



# FY2027

## Proposed Annual Operating & Capital Budget

City of Quitman, Georgia

# FY2027

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FY2027

ANNUAL BUDGET

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# CITY OF QUITMAN CITY COUNCIL

Zinda McDaniel, Mayor  
Lula Smart, Mayor Pro Tem | District 2 Councilmember  
Vacant, District 2 Councilmember  
Kechia Harrison, District 1 Councilmember  
Robbie Christian, District 1 Councilmember

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## CITY ADMINISTRATORS

James E. Lawrence, City Manager  
Dawn Montgomery, City Clerk  
Karla Walker, City Attorney

# FY2027

## CITY OF QUITMAN HISTORY

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The City of Quitman is the county seat of Brooks County, Georgia. Brooks County was created in 1858 from portions of Lowndes and Thomas counties, and Quitman was designated as the county seat the same year. Quitman was incorporated as a town in 1859 and later incorporated as a city in 1904.

Quitman developed as a planned town during the mid-19th century, with its growth closely connected to the expansion of the railroad network across Georgia. The Quitman Historic District is listed on the National Register of Historic Places and is recognized for its significance in community planning and development.

Known as Georgia's "Camellia City," Quitman has long been associated with historic homes, agriculture, local commerce, civic life, and community traditions. Explore Georgia describes Quitman as a community known for rich heritage, historic homes and farms, agriculture, and local festivals and events.

Quitman's history also includes a strong cultural and civic identity. The Quitman-Brooks County Museum works to preserve and share the history of Brooks County's people, places, events, and culture for future generations.

Today, Quitman continues to serve as the governmental and service center for its community. This FY2027 budget document reflects the City's responsibility to preserve essential services, maintain public infrastructure, support financial recovery, and plan for the future while honoring the historical role Quitman has held in Brooks County for more than 160 years.

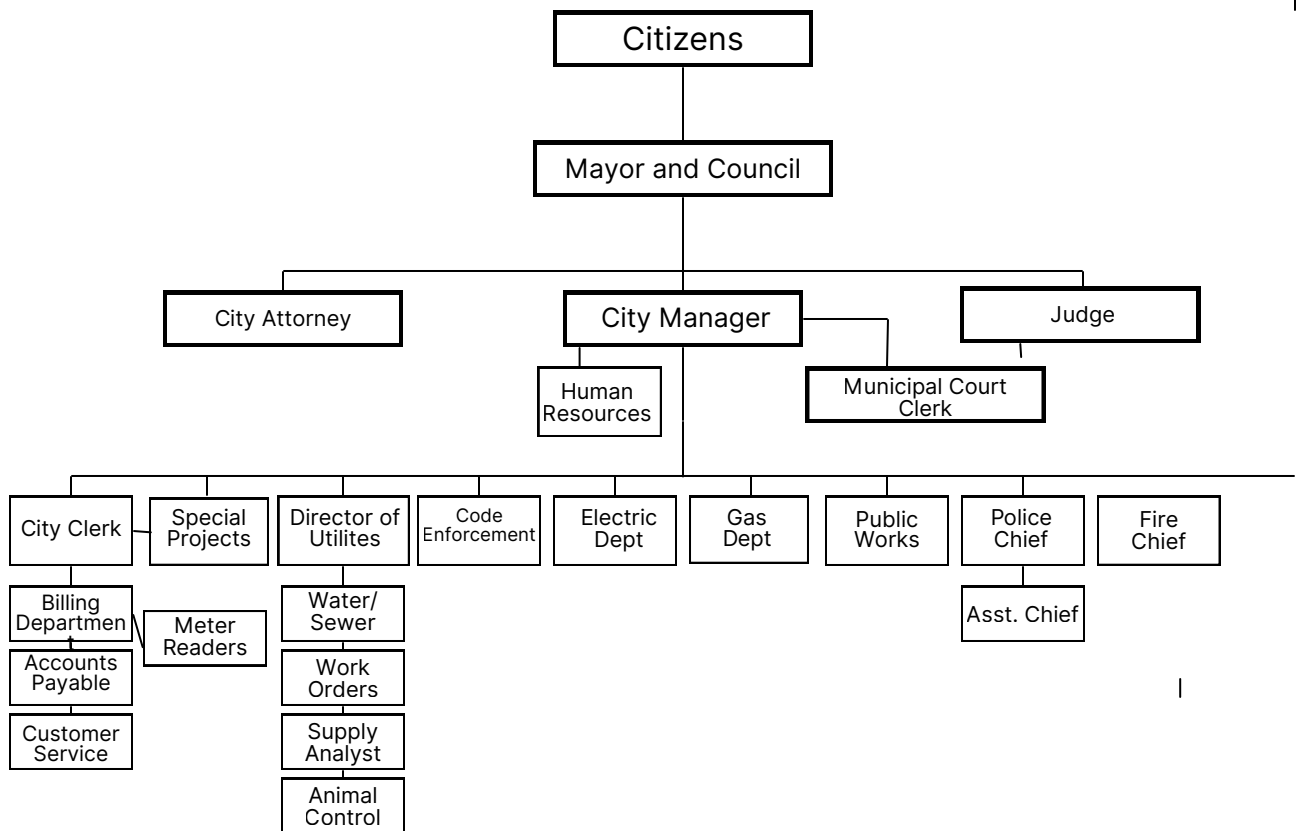
# FY2027

## ORGANIZATIONAL OVERVIEW

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The City of Quitman operates under a municipal government structure in which the Mayor and City Council establish policy, adopt ordinances, approve the annual budget, and provide legislative oversight. The City Manager is responsible for the administration of daily operations, implementation of Council policy, supervision of departments, and preparation and management of the annual budget.

### ORGANIZATIONAL CHART



# FY2027

## BUDGET CALENDAR

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Date	Budget Activity
May 10, 2026	City Manager began preliminary budget planning
May 24, 2026	Initial revenue and expenditure assumptions reviewed with administrative staff.
May 7, 2026	Departmental operating needs, personnel costs, utility fund activity, and capital funding sources reviewed.
May 21, 2026	Preliminary FY2027 budget framework prepared for internal review.
May 12, 2026	First Council work session conducted to review proposed revenues, expenditures, enterprise fund operations, restricted capital funding, and financial priorities.
May 18, 2026	Second Council work session conducted to continue review of the proposed FY2027 budget and related financial assumptions.
May 26, 2027	Proposed FY2027 Annual Operating and Capital Budget formally submitted to Mayor and Council.
May 26, 2026	Notice advising the public that the proposed budget is available for review and notice of the budget public hearing and Budget adoption
Jun 8, 2026	Public hearing conducted to receive comments on the proposed FY2027 budget.
Jun 9, 2026	Public Hearing conducted to receive comments on the proposed FY2027 budget.
Jun 16, 2026	Mayor and Council consider adoption of the FY2027 Annual Operating and Capital Budget.
Jul 1, 2026	FY2027 budget becomes effective.



## **BUDGET RESOLUTION**

### **Resolution Adopting the FY2027 Annual Operating and Capital Budget**

RESOLUTION NO. **349-26**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF QUITMAN, GEORGIA, ADOPTING THE FY2027 ANNUAL OPERATING AND CAPITAL BUDGET; PROVIDING FOR BUDGET ADMINISTRATION; PROVIDING FOR BUDGET AMENDMENTS; AND FOR OTHER LAWFUL PURPOSES.**

**WHEREAS**, The City of Quitman's fiscal year begins on July 1 and ends on June 30; and

**WHEREAS**, The City is required to operate under an annual balanced budget adopted by ordinance or resolution; and

**WHEREAS**, The City Manager and administrative staff have prepared the proposed FY2027 Annual Operating and Capital Budget based on projected revenues, departmental operating needs, enterprise fund operations, restricted capital funding, personnel costs, contractual obligations, and other financial considerations; and

**WHEREAS**, The proposed FY2027 Annual Operating and Capital Budget was formally submitted to the Mayor and Council on May 26, 2026; and  
**WHEREAS**, notice was published advising the public that the proposed budget was available for review and providing notice of the budget public hearing; and

**WHEREAS**, The Mayor and Council conducted a public hearing on June 8, 2026, to receive public comments regarding the proposed FY2027 Annual Operating and Capital Budget; and

**WHEREAS**, Notice was published advising the public of the scheduled meeting for consideration and adoption of the FY2027 Annual Operating and Capital Budget; and

**WHEREAS**, The Mayor and Council have reviewed the proposed FY2027 Annual Operating and Capital Budget and find it necessary and appropriate to adopt the budget for the operation of the City during FY2027.

**NOW, THEREFORE, BE IT RESOLVED**

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Quitman, Georgia, and it is hereby resolved by authority of the same, as follows:

**SECTION 1. ADOPTION OF BUDGET**

The FY2027 Annual Operating and Capital Budget for the City of Quitman, Georgia, is hereby adopted as the official financial plan for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

**SECTION 2. BUDGET BY FUND**

The FY2027 Annual Operating and Capital Budget is adopted by fund as follows:

<b>FUND</b>	<b>FY2027 BUDGET</b>
GENERAL FUND	\$4,803,983
ELECTRIC FUND	\$7,399,300
WATER AND SEWER FUND	\$1,632,700
GAS FUND	\$972,300
SANITATION FUND	\$825,000
RESTRICTED SPLOST FUNDS	\$438,000
<b>TOTAL FY2027 BUDGET</b>	<b>\$16,071,283</b>

**SECTION 3. BUDGET ADMINISTRATION**

The City Manager is authorized to administer the FY2027 Annual Operating and Capital Budget in accordance with applicable law, adopted City policies, approved appropriations, and the financial direction of the Mayor and Council.

**Section 4. Budget Amendments**

The FY2027 Annual Operating and Capital Budget may be amended during the fiscal year by approval of the Mayor and Council in a public meeting as necessary to address changes in revenues, expenditures, grants, restricted funds, capital needs, operational requirements, or other lawful purposes.

**SECTION 5. MILLAGE RATE AND FEE SCHEDULES**

ADOPTION OF THE FY2027 ANNUAL OPERATING AND CAPITAL BUDGET DOES NOT ESTABLISH THE CITY'S MILLAGE RATE AND DOES NOT AMEND ANY UTILITY RATE, FEE, OR SERVICE CHARGE SCHEDULE. ANY SUCH ACTION, IF REQUIRED, SHALL BE CONSIDERED SEPARATELY BY THE MAYOR AND COUNCIL IN ACCORDANCE WITH APPLICABLE LAW.

**Section 6. EFFECTIVE DATE**

This Resolution shall become effective upon its adoption.

SO RESOLVED, this 16th day of June, 2026.

**CITY OF QUITMAN, GEORGIA**

Zinda McDaniel, Mayor

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Dawn Montgomery, City Clerk  
ATTEST:

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Karla Walker, City Attorney  
APPROVED TO FORM:

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# THE CITY OF QUITMAN

OFFICE OF THE CITY MANAGER  
100 W. SCREVEN ST.

June, 16th 2026

The Honorable Mayor  
Members of the City Council  
Citizens of Quitman  
Post Office Box 208  
Quitman, Georgia 31643

Dear Mayor and Councilmembers,

Presented herewith is the City of Quitman's FY2027 Annual Operating and Capital Budget, totaling approximately \$16 million. This budget serves as the City's financial plan for the fiscal year beginning July 1, 2026, and ending June 30, 2027. It has been prepared to maintain essential municipal services, support financial recovery, address known operating obligations, and preserve cash flow under the City's current adopted revenue structure.

The FY2027 budget does not rely on a millage rate increase. It also does not rely on future utility rate action. Any future change to the City's millage rate, utility rates, fees, or service charges would require separate action by Mayor and Council in accordance with applicable law. This budget has therefore been revised to operate within the revenue structure currently available to the City.

