350.52.3851	CONTRACT LABOR-INFRAMARK	904,916	891,205	925,000	925,000	925,000
505.43350.52.3910	MEDICAL TESTING	-	-	-	-	-
505.43350.52.3920	GRIT/SLUDGE REMOVAL	-	-	-	-	-
505.43350.53.1100	SUPPLIES & MATERIALS	44	-	-	-	-
505.43350.53.1106	SUPPLIES-COMPUTERS	-	-	-	-	-
505.43350.53.1107	SUPPLIES-PARTS	-	-	-	-	-
505.43350.53.1110	OFFICE SUPPLIES	100	-	-	-	-
505.43350.53.1111	POSTAGE EXPENSE	-	-	-	-	-
505.43350.53.1230	ELECTRICITY	169,876	150,000	190,000	190,000	190,000
505.43350.53.1270	GAS & OIL	508	-	-	-	-
505.43350.53.1300	ENTERTAINMENT/FOOD	-	-	-	-	-
505.43350.53.1600	SMALL EQUIPMENT	635	-	-	-	-
505.43350.53.1601	TOOLS	-	-	-	-	-
505.43350.53.1705	RENTAL-UNIFORMS/MATS	417	-	-	-	-
505.43350.53.1710	UNIFORMS	174	-	-	-	-
505.43350.53.1720	CHEMICAL SUPPLIES	-	-	-	-	-
505.43350.54.1100	SITES	-	-	-	-	-
505.43350.54.1200	SITE IMPROVEMENTS	-	-	-	-	-
505.43350.54.1400	CAPITAL - INFRASTRUCTURE	-	-	-	-	-
505.43350.54.2100	CAPITAL -MACHINERY & EQUIPMENT	-	-	-	-	-
505.43350.54.2200	CAPITAL-VEHICLES	-	-	-	-	-
505.43350.55.2200	INSURANCE CLAIMS	-	-	-	-	-
505.43350.56.1000	DEPRECIATION EXPENSE	63,091	74,000	80,000	80,000	80,000
505.43350.58.1283	PRIN-GEFA CW12006	-	83,931	85,472	85,472	85,472
505.43350.58.1284	PRIN - ROLAND PROPERTY	-	11,413	11,576	11,576	11,576
505.43350.58.1292	PRIN - USDA LOAN # 18	-	90,924	92,078	92,078	92,078
505.43350.58.1293	PRIN - USDA LOAN # 20	-	35,262	35,749	35,749	35,749
505.43350.58.1294	PRIN - USDA LOAN # 21	-	168,893	171,231	171,231	171,231
505.43350.58.2280	INTEREST - GEFA CW2024007	2,856	3,500	20,000	20,000	20,000
505.43350.58.2283	INTEREST-GEFA CW12006	17,940	15,149	13,609	13,609	13,609
505.43350.58.2284	INTEREST-ROLAND PROPERTY	975	587	424	424	424
505.43350.58.2290	USDA CONSTRUCTION INT-5777	19,833	-	-	-	-
505.43350.58.2291	USDA CONSTRUCTION INT-7441	17,423	-	-	-	-
505.43350.58.2292	INT- USDA LOAN # 18	61,796	63,480	63,328	63,328	63,328
505.43350.58.2293	INT - USDA LOAN # 20	26,687	27,422	26,934	26,934	26,934
505.43350.58.2294	INT - USDA LOAN # 21	127,797	131,346	129,009	129,009	129,009
505.43350.58.4001	DEBT ISSUANCE - GEFA	-	-	-	-	-
	DEBT SERVICE RESERVE	-	39,994	39,994	39,994	39,994
	SHORT LIVED ASSET RESERVE	-	15,000	15,000	15,000	15,000
TOTAL EXPENSES - WATER POLLUTION CONTROL PLANT		**1,478,473**	**1,806,107**	**1,899,404**	**1,899,404**	**1,899,404**

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WATER ADMINISTRATION

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
505.44100.51.1100	REGULAR EMPLOYEES	467,131	382,650	401,498	401,498	401,498
505.44100.51.1300	OVERTIME	5,864	7,913	6,072	6,072	6,072
505.44100.51.2100	GROUP INSURANCE	99,262	98,933	121,642	111,505	111,505
505.44100.51.2200	FICA TAX EXPENSE	34,822	30,069	31,370	31,370	31,370
505.44100.51.2400	RETIREMENT CONTRIBUTION	11,477	47,344	50,634	50,634	50,634
505.44100.51.2700	WORKER'S COMPENSATION	2,989	1,319	1,377	1,377	1,377
505.44100.51.2900	OTHER EMPLOYEE BENEFITS	3,500	-	2,400	2,400	2,400
505.44100.52.1200	PROFESSIONAL	73,709	100,000	100,000	100,000	100,000
505.44100.52.1301	TECHNICAL SERVICES	30,054	34,000	34,000	34,000	34,000
505.44100.52.2100	CLEANING SERVICES	1,841	12,500	12,500	12,500	12,500
505.44100.52.2200	REPAIRS & MAINTENANCE	1,081	1,200	1,200	1,200	1,200
505.44100.52.2310	RENTAL OF BUILDING/LAND	-				
505.44100.52.2320	RENTAL OF EQUIPMENT	4,966	6,000	6,000	6,000	6,000
505.44100.52.3110	INSURANCE - LIABILITY	3,884	3,800	3,800	3,800	3,800
505.44100.52.3210	TELECOMMUNICATIONS	3,576	5,000	5,000	5,000	5,000
505.44100.52.3300	ADVERTISING	1,825	1,200	1,200	1,200	1,200
505.44100.52.3400	PRINTING & BINDING	297	500	500	500	500
505.44100.52.3500	TRAVEL	2,407	4,000	4,000	2,500	2,500
505.44100.52.3600	DUES & FEES	36,131	60,000	60,000	60,000	60,000
505.44100.52.3700	EDUCATION/TRAINING	900	2,000	2,000	1,000	1,000
505.44100.52.3850	CONTRACT LABOR	1,750	1,750	1,750	1,750	1,750
505.44100.52.3910	MEDICAL TESTING	45	50	50	50	50
505.44100.53.1100	SUPPLIES & MATERIALS	1,922	5,000	5,000	5,000	5,000
505.44100.53.1105	SUPPLIES-FURNITURE	349	6,000	6,000	6,000	6,000
505.44100.53.1106	SUPPLIES-COMPUTERS	1,840	5,000	5,000	5,000	5,000
505.44100.53.1110	OFFICE SUPPLIES	3,710	4,500	4,500	4,500	4,500
505.44100.53.1111	POSTAGE EXPENSE	38,556	55,000	55,000	55,000	55,000
505.44100.53.1150	SUPPLIES PURCHASED- WELLNESS GRANT	1,885				
505.44100.53.1220	NATURAL GAS	1,410	2,000	2,000	2,000	2,000
505.44100.53.1270	GAS & OIL	-			250	250
505.44100.53.1300	ENTERTAINMENT/FOOD	372	1,500	1,500	1,500	1,500
505.44100.53.1400	BOOKS & PERIODICALS	-	200	200	200	200
505.44100.53.1600	SMALL EQUIPMENT	63	200	200	200	200
505.44100.53.1705	RENTAL-UNIFORMS/MATS	431				
505.44100.53.1710	UNIFORMS	583	2,500	2,500	2,500	2,500
505.44100.54.2200	CAPITAL - VEHICLES	-	-	32,000	-	-
505.44100.55.2200	INSURANCE CLAIMS	-	-	-	-	-
505.44100.56.1000	DEPRECIATION EXPENSE	12,283	13,500	13,500	13,500	13,500
505.44100.57.3001	REFUNDS	-	-	-	-	-
505.44100.57.4000	BAD DEBTS	-	-	-	-	-
505.44100.58.1218	PRIN-GEFA 02-L29WJ	-	-	-	-	-
505.44100.58.2218	INTEREST-GEFA 02-L29WJ	-	-	-	-	-
505.44100.61.1210	TRANSFER OUT-GENERAL 100	-	-	-	-	-
505.44100.61.XXXX	TRANSFER OUT- ENTERPRISE C/	-	-	-	-	-
505.44100.61.1540	TRANSFER OUT-SANITATION	-	-	-	-	-
505.44100.61.5051	SANITATION SUPPLEMENT	10,528	45,000	45,000	45,000	45,000
	TOTAL EXPENSES- WATER ADMINISTRATION	**861,440**	**940,629**	**1,019,393**	**975,006**	**975,006**

