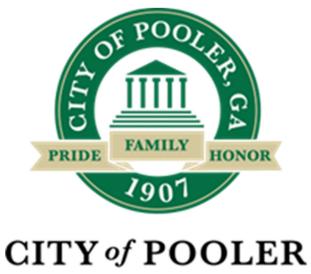
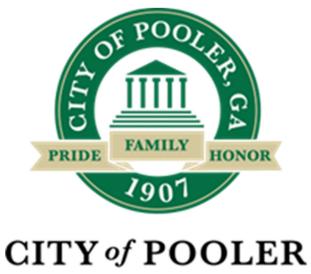


2026 Proposed City Budget



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Priorities

- ✓ Continuing to fund infrastructure projects throughout the City (i.e., roads, drainage)
- ✓ Council priorities identified during fall retreat

Concerns

General

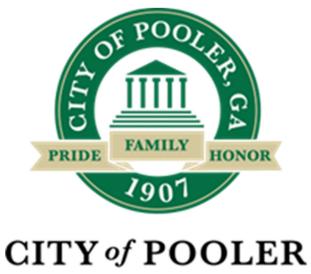
• Inflation has been going down, but prices are still increasing, and the pace of decrease has been uneven. The annual inflation rate was 2.9% for the 12 months ending August 31, 2025.

Personnel and employee benefits

- Group health insurance premiums are increasing 15.3% or approximately \$462,000.
- Retirement contributions are increasing 8.4% or approximately \$196,000.

Assumptions

- 1. Increase in property tax digest estimated to be 9.4%, adding approximately \$1.2 million in revenue vs 2025.
- 2. Millage rate remains stable at 4.197 mills.
- 3. Electric franchise tax estimated to be \$2.5 million (was budgeted at \$2.0 million in 2025).
- 4. Insurance premium taxes are estimated to be \$2.5 million (was budgeted at \$2.2 million in 2025).
- 5. Local Option Sales Tax (LOST) revenue expected to be down \$235,000 (2%) vs 2025 actual.
- 6. Title Ad Valorem Tax revenue anticipated to be down \$110,000 (6%) vs 2025 actual.