The FY2027 budget was developed through a detailed review of the City's chart of accounts, expenditure classifications, revenue accounts, departmental activity, enterprise fund operations, current-year financial transactions, and known cash-flow pressures. This process required a closer examination of how expenses are coded, how costs are assigned across departments, and whether certain accounts remain necessary or active for budgetary purposes.

As a result, the budget reflects a significant realignment of revenues and expenditures to better represent the true cost of operating the City. Dormant or inactive revenue accounts have been removed where appropriate, expenditures have been reassigned to the proper departments, and operating costs have been reviewed to improve budget accuracy and financial control. The revised budget also reduces General Fund expenditures, limits nonessential capital outlay, and preserves greater capacity within the enterprise funds.

On March 18, 2026, State Representative John LaHood introduced legislation in the Georgia General Assembly that initially included language related to the dissolution of the City of Quitman. That language was later substituted to provide the City an opportunity to restore audit compliance and strengthen its financial position. The City's goal is to complete that recovery and protect local representation for the citizens of Quitman. However, restoring compliance requires substantial financial resources for accounting support, financial reconstruction, reconciliations, internal control improvements, and continued oversight.

A recovery effort of this size cannot reasonably be funded under a revenue structure that has not kept pace with the cost of municipal operations for approximately 10 to 15 years. The FY2027 budget therefore reduces spending where necessary, preserves essential services where possible, and protects the minimum resources needed to continue the City's audit recovery effort

## **General Fund Operations**

The General Fund continues to support the City's core governmental services, including administration, public safety, public works, animal control, planning and inspections, community services, and required support functions. For FY2027, the General Fund has not been adjusted around the edges. It has been substantially reduced and rebuilt to reflect what the City can afford under its current adopted revenue structure.

The revised FY2027 General Fund budget reduces expenditures from \$6,693,812.13 adopted in FY2026 to \$4,803,983.88 proposed in FY2027. This is a reduction of approximately \$1.88 million, or nearly 30%, from the prior adopted budget. Compared to FY2026 actual/YTD spending of \$7,279,870.00, the revised budget reduces General Fund spending by approximately \$2.4 million, or more than 35%.

The FY2027 budget therefore represents a major correction in the size and cost of City government. It provides Mayor and Council with a clearer view of what each department costs, but it also makes clear that the City is entering a more disciplined operating environment. Departments will be expected to operate within tighter appropriations, capital needs will be deferred unless funding is identified, and spending will have to be monitored closely throughout the fiscal year. This budget is not a continuation of prior spending patterns. It is a reset.

## **Enterprise Fund Operations**

The City's enterprise funds have been reviewed to better align utility revenues with the cost of providing electric, water, sewer, gas, and sanitation services. These funds are responsible for supporting direct operating costs, infrastructure needs, system maintenance, regulatory obligations, and appropriate transfers while maintaining financial stability within the utility system.

The FY2027 budget treats each enterprise fund as a distinct operating function. This is important because utility operations must be evaluated based on the cost of providing service, not only on the amount of revenue collected. The budget reflects known operating obligations, utility-related expenditures, and the financial relationship between the enterprise funds and the General Fund.

The City's utility systems remain central to the financial and operational stability of the organization. Maintaining these systems requires disciplined budgeting, accurate coding, consistent review of revenues and expenditures, and long-term planning for infrastructure repair and replacement.

## **Interfund Transfers and Operating Balance**

The FY2027 budget continues to depend on transfers from the City's enterprise funds to support General Fund operations, but that dependency is now a direct financial constraint. Utility funds cannot be treated as unlimited support for governmental services. They must first be able to pay for their own operating costs, wholesale power and gas, system maintenance, infrastructure response, regulatory obligations, delinquency pressure, and future capital needs. Under the current revenue structure, the General Fund still requires utility support to maintain essential services, but the level of transfer must be balanced against the need to protect utility cash flow and rebuild reserve capacity. This budget therefore reflects a necessary shift from using enterprise funds to fill every General Fund gap toward preserving the financial stability of the utility systems themselves.

## **Capital and Infrastructure Priorities**

The FY2027 capital approach is not conservative by preference. It is limited by financial reality. With no renewed SPLOST cycle, no sustainable reserves, and no broad capital funding source available, the City cannot fund a full capital improvement program in FY2027.

The City's lack of audit compliance further limits the ability to pursue grant funding. Until audit compliance is restored, many external funding opportunities remain unavailable or significantly harder to access. At the same time, the reduction in operating resources makes the audit recovery effort more difficult to fund and sustain. This creates a direct financial problem: the City needs audit recovery to regain access to funding, but the same revenue limitations that make grant funding necessary also make it harder to pay for the recovery work required to become eligible.

This budget therefore funds only the most immediate, eligible, and operationally necessary capital needs where a funding source is available. Other capital needs will be deferred until funding is identified through restricted funds, future Council action, debt capacity, restored grant eligibility, or improved financial position.

For this reason, the FY2027 budget cannot be treated as a static document. Mayor and Council should expect that changing expenditure conditions may require additional review and possible budget amendments during the fiscal year. This includes changes in wholesale power costs, including Power Cost Adjustment activity, as well as variable costs from recurring vendors such as fuel surcharges, materials, repairs, contracted services, and other operating expenses that may fluctuate during the year.

The consequence is clear. Road work, drainage improvements, equipment replacement, facility repairs, utility infrastructure, and other capital needs will not move at the pace the City needs or the public expects. The City will continue to respond where it can, but FY2027 does not provide enough capital capacity to correct decades of deferred infrastructure and equipment needs.

## **Financial Recovery and Internal Controls**

A major focus of the FY2027 budget is financial recovery, but that recovery is now being pursued under severe resource constraints. The City must restore audit compliance, reconstruct prior-year financial records, correct account classifications, improve the chart of accounts, strengthen internal controls, and produce reliable financial reporting. None of that work is optional. Without audit compliance, the City's access to grants and external funding remains unavailable, which directly affects the ability to address infrastructure, equipment, facility, and capital needs and quality of life improvements such as parks and public spaces.

The challenge is that audit recovery requires the same resources the City is trying to preserve. Professional accounting support, staff time, financial reconstruction, documentation, reconciliations, budget monitoring, and oversight all carry costs. However, failing to fund this work would delay compliance, weaken financial reporting, and continue limiting the City's ability to pursue outside funding. The FY2027 budget therefore protects the minimum level of financial recovery support necessary to keep the City moving toward compliance.

This budget also reflects the need for stronger financial discipline going forward. That includes clearer departmental accountability, better documentation, accurate expense classification, timely reconciliations, stronger budget monitoring, controlled money movement, and a more consistent process for budget amendments. The purpose is not just to adopt a balanced budget. The purpose is to rebuild the financial foundation required for the City to operate, qualify for funding, and make responsible decisions in future years

## **Revenue Assumptions**

The FY2027 budget has been prepared from verifiable current data, including bank balances, the MEAG wholesale cost forecast, current personnel costs, current utility billing rates, and binding contractual obligations. Revenue projections reflect the best information available at the time of preparation and remain subject to adjustment as the tax digest is finalized, collection results materialize, utility activity develops, and operating conditions become clearer throughout the fiscal year.

Adoption of this budget does not establish the City's millage rate and does not amend any utility rate, fee, or service charge schedule. Those matters, if required, will be considered separately by Mayor and Council in accordance with applicable law and the procedures governing each.

Should final revenue information differ materially from the amounts appropriated, staff will bring forward budget amendments for Council consideration during the fiscal year so that appropriations remain aligned with the resources actually available to the City.

## Conclusion

The FY2027 budget reflects the consequence of a revenue structure that has not kept pace with the rising cost of municipal operations. Over time, the cost of public safety, utilities, insurance, equipment, infrastructure, payroll, and contracted services has continued to increase, while recurring revenue has not grown at the same pace. The result is a City operating without sustainable reserves, without meaningful emergency capacity, and without adequate capital funding for major repairs or equipment replacement.

The failure to renew SPLOST further reduces the City's ability to respond to these needs. SPLOST has historically provided restricted capital funding for roads, drainage, water and sewer infrastructure, equipment, facilities, and other eligible capital improvements. Without a renewed SPLOST cycle, many of those needs cannot be absorbed by the General Fund without reducing operating services even further. This means major repairs, equipment replacement, infrastructure work, and capital improvements will have to be deferred, reduced in scope, funded through future grants or debt when it becomes available. This is a different time.

This budget is designed to preserve cash, improve day-to-day cash flow, and begin rebuilding reserve capacity. However, those protections come with real operational consequences. Public safety staffing will have less flexibility. Employees may have fewer practical options for leave coverage. Audit recovery work may move more slowly because of reduced administrative capacity. Public Works will have less ability to maintain rights-of-way, respond to maintenance needs, and support service demands at the level the community may expect.

Utility cash flow also remains a material concern. A portion of utility accounts carry substantial delinquent balances, while the City remains responsible for paying the full cost of wholesale power, wholesale gas, sanitation services, and other private or external service obligations. When collections are not timely or sufficient, the strain does not disappear. It places additional pressure on an already underfunded General Fund.

The FY2027 budget therefore makes near-crisis-level reductions to preserve cash and protect the City's ability to meet essential financial obligations. This plan preserves core services, but it also requires the public and Mayor and Council to understand that the City will be operating below a normal service baseline. Without additional recurring revenue, improved collections, restored capital funding, or future policy action, service capacity will remain constrained.

Respectfully Submitted,



James E. Lawrence  
City Manager  
City of Quitman, Georgia

# FY2027

## BUDGET BY FUND (REVENUES & EXPENDITURES)

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### FY2027 Annual Operating and Capital Budget

Total FY2027 Budget

\$16,071,283

The FY2027 Annual Operating and Capital Budget establishes the City of Quitman’s financial plan for the fiscal year beginning July 1, 2026. This budget is designed to preserve essential municipal services, support audit recovery, improve budget accuracy, and protect cash flow under the City’s current revenue structure.

This budget should be viewed as a corrective financial plan. It is not built around expansion, convenience, or prior spending patterns. It reflects the City’s effort to realign revenues and expenditures, correct account classifications, identify the true cost of municipal services, and operate within the financial limits created by a revenue structure that has not kept pace with the cost of government for approximately 10 to 15 years.

The result is a budget that reduces spending, limits capital activity, protects the minimum resources needed for compliance recovery, and makes clear that the City is operating below a normal service baseline until recurring revenue, collections, reserves, and capital funding are strengthened.