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UTILITY DEVELOPMENT

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
505.44110.51.1100	REGULAR EMPLOYEES	38,998	38,389	45,054	45,054	45,054
505.44110.51.1300	OVERTIME	2,012	3,819	4,455	4,455	4,455
505.44110.51.2100	GROUP INSURANCE	19,667	11,500	15,310	14,034	14,034
505.44110.51.2200	FICA TAX EXPENSE	2,888	3,290	3,826	3,826	3,826
505.44110.51.2400	RETIREMENT CONTRIBUTION	1,720	5,125	6,126	6,126	6,126
505.44110.51.2700	WORKER'S COMPENSATION	6,686	2,613	3,048	3,048	3,048
505.44110.52.1200	PROFESSIONAL SERVICES	-	-	-	-	-
505.44110.52.1301	TECHNICAL SERVICES	20,150	12,000	12,000	12,000	12,000
505.44110.52.2200	REPAIRS & MAINTENANCE	-	1,000	1,000	1,000	1,000
505.44110.52.3110	INSURANCE - LIABILITY	1,825	2,500	2,500	2,500	2,500
505.44110.52.3210	TELECOMMUNICATIONS	873	2,100	1,200	1,200	1,200
505.44110.52.3500	TRAVEL	-	-	-	-	-
505.44110.52.3600	DUES & FEES	-	9,000	9,000	9,000	9,000
505.44110.52.3700	EDUCATION & TRAINING	-	-	-	-	-
505.44110.52.3850	CONTRACT LABOR	-	-	-	-	-
505.44110.52.3901	COLLECTION SERVICE FEE (See prin/int below)	24,956	-	-	-	-
505.44110.52.3910	MEDICAL TESTING	45	30	30	30	30
505.44110.53.1100	SUPPLIES & MATERIALS	1,198	5,000	5,000	2,500	2,500
505.44110.53.1106	SUPPLIES-COMPUTERS	-	2,000	2,000	2,000	2,000
505.44110.53.1107	SUPPLIES-PARTS	988	1,000	1,000	1,000	1,000
505.44110.53.1110	OFFICE SUPPLIES	-	-	-	-	-
505.44110.53.1111	POSTAGE EXPENSE	-	-	-	-	-
505.44110.53.1270	GAS & OIL	4,520	9,000	9,000	9,000	9,000
505.44110.53.1300	ENTERTAINMENT/FOOD	33	100	100	100	100
505.44110.53.1600	SMALL EQUIPMENT	-	1,500	500	500	500
505.44110.53.1601	TOOLS	25	500		500	500
505.44110.53.1705	RENTAL-UNIFORMS/MATS	268	-	-	-	-
505.44110.53.1710	UNIFORMS	391	750	750	750	750
505.44110.54.2200	CAPITAL-VEHICLES	-	-	-	-	-
505.44110.55.2200	INSURANCE CLAIMS	-	-	-	-	-
505.44110.56.1000	DEPRECIATION EXPENSE	19,438	20,000	20,000	20,000	20,000
505.44110.58.1200	PRIN - AMI METER REPLACEMENT	-	248,319	263,266	263,266	263,266
505.44110.58.2200	INT - AMI METER REPLACEMENT	134,185	137,565	122,618	122,618	122,618
TOTAL EXPENSES- UTILITY DEVELOPMENT DEPARTMENT		**280,867**	**517,100**	**527,783**	**524,507**	**524,507**

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WATER TREATMENT PLANT

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
505.44300.51.1100	REGULAR EMPLOYEES	(3,976)	-	-	-	-
505.44300.51.1300	OVERTIME	6,747	-	-	-	-
505.44300.51.2100	GROUP INSURANCE	6,385	-	-	-	-
505.44300.51.2200	FICA TAX EXPENSE	3,161	-	-	-	-
505.44300.51.2400	RETIREMENT CONTRIBUTION	2,782	-	-	-	-
505.44300.51.2700	WORKER'S COMPENSATION	6,686	-	-	-	-
505.44300.52.1200	PROFESSIONAL	13,901	-	-	-	-
505.44300.52.1301	TECHNICAL SERVICES	93	4,000	-	-	-
505.44300.52.2200	REPAIRS & MAINTENANCE	6,443	-	-	-	-
505.44300.52.2320	RENTAL OF EQUIPMENT	-	-	-	-	-
505.44300.52.3110	INSURANCE - LIABILITY	45,924	-	-	-	-
505.44300.52.3210	TELECOMMUNICATIONS	4,026	-	-	-	-
505.44300.52.3300	ADVERTISING	1,025	-	-	-	-
505.44300.52.3500	TRAVEL	570	-	-	-	-
505.44300.52.3600	DUES & FEES	14,689	-	-	-	-
505.44300.52.3700	EDUCATION/TRAINING	332	-	-	-	-
505.44300.52.3800	LICENSES	35	-	-	-	-
505.44300.52.3850	CONTRACT LABOR	12,000	-	-	-	-
505.44300.52.3851	CONTRACT LABOR-INFRAMARK	904,916	829,521	925,000	925,000	925,000
505.44300.52.3910	MEDICAL TESTING	-	-	-	-	-
505.44300.53.1100	SUPPLIES & MATERIALS	2,904	-	-	-	-
505.44300.53.1106	SUPPLIES-COMPUTERS	-	-	-	-	-
505.44300.53.1107	SUPPLIES-PARTS	10,180	-	-	-	-
505.44300.53.1110	OFFICE SUPPLIES	100	-	-	-	-
505.44300.53.1111	POSTAGE EXPENSE	35	-	-	-	-
505.44300.53.1220	NATURAL GAS	2,956	2,000	3,000	3,000	3,000
505.44300.53.1230	ELECTRICITY	324,350	200,000	325,000	325,000	325,000
505.44300.53.1270	GAS & OIL	996	1,200	1,200	1,200	1,200
505.44300.53.1300	ENTERTAINMENT/FOOD	-	-	-	-	-
505.44300.53.1600	SMALL EQUIPMENT	645	-	-	-	-
505.44300.53.1601	TOOLS	-	-	-	-	-
505.44300.53.1705	RENTAL-UNIFORMS/MATS	866	-	-	-	-
505.44300.53.1710	UNIFORMS	174	-	-	-	-
505.44300.53.1720	CHEMICAL SUPPLIES	-	-	-	-	-
505.44300.54.1200	CAPITAL-SITE IMPROVEMENTS	-	-	-	-	-
505.44300.54.1400	CAPITAL - INFRASTRUCTURE	-	-	-	-	-
505.44300.54.2100	CAPITAL -MACHINERY & EQUIPMENT	-	-	-	-	-
505.44300.54.2200	CAPITAL-VEHICLES	-	-	-	-	-
505.44300.55.2200	INSURANCE CLAIMS	-	-	-	-	-
505.44300.58.2281	INTEREST - GEFA DW2024-004	2,046	3,500	20,000	20,000	20,000
505.44300.56.1000	DEPRECIATION EXPENSE	109,396	101,000	115,000	115,000	115,000
505.44300.57.3000	PAYMENTS TO OTHERS	-	-	-	-	-
505.44300.58.4000	DEBT ISSUANCE - GEFA	-	-	-	-	-
	TOTAL EXPENSES- WATER TREATMENT PLANT	**1,480,389**	**1,141,221**	**1,389,200**	**1,389,200**	**1,389,200**