Intergovernmental 3,049,216 485 Charges for services 4,386,203 4,035 Fines and forfeitures 702,144 800 Interest 694,663 400 Contributions and donations 89,035 50	19,000 1,690,000 71,000 15,000 500,000 15,000 15,000 4,342,000 307,000 10,000 580,000 (220,000) 10,000 500,000 100,000 10,000 50,000 - 17,000 82,660 5,660 18,000 39,885,160 3,167,160 8.0	53%
Licenses and permits 2,318,535 1,619 Intergovernmental 3,049,216 485 Charges for services 4,386,203 4,035 Fines and forfeitures 702,144 800 Interest 694,663 400 Contributions and donations 89,035 50 Miscellaneous 129,276 77 Total revenues 42,406,477 36,718	19,000 1,690,000 71,000 15,000 500,000 15,000 15,000 4,342,000 307,000 10,000 580,000 (220,000) 10,000 500,000 100,000 10,000 50,000 - 17,000 82,660 5,660 18,000 39,885,160 3,167,160 8.0	53%
Intergovernmental 3,049,216 485 Charges for services 4,386,203 4,035 Fines and forfeitures 702,144 800 Interest 694,663 400 Contributions and donations 89,035 50 Miscellaneous 129,276 77 Total revenues 42,406,477 36,718	35,000 500,000 15,000 35,000 4,342,000 307,000 30,000 580,000 (220,000) 30,000 500,000 100,000 30,000 50,000 - 37,000 82,660 5,660 39,885,160 3,167,160 8.0	53%
Charges for services 4,386,203 4,035 Fines and forfeitures 702,144 800 Interest 694,663 400 Contributions and donations 89,035 50 Miscellaneous 129,276 77 Total revenues 42,406,477 36,718	35,000 4,342,000 307,000 30,000 580,000 (220,000) 30,000 500,000 100,000 30,000 50,000 - 37,000 82,660 5,660 39,885,160 3,167,160 8.0	53%
Fines and forfeitures 702,144 800 Interest 694,663 400 Contributions and donations 89,035 50 Miscellaneous 129,276 77 Total revenues 42,406,477 36,718	00,000 580,000 (220,000) 00,000 500,000 100,000 00,000 50,000 - 17,000 82,660 5,660 8,000 39,885,160 3,167,160 8.0	53%
Interest 694,663 400 Contributions and donations 89,035 50 Miscellaneous 129,276 77 Total revenues 42,406,477 36,718	00,000 500,000 100,000 00,000 50,000 - 77,000 82,660 5,660 8,000 39,885,160 3,167,160 8.0	53%
Contributions and donations 89,035 50 Miscellaneous 129,276 77 Total revenues 42,406,477 36,718	50,000 50,000 - 77,000 82,660 5,660 8,000 39,885,160 3,167,160 8.0	53%
Miscellaneous 129,276 77 Total revenues 42,406,477 36,718	77,000 82,660 5,660 8,000 39,885,160 3,167,160 8.0	53%
Total revenues 42,406,477 36,718	8,000 39,885,160 3,167,160 8.0	53%
		53%
Expenditures	755425	
	7.500 6.000.745 765.405	
General government 4,671,104 5,237	7,590 6,002,715 765,125	
Judicial 461,486 481	31,460 522,170 40,710	
Public safety 16,195,017 17,445	5,390 18,938,945 1,493,555	
Public works 8,366,460 8,258	8,740 9,613,400 1,354,660	
Health and welfare 200,750 222	2,920 236,370 13,450	
Recreation and parks 2,249,234 2,306	06,310 2,943,450 637,140	
Housing and development 1,294,749 1,714	.4,910 1,856,730 141,820	
Debt service 2,127,588 2,038	8,110 2,028,690 (9,420)	
Total expenditures 35,566,388 37,705	95,430 42,142,470 4,437,040 11.	77%
Excess (deficiency) of revenues		
over (under) expenditures 6,840,089 (987	37,430) (2,257,310) (1,269,880)	
Other financing sources (uses)		
Interfund transfers in 1,545,817 1,375	75,000 1,500,000 125,000	
Damaged property recoveries 51,284 104	4,750 - (104,750)	
Sale of surplus equipment 287,289 250	50,000 120,000 (130,000)	
General long-term debt issued 75,922		
Interfund transfers out (3,243,062) (6,442	2,160) (3,277,600) 3,164,560	
Total other financing sources (uses) (1,282,750) (4,712	2,410) (1,657,600) 3,054,810 64.5	32%
Net change in fund balance \$ 5,557,339 \$ (5,699	9,840) \$ (3,914,910) \$ 1,784,930	

- 1. Total use of fund balance = \$3,914,910
 - Debt service on municipal complex = \$1,320,000
 - Police vehicle update = \$1,868,785
 - Appropriation of fund balance = \$726,125