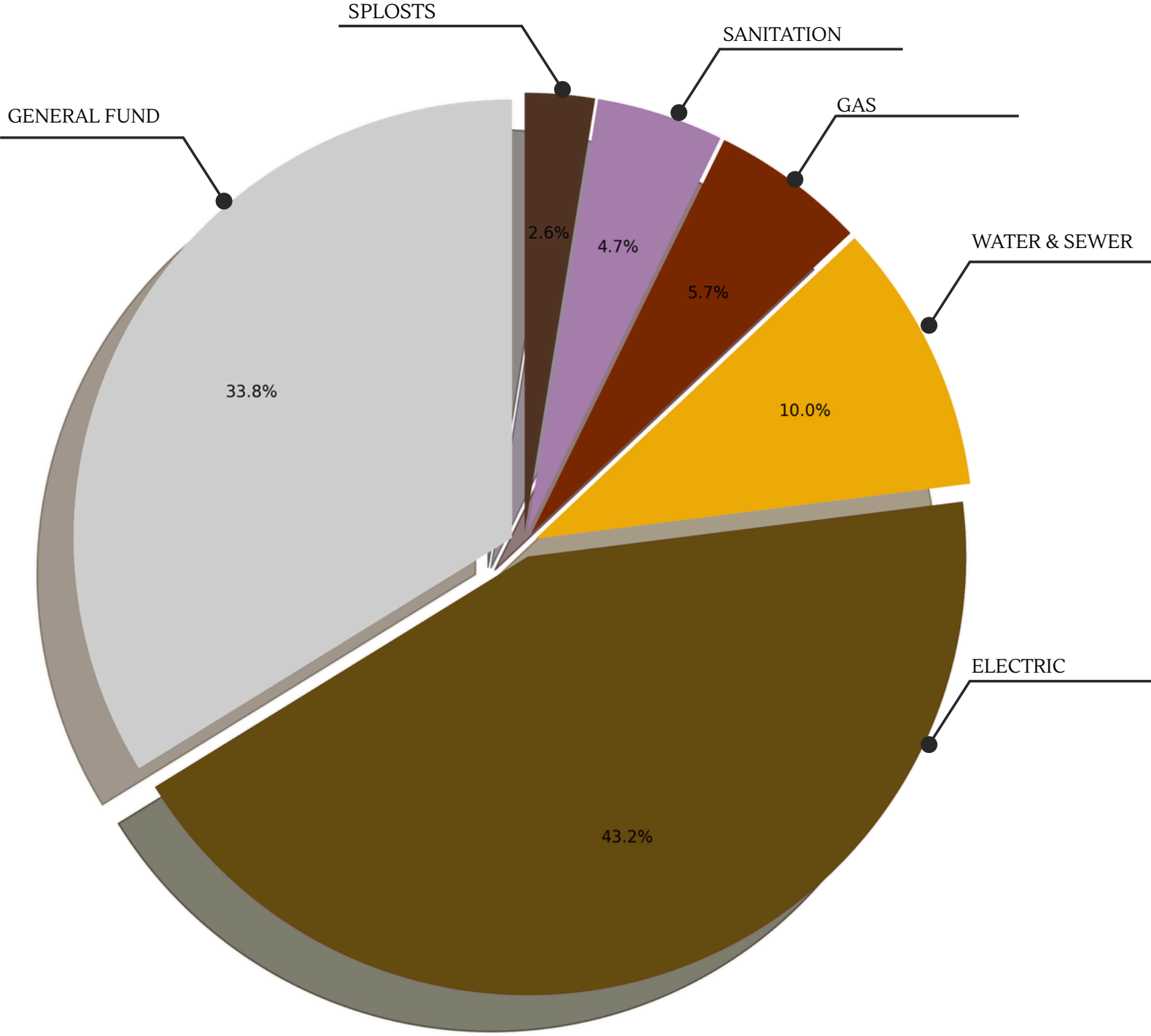
### Budget by Fund

Fund	FY2027 Budget
General Fund	\$4,803,984
Electric Fund	\$7,399,300
Water and Sewer Fund	\$1,632,700
Gas Fund	\$972,300
Sanitation Fund	\$825,000
SPLOST Fund	\$438,000
<b>TOTAL BUDGET</b>	<b>\$16,071,283</b>

# FY2027

## REVENUES BY DEPARTMENT

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# FY2027

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## General Fund

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The General Fund is the primary operating fund of the City. It accounts for the recurring delivery of governmental services not funded through the enterprise utility funds, including public safety, public works, administration, planning and zoning, and community services. This section presents the General Fund revenue and expenditure detail for Fiscal Year 2026 to 2027.



# FY2027

## GENERAL FUND REVENUE SOURCES

Account No.	Description	FY26 Adopted	FY26 Actual	FY27 Proposed
100-31-00-1000	Property Taxes	\$420,000	\$378,678	\$400,000
100-31-00-1310	Motor Vehicle Ad Valorem Tax	\$5,200	\$3,000	\$5,500
100-31-00-1311	TAVT Distribution	\$90,000	\$100,000	\$95,000
100-31-00-1320	Mobile Home Ad Valorem Taxes	\$4,000	\$0	\$0
100-31-00-1340	Intangible Taxes	\$500	\$1,800	\$1,000
100-31-00-1350	Railroad Taxes	\$500	\$0	\$0
100-31-00-1700	Franchise Tax	\$240,000	\$107,260	\$100,000
100-31-00-3000	Sales Tax Income	\$2,500	\$0	\$237,006
100-31-00-3100	Local Option Sales Tax	\$400,000	\$400,000	\$400,000
100-31-00-6200	Insurance Premiums Tax	\$400,000	\$443,516	\$450,000
100-31-00-9100	Penalty & Interest on Taxes	\$13,000	\$0	\$0
100-32-00-1110	Beer Tax	\$70,000	\$68,000	\$70,000
100-32-00-1200	Occupation Taxes	\$40,000	\$31,635	\$30,000
100-32-00-1201	Financial Institution Fees	\$30,000	\$31,449	\$30,000
100-33-00-8000	Housing Authority Taxes	\$6,600	\$0	\$0
100-00-32-2501	Adopted Dog Fees	\$6,300	\$100	\$100
100-34-00-1301	Rezoning Fees	\$500	\$227	\$300
100-00-34-1800	Real Estate Transfer Tax	\$500	\$1,195	\$1,000
100-34-00-1900	Bad Debts Collected	\$1,000	\$2,737	\$2,500
100-00-34-1900	Accident Reports - PD	\$0	\$1,240	\$500
100-00-37-1001	Animal Shelter Donations	\$0	\$1,105	\$1,000
100-34-00-2301	Drop Charges / Bench Warrants	\$2,000	\$0	\$0
100-34-00-2305	Court Fees - Supervision Fee	\$7,500	\$0	\$0
100-34-00-3900	Sale of Driveway Pipe	\$500	\$0	\$0
100-34-00-9300	Returned Check Charges	\$1,800	\$433	\$500
100-34-00-9301	Late Charges	\$160,000	\$173,863	\$170,000
100-35-00-1100	Fines & Forfeitures	\$50,000	\$171,190	\$150,000
100-36-00-1000	Interest Revenue	\$10,000	\$0	\$0
100-38-00-1002	DFACS Rent Income	\$51,250	\$46,979	\$51,240
100-38-00-9000	Miscellaneous Revenue	\$25,000	\$1,579,171	\$25,000
100-38-00-9004	Credit Card Transaction Fees	\$20,000	\$14,752	\$20,000
100-38-00-9016	Tech Fees (Police Dept)	\$2,000	\$15,960	\$18,000
100-39-00-1201	Transfer from Gas Fund	\$175,000	\$35,000	\$66,095
100-39-00-1202	Transfer from Water/Sewer	\$425,000	\$0	\$483,084
100-39-00-1203	Transfer from Electric Fund	\$2,000,000	\$100,000	\$1,560,307
100-39-00-1200	Transfer from Sanitation Fund	\$60,000	\$0	\$0
100-39-00-1205	Existing Funds - Police Confiscated/Forfeiture	\$2,000	\$0	\$0
100-39-00-1212	Existing Funds - Capital	\$1,500,000	\$300,000	\$140,432
	Interfund Payroll Transfer Meter Readers	\$0	\$869,989	\$295,417
	Wage Increase (5%)	\$127,106	\$0	\$0
<b>Account No.</b>	<b>Revenue Source</b>	<b>FY26 Adopted</b>	<b>FY26 Actual</b>	<b>FY27 Proposed</b>
	Wage Increase (5%)	\$127,106.3		
<b>TOTAL BUDGETED REVENUES</b>		<b>\$6,349,756.34</b>	<b>\$4,879,277.02</b>	<b>\$4,803,983</b>

# FY2027

## REVENUE COMPOSITION

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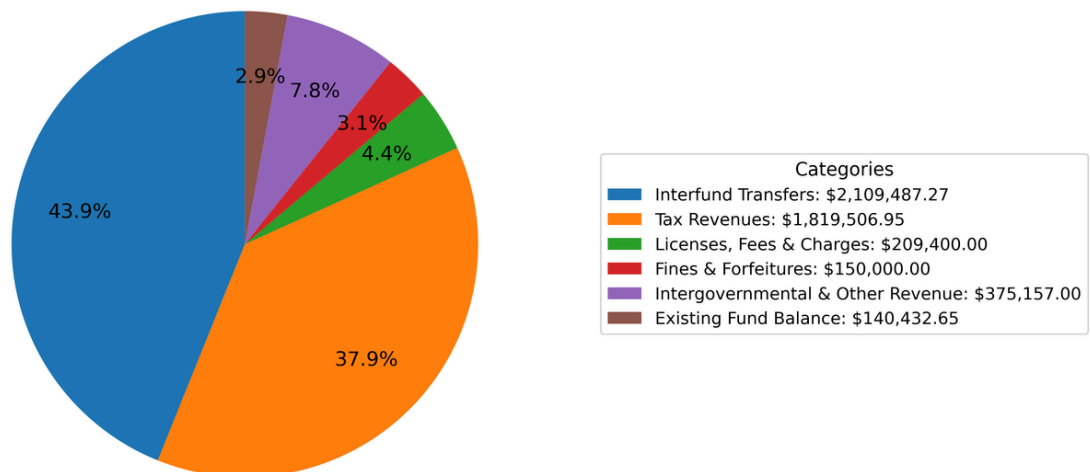
General Fund revenue for Fiscal Year 2026 to 2027 totals \$4,803,983.88 and is drawn from the categories shown in the chart above.

Interfund transfers from the City’s enterprise utility funds remain the largest share of General Fund revenue at approximately 43.9%, or \$2,109,487.28. These transfers come from the Electric, Water and Sewer, and Gas Funds. The Sanitation Fund is budgeted to support its own operating and landfill-related obligations and does not contribute a transfer to the General Fund.

Tax revenues account for the second largest share at approximately 37.9%, or \$1,819,506.95. This category includes property taxes, Sales Tax Income, the insurance premium tax, Local Option Sales Tax, franchise tax, occupation taxes, beer tax, motor vehicle taxes, TAVT distribution, and other smaller tax lines.

The remaining General Fund revenue is made up of several smaller categories. Intergovernmental and other revenue totals approximately \$375,157, or 7.8%, including the interfund payroll transfer for meter reading, DFACS rent income, miscellaneous revenue, animal shelter donations, and bad debts collected. Licenses, fees, and charges total approximately \$209,400, or 4.4%. Fines and forfeitures total \$150,000, or 3.1%. The appropriation of existing fund balance totals \$140,432.65, or approximately 2.9%, and represents a one-time funding source rather than recurring revenue.

Two observations are important in reading this composition. First, the General Fund remains heavily dependent on enterprise utility transfers, which account for approximately 43.9% of General Fund revenue. This means the City’s ability to fund police, fire, public works, administration, animal control, meter reading, planning, and other governmental services is directly affected by the financial capacity of the utility funds. Second, the revised budget significantly limits the use of existing fund balance, which reduces reliance on one-time resources but also requires a much smaller General Fund operating structure.



### **Taxes**

Property taxes are projected at \$400,000 based on the expected collection during the fiscal year. Property tax is the ad valorem tax levied on the assessed value of real and personal property located within the City limits. The City's millage rate is established by separate Council action and is not adopted through this budget.

Motor vehicle ad valorem tax is projected at \$5,500. This is the older annual vehicle tax, sometimes called the "birthday tax," that continues to apply to a small and declining number of vehicles registered prior to March 1, 2013, before the State transitioned to the Title Ad Valorem Tax system.

TAVT distribution is projected at \$95,000. The Title Ad Valorem Tax replaced the annual motor vehicle ad valorem tax for vehicles purchased after March 1, 2013, and the State distributes a portion of TAVT collections back to municipalities.