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WATER DISTRIBUTION

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
505.44400.51.1100	REGULAR EMPLOYEES	223,558	235,915	238,714	238,714	238,714
505.44400.51.1300	OVERTIME	9,965	18,341	18,317	18,317	18,317
505.44400.51.2100	GROUP INSURANCE	68,204	62,115	66,333	60,806	60,806
505.44400.51.2200	FICA TAX EXPENSE	17,332	19,642	19,854	19,854	19,854
505.44400.51.2400	RETIREMENT CONTRIBUTION	6,929	30,714	31,816	31,816	31,816
505.44400.51.2700	WORKER'S COMPENSATION	12,258	15,659	15,832	15,832	15,832
505.44400.52.1200	PROFESSIONAL	55,299	100,000	50,000	50,000	50,000
505.44400.52.1301	TECHNICAL SERVICES	206	5,000	2,500	2,500	2,500
505.44400.52.2100	CLEANING SERVICES	1,511	-	-	-	-
505.44400.52.2110	DISPOSAL	28	-	-	-	-
505.44400.52.2200	REPAIRS & MAINTENANCE	145,952	275,000	100,000	100,000	100,000
505.44400.52.2320	RENTAL OF EQUIPMENT	5,011	30,000	75,000	25,000	25,000
505.44400.52.3110	INSURANCE - LIABILITY	10,032	18,000	18,000	18,000	18,000
505.44400.52.3210	TELECOMMUNICATIONS	4,369	4,500	4,500	4,500	4,500
505.44400.52.3300	ADVERTISING	458	-	-	-	-
505.44400.52.3500	TRAVEL	945	2,000	2,500	2,500	2,500
505.44400.52.3600	DUES & FEES	9,013	12,000	12,000	12,000	12,000
505.44400.52.3700	EDUCATION/TRAINING	1,277	5,000	3,000	3,000	3,000
505.44400.52.3800	LICENSES	-	500	-	-	-
505.44400.52.3850	CONTRACT LABOR	254,110	200,000	450,000	300,000	300,000
505.44400.52.3910	MEDICAL TESTING	90	300	300	300	300
505.44400.53.1100	SUPPLIES & MATERIALS	328,469	250,000	400,000	300,000	300,000
505.44400.53.1101	WTR/SWR LINE MAINTENANCE	-	-	-	-	-
505.44400.53.1102	WATER METER PURCHASES	68,415	25,000	25,000	25,000	25,000
505.44400.53.1106	SUPPLIES-COMPUTERS	898	-	10,000	10,000	10,000
505.44400.53.1107	SUPPLIES-PARTS	15,433	50,000	50,000	25,000	25,000
505.44400.53.1110	OFFICE SUPPLIES	-	-	300	300	300
505.44400.53.1111	POSTAGE EXPENSE	31	-	-	-	-
505.44400.53.1220	NATURAL GAS	3,094	2,500	3,500	3,500	3,500
505.44400.53.1230	ELECTRICITY	18,173	25,000	20,000	20,000	20,000
505.44400.53.1270	GAS & OIL	23,493	20,000	20,000	20,000	20,000
505.44400.53.1300	ENTERTAINMENT/FOOD	277	500	500	500	500
505.44400.53.1400	BOOKS & PERIODICALS	-	-	-	-	-
505.44400.53.1510	WATER FROM PICKENS CO	275,671	200,000	200,000	300,000	300,000
505.44400.53.1511	WATER FROM CHEROKEE CO	125,576	100,000	125,000	150,000	150,000
505.44400.53.1600	SMALL EQUIPMENT	12,819	25,000	75,000	25,000	25,000
505.44400.53.1601	TOOLS	6,880	8,000	15,000	10,000	10,000
505.44400.53.1705	RENTAL-UNIFORMS/MATS	2,791	-	-	-	-
505.44400.53.1710	UNIFORMS	3,500	3,500	5,000	5,000	5,000
505.44400.54.1200	CAPITAL - SITE IMPROVEMENTS	-	-	-	-	-
505.44400.54.1305	CAPITAL - BUILDING IMPROVEMENTS	-	-	-	-	-
505.44400.54.1400	CAPITAL-INFRASTRUCTURE	-	-	150,000	-	-
505.44400.54.2100	CAPITAL - MACHINERY & EQUIPMENT	-	-	115,000	-	-
505.44400.54.2200	CAPITAL - VEHICLES	-	-	180,000	-	-
505.44400.55.2200	INSURANCE CLAIMS	1,000	-	-	-	-
505.44400.57.3000	PAYMENTS TO OTHERS	7,500	-	-	-	-
505.44400.56.1000	DEPRECIATION EXPENSE	770,560	500,000	800,000	800,000	800,000
505.44400.58.1110	PRIN-2020 BOND	-	312,000	321,000	321,000	321,000
505.44400.58.4000	INT-2020 BOND	28,005	22,504	18,913	18,913	18,913
	TOTAL EXPENSES - WATER DISTRIBUTION	**2,519,133**	**2,578,690**	**3,642,880**	**2,937,352**	**2,937,352**

CAPITAL PROJECTS:				
CAPITAL-MACHINERY & EQUIPMENT				
57 Kubota Trackhoe		95,000	-	-
18 Ton Equipment Trailer		20,000	-	-
		115,000	-	-
CAPITAL-VEHICLES				
(2) 4500 Service Trucks		180,000	-	-
CAPITAL-INFRASTRUCTURE				
Valve Program		100,000	-	-
Hydrant Replacement Program		50,000	-	-
		150,000	-	-