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	\$ Inc (Dec) Over Prior Year Budget	
Taxes					
General property taxes	\$ 14,811,553	\$ 13,957,000	\$ 16,515,500	\$ 2,558,500	
General sales and use taxes	11,550,046	11,250,000	11,150,000	(100,000)	
Selective sales and use taxes	1,401,020	1,295,000	1,375,000	80,000	
Business taxes	3,229,066	2,730,000	3,075,000	345,000	
Penatlies and interest	45,722	20,000	25,000	5,000	
Total tax revenue	31,037,407	29,252,000	32,140,500	2,888,500	9.87%
Licenses and permits					
Business licenses	416,625	384,000	425,000	41,000	
Other business license fees	57,911	45,000	50,000	5,000	
Zoning and land use premits	182,726	90,000	105,000	15,000	
Regulatory fees	1,661,273	1,100,000	1,110,000	10,000	
Total licenses and permits	2,318,535	1,619,000	1,690,000	71,000	4.39%
Intergovernmental revenue					
Federal government grants	2,051,981	-	_	_	
State government grants	707,810	300,000	300,000	_	
Local grants	289,425	185,000	200,000	15,000	
Total intergovernmental revenue	3,049,216	485,000	500,000	15,000	3.09%
Charges for services					
General government	1,177,889	1,136,000	1,031,000	(105,000)	
Public safety	121,566	30,000	100,000	70,000	
Sanitation	2,780,135	2,608,000	2,920,000	312,000	
Recreation	306,612	261,000	291,000	30,000	
Total charges for services	4,386,202	4,035,000	4,342,000	307,000	7.61%
Fines and forfeitures					
Court revenues	702,144	800,000	580,000	(220,000)	
Total fines and forfeitures	702,144	800,000	580,000	(220,000)	-27.50%
Investment income					
Interest income	694,663	400,000	500,000	100,000	
Total investment income	694,663	400,000	500,000	100,000	25.00%
Contributions and donations					
Contributions and donations	89,035	50,000	50,000	-	
Total contributions and donations	89,035	50,000	50,000		0.00%
Miscellaeous revenue					
Rents and royalties	72,130	72,660	72,660	-	
Other miscellaneous revenue	57,146	4,340	10,000	5,660	
Total miscellaneous revenue	129,276	77,000	82,660	5,660	7.35%
Total general fund revenue	\$ 42,406,478	\$36,718,000	\$39,885,160	\$ 3,167,160	8.63%

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	\$ Inc (Dec) Over Prior Year Budget	
1000 - General government					
51 - Personnel services and benefits	\$ 2,045,978	\$ 2,578,650	\$ 2,830,055		
52 - Purchased services	2,094,072	2,110,570	2,596,810		
53 - Supplies	531,054	548,370	575,850		
Total general government	\$ 4,671,104	\$ 5,237,590	\$ 6,002,715	\$ 765,125	14.61%
1000 - General government	4 472 255	450625	ć 24 7 005		
1110 - City council	\$ 172,355	\$ 158,635	\$ 217,885		
1130 - City clerk	212,921	293,180	238,240		
1320 - City manager	421,454	439,515	439,145		
1510 - Financial administration	973,054	1,119,080	1,205,605		
1530 - Legal administration	153,434	151,000	151,000		
1535 - Information technology	804,979	676,715	682,700		
1540 - Human resources	469,103	510,445	551,485		
1555 - Risk management	451,831	470,800	565,000		
1565 - Government buildings	650,861	511,155	581,285		
1566 - Government buildings	306,034	823,065	1,025,245		
1570 - Communications	-	-	160,125		
1595 - General administrative fees	55,078	84,000	185,000		
	\$ 4,671,104	\$ 5,237,590	\$ 6,002,715		
	<u> </u>				

- 1. 1110 Approval of Youth and Senior Councils = \$50,000
- 2. 1570 New Communications department
- 3. 1595 Appropriation for grant writing services = \$100,000

Municipal Court

Account Description	20	24 Actual	-	mended 25 Budget	Proposed 26 Budget	Ô۱	Inc (Dec) ver Prior ar Budget	
2650 - Municipal Court								
51 - Personnel services and benefits	\$	260,296	\$	278,210	\$ 312,420			
52 - Purchased services		162,990		201,000	207,000			
53 - Supplies		38,200		2,250	2,750			
Total municipal court	\$	461,486	\$	481,460	\$ 522,170	\$	40,710	8.46%

Public Safety

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	\$ Inc (Dec) Over Prior Year Budget	
3000 - Public Safety					
51 - Personnel services and benefits	\$ 13,729,766	\$14,743,180	\$16,033,595		
52 - Purchased services	962,409	1,207,310	1,379,350		
53 - Supplies	1,502,842	1,494,900	1,526,000		
Total public safety	\$16,195,017	\$17,445,390	\$ 18,938,945	\$ 1,493,555	8.56%
3000 - Public Safety					
3200 - Police Department	\$ 7,788,037	\$ 8,633,995	\$ 9,181,505		
3500 - Fire Department	8,406,980	8,811,395	9,757,440		
	\$16,195,017	\$17,445,390	\$18,938,945		