Intangible taxes are projected at \$1,000. This is the State's intangible recording tax on long-term notes secured by real estate, a portion of which is distributed to local governments. Franchise tax is projected at \$100,000, reduced from the prior year's \$240,000 budget to align with actual collections. Franchise fees are paid by utility and telecommunications providers for the use of City right-of-way.

### **Local Option Sales Tax**

The City budgets Local Option Sales Tax (LOST) revenue at \$400,000 for Fiscal Year 2026 to 2027. The basis for this projection, the legal framework governing the tax, the City's current and statutory entitlements, and the historical and projected performance of LOST collections in Brooks County are described below.

### **The Tax and Its Authority**

The Local Option Sales Tax is a one percent local sales and use tax authorized by an Act of the Georgia General Assembly effective January 1, 1980, codified at O.C.G.A. § 48-8-80 et seq. The tax is imposed in the special district coterminous with the boundaries of Brooks County, applies to all qualifying retail sales and uses of tangible personal property within that district, and is collected by the Georgia Department of Revenue alongside the State sales and use tax.

Proceeds of the LOST collected within the special district are distributed monthly by the State Revenue Commissioner to Brooks County and to the qualifying municipalities within the County in accordance with a Certificate of Distribution executed by the governing authorities of the participating jurisdictions and filed with the State Revenue Commissioner.

### **The Current Certificate of Distribution**

The Certificate of Distribution currently in effect was executed on November 12, 2012, addressed to the State Revenue Commissioner, and signed by the Mayors of the Cities of Quitman, Morven, Pavo, and Barwick and by the Chairman of the Board of Commissioners of Brooks County. Under this Certificate, total countywide LOST proceeds are distributed as follows:

- Brooks County: 75.46 percent
- City of Quitman: 21.25 percent
- City of Morven: 1.65 percent
- City of Barwick: 0.85 percent
- City of Pavo: 0.79 percent

The Certificate provides that it shall continue in effect until such time as a new Certificate is executed as provided in the Act. By executing the Certificate, the participating jurisdictions represented that all qualifying municipalities had been given the opportunity to show they were qualified to receive distributions and that the aggregate population of the qualifying municipalities represented not less than a majority of the aggregate population of all qualifying municipalities within the County. The 2012 Certificate has remained the operative distribution instrument since that date.

### **The 2022 Recertification Process**

Georgia law requires that the LOST Certificate of Distribution be renegotiated following each decennial census of the United States. The recertification process triggered by the 2020 Census was conducted in 2022. The Act prescribes eight statutory criteria that the participating jurisdictions must consider in arriving at a renegotiated distribution. The criteria, the measure used for each, and the resulting share applicable to the City of Quitman under the analysis prepared for the 2022 process are described below.

### **The Eight Statutory Criteria**

Criterion 1: Service delivery responsibilities to the population served. This criterion is divided into three sub-measures.

Criterion 1A measures each jurisdiction's share of population served. Under this measure, the population shares are Brooks County 69.84 percent, Quitman 24.93 percent, Morven 3.10 percent, Barwick 0.64 percent, and Pavo 1.48 percent.

Criterion 1B measures each jurisdiction's share of population served during normal business hours, accounting for daily commuter population, conventions, trade shows, athletic events, and similar activity. Under this measure, the shares are Brooks County 65.86 percent, Quitman 28.88 percent, Morven 3.01 percent, Barwick 0.67 percent, and Pavo 1.59 percent.

Criterion 1C measures the inherent value to the community of the central business district and the unincorporated areas of the County, and the obligation of all County residents for the maintenance and prosperity of those areas. The measure used is the share of the gross and tax exempt digest combined. Under this measure, the shares are Brooks County 65.26 percent, Quitman 32.45 percent, Morven 1.47 percent, Barwick 0.48 percent, and Pavo 0.34 percent.

The mathematical average of the shares for Criteria 1A, 1B, and 1C produces a composite Criterion 1 share of Brooks County 66.99 percent, Quitman 28.75 percent, Morven 2.53 percent, Barwick 0.60 percent, and Pavo 1.14 percent.

Criterion 2: Service delivery responsibility to the resident population of each subdivision. The measure used is each jurisdiction's share of expenditures for "supplementary powers" services. Under this measure, the shares are Brooks County 47.24 percent, Quitman 39.42 percent, Morven 5.76 percent, Barwick 2.45 percent, and Pavo 5.14 percent.

Criterion 3: The existing service delivery responsibility of each subdivision. The measure used is each jurisdiction's share of expenditures for all general services. Under this measure, the shares are Brooks County 72.73 percent, Quitman 20.24 percent, Morven 3.67 percent, Barwick 1.00 percent, and Pavo 2.36 percent.

## REVENUE DETAIL BY CATEGORY

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Criterion 4: The effect of a change in sales tax distribution on each subdivision's ability to meet short-term and long-term debt obligations. The measure used is the share of all outstanding debt, which produces shares of Brooks County 16.73 percent, Quitman 48.47 percent, Morven 21.06 percent, Barwick 1.88 percent, and Pavo 11.86 percent. This criterion is excluded from the Criterion 8 average by the methodology applied in the 2022 analysis.

Criterion 5: The point of sale and use which generates the tax to be apportioned. The measure used is each jurisdiction's share of total sales from retail trade, accommodation, and food services. Under this measure, the shares are Brooks County 23.14 percent, Quitman 66.52 percent, Morven 3.94 percent, Barwick 0.16 percent, and Pavo 6.24 percent.

Criterion 6: The existence of intergovernmental agreements among and between political subdivisions. The measure contemplated is the existence of intergovernmental agreements affecting a revised LOST certificate. No such agreements were reported by the participating jurisdictions, and no shares are assigned under this criterion.

Criterion 7: The use by any political subdivision of property taxes and other revenues from some taxpayers to subsidize the cost of services provided to other taxpayers. This criterion is measured in two parts. The first measure is each jurisdiction's share of the property tax burden, which produces shares of Brooks County 78.20 percent, Quitman 17.48 percent, Morven 2.38 percent, Barwick 0.84 percent, and Pavo 1.10 percent. The second measure is the establishment of special service districts or other mechanisms required to comply with the Service Delivery Strategy Act. No data was reported for the second measure, and the share of property tax burden alone is used for Criterion 7.

Criterion 8: Any coordinated plan of county and municipal service delivery and financing, expressed as the resulting LOST allocation. The measure used is the mathematical average of the shares for Criteria 1, 2, 3, 5, and 7. Applying this average produces the following statutory allocation:

- Brooks County: 57.66 percent
- City of Quitman: 34.48 percent
- City of Morven: 3.66 percent
- City of Barwick: 1.01 percent
- City of Pavo: 3.20 percent

# FY2027

## REVENUE DETAIL BY CATEGORY

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Under the statutory analysis, the City of Quitman's share of countywide LOST collections is 34.48 percent, compared with the 21.25 percent provided under the 2012 Certificate of Distribution currently in effect, a difference of 13.23 percentage points.

### Outcome of the 2022 Process

On November 15<sup>th</sup>, 2022 negotiations were opened by Jennifer D. Herzog- Hall Booth Smith, P.C. who was chosen by the County and agreed upon by the City to mediate the process.

Location: Brooks County Court House Main Court Room-100 E. Screven St. Quitman, Ga

### County representatives present were:

Patrick Folsom, Chairman  
Jessica McKinney, County Administrator  
Myra Exum, Commissioner

### City of Quitman representatives present were:

(City of Quitman and with authority to negotiate and execute on behalf of the cities of Morven, Barwick and Pavo).

Zinda McDaniel, Mayor  
Raphel D. Maddox, City Manager  
Mark DeVane, Mayor Pro-Tem  
Lola Slydell, City Clerk  
Roy Hart, Chief of Police  
Naomi Conger, Accounts Payable

Brooks County, Ga and the City of Quitman met on November 15, 2022, to mediate the distribution of the Local Option Sales Tax for years 1/1/2023-12/31/2032. The current distribution, which is scheduled to expire on December 30, 2022, is as follows:

Brooks County 75.46%  
Morven 1.65%  
Barwick .85%  
Quitman 21.25%  
Pavo .79%

# FY2027

## REVENUE DETAIL BY CATEGORY

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After a lengthy negotiation process both parties came to an agreement and to submit a new certificate of distribution to the Georgia Department of Revenue as follows, as soon as possible but no later than December 30, 2022, conditional upon final approval of the local governments as required by law.

Effective January 1, 2023

Brooks County and the City of Quitman negotiated and 10% increase for the City of Quitman. This would move their current distribution of 21.25% to 31.25% to be tiered over the next 10 years.

Jennifer D. Herzog explained Final Local Option Sales Tax Distributions for submittal and approval.

Mediation Framework:

Georgia law provides for mediation in the event the participating jurisdictions are unable to reach agreement on a renegotiated Certificate of Distribution within the timeframes prescribed by the Act. The State maintains a list of approved mediators experienced in LOST distribution matters, which includes attorneys and firms practicing in this area across the State, among them Fleming & Nelson (Evans), Gatewood, Skipper & Rambo (Americus), Glover and Davis (Newnan), Hall Booth Smith (Atlanta, Albany, Athens, Brunswick, Columbus, and Tifton offices), McCamy Law Firm (Dalton), McRae, Smith, Peek, Harman and Monroe (Rome/Cedartown), Fortson, Bentley, and Griffin (Athens), the law office of the former Mayor of Macon-Bibb, and Lawson & Reid (Cordele). Mediation has not been invoked in the Brooks County recertification process to date.

Historical Collections

Total countywide LOST collections in Brooks County over the period from calendar year 2011 through calendar year 2021 are as follows:

- 2011: \$1,114,059, of which the City of Quitman received \$225,842
- 2012: \$1,147,209, of which the City of Quitman received \$242,696
- 2013: \$1,005,710, of which the City of Quitman received \$213,626
- 2014: \$999,408, of which the City of Quitman received \$212,303
- 2015: \$982,873, of which the City of Quitman received \$208,826
- 2016: \$976,587, of which the City of Quitman received \$207,519
- 2017: \$997,809, of which the City of Quitman received \$212,022
- 2018: \$1,004,359, of which the City of Quitman received \$213,383
- 2019: \$1,071,490, of which the City of Quitman received \$227,697
- 2020: \$1,151,231, of which the City of Quitman received \$244,632
- 2021: \$1,304,983, of which the City of Quitman received \$277,308

# FY2027

## REVENUE DETAIL BY CATEGORY

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Year-over-year growth in total countywide collections moved from a low of negative 12.3 percent in 2013 to positive 13.4 percent in 2021, with the strongest growth observed in 2019, 2020, and 2021 reflecting both general economic conditions and the addition of remote sales to the collection base beginning in April 2020. The compound average annual growth rate across the eleven-year period is approximately 4.2 percent.