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WATER FLEET

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
505.49100.51.1100	REGULAR EMPLOYEES	19,649	20,405	24,648	24,648	24,648
505.49100.51.1300	OVERTIME	2,901	2,016	2,440	2,440	2,440
505.49100.51.2100	GROUP INSURANCE	5,851	6,442	7,674	7,034	7,034
505.49100.51.2200	FICA TAX EXPENSE	1,684	1,734	2,091	2,091	2,091
505.49100.51.2400	RETIREMENT CONTRIBUTION	466	2,705	3,355	3,355	3,355
505.49100.51.2700	WORKER'S COMPENSATION	1,189	470	569	569	569
505.49100.52.1301	TECHNICAL SERVICES	-	-	-	-	-
505.49100.52.2110	DISPOSAL	-	-	-	-	-
505.49100.52.2200	REPAIRS & MAINTENANCE	-	150	150	150	150
505.49100.52.2320	RENTAL OF EQUIPMENT	-	-	-	-	-
505.49100.52.3110	INSURANCE - LIABILITY	2,434	2,800	2,800	2,800	2,800
505.49100.52.3210	TELECOMMUNICATIONS	-	-	-	-	-
505.49100.52.3700	EDUCATION & TRAINING	-	-	-	-	-
505.49100.52.3910	MEDICAL TESTING	-	-	-	-	-
505.49100.53.1100	SUPPLIES & MATERIALS	40	1,000	1,000	1,000	1,000
505.49100.53.1107	SUPPLIES-PARTS	118	1,000	1,000	1,000	1,000
505.49100.53.1220	NATURAL GAS	1,410	1,000	1,000	1,000	1,000
505.49100.53.1270	GAS & OIL	-	-	-	-	-
505.49100.53.1300	ENTERTAINMENT/FOOD	-	-	-	-	-
505.49100.53.1600	SMALL EQUIPMENT	160	-	-	-	-
505.49100.53.1601	TOOLS	-	-	-	-	-
505.49100.53.1705	RENTAL- UNIFORM/MATS	-	-	-	-	-
505.49100.53.1710	UNIFORMS	-	-	-	-	-
505.49100.54.2100	CAPITAL -MACHINERY & EQUIPMENT	-	-	5,000	-	-
505.49100.55.2200	INSURANCE CLAIMS	-	-	-	-	-
505.49100.56.1000	DEPRECIATION EXPENSE	-	-	-	-	-
505.49100.61.2000	TRANSFER OF CAPITAL ASSETS	72,970	-	-	-	-
	TOTAL EXPENSES- WATER FLEET	**108,873**	**39,722**	**51,727**	**46,088**	**46,088**

	CAPITAL OUTLAY:			
	CAPITAL-MACHINERY & EQUIPMENT			
	Scan tool for vehicles and equipment (split 50/50 with fleet)	5,000	-	-

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SANITATION - 540

REVENUE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
540.31.1790	FRANCHISE FEE-WASTE DISPOSAL	62,264	68,000	70,000	70,000	70,000
540.34.4110	REFUSE COLLECT CHGS	240,250	235,000	250,000	250,000	250,000
540.34.4191	SANITATION CART FEE	1,040	1,000	1,000	1,000	1,000
540.34.4210	TRASH/BRUSH REMOVAL	-	-	-	-	-
540.36.1000	INTEREST	231	209	200	200	200
540.38.3000	REIM FOR DAMAGED PROPERTY	-	-	-	-	-
540.38.9000	MISC REVENUE	-	-	-	-	-
540.39.1100	ADMIN SUPPORT-WATER	10,528	45,000	45,000	45,000	45,000
540.39.1101	TRANSFERS IN	-	-	-	-	-
540.39.2100	SALE OF CITY PROPERTY	12,100	-	-	-	-
	TOTAL REVENUE	**326,412**	**349,209**	**366,200**	**366,200**	**366,200**

EXPENSES

540.45200.51.1100	REGULAR EMPLOYEES	61,503	76,338	90,958	90,958	90,958
540.45200.51.1300	OVERTIME	4,192	7,534	8,996	8,996	8,996
540.45200.51.2100	GROUP INSURANCE	12,995	25,700	37,198	37,198	37,198
540.45200.51.2200	FICA TAX EXPENSE	4,845	6,493	7,723	7,723	7,723
540.45200.51.2400	RETIREMENT	14,690	10,110	12,369	12,369	12,369
540.45200.51.2700	WORKER'S COMPENSATION	9,168	8,072	9,638	9,638	9,638
540.45200.52.2110	LANDFILL EXPENSE	194,846	170,000	185,318	185,318	185,318
540.45200.52.2200	REPAIRS/MAINTENANCE	3,013	2,000	2,000	2,000	2,000
540.45200.52.2320	RENTAL OF EQUIPMENT	-	500	500	500	500
540.45200.52.3110	INSURANCE-LIABILITY	3,907	6,000	2,500	2,500	2,500
540.45200.52.3300	ADVERTISING	-	-	-	-	-
540.45200.52.3600	DUES & FEES	1,829	200	200	200	200
540.45200.52.3700	EDUCATION & TRAINING	-	-	-	-	-
540.45200.52.3910	MEDICAL TESTING	90	200	100	100	100
540.45200.53.1100	SUPPLIES & MATERIALS	318	1,200	1,200	1,200	1,200
540.45200.53.1107	SUPPLIES-PARTS	1,288	1,200	1,200	1,200	1,200
540.45200.53.1111	POSTAGE	-	-	-	-	-
540.45200.53.1270	GAS & OIL	7,095	9,362	5,000	5,000	5,000
540.45200.53.1300	ENTERTAINMENT/FOOD	-	-	-	-	-
540.45200.53.1600	SMALL EQUIPMENT	-	-	-	-	-
540.45200.53.1601	TOOLS	-	100	100	100	100
540.45200.53.1705	RENTAL-UNIFORMS/MATS	479	-	-	-	-
540.45200.53.1710	UNIFORMS	1,023	1,200	1,200	1,200	1,200
540.45200.54.	CAPITAL - VEHICLES	-	-	-	-	-
540.45200.55.2000	INSURANCE CLAIMS	-	-	-	-	-
540.45200.56.1000	DEPRECIATION	16,426	23,000	-	-	-
540.45200.57.3001	REFUNDS	138	-	-	-	-
	TOTAL EXPENSES - SANITATION	**337,846**	**349,209**	**366,200**	**366,200**	**366,200**

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MUNICIPAL COURT - 745

REVENUE

Account Number	Account Name	2025 Total Activity	2026 Adopted Budget	2027 Department Request	2027 City Manager Recommended	2027 Adopted Budget
745.34.1120	PROBATION FEES	-	-	-	-	-
745.34.1900	OTHER FEES	-	-	-	-	-
745.34.9300	RETURN CHECK FEES	-	-	-	-	-
745.35.1170	FINES & FORFEITURES	492,804	550,000	475,000	475,000	475,000
745.36.1000	INTEREST REVENUES	-	-	-	-	-
745.38.9000	MISC REVENUE	-	-	-	-	-
	TOTAL REVENUE	**492,804**	**550,000**	**475,000**	**475,000**	**475,000**

EXPENDITURES

745.26500.52.1010	PURCHASED PROF/TECH SERV	-	-	-	-	
745.26500.52.3600	DUES & FEES	-	-	-	-	
745.26500.53.1110	OFFICE SUPPLIES	-	-	-	-	
745.26500.57.2005	COUNTY JAIL FEE	31,285	33,000	28,500	28,500	28,500
745.26500.57.2060	PEACE OFFICERS A&B	37,314	44,000	38,000	38,000	38,000
745.26500.57.2063	LOCAL CRIME VICTIMS	15,420	16,500	14,250	14,250	14,250
745.26500.57.2067	GA SUPERIOR COURT CLERKS	69,513	71,500	61,750	61,750	61,750
745.26500.57.2068	COUNTY DRUG ABUSE TREATMENT	3,361	5,500	4,750	4,750	4,750
745.26500.61.1005	TRANSFER TO MUNI TECH	48,660	55,000	47,500	47,500	47,500
745.26500.61.1006	TRANSFER TO GENERAL	279,359	324,500	280,250	280,250	280,250
	TOTAL EXPENDITURES - MUNICIPAL COURT	**484,911**	**550,000**	**475,000**	**475,000**	**475,000**