Public Works

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	\$ Inc (Dec) Over Prior Year Budget	
4000 - Public Works					
51 - Personnel services and benefits	\$ 1,892,502	\$ 2,112,865	\$ 2,478,805		
52 - Purchased services	5,143,937	4,752,075	5,557,955		
53 - Supplies	1,325,771	1,393,800	1,576,640		
Total public works	\$ 8,366,460	\$ 8,258,740	\$ 9,613,400	\$ 1,354,660 1	6.40%
4000 - Public Works					
4100 - Public Works Administration	\$ 783,547	\$ 868,235	\$ 1,135,840		
4200 - Roads and streets	3,537,731	3,019,340	3,098,915		
4250 - Storm drainage	1,083,878	1,255,795	1,699,525		
4251 - Canal maintenance	220,715	387,795	451,620		
4500 - Solid waste and recycling	2,384,359	2,268,460	2,572,260		
4900 - Fleet maintenance	356,230	459,115	655,240		
	\$ 8,366,460	\$ 8,258,740	\$ 9,613,400		

- 1. 4250 Drainage modeling approved by City Council = \$500,000
- 2. 4500 Increase in solid waste collections fees = \$275,000

Health and Welfare

Account Description	_20	024 Actual	-	mended 25 Budget	roposed 26 Budget	0	Inc (Dec) ver Prior ar Budget	
5520 - Senior Citizens Center								
51 - Personnel services and benefits	\$	127,858	\$	130,600	\$ 155,980			
52 - Purchased services		33,126		40,300	36,990			
53 - Supplies		39,766		52,020	43,400			
Total senior citizens center	\$	200,750	\$	222,920	\$ 236,370	\$	13,450	6.03%

Recreation and Parks

account Description	_2	024 Actual	Amended 025 Budget	Proposed 026 Budget	0	Inc (Dec) ver Prior ar Budget	
6000 - Recreation and Parks							
51 - Personnel services and benefits	\$	977,051	\$ 1,147,250	\$ 1,339,285			
52 - Purchased services		744,838	627,495	832,720			
53 - Supplies		494,136	531,565	771,445			
Total recreation and parks	\$	2,249,234	\$ 2,306,310	\$ 2,943,450	\$	637,140	27.63%
6000 - Recreation and Parks							
6100 - Recreation	\$	1,318,342	\$ 1,384,655	\$ 1,831,260			
6220 - Parks		930,892	921,655	1,112,190			
	\$	2,249,234	\$ 2,306,310	\$ 2,943,450			

- 1. City council approved funding for city sponsored community events = \$200,000.
- 2. Additional recreational planning appropriation = \$100,000.
- 3. Purchase and protection of green space within the city appropriation = \$250,000.

Housing and Development

Account Description	2	024 Actual	Amended 025 Budget	Proposed 026 Budget	0	Inc (Dec) ver Prior ar Budget	
7000 - Housing and Development							
51 - Personnel services and benefits	\$	884,344	\$ 1,108,860	\$ 1,152,000			
52 - Purchased services		390,396	578,400	679,230			
53 - Supplies		20,009	27,650	25,500			
Total housing and development	\$	1,294,749	\$ 1,714,910	\$ 1,856,730	\$	141,820	8.279
7000 - Housing and Development							
7200 - Inspections	\$	401,013	\$ 470,930	\$ 442,640			
7410 - Planning and Zoning		739,108	1,001,090	1,176,875			
7420 - Code Enforcement		154,628	242,890	237,215			
	\$	1,294,749	\$ 1,714,910	\$ 1,856,730			

NOTES:

1. Appropriation approved for the startup of a Downtown Development Authority (DDA) = \$200,000

Debt Service Expenditures

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	\$ Inc (Dec) Over Prior Year Budget	
8000 - Debt Service					
58 - Debt Service	\$ 2,127,588	\$ 2,038,110	\$ 2,028,690	\$ (9,420)	-0.46%
				Balance	
Debt Obligation	Start Date	End Date	Interest Rate	12/31/25	
Emergency radio equipment	Feb-23	Feb-27	2.76%	619,146	
Fire breathing apparatus and tanks	Apr-17	Apr-27	3.08%	49,461	
Municipal Complex	Jan-16	Jul-30	2.60%	6,955,000	
(2) 2021 Pierce Enforcer pumpers	Mar-22	Mar-31	3.08%	807,387	
				\$ 8,430,994	

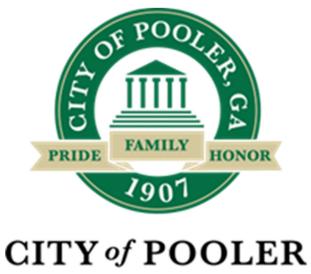
NOTES:

1. Management is not planning to incur new debt in 2026.

Other Financing Sources (Uses)

ACCOUNT DESCRIPTION	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	Inc (Dec) Over Prior Year Budget
Other financing sources				
Interfund transfers in	\$ 1,545,817	\$ 1,375,000	\$ 1,500,000	\$ 125,000
Reimbursements for damaged property	51,284	104,750	-	(104,750)
Proceeds of capital asset dispositions	287,289	250,000	120,000	(130,000)
General long-term debt issued	75,922	-	-	-
Other financing uses				
Interfund transfers out	(3,243,062)	(6,442,160)	(3,277,600)	3,164,560
Total other financing sources (uses)	\$ (1,282,750)	\$ (4,712,410)	\$ (1,657,600)	\$ 3,054,810

- 1. Transfer in from Accommodation Excise Tax Fund
- 2. Transfer out to the Local Resources capital projects fund

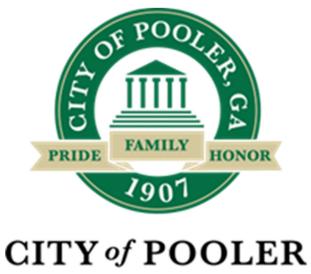


Tree Fund 2026 Budget

	20	024 Actual	mended 25 Budget	Proposed 26 Budget	Ove	c (Dec) r Prior Budget	
Revenues							
Private contributions and donations	\$	44,755	\$ -	\$ -	\$	-	
Interest income		2,368	2,000	 1,500		(500)	
Total revenues		47,123	2,000	1,500		(500)	-25.00%
Expenditures							
Parks		685,202	107,500	107,500		-	
Total expenditures		685,202	107,500	107,500		-	0.00%
Excess (deficiency) of revenues over (under) expenditures		(638,079)	 (105,500)	 (106,000)		(500)	
Net change in fund balance	\$	(638,079)	\$ (105,500)	\$ (106,000)	\$	(500)	

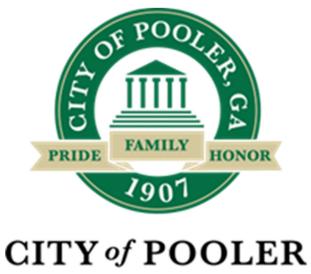
NOTES:

1. Maintenance of tree canopy in 2026.



Accommodation Excise Tax Fund 2026 Budget

	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	\$ Inc (Dec) Over Prior Year Budget	
Revenues					
Accommodations excise tax	\$ 3,091,634	\$ 2,750,000	\$ 3,000,000	\$ 250,000	
Total revenues	3,091,634	2,750,000	3,000,000	250,000	9.09%
Expenditures					
Tourism	1,545,816	1,375,000	1,500,000	125,000	
Total expenditures	1,545,816	1,375,000	1,500,000	125,000	9.09%
Excess (deficiency) of revenues					
over (under) expenditures	1,545,818	1,375,000	1,500,000	125,000	
Other financing sources (uses)					
Interfund transfers out	(1,545,817)	(1,375,000)	(1,500,000)	(125,000)	9.09%
Total other financing sources (uses)	(1,545,817)	(1,375,000)	(1,500,000)	(125,000)	
Net change in fund balance	\$ 1	\$ -	\$ -	\$ -	