### Projected Collections

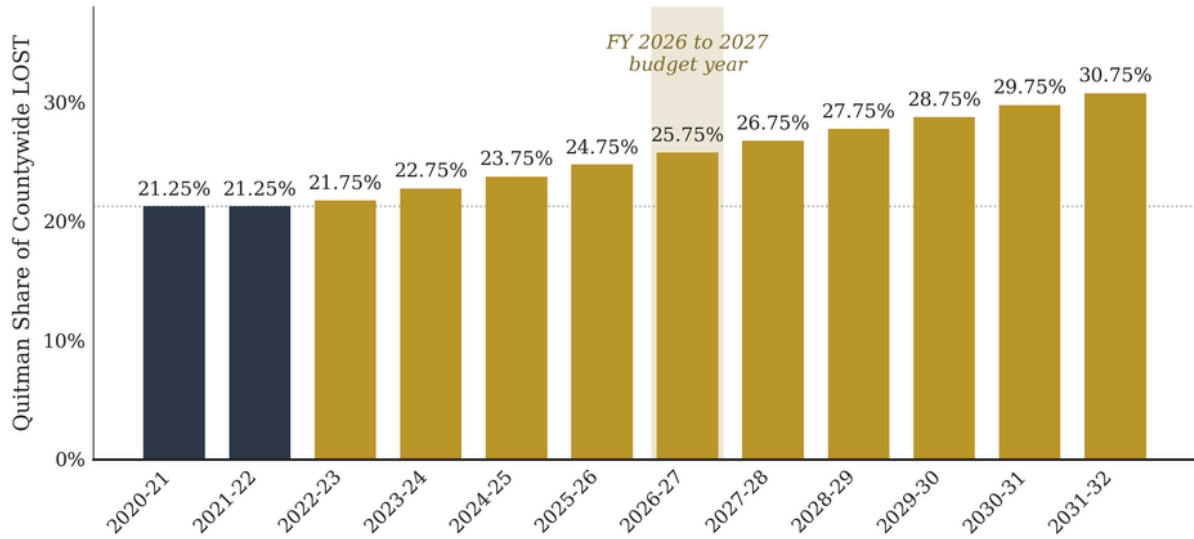
The City's long-range LOST projections assume a 5.0 percent annual growth rate applied to the 2021 collection base, consistent with the methodology used in the 2022 analysis and approximating the average observed growth rate over the historical period. Under this assumption, total countywide and City of Quitman LOST collections by calendar year are projected as follows:

- 2022: \$1,359,418 countywide, of which Quitman receives \$288,876
- 2023: \$1,427,389 countywide, of which Quitman receives \$303,320
- 2024: \$1,498,758 countywide, of which Quitman receives \$318,486
- 2025: \$1,573,696 countywide, of which Quitman receives \$334,410
- 2026: \$1,652,381 countywide, of which Quitman receives \$351,131
- 2027: \$1,734,999 countywide, of which Quitman receives \$368,687
- 2028: \$1,821,750 countywide, of which Quitman receives \$387,122
- 2029: \$1,912,837 countywide, of which Quitman receives \$406,478
- 2030: \$2,008,479 countywide, of which Quitman receives \$426,802
- 2031: \$2,108,903 countywide, of which Quitman receives \$448,142

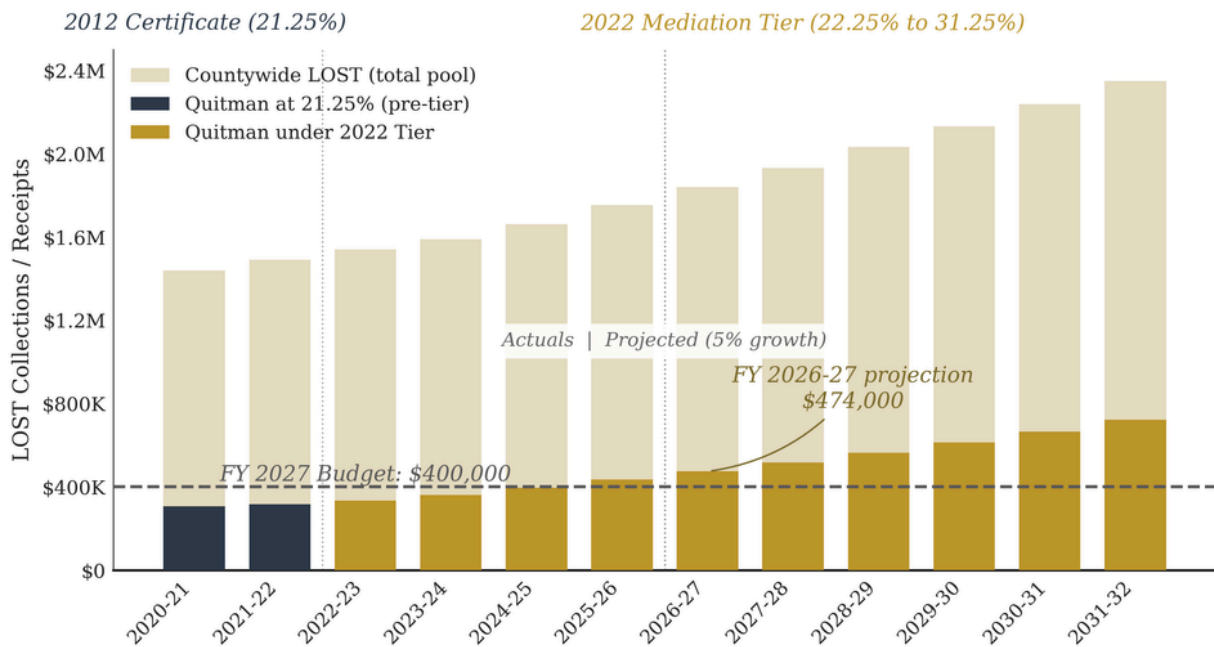
### Local Option Sales Tax

2022 Mediation Outcome: Tiered Distribution Schedule  
 City of Quitman Receipts as a Share of Countywide LOST Collections

Quitman Distribution Share by Fiscal Year



Countywide Collections and Quitman Receipts under the Tier



# FY2027

## REVENUE BY CATEGORY

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### **Fees & Late Charges**

Late charges on utility billing remain the largest line in this category at \$170,000, consistent with prior year actual collections. Police technology fees, which had been substantially underbudgeted in prior years, are now projected at \$18,000 in line with FY 2026 actual receipts. The remaining lines reflect modest fee revenue from City services.

### **Fines & Forfeitures**

Court fines and forfeitures revenue is projected at \$150,000 based on FY 2026 actual collections, which materially exceeded the prior year's \$50,000 budget. The projection reflects current Municipal Court activity.

### **Inter- Fund Transfers In**

Transfers from the Electric, Water & Sewer, and Gas Funds total \$2,763,677. Each transfer is calculated as the contributing utility fund's net operating income (revenue less operating expenses) after any required reserve. No transfer is projected from the Sanitation Fund, which is budgeted at break-even.

### **Existing Funds Appropriation**

The appropriation of existing fund balances in the amount of \$792,994 represents a one-time funding source available to support FY 2026 to 2027 operations. This figure is subject to verification of available balances through the City's bank consolidation review and is not a recurring revenue stream.

# FY2027

## GENERAL FUND DEPARTMENT OVERVIEW

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The General Fund supports the City of Quitman's core governmental operations. These are the services that are not operated as standalone enterprise funds and are generally supported through taxes, fees, fines, transfers, and other general revenues. The FY2027 General Fund budget reflects the cost of providing essential municipal services while continuing the City's effort to improve account classification, departmental accountability, financial reporting, and budget transparency.

The FY2027 General Fund expenditure budget has been prepared with a focus on identifying the true operating cost of each department. During the budget development process, expenditures were reviewed by department and function to determine whether costs were being assigned to the proper operating area. This review is especially important because the City is working to restore financial compliance, strengthen internal controls, and create a clearer financial structure for future budget decisions.

The General Fund includes several major operating areas: administration, City Council, planning and inspections, police, fire, public works, animal control, meter reading, housing-related functions, outside agency contributions, and other support obligations. Each department plays a specific role in maintaining the City's daily operations and public service responsibilities.

### **Administrative Department**

The Administrative Department supports the general management and financial operations of the City. This department includes functions related to the City Manager's Office, City Clerk operations, finance, accounting support, legal services, information technology, insurance, records, public notices, professional services, and general government operations.

The FY2027 budget reflects the continued need for financial recovery support, staff augmentation, accounting assistance, legal review, technology services, and improved administrative controls. These costs are necessary as the City works to restore audit compliance, correct account classifications, improve financial documentation, and rebuild confidence in the City's financial reporting process.

### **City Council**

The City Council budget supports the legislative and policy-making functions of municipal government. This includes costs associated with official meetings, training, travel, professional development, public engagement, and other expenses necessary for elected officials to carry out their responsibilities.

Mayor and Council are responsible for adopting the annual budget, establishing policy direction, approving ordinances and resolutions, and providing oversight of City operations. The FY2027 budget recognizes the cost of maintaining this governing function while ensuring that legislative expenses remain properly classified and transparent.

### **Planning, Zoning, and Inspections**

Planning, Zoning, and Inspections support the City's development, land use, permitting, code review, and building-related responsibilities. This function helps ensure that property use, construction activity, zoning matters, and related municipal requirements are reviewed and administered properly.

The FY2027 budget provides for the basic operating needs of this function while recognizing that planning and inspections are important to orderly growth, public safety, property standards, and economic development. Properly budgeting this area also helps the City better identify the cost of regulatory and development-related services.

### **Police Department**

The Police Department is responsible for law enforcement, patrol, investigations, public safety response, court-related support, community policing, and other services necessary to protect residents, businesses, and visitors. Public safety remains one of the largest and most essential General Fund responsibilities.

The FY2027 budget supports the continued operation of the Police Department, including personnel costs, vehicles, fuel, equipment, repairs, training, technology, insurance, communications, and other operating needs. The budget also reflects the importance of maintaining public safety coverage while recognizing the cost pressures associated with staffing, vehicle maintenance, equipment, and recurring law enforcement technology services.

### **Fire Department**

The Fire Department provides fire suppression, emergency response, prevention-related support, and other public safety services. This department is essential to protecting life, property, public facilities, businesses, and critical infrastructure.

The FY2027 budget supports staffing, equipment, insurance, utilities, fuel, repairs, protective gear, station needs, and operational costs required to maintain fire service capacity. The Fire Department's budget must also account for the high cost of public safety equipment, vehicle maintenance, emergency response readiness, and compliance-related needs.

### **Public Works / Public Resources**

Public Works supports the City's streets, rights-of-way, drainage, facilities, grounds, maintenance activities, and general field operations. This department is central to the daily appearance, function, and reliability of the City's public infrastructure.

The FY2027 budget reflects the operating costs required to maintain public spaces, respond to maintenance needs, support basic infrastructure activity, and address recurring field operations. Public Works is also affected by rising costs related to fuel, materials, equipment repairs, vehicle maintenance, and contracted services. These costs require continued monitoring throughout the fiscal year.

### **Animal Control / Community Services**

Animal Control and related community service functions support public health, safety, and neighborhood quality of life. This area includes activities related to animal control response, shelter-related obligations, enforcement support, and other community service responsibilities assigned to the General Fund.

The FY2027 budget recognizes the cost of maintaining these services while ensuring that animal control and related community functions are budgeted separately from other departments. Proper classification in this area allows Mayor and Council to better evaluate the cost of community-facing support services.

### **Meter Reading Department**

The Meter Reading Department supports the City's utility billing and revenue collection process by helping ensure that utility usage is captured and reported accurately. Although utility revenues are accounted for within enterprise funds, the meter reading function is included within the General Fund structure for budget purposes.

The FY2027 budget reflects the personnel, equipment, vehicle, fuel, and operational costs associated with meter reading services. Accurate meter reading is essential to utility billing, customer service, revenue integrity, and the financial stability of the City's utility operations.

### **Housing and Other General Fund Functions**

The General Fund also includes smaller operating functions that do not require a standalone departmental section but still represent municipal responsibilities. These may include housing-related activity, minor support functions, special classifications, or other limited-purpose expenditures.

The FY2027 budget separates these functions so they can be reviewed clearly without being absorbed into unrelated departments. This approach supports the broader goal of improving account accuracy and departmental transparency.

### **Outside Agencies and Contributions**

The General Fund includes contributions and transfers to outside agencies, authorities, and related community service organizations where approved by Mayor and Council. These may include support for the library, airport authority, health department, cemetery-related obligations, community events, and other approved public purposes.