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2027
CITY OF JASPER
FEE SCHEDULE



Public Utility Franchise	5.0%
Sanitation Franchise Fee	10.0%
Alcohol	3.0%
Hotel/Motel (Lodging)	6.0%
Sales	7.0% (approximately)
Copies, per page	$0.10
Return check charge	$35.00
Event Labor charge	$50.00 per hour
Stage rental fee	$750.00 - $2,000.00

Water/Sewer Rates

Residential Water Minimums

¾" meter inside city limits (minimum) $35.65
¾" meter outside city limits (minimum) $48.65
¾" meter outside city limits on sewer (minimum) $48.65

Residential Water Rates

Inside city limits

0– 2,000 gallons ..... $2.55 per thousand
2,001-5,000 gallons ..... $3.40 per thousand
5,001-10,000 gallons ..... $4.23 per thousand
Over 10,000 gallons ..... $5.10 per thousand

Outside city limits

0-2,000 gallons ..... $3.83 per thousand
2,001-5,000 gallons ..... $5.09 per thousand
5,001-10,000 gallons ..... $6.35 per thousand
Over 10,000 gallons ..... $7.65 per thousand

Residential Water Deposits

Inside city limits $100.00
Outside city limits $150.00
Landlord Deposit $50.00

Residential Sewer Minimums

¾" meter inside city limits (minimum) $15.00
¾" meter outside city limits (minimum) $20.00

Residential Sewer Rates

Inside city limits

0– 2,000 gallons ..... $2.55 per thousand
2,001-5,000 gallons ..... $3.40 per thousand
5,001-10,000 gallons ..... $4.23 per thousand
Over 10,000 gallons ..... $5.10 per thousand

Outside city limits

0-2,000 gallons ..... $3.83 per thousand
2,001-5,000 gallons ..... $5.09 per thousand
5,001-10,000 gallons ..... $6.35 per thousand
Over 10,000 gallons ..... $7.65 per thousand

Residential Sewer Deposits

Inside city limits $50.00
Outside city limits $50.00

Commercial Water Minimums-Inside City Limits

¾" meter $55.65
1" meter $70.65
2" meter $85.65
4" meter $100.65
6" meter $120.65
8" meter $140.65

Commercial Water Minimums-Outside City Limits

¾" meter $58.65
1" meter $73.65
2" meter $88.65
4" meter $103.65
6" meter $123.65
8" meter $143.65

Commercial Water Rates

Inside city limits

0-2,000 gallons..... $2.55 per thousand
2,001-5,000 gallons ..... $3.40 per thousand
5,001-10,000 gallons ..... $4.23 per thousand
Over 10,000 gallons ..... $5.10 per thousand

Outside city limits

0-2,000 gallons..... $3.83 per thousand
2,001-5,000 gallons ..... $5.09 per thousand
5,001-10,000 gallons ..... $6.35 per thousand
Over 10,000 gallons ..... $7.65 per thousand

Commercial Water Deposits

¾" meter inside city limits..... $150.00
¾" meter outside city limits $200.00
1" meter..... $700.00
2" meter..... $1,200.00
4" meter..... $1,500.00
6" meter..... $2,000.00
Landlord Deposit..... $100.00

Commercial Sewer Minimums-Inside City Limits

¾" meter	$25.00
1" meter	$35.00
2" meter	$45.00
4" meter	$55.00
6" meter	$80.00
8" meter	$105.00

Commercial Sewer Minimums-Outside City Limits

¾" meter	$30.00
1" meter	$40.00
2" meter	$50.00
4" meter	$60.00
6" meter	$85.00
8" meter	$110.00

Commercial Sewer Rates

Inside city limits

0-2,000 gallons	$2.55 per thousand
2,001-5,000 gallons	$3.40 per thousand
5,001-10,000 gallons	$4.23 per thousand
Over 10,000 gallons	$5.10 per thousand

Outside city limits

0-2,000 gallons	$3.83 per thousand
2,001-5,000 gallons	$5.09 per thousand
5,001-10,000 gallons	$6.35 per thousand
Over 10,000 gallons	$7.65 per thousand

Commercial Sewer Deposits

¾" meter inside city limits	$150.00
¾" meter outside city limits	$200.00
1" meter	$700.00
2" meter	$1,200.00
4" meter	$1,500.00
6" meter	$2,000.00

Irrigation Water Rates

Base fee Inside City Limits	$50.65
0-2,000 gallons	$2.55 per thousand
2,001-5,000 gallons	$3.40 per thousand
5,001-10,000 gallons	$4.23 per thousand
Over 10,000 gallons	$5.10 per thousand
Base fee Outside City Limits	$55.65
0-2,000 gallons	$3.83 per thousand
2,001-5,000 gallons	$5.09 per thousand
5,001-10,000 gallons	$6.35 per thousand
Over 10,000 gallons	$7.65 per thousand

Fireline Deposits

2" fire protection deposit	$1,200.00
4" fire protection deposit	$1,500.00
6" fire protection deposit	$2,000.00
8" fire protection deposit	$2,500.00

Fireline Monthly Minimums

¾” fire protection	$35.00 includes 2,000 gallons
2" fire protection	$60.00 includes 2,000 gallons
4" fire protection	$80.00 includes 2,000 gallons
6" fire protection	$100.00 includes 2,000 gallons
8" fire protection	$120.00 includes 2,000 gallons
12" fire protection	$160.00 includes 2,000 gallons

Meter Tap Fees

Residential

¾” inside meter	$1,250.00 does not include deposit
¾” outside meter	$1,600.00 does not include deposit
¾” inside meter (damaged after installation)	$625.00 replacement meter
¾” outside meter (damaged after installation)	$800.00 replacement meter

Commercial

¾” meter	$1,600.00 does not include deposit
1" meter	$9,000.00 does not include deposit
1 1/2" meter	$13,000.00 does not include deposit
2" meter	$17,000.00 does not include deposit
4" meter	$28,000.00 does not include deposit
Road bore	Dependent on bore (minimum $200.00)

Cost of Construction

Residential..... $3,500.00 per unit/lot
Commercial..... $4,000.00 per acre

Utility Review

Utility Plan Review..... $500.00

Fire Hydrant Tap

Tap Deposit..... $1,000.00
0-1,000 gallons..... $100.00
Over 1,000..... $9.00 per thousand
After 30 days.....$250.00 per month