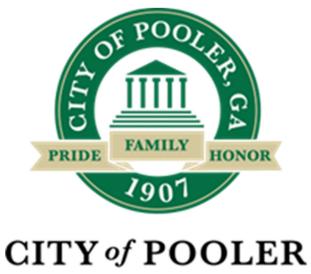


SPLOST Fund 2026 Budget

	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	\$ Inc (Dec) Over Prior Year Budget	
Revenue					
SPLOST	\$ 6,203,661	\$ 10,450,000	\$ 10,450,000	\$ -	
Interestincome	555,819	325,000	325,000	-	
Total revenue	6,759,480	10,775,000	10,775,000	-	0.00%
Expenditures					
Roads and streets	1,351,621	27,000,000	26,413,240	(586,760)	
Storm drainage	232,200	2,000,000	416,930	(1,583,070)	
Recreation	1,868,718	100,000	392,125	292,125	
Library	138,082	827,400	790,475	(36,925)	
Total expenditures	3,590,621	29,927,400	28,012,770	(1,914,630)	-6.40%
Change in fund balance	\$ 3,168,859	\$ (19,152,400)	\$ (17,237,770)	\$ 1,914,630	

- 1. Current referendum (SPLOST VII) runs October 1, 2020, through September 30, 2026; estimated proceeds are \$46,000,000,
- 2. The SPLOST fund reports project length budgets,
- 3. The following table summarizes outstanding project commitments:

	Project	Project	Remaining	
	Commitment	Expenditures	Commitment	
Benton Boulevard	\$ 3,000,000	\$ -	\$ 3,000,000	
Pine Barren Road	6,504,665	1,819,520	4,685,145	
Quacco Road widening	22,007,325	3,279,230	18,728,095	
Sub-total roads	31,511,990	5,098,750	26,413,240	
Kelly Street draiange	386,725	-	386,725	
Pipemakers Canal	1,588,930	1,558,725	30,205	
Sub-total drainage	1,975,655	1,558,725	416,930	
Rogers Street basketball courts	400,000	7,875	392,125	
Library	960,700	170,225	790,475	
	\$ 34,848,345	\$ 6,835,575	\$ 28,012,770	



		Amended 2025 Budget	Proposed 2026 Budget	\$ Inc (Dec) Over Prior Year Budget	% Inc (Dec) Over Prior Year Budget
Inflows					
Transfers from other funds	\$ 3,243,062	\$ 6,442,160	\$ 3,277,600	\$ (3,164,560)	
Total inflows	3,243,062	6,442,160	3,277,600	(3,164,560)	-49.12%
Outflows					
General administration	95,798	2,175,870	396,500	(1,779,370)	
Public safety	573,373	2,727,000	1,910,800	(816,200)	
Public works	2,529,220	1,515,290	870,700	(644,590)	
Recreation	44,671	24,000	99,600	75,600	
Total outflows	3,243,062	6,442,160	3,277,600	(3,164,560)	-49.12%
Change in fund balance	\$ -	\$ -	\$ -	\$ -	
NOTES:					
General administration:					
Vehicle	\$ 47,415	\$ -	\$ 350,000		
Computer equipment/software	-	139,870	30,000		
Other equipment	-	10,000	16,500		
Land, buildings and improvements	48,383	2,026,000			
	95,798	2,175,870	396,500		
Public safety:					
Vehicle(s)	462,875	692,000	1,868,800		
Fire trucks	-	2,035,000	-		
Other equipment	110,498		42,000		
	573,373	2,727,000	1,910,800		
Public works:					
Street and road projects	2,375,239	1,196,940	610,700		
Drainage and canal improvements	27,298	208,850	-		
Vehicle(s)	43,125	-	135,000		
Other equipment	83,558	109,500	125,000		
	2,529,220	1,515,290	870,700		
Recreation:					
Vehicles	-	-	45,000		
Other equipment	44,671	24,000	54,600		
	44,671	24,000	54,600		
Totals	\$ 3,243,062	\$ 6,442,160	\$ 3,277,600		