These expenditures are included to reflect the City's commitments beyond direct departmental operations. The FY2027 budget identifies these costs separately so that Council and the public can clearly see the amount of General Fund support provided to outside agencies and related functions.

### **Summary**

The FY2027 General Fund expenditure budget is designed to maintain essential services while continuing the City's financial recovery and budget realignment process. The department pages that follow provide a detailed breakdown of each operating area, including prior-year adopted amounts, current-year actual activity, and FY2027 proposed expenditures.

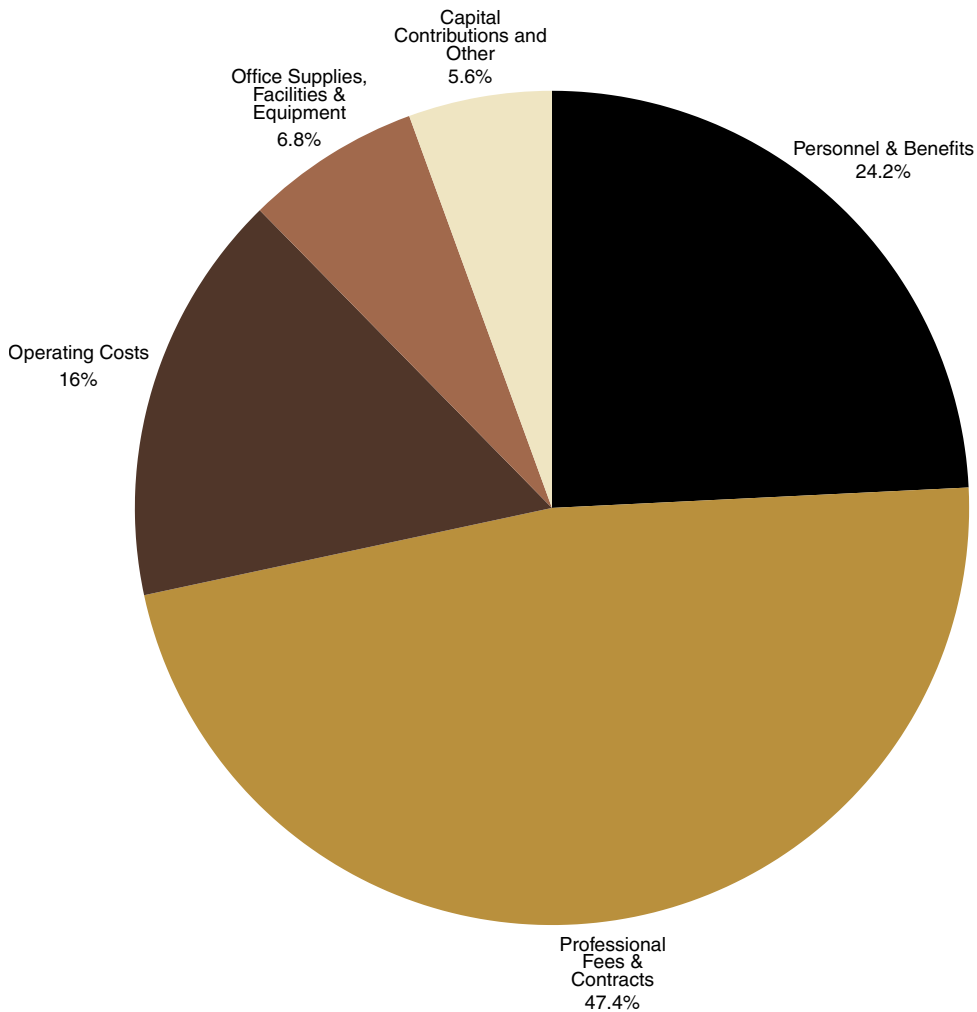
This structure allows the City to present a clearer and more accurate view of where General Fund resources are being used, how departmental costs are classified, and what level of funding is required to maintain core municipal services.

## ADMINISTRATIVE DEPARTMENT EXPENDITURES

Account No.	Description	FY26 Adopted	FY26 Actual	FY27 Proposed
<b>PERSONNEL AND BENEFITS</b>				
100-51-13-1100	Salaries	\$221,436	\$628,701	\$324,300
100-51-13-2100	Group Insurance	\$49,358	\$53,846	\$35,190
100-51-13-2200	FICA Expense	\$16,940	\$40,928	\$24,808
100-51-13-2400	Retirement	\$21,302	\$13,600	\$11,500
100-13-51-2900	Uniforms	\$1,000	\$308	\$500
	Total - Personnel and Benefits	\$310,036	\$737,383	\$396,298
<b>PROFESSIONAL SERVICES, CONTRACTS, AND ADMINISTRATIVE SUPPORT</b>				
100-52-13-1000	DFACS Expenses	\$20,000	\$187,789	\$20,000
100-52-13-1200	Professional Fees	\$400,000	\$65,434	\$452,000
100-13-52-1210	— BC Tax Collection: <b>\$17,000</b>	\$17,000	\$16,535	-
100-13-52-1211	— City Attorney: <b>\$40,000</b>	\$20,000	\$37,935	-
100-13-52-1212	— CKH Accounting (Staff Agumentation) <b>\$125,000</b>	\$0	\$0	-
100-13-52-1213	— James Moore (Staff Agumentation) <b>\$220,000</b>	\$0	\$0	-
100-52-13-1300	— Other Professional Fees	\$0	\$0	-
100-52-13-2202	Data Processing / IT Services	\$32,000	\$105,647	\$117,000
100-13-52-2201	Repairs to Equipment	\$2,000	\$5,963	\$2,500
100-52-13-2320	Repairs to Building	\$0	\$8,152	\$0
100-13-52-1280	Contract / Rental	\$20,000	\$33,519	\$50,500
100-13-52-1281	Contract — VC3	\$2,500	\$11,525	\$12,500
100-13-52-1282	Contract — Edmunds GovTech	\$23,000	\$24,633	\$34,000
100-13-52-1290	Contract — Pitney Bowes	\$4,000	\$3,495	\$4,000
100-13-52-2321	Contract — ESG	\$1,343,520	\$378,000	\$0
100-13-52-1284	Contract — Operations Warehouse	\$0	\$0	\$82,500
100-13-52-1283	Contract — Compere CPA Group	\$0	\$24,184	\$0
	Contract — Ansering Service	\$0	\$1,050	\$0
	Total - Professional Services, Contracts, and Administrative Support	\$1,884,020	\$903,860	\$775,000
<b>OPERATING COSTS</b>				
100-52-13-3100	Insurance & Bonds	\$50,000	\$438,834	\$193,000
100-52-13-3200	Telephone / Radio	\$24,000	\$32,845	\$35,000
100-52-13-3300	Advertising & Notices	\$10,000	\$19,281	\$25,000
100-52-13-3500	Travel & Conference	\$20,000	\$14,248	\$5,000
100-52-13-3501	Travel — City Attorney	\$2,500	\$0	\$500
100-13-53-1300	Meetings and Meals	\$0	\$5,467	\$3,000
100-52-13-3900	Pest Control	\$1,500	\$940	\$0
100-52-13-3901	Pest Control — Dev. Authority	\$300	\$0	\$0
	Total - Operating Costs	\$108,300	\$511,616	\$261,500
<b>OFFICE, FACILITY, AND EQUIPMENT</b>				
100-53-13-1100	Office Supplies	\$14,000	\$0	\$10,000
100-13-53-1101	General Equipment	\$40,000	\$238,716	\$10,000
100-13-52-1291	Enterprise Fleet Rental	\$35,000	\$45,140	\$48,000
100-13-53-1100	Office Supplies	\$40,000	\$17,657	\$10,000
100-53-13-1200	Transfer Funds to Cemetery	\$0	\$0	\$0
100-53-13-1201	Utilities	\$35,000	\$6,099	\$10,000
100-53-13-1400	Gas & Oil	\$10,000	\$2,745	\$5,000
	Dues and Subscriptions	\$18,000	\$16,112	\$18,000
	Total - Office, Facility, and Equipment	\$192,000	\$326,469	\$111,000
<b>CAPITAL, CONTRIBUTIONS, TRANSFERS, AND OTHER</b>				
100-54-13-1000	Capital Outlay	\$10,000	\$0	\$0
100-55-13-1000	Matching Funds	\$10,000	\$0	\$0
100-57-13-1000	Miscellaneous	\$5,000	\$31,863	\$0

## ADMINISTRATIVE DEPARTMENT EXPENDITURES CONT.

Account No.	Description	FY26 Adopted	FY26 Actual	FY27 Proposed
100-13-57-100	City Events	\$10,000	\$27,307	\$3,000
100-57-13-2001	Contributions — Library	\$17,500	\$17,500	\$17,850
100-57-13-2002	Contributions — Health Dept.	\$5,000	\$4,166	\$5,000
100-57-13-2003	Contribution — Red Cross / B&GC	\$500	\$0	\$0
100-57-13-2005	Chamber / Economic Developer	\$75,000	\$0	\$0
100-57-13-2007	Contribution — Recreation	\$500	\$0	\$0
100-57-13-2008	Contribution — Airport Authority	\$13,000	\$0	\$15,000
100-61-13-1002	Back to School / Public Safety Day	\$10,000	\$1,299	\$0
100-61-13-1005	Credit Card Fees	\$65,000	\$1,253	\$20,000
—	Wage Increase (5%)	\$127,106	\$127,106	\$0
	Total - Capital, Contributions, Transfers, and Other	\$348,606	\$210,494	\$72,850
<b>TOTAL ADMINISTRATIVE DEPARTMENT</b>		<b>\$2,842,962</b>	<b>\$2,689,822</b>	<b>\$1,604,648</b>



### **Personnel and Payroll**

Personnel costs remain one of the largest categories within the Administrative Department budget. For FY2027, the Administrative Department staffing model has been reduced to reflect the City's cash-preservation strategy and the need to operate within the current revenue structure. Administrative staffing is capped at 7 employees, a significant reduction that will affect the department's capacity to manage daily operations, customer service, financial processing, records, payroll-related functions, utility billing support, and the City's audit recovery effort.

This reduction should not be viewed as a normal staffing adjustment. The Administrative Department is responsible for many of the functions required to restore audit compliance, including financial documentation, account review, record retrieval, reconciliation support, budget monitoring, customer account support, and coordination with outside accounting professionals. Reducing staff will make that work more difficult and may slow the pace of recovery, even though audit compliance remains a critical priority for the City.

The staffing reduction will also affect customer service capacity. Utility billing, payment processing, account questions, service requests, work order support, and front-counter activity will have to be managed by a much smaller administrative team. To reduce the impact on staff and maintain basic service levels, the City will need to move more customers toward online payment systems, automated payment options, electronic communication, and other self-service tools where possible.

The FY2027 personnel plan also includes tighter overtime control and a more disciplined staffing structure. The budget eliminates the continuing effect of the across-the-board 5% pay increase that was implemented during FY2026 as part of the broader effort to reset Administrative Department payroll costs. These changes are necessary to preserve cash and reduce General Fund pressure, but they come with real operational consequences. The City will be asking fewer administrative employees to manage more critical work under a more constrained budget.

### **City Manager Salary Alignment**

As part of the FY2027 Administrative Department payroll review, the City Manager salary is being formally identified within the annual budget. This presentation improves budget transparency by separately recognizing the compensation assigned to the City Manager position within the Administrative Department personnel budget.

# FY2027

## ADMINISTRATIVE DEPARTMENT

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The prior City Manager compensation structure included a contractual salary amount of \$126,000. During FY2026, the City implemented an across-the-board 5% wage adjustment, which increased the salary figure associated with that position to approximately \$132,300.