Sewer Tap Fees

Residential

Inside..... $1,200.00
Outside..... $1,500.00

Commercial

Bar/Tavern..... $95.00 per seat
Billiard Hall/Pool Hall..... $250.00 per square foot
Bowling Alley..... $150.00 per square foot
Car Wash..... $2,750.00 per bay
Coin Laundry..... $550.00 per machine
Commercial Laundry..... $1,100.00 per machine
Fast Food Restaurants..... $150.00 per seat
Hair Salon..... $400.00 each wet station
Hospital..... $800.00 per bed
Hotel/Motel with restaurant..... $400.00 per unit
Hotel/Motel without restaurant..... $300.00 per unit
Jail/prison..... $400.00 per unit
Light Industrial..... $95.00 per employee
Nursing Homes..... $500.00 per bed
Office..... $400.00 per 1,000 square feet
Restaurants..... $200.00 per seat
Retail..... $400.00 per 1,000 square feet
Service Station..... $95.00 per employee
Shopping Center..... $400.00 per 1,000 square feet
Subdivision Amenity Area..... $1,550.00 total price
Theater..... $25.00 per seat
Warehouse..... $200.00 per 1,000 square feet
Heavy Use Facilities.....flow based on engineer calculations
Minimum on any Commercial Sewer Tap..... $1,600.00 if per amount does not exceed

Reconnect Fee

Before 3:00 pm Monday thru Friday $50.00

Sanitation

Commercial

Commercial – 2-day pickup $100.00
Restaurant or 6-day pickup $250.00

Fire Department Fees

Subsequent Re-inspections $35.00
Tenant finish, remodel, or alterations $100.00
Minimum Review fee -Fire Safety Plan review ..... $150.00 plus $0.10/sq ft
Alarm permit-fire safety plan review ..... $0.50 per device (strobe or horn)
Sprinkler Permit – Fire Safety Plan Review ..... $0.50 per sprinkler head
Structural plan review $150.00
Low Voltage Permit $100.00
Commercial Blasting Permit $500.00
Commercial Kitchen Hood Permit $100.00
Spray Booth Permit $100.00
Commercial Burn Pit Permit..... $200.00 (Good for 30 days)
Additional Burn Pit Permit (Same Site)..... $100.00
Hazmat Storage Fee ..... $150.00 (Annual)
Residential Subdivision Plat Review Fee $150.00
Special Event Permit $200.00
After-hours Inspection ..... $150.00 (upon request and Fire Marshal approval)
Fireworks Permit (Fireworks Stand) ..... $500.00 per stand
Fireworks Permit (Retail Store) $100.00
Fireworks Permit (Fireworks Show)..... $250.00

False Alarm Fees

First false alarm in a calendar year ..... No Fee
Second false alarm in a calendar year $250.00 - $300.00 depending on apparatus response with admin vehicles
Third false alarm in a calendar year $300.00 - $350.00 depending on apparatus response with admin vehicles
Fourth false alarm in a calendar year ..... $500.00 per each subsequent false alarm

Nuisance Burning

First violation within calendar year ..... advised of corrective actions, written notice
Second violation within calendar year $500.00
Third violation within calendar year $1,000.00
Fourth violation within calendar year ..... appear before Municipal Court
Subsequent violations in a calendar year ..... $1,500.00 plus appear before Municipal Court

Yard waste fire bigger than 12 x 12 ..... $100.00
Damage to property of another person or out of control fire $100.00

Administrative Fees – Planning & Development

Occupational Tax License Permit (per employee)

0 – 4 .... $100.00
5-10 ..... $150.00
11 – 30 ..... $250.00
31 – 50 ..... $500.00
51 – 100 ..... $750.00
101 – 200..... $1,500.00
201 +..... $2,000.00 + $10.00 per employee
Renewal..... $100.00
Late fee-first 30 days $25.00
Late fee-after 30 days .....$100.00 per month – maximum $500.00
Change in Licensee $50.00
Operating a business w/o license.....$500 plus new license fee

Insurance Fees $40.00
Zoning Verification Letter $150.00
Zoning Text Amendment..... $750.00
Plat Endorsement for less than 2 lots..... $50.00
Plat Endorsement for more than 2 lots .....$50.00 plus $10.00/per lot
Fiber/Utility Installation..... $50.00
Home Occupation $150.00

Land Use ($50.00 Administrative Fee applies to all permits)

Annexation/Deannexation (plus signage and legal ad)..... $750.00
Special Use Permit (plus signation and legal ad) $500.00

Rezoning (plus signage and legal ad)

Single Family Residential to Multifamily Residential..... $750.00
Residential to Commercial $1,000.00
Residential to Industrial..... $1,000.00
Commercial to Industrial $1,000.00
Downzoning $500.00

Variance (plus signage and legal ad) $325.00
Additional Variances .....$150.00/per request

Sign Permit .....$150.00/per request
Temporary Sign Permit .....$75.00/per request

Land Disturbance Permit.....$50.00 less than 1 acre
Land Disturbance Permit .....$140.00 greater than 1 acre
Site Plan Review (Plus Professional Engineer review for stormwater and traffic review to be calculated based upon scope of plan and to be paid in advance).....$325.00
1st Resubmittal $150.00
2nd Resubmittal $250.00
3rd Submittal.....$500.00
Additional Submittals $1,000.00/each

Subdivision Review ($50.00 Administrative Fee applies to all permits)
Residential Subdivision-Single Family
Per lot fee.....$325.00
Less than 5 lots w/no new roadway .....$50.00/per lot
Greater than 6 lots or more $25.00
Over 5 lots with roadway.....$25.00 per lot fee
Residential Subdivision-Multi Family attached
Per dwelling unit.....$325.00
Less than 4 Dwelling Units .....$50.00/per dwelling unit
Greater than 5 Dwelling Units .....$25.00/per dwelling unit
Over 5 Dwelling Unis w/roadway .....$25.00/per lot fee
Commercial Subdivision
Per lot fee.....$750.00
Less than 5 lots w/no new roadway .....$75.00/per lot
Greater than 6 lots or more $50.00
Over 5 lots w/roadway .....$25.00/per lot fee
Industrial Subdivision
Per lot fee.....$750.00
Less than 5 lots w/no new roadway .....$75.00/per lot
Greater than 6 lots or more $50.00

Building Permit Fees

Administrative Fee (base fee collected in addition to fees for permits/reissued permits) $50.00

Calculating Building Valuation

Unless otherwise stated, the valuation for all new construction will be calculated by using the latest construction cost data as published in the Building Safety Journal by the International Code Council.

Building Shell Only .....Based on 80% of calculated building valuation

The following valuation shall be used for separate permits pertaining to the same commercial structure:

Building Shell Only .....Based on 80% of calculated building valuation
Trade Permits..... Based on 15% of calculated valuation (fee not to exceed $10,000.00)
Interior Improvements .....$2.00 per sq. ft/or cost of construction depending on res/com
Retaining Wall ..... $10/linear foot

Total Valuation

up to $2,000.00	$75.00 (minimum permit fee)
$2,001.00 to $25,000.00	$69.25 for the first $2,000.00 plus $14.00 for each additional $1,000.00, or fraction thereof, to and including $25,000.00.
$25,001.00 to $50,000.00	$391.25 for the first $25,000.00 plus $10.10 for each additional $1,000.00, or fraction thereof, to and including $50.00.00.
$50,001.00 to $100,000.00	$643.75 for the first $50,000.00 plus $7.00 for each additional $1,000.00, or fraction thereof, to and including $100,000.00.
$100,001.00 to $500,000.00	$993.75 for the first $100,000.00 plus $5.60 for each additional $1,000.00, or fraction thereof, to and including $500,000.00.
$500,001.00 to $1,000,000.00	$3,233.75 for the first$500,000.00 plus $4.75 for each additional $1,000.00, or fraction thereof, to and including $1,000,000.00.
$1,000,001.00 and up	$5,608.75 for the first $1,000,000.00 plus $3.75 for each additional $1,000.00, or fraction thereof