For FY2027, the City Manager salary is proposed at \$98,000. This is a decrease from the contracted amount of \$118,000. This amount is being introduced formally in the FY2027 budget and represents a reduction from the prior compensation level associated with the position. The Salary will be reviewed in FY2028 and will be tied to the audit recovery project. Additionally, contractually obligated retirement benefits will be deferred for the city manager for FY2027.

This adjustment reflects the financial reality created by the City's adopted revenue conditions. Under the current revenue structure, maintaining the prior City Manager compensation level while reducing staffing, service capacity, departmental budgets, and recovery resources would not be consistent with the overall direction of the FY2027 budget.

### City Manager Salary Comparison

Salary Reference	Amount
Prior contractual salary amount	\$126,000
Prior salary after FY2026 5% wage adjustment	\$132,300
FY2027 proposed budget amount	\$98,000
Reduction from prior contractual salary amount	\$20,000
Reduction from prior salary after FY2026 wage adjustment	<b>-\$34,000</b>

### Group Insurance

Group insurance costs for the Administrative Department are budgeted at \$35,896 for FY2027. This amount is based on the City's employer contribution of \$748.00 per month per participating employee.

The FY2027 Administrative Department insurance budget supports approximately six participating employees:

# FY2027

## ADMINISTRATIVE DEPARTMENT

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Calculation	Amount
Employer contribution per participating employee	\$748.00 per month
Annual cost per participating employee	\$8,976
Estimated participating employees	4
<b>FY2027 Administrative Department Group Insurance Budget</b>	<b>\$35,896</b>

This provides a more accurate basis for budgeting health insurance costs by tying the budgeted amount to actual employer contribution levels and estimated employee participation. Because participation may vary during the fiscal year, insurance costs should continue to be monitored. Any material change in participation, premium structure, or employer contribution requirements may require review during the budget year.

### Summary

Overall, the FY2027 Administrative Department payroll budget reflects a corrective approach. It recognizes that prior-year adopted figures did not fully capture actual personnel costs, but it also reduces costs from FY2026 actual levels through staffing controls, salary adjustments, overtime management, conversion of certain positions, and elimination of the prior across-the-board pay increase.

### Professional Services and Financial Recovery Support

The FY2027 Administrative Department budget includes \$452,000 for professional fees and related financial recovery support. This category represents one of the largest non-payroll components of the Administrative Department budget and reflects the City's current need for specialized legal, financial, audit, accounting, and compliance-related services.

These costs are not presented as routine administrative expansion. They are included because the City is operating through an extraordinary financial recovery period that requires outside professional assistance, legal review, technical support, and extensive reconstruction of prior-year financial records.

# FY2027

## ADMINISTRATIVE DEPARTMENT

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### Tax Collection Services

The budget includes \$17,000 for tax collection services provided through the Brooks County Tax Commissioner. This amount represents the City’s estimated cost for the annual processing and collection of City property taxes.

Because the City’s ad valorem tax collections are administered through the County Tax Commissioner’s office, this cost is necessary to support the billing, processing, collection, and distribution of City property tax revenue.

### City Attorney and Legal Services

The FY2027 budget includes \$40,000 for City Attorney services. This amount reflects anticipated legal activity that is expected to be significantly higher than routine annual legal support.

Legal matters anticipated during FY2027 may include contractual review, recovery of expended public resources related to prior contractual engagements, pending or potential civil matters, ordinance and resolution review, public records matters, airport authority sponsorship issues, real estate transactions, property-related documentation, and general legal support for Mayor and Council.

### Audit Recovery and Financial Reconstruction

Audit recovery remains one of the City’s highest financial and operational priorities for FY2027. The City is undertaking an unprecedented effort to complete and submit approximately ten years of outstanding financial reports and audits to the State.

This effort requires extensive outside accounting support, audit preparation, financial reconstruction, account reconciliation, transaction review, documentation recovery, and coordination with auditors and financial professionals. The FY2027 budget reflects the estimated cost of supporting this recovery effort within the fiscal year.

This work is necessary to restore financial compliance, improve the reliability of the City’s financial records, strengthen internal controls, and place the City in a better position for future financial reporting and budget management.

### Professional Services Summary

	FY2027 Budget
Brooks County Tax Collection	\$17,000
City Attorney	\$40,000
CKH Accounting / Staff Augmentation	\$125,000
James Moore / Staff Augmentation	\$220,000
Other Professional Fees and Support	\$50,000
<b>Total Professional Services</b>	<b>\$452,000</b>

### **Other Professional Fees and Support**

The FY2027 Administrative Department budget includes funding for other professional fees and support services that assist the City with specialized operational, technical, administrative, and compliance-related needs. These services represent a compilation of outside partners and consultants that support City operations in areas where specialized expertise is required or where internal capacity is limited.

This category may include engineering consultation, human resources support, technology services, financial and administrative consulting, records support, procurement-related assistance, project review, compliance support, and other technical services necessary for the City to operate effectively. These services are used to supplement internal staff, provide subject-matter expertise, and support matters that require professional review beyond routine daily operations.

Engineering and technical consultants may be needed to assist with infrastructure-related matters, utility system issues, facility concerns, project planning, cost estimates, and review of public works or capital-related needs. Human resources support may be used for personnel matters, policy review, employee documentation, compliance guidance, compensation structure, and workplace administration. Technology-related support may be necessary to maintain administrative systems, improve records access, support cybersecurity and email archiving, and ensure that City staff can access the tools required for financial recovery and daily operations.

### **Summary**

The FY2027 professional services budget reflects the cost of stabilizing the City's financial position, restoring audit compliance, supporting legal and contractual review, and reconstructing historical financial records. These costs are expected to be elevated during the recovery period because the City is addressing multiple fiscal years of outstanding financial reporting, correcting account classifications, reviewing prior transactions, and strengthening the foundation for future financial management.

As compliance is restored and internal systems improve, the City should continue evaluating whether certain professional service costs can be reduced, restructured, or transitioned into permanent internal capacity over time.

### **Technology, Data Processing, and Administrative Systems**

The FY2027 Administrative Department budget includes funding for technology, data processing, software support, records access, and administrative systems necessary for daily City operations. These costs support the City's financial management, utility billing, customer service, document retention, communication systems, cybersecurity, and audit recovery efforts.

Technology costs are especially important in FY2027 because the City is working to reconstruct prior-year financial activity, improve access to historical records, and strengthen internal controls. Reliable systems are necessary to support account review, transaction research, email retention, public records response, utility billing, financial reporting, and administrative coordination.

This category includes support for the City's primary financial and utility billing systems, information technology services, email archiving, hardware and software needs, cybersecurity support, and other administrative platforms used by City staff. These systems are not optional support tools. They are part of the operating infrastructure required for the City to manage revenues, expenses, utility accounts, records, and compliance obligations.

A key component of this work is the City's ability to access historical information. Email archiving and records recovery have been critical to the audit reconstruction process, allowing staff and the recovery team to review prior communications, vendor interactions, contractual discussions, and context related to financial transactions. This access supports the City's broader effort to restore financial compliance and improve the reliability of its records.

For FY2027, technology and data processing costs should be viewed as both an operating requirement and a financial recovery tool. Continued investment in these systems supports daily service delivery while also helping the City correct historical records, improve documentation, and build stronger processes for future fiscal years.

### **Edmunds GovTech Billing, Finance, and Administrative Systems**

The FY2027 Administrative Department budget includes costs associated with Edmunds GovTech, the City's primary government software platform supporting finance, utility billing, reporting, data processing, and administrative operations. This system is a core operating tool for the City because it supports the processing, tracking, reporting, and management of financial and utility-related activity.

The Edmunds GovTech proposal includes subscription services, implementation services, hardware, and payment processing equipment. The total Year 1 investment is \$16,295, with annual subscription fees of \$11,250 for Years 2 and 3.

### Software Services and Subscriptions

The annual subscription services total \$11,250 and include the following components:

Technology / System Category	Purpose
Financial and Utility Billing Systems	Supports accounting, billing, revenue tracking, and customer account management
IT Support Services	Provides system maintenance, cybersecurity support, user support, and technology administration
Email Archiving / Records Access	Supports historical documentation, audit recovery, and public records response
Hardware, Software, and Equipment	Supports staff operations, records management, and administrative productivity
Data Processing and System Maintenance	Supports daily financial, billing, and operational system reliability

The Finance ViewPoint Dashboard supports the City’s need for improved financial reporting, budget monitoring, and access to financial information. This is important during FY2027 because the City is working to improve internal controls, restore audit compliance, and strengthen financial transparency.

The Inventory Control module provides a structured system for tracking inventory. This is important for utility operations, public works, administrative purchasing, materials control, and accountability over supplies or parts that may be used across departments.

The Utility ViewPoint Dashboard supports utility billing oversight by improving visibility into utility activity. This assists with monitoring accounts, billing information, usage trends, and utility-related reporting.

### Implementation Services

The proposal includes \$2,750 in one-time implementation fees for the new software components.

Implementation Service	One-Time Cost	Purpose
Finance ViewPoint Dashboard Implementation	\$1,000	Setup and implementation of the finance dashboard.
Inventory Implementation	\$750	Setup and implementation of the inventory control module.
Utility ViewPoint Dashboard Implementation	\$1,000	Setup and implementation of the utility dashboard.
<b>Total One-Time Implementation Fees</b>	<b>\$2,750</b>	

These implementation services support configuration, setup, project planning, transition support, and implementation of the additional software components. Edmunds GovTech describes its implementation process as including planning, monitoring, project scheduling, configuration management, data management, risk management, and coordination between the client and Edmunds staff.

### Hardware and Payment Equipment

The proposal also includes \$2,295 in hardware fees.

Hardware Item	Qty	Cost	Purpose
DX4000 Thermal Paper Roll, 10-pack	3	\$45	Supplies for payment receipt printing.
Ingenico DX4000 with Magic Box Adapter	3	\$2,250	Payment processing hardware for customer transactions.
<b>Total Hardware Fees</b>		<b>\$2,295</b>	

The Ingenico DX4000 hardware supports customer payment processing and improves the City's ability to accept and process payments through compatible payment terminals. The thermal paper rolls support receipt printing for customer transactions.

### System Capabilities

The Edmunds GovTech software platform provides several operational capabilities that support the City's administrative and financial functions.

The system uses a SQL database and is ODBC compliant, allowing integration with products such as Microsoft Excel, Microsoft Word, and GIS-related systems. This matters because City staff need to extract, analyze, and review financial and utility data for budgeting, reporting, reconciliation, and audit recovery.

The system also includes user-based security with single sign-on, allowing access to be controlled by employee security profile, module, and task. This supports internal controls by helping ensure that employees only have access to the functions necessary for their job duties.

The modules are fully integrated, which allows related entries to post to the appropriate modules and reduces duplicate data entry. This is important because integrated systems reduce errors, improve workflow, and support more reliable financial records.

The system also provides standard and customized reporting, including the ability to create and save reports that can be exported to Excel. This supports budget monitoring, audit preparation, account review, utility activity analysis, and management reporting.

The software can generate PDF forms and customized letters directly from the system, reducing reliance on pre-printed forms and allowing system data to merge into correspondence. This supports customer service, utility billing communication, records management, and administrative documentation.

### Payment Schedule

The Year 1 investment is paid in phases. Upon contract execution, the City is scheduled to pay \$14,920, which includes 100% of subscription fees, 50% of implementation fees, and 100% of hardware fees. The remaining implementation fees are scheduled in two payments of \$687.50 each, one 60 days after execution and one 60 days after go-live.