Other Inspections and Permit Fees (*Administrative fee does not apply)

Architectural Plan Review, Add'l 50% permit fee – reduced to 10% for Single-Family Residential*

Additional Plan Review required by changes, additions, or revisions to plans $200.00
Roof – Commercial..... $250.00
Roof – Residential..... $50.00
* Re-inspection Fees $50.00
Permits for which no fee is specifically indicated such as a deck, outdoor fireplace, etc. $150.00
Signs requiring building permit (wall mounted) $100.00
Signs requiring building permit (free standing) $250.00
Furnace/Air Conditioner/Water Heater Replacement..... $150.00/unit
Electrical Service (up to 400 amp) $250.00
Electrical Service (over 400 amp) $350.00
Other Trade Permits not specifically addressed..... $250.00
Siding or Window Replacement (No Structural changes)..... $100.00
Fence Permit..... $100.00

Demolition or Removal of a Structure $250.00
Swimming Pool/Spa (residential) $250.00

Other Inspections and Permit Fees (*Administrative fee does not apply)-Continued

Swimming Pool/Spa (commercial/community) $500.00
Charged when work is started without permit ..... 200% of Calculated Fee
Temporary Construction/Sales Office $100.00
*Residential Certificate of Occupancy $50.00
*Commercial Certificate of Occupancy $100.00
Permit Renewal $50.00

Alcohol License

Administrative Application fee $250.00
Beer by the drink ..... $475.00 prorate at $39.59 per month
Wine by the drink ..... $475.00 prorate at $39.59 per month
Liquor by the drink ..... $3,000.00 prorate at $250.00 per month

Beer by the package ..... $800.00 prorate at $66.67 per month
Wine by the package ..... $800.00 prorate at $66.67 per month
Liquor by the package ..... $3,000.00 per month prorate at $250.00 per month

Brewery $1,500.00
Winery $1,500.00
Wine Specialty Shop $1,500.00
Distillery $3,000.00
Outdoor Recreation Tap Room $1,500.00

Special Event ..... $50.00 if submitted 10 days prior to event
Special Event ..... $100.00 if submitted less than 10 days prior to event
**Special Event permits require approval from the State before issuance.

Alcohol Background Check – Main Holder $300.00
Alcohol Background Check – Secondary $150.00

Fines

Lane Violation $50.00
No Loitering ..... $385.00-$660.00
2 Hour Parking Violation $25.00
Abandoned Vehicle $195.00
Accumulation of Junk Cars $100.00
Affray $429.00
Aggressive Driving $588.00

Animal Locked in Vehicle/Animal Cruelty $50.00
Animal Locked in Vehicle/Animal Cruelty 2nd Offense $100.00
Animal Locked in Vehicle/Animal Cruelty 3rd Offense $150.00
Attempt to purchase alcohol under 21 ..... $1,418.00
Barking Dog $55.00
Business Regulations $1,100.00
CMV Driver Qualification Violation $228.00
CMV Left Lane Violation $286.00
CMV Logbook Req $286.00
Contempt of court $200.00
Contributing to delinquency of minor $996.00
County Decal Obscuring Tag $286.00
Criminal Attempt $575.00
Criminal Trespass $330.00
Curb stoning $150.00
Damage to City Property $330.00
Defective Equipment $195.00
Defective or No Reflectors $195.00
Defective Tires $195.00
Discharging Firearm in City Limits $660.00
Disorderly Conduct (1st Offense) $330.00
Disorderly Conduct (2nd Offense) $660.00
Disorderly Conduct (3rd Offense) $990.00
Disorderly house $330.00
Disregarding R. R. Crossing Barrier $286.00
Dog at large (1st Offense) $220.00
Dog at large (2nd Offense) $330.00
Dog bite $275.00
Driver must use care to avoid pedestrian $787.00
Driver to exercise due care (1st Offense) $50.00
Driver to exercise due care (2nd Offense) $100.00
Driver to exercise due care (3rd Offense) $150.00
Driving against license res. curfew $195.00
Driving on sidewalk $208.00
Driving on wrong side of undivided S $294.00
Driving unsafe/improperly equipped vehicle $195.00
Driving while unlicensed (1st Offense) $1,430.00
Driving while unlicensed (2nd Offense $2,750.00
Driving without a tag $288.00
Driving with suspended tag $1,287.00
Driving within a gore or median(divided) $208.00
Driving without a tag $286.00

Driving without a valid license	$1,430.00
Driving wrong way one way st w/acc	$996.00
Drug related objects	$1,027.00
DUI (1st Offense)	$1,980.00
DUI (2nd Offense)	$2,087.00
DUI (3rd Offense)	$5,410.00
DUI-Alcohol 0.08 GM or More, 21 or over	$1,546.00
DUI- Alcohol Less Safe (1st Offense)	$1,980.00
DUI-Alcohol Less Safe (2nd Offense)	$2,087.00
DUI-Alcohol Less Safe (3rd Offense)	$5,410.00
DUI-Drugs Less Safe	$1,980.00
DUI-Endangerment of child under age 14	$1,695.00
DUI-Under Age 21-.02% or more	$2,087.00
Duty upon striking unattended vehicle	$658.00
Emerging from alley, driveway, or building	$208.00
Expired or no driver's license	$208.00
Expired tag	$286.00
Fail to give Info/render aid to accident	$989.00
Fail to report accident w/Injury, death	$660.00
Fail to signal lane change or turn	$101.00
Fail to stop at railroad crossing	$286.00
Fail to stop at school bus loading/unloading	$1,435.00
Fail to use signal/improper signal	$143.00
Fail to yield right of way at yield sign	$351.00
Fail to yield to funeral procession	$130.00
Fail to yield when enter/cross roadway	$220.00
Fail to yield when entering intersection	$286.00
Fail to yield while turning left	$286.00
Failure to have lights on parked vehicle	$195.0
Failure to keep in proper lane w/acc	$286.00
Failure to maintain lane	$208.00
Failure to maintain lane w/acc	$286.00
Failure to move over for emergency vehicle	$780.00
Failure to obey traffic control w/acc	$286.00
Failure to obey yield sign	$208.00
Failure to restrain dog	$150.00
Failure to secure load	$288.00
Failure to stop at stop sign	$208.00
Failure to stop at stop w/acc	$351.00
Failure to stop at stop/yield sign	$208.00
Failure to use signal w/acc	$143.00
Failure to yield entering roadway w/acc	$351.00

Failure to yield right of way w/acc $286.00
Failure to yield to emergency vehicle $351.00
Fleeing or evading police or roadblock $1,300.00
Fleeing/attempting to elude police $1,300.00
Following too closely $208.00
Following too closely w/acc $351.00
Furnish/sell alcohol to person under 21 ..... $996.00
GA Slow poke law $260.00
Gasoline drive-off $189.00
Giving false name/address/DOB to officer $572.00
Giving wrong signal/no signal used $101.00
Handicap parking violation $25.00
Handsfree device violation (1st offense) $50.00
Handsfree device violation (2nd offense) $150.00
Handsfree device violation (3rd offense) $150.00
Headlight requirements $195.00
Headlights on parked vehicle must be dimmed $208.00
Horns or warning devices violation $59.00
Illegal burning $100.00
Illegal dumping $858.00
Illegal parking $101.00
Impeding flow by driving side by side $143.00
Impeding traffic flow $143.00
Improper backing $208.00
Improper class/endorsement $143.00
Improper erratic lane changes $208.00
Improper exhaust system $195.00
Improper parking $25.00
Improper passing $286.00
Improper passing (w/accident) $351.00
Improper passing in no passing zone $351.00
Improper signal $143.00
Improper stopping on roadway $72.00
Improper stopping/parking on roadway $286.00
Improper turn $208.00
Improper turn or U-turn w/acc $286.00
Improper turn w/acc $286.00
Improper use of central turn lane $143.00
Improper use of dealer tag $286.00
Improper erratic lane change $208.00
Improper/erratic lane change w/acc $351.00
Intrastate carrier reg violation $286.00

Junked vehicles on property $220.00
Lane Violation 40-6-54 ..... $65.00
Lane Violation 40-6-40C $286.00
Laying drag or reckless conduct w/auto (1st offense) $466.00
Laying drag or reckless conduct w/auto (2nd offense) $715.00
Leaving scene of accident (1st offense) $1,275.00
Leaving scene of accident (2nd offense) $1,330.00
Leaving scene of accident (3rd offense) $1,426.00
License: 60 days to change name/address $111.00
License: Driving w/o license on person $20.00
License: Driving while license suspended/revoked (1st offense) $1,430.00
License: Driving while license suspended/revoked (2nd offense) $1,932.00
License: Driving while license suspended/revoked (3rd offense) $3,306.00
License: Permit unauthorized minor to drive $858.00
License: Permit unlicensed person to drive $858.00
License: Possession of fraudulent license $1,430.00
License: Violation of conditions of permit $858.00
Light reducing matl affixed to windows $195.00
Light/flag required on projecting load $208.00
Lighted headlights/other lights required $195.00
Littering $288.00
Littering highway $288.00
Littering on highway CMV $1,009.00
Loitering $385.00
Loitering or prowling $501.00
Loud music $220.00
Loud music – Injunction $220.00
Loud music from motor vehicle $220.00
Mirror required, if vision obstructed $195.00
Misrepresent age to obtain alcohol $1,418.00
Motorcycle: More than 2 headlights $195.00
Move over law (for emergency vehicles) $780.00
New Resident – 30 days to obtain license $111.00
No brake lights or working turn signals $195.00
No county decal $78.00
No insurance (1st offense) $588.00
No insurance (2nd offense) $966.00
No insurance (3rd offense) $1,430.00
No license on person $20.00
No loitering (1st offense) $385.00
No loitering (2nd offense) $485.00
No loitering (3rd offense) $660.00

No motorized vehicle in city park $95.00
No operating brake light/signals $195.00
No proof of insurance $44.00
Noise disturbance $220.00
Noise regulation $220.00
Noise violation (Loud music from vehicle) $286.00
Obscured or missing license plates $286.00
Obstructing traffic/fty row $294.00
Obstruction $1,430.00
One way roadway or rotary traffic $220.00
Open container violation (driver only) $409.00
Operating unauthorized vehicle w/blue lights $228.00
Operating vehicle w/o required decal affixed $286.00
Operating vehicle w/altered suspension $195.00
Panhandling $330.00
Parking on private property/loitering (1st offense) $113.00
Parking on private property/Loitering (2nd offense) $180.00
Parking on private property/loitering (3rd offense) $253.00
Parking violation $25.00
Passing in no-passing zone $351.00
Passing on shoulder of roadway $286.00
Peddling $314.00
Pedestrian under the influence (P.U.I.) $309.00
Permitting unlawful operation of vehicle $650.00
Possession of controlled substance/marijuana $1,930.00
Possession of alcohol by minor $502.00
Possession of alcohol school grounds $502.00
Possession of drug related objects $1,040.00
Possession of ounce or less of marijuana $1,430.00
Possesses substance to manufacture control substance $1,557.00
Public drunkenness $330.00
Public indecency $440.00
Public nuisance/barking dog $55.00
Purchasing of alcohol under 21 ..... $1,418.00
Reckless driving (1st offense) $1,535.00
Reckless driving (Accident) $1,546.00
Residential parking violation $220.00
Riding in back of pickup on interstate $195.00
Running red light $208.00
Safety belts violation (Adults) $15.00
Safety belts violation-Child under 8 (1st offense) $50.00
Safety belts violation-Child under 8 (2nd offense) $100.00

Safety belts violation-Child under 8 (3rd offense) $100.00
Safety belt CMV $55.00
Sale of alcohol to minor $330.00
Sale of alcoholic beverages on Sunday $288.00
Sale of alcoholic beverages to minor $1,418.00
Shoplifting less than $300.00 (1st Offense) $989.00
Shoplifting less than $300.00 (2nd offense) $1,132.00
Shoplifting less than $300.00 (3rd offense) $1,185.00
Slower vehicle must keep right $286.00
Speeding-(00-70 zone)-(01-05 over) $72.00
Speeding-(00-70 zone)-(06-10 over) $101.00
Speeding-(00-70 zone)-(11-14 over) $143.00
Speeding-(00-70 zone)-(15-18 over) $258.00
Speeding-(00-70 zone)-(19-22 over) $309.00
Speeding-(00-70 zone)-(23-25 over) $401.00
Speeding-(00-70 zone)-(26-28 over) $429.00
Speeding-(00-70 zone)-(29-32 over) $452.00
Speeding-(00-70 zone)-(33-34 over) $572.00
Speeding-(00-70 zone)-(35-39 over) $809.00
Speeding-(00-70 zone)-(40-50 over) $858.00
Speeding-(00-70 zone)-(50-99 over) $1,135.00
Spotlights/fog lights/auxiliary lights $195.00
Starting parked vehicle unsafely $208.00
Stop/stand/park outside business/residential district $101.00
Striking fixed object $989.00
Suspended registration (1st offense) $1,287.00
Suspended registration (2nd offense) $2,330.00
Suspended registration (3rd offense) $3,235.00
Tag light required $195.00
Tags: Alteration/improper plates $286.00
Tags: Removing/affixing tag w/intent $286.00
Tags: Use of tag to conceal identity $286.00
Taillights/lenses required $195.00
Theft by shoplifting (1st offense) $770.00
Theft by shoplifting (2nd offense) $880.00
Theft by shoplifting (3rd offense) $990.00
Tire covers (mud flaps on rear tires) $195.00
Too fast for conditions $208.00
Too fast for conditions w/acc $286.00
Unauthorized vehicle with red/amber lights $228.00
Unlawful abandonment $220.00
Unlawful dumping $858.00

Unlawful use of wireless device $50.00
Unsafe operation of vehicle $160.00
Unsecure load w/acc..... $989.00
Use of wireless device driving under 18 ..... $165.00
Using false ID to obtain alcohol $1,418.00
Vehicle or load dragging on highway..... . $72.00
VGCSA less than 1oz $1,455.00
Violation of class CP license restriction $858.00
Violation of DPS trans rules $228.00
Violating restrictions of driver license $208.00
Violation of class restriction on license $195.00
Violation of CMV parts accs $111.00
Violation of handicapped parking $650.00
Visibility distance and mounted height $195.00
Wrong class of drivers license $572.00