Payment Item	Amount
Payment 1, upon contract execution	\$14,920
Payment 2, 60 days after contract execution	\$687.50
Payment 3, 60 days after go-live	\$687.50
<b>Total Year 1 Investment</b>	<b>\$16,295</b>

### Budget Significance

This contract supports more than routine billing software. It supports the City's broader financial recovery and operational control efforts by improving access to financial data, utility data, inventory records, reporting tools, payment processing equipment, and documentation management.

In FY2027, these systems are important because the City is working to improve account accuracy, strengthen internal controls, support audit recovery, monitor utility activity, and provide better financial information to staff, Mayor and Council, auditors, and the public.

### Virtual World Technologies Annual IT Support Cost

The FY2027 Administrative Department budget includes an annualized technology support cost for Virtual World Technologies based on recurring monthly billing. A representative monthly invoice totals \$9,190.63, which results in an estimated annual cost of \$110,288.

This cost supports the City's managed IT environment, including user-based technology support, cybersecurity protections, Microsoft licensing, email security, email archiving, server licensing, workstation monitoring, backup support, remote access, and cellular failover. These services support daily City operations, including finance, utility billing, customer service, public safety administration, email access, records retention, cybersecurity, and audit recovery.

### Virtual World Budget Calculation

Item	Amount
Monthly Virtual World invoice	\$9,190.63
Annualized cost, 12 months	\$110,287.56
<b>FY2027 Budgeted Amount</b>	<b>\$110,288</b>

### Insurance Program, Cost Impact, and Premium Forecasting Methodology

The FY2027 Administrative Department budget includes insurance and bond-related costs as part of the City’s required risk management structure. These costs support coverage for workers’ compensation, business automobile liability, general liability, public officials liability, law enforcement liability, commercial property, cyber liability, umbrella liability, employee-related exposures, and other municipal operating risks.

Insurance is not a discretionary expense. It is a required operating cost tied to City employees, vehicles, facilities, equipment, public safety operations, administrative functions, utility support activity, field operations, and public interaction. For this reason, insurance costs must be budgeted as part of the City’s core operating structure rather than treated as an isolated administrative expense.

### FY2026 Insurance Cost Review

FY2026 Insurance and Bonds activity was materially higher than the adopted budget amount. The expenditure detail reflects an adopted budget amount of \$50,000 for Insurance and Bonds, which was not sufficient to cover the City’s actual insurance obligations for the year.

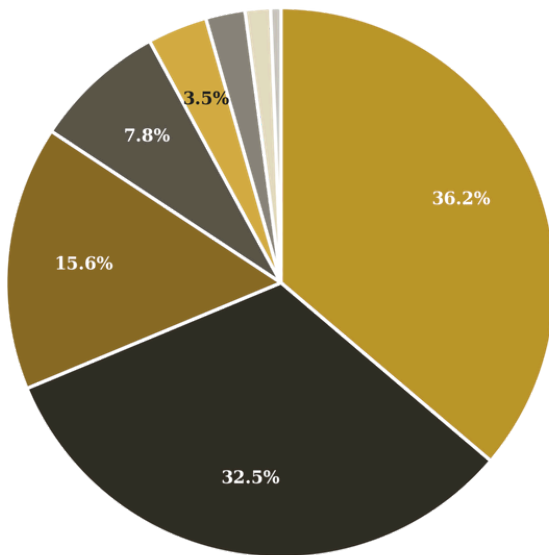
The City’s January 2026 insurance renewal package totaled approximately \$404,028. This package included workers’ compensation, critical illness coverage, umbrella liability, general liability and public officials liability, law enforcement liability, business automobile coverage, commercial property coverage, and cyber coverage. These renewal items were encumbered on January 17, 2026 and paid by check on January 23, 2026.

### FY2026 Insurance Renewal Package

Insurance Item	FY2026 Amount
Workers' Compensation Renewal	\$146,269
Critical Illness Benefit Renewal	\$2,448
Umbrella Renewal	\$6,011
General Liability / Public Officials Renewal	\$62,847
Law Enforcement Liability Renewal	\$14,197
Business Auto Renewal	\$131,408
Commercial Property Renewal	\$31,483
Cyber Renewal	\$9,365
<b>Total January Renewal Package</b>	<b>\$404,028</b>

### FY2026 Insurance Renewal Package

Annual Premium Breakdown by Coverage Type  
City of Quitman, Georgia



Coverage	Amount	Share
Workers' Compensation	\$146,269	36.2%
Business Auto	\$131,408	32.5%
General Liability / Public Officials	\$62,847	15.6%
Commercial Property	\$31,483	7.8%
Law Enforcement Liability	\$14,197	3.5%
Cyber	\$9,365	2.3%
Umbrella	\$6,011	1.5%
Critical Illness Benefit	\$2,448	0.6%
<b>Total Renewal Package</b>	<b>\$404,028</b>	<b>100.0%</b>

# FY2027

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In addition to the January renewal package, the City incurred other insurance-related costs during FY2026. These included a \$660 COBRA-related cost, a \$27,061 Workers' Compensation audit, and a \$7,085 Business Auto audit.

### Additional FY2026 Insurance Costs

Additional Insurance Item	FY2026 Amount
COBRA FY2023/FY2024	\$660
Workers' Compensation Audit	\$27,061
Business Auto Audit FY2025/FY2026	\$7,085
<b>Total Additional Insurance Costs</b>	<b>\$34,806</b>

When the January renewal package and additional insurance costs are combined, FY2026 Insurance and Bonds activity totaled approximately \$438,834.

Insurance Cost Summary	Amount
January 2026 Renewal Package	\$404,028
Additional Insurance Costs	\$34,806
<b>Total FY2026 Insurance and Bonds Activity</b>	<b>\$438,834</b>

### Workers' Compensation Audit

The Workers' Compensation audit is a key reason insurance costs can exceed the original premium estimate. Workers' Compensation premiums are commonly estimated at the beginning of the policy period based on projected payroll, employee classifications, job duties, departmental activity, and risk exposure. After the policy period, the insurance carrier may audit actual payroll and classification activity to determine whether the original premium was sufficient.

If actual payroll, staffing levels, overtime, departmental classifications, or employee duties are higher or materially different than originally estimated, the audit may result in an additional premium due. If actual exposure is lower than projected, the audit may result in a credit.

In FY2026, the City incurred a Workers' Compensation audit charge of \$27,061. This indicates that actual Workers' Compensation exposure exceeded the amount originally priced into the policy.

For FY2027, this reinforces the need to budget payroll and insurance costs more accurately by department. The City's budget realignment effort is intended to reduce the risk of material under-budgeting by better matching payroll, insurance, and departmental operating activity to actual exposure.

### **Business Auto Audit**

The City also incurred a Business Auto audit charge of \$7,085 during FY2026. Business automobile insurance costs may be affected by vehicle schedules, vehicle classifications, usage, driver exposure, changes in fleet composition, claims activity, and underwriting review.

Because City operations rely heavily on vehicles across public safety, public works, utilities, and administrative functions, automobile coverage is one of the largest components of the City's insurance program. The FY2026 Business Auto renewal totaled \$131,408, making it one of the City's most significant insurance costs.

The Business Auto audit further supports the need for ongoing monitoring of vehicles, covered assets, departmental usage, claims activity, and fleet-related risk exposure.

### **Property Tax Receipts Compared to Insurance Cost**

FY2026 actual property tax receipts totaled \$378,678. By comparison, the City's January 2026 insurance renewal package totaled approximately \$404,028, and total FY2026 Insurance and Bonds activity reached approximately \$438,834.

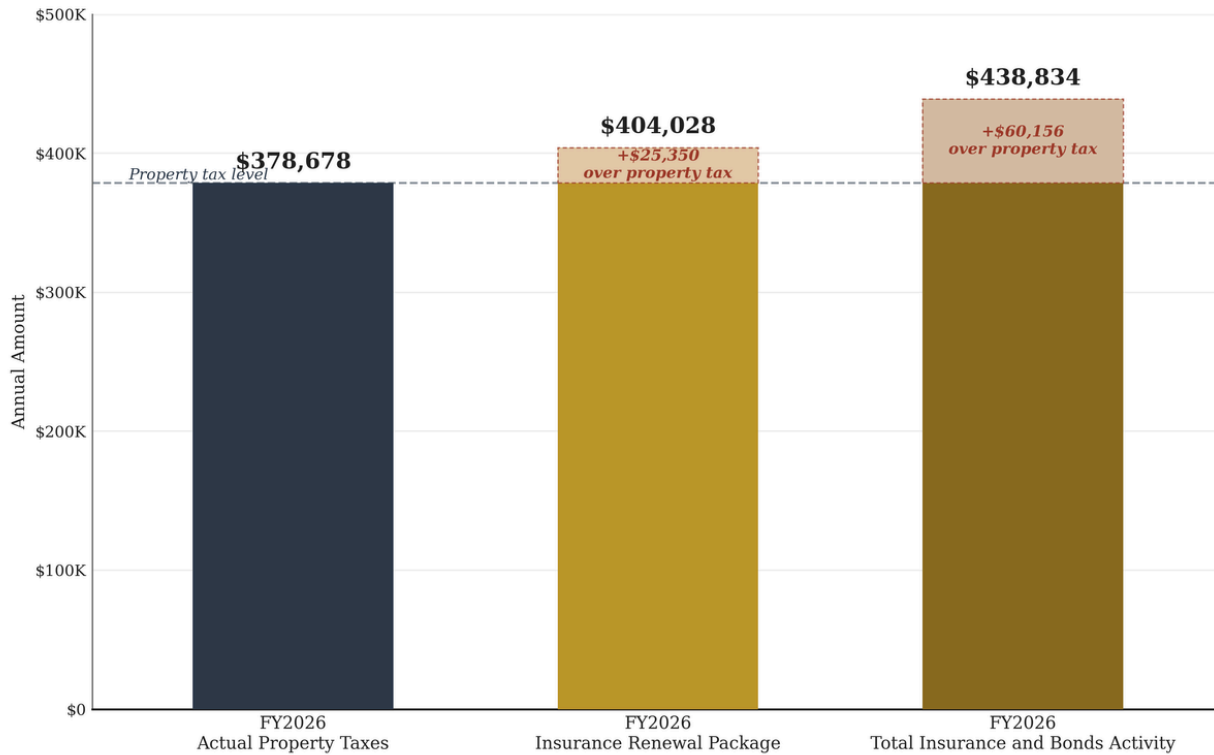
This comparison illustrates that property tax receipts alone were not sufficient to cover the City's annual insurance cost. The January renewal package exceeded actual property tax receipts by approximately \$25,350, while total Insurance and Bonds activity exceeded actual property tax receipts by approximately \$60,156.

This gap is significant because insurance is only one required operating cost within the General Fund. Property tax revenue must also support public safety, administration, public works, facilities, legal obligations, community services, and other governmental functions. The comparison demonstrates the structural limitation of the City's current property tax revenue in relation to required operating obligations.

For the budget book, place the chart immediately after this subsection with the title:

### Property Taxes vs. Insurance and Bonds

*FY2026 Comparison — every property tax dollar is consumed by insurance  
City of Quitman, Georgia*



### Claims Exposure and Premium Risk

The FY2027 budget anticipates the possibility of higher insurance premium costs due to claims activity and overall municipal risk exposure. Premiums may be affected by the number, type, severity, and frequency of claims filed against the City, including claims that require legal defense regardless of whether the claims are ultimately determined to be valid.

Certain matters may also require legal defense costs outside of routine City Attorney services. These costs may include outside defense counsel, claims administration, deductibles, self-insured retention amounts, carrier-directed defense costs, or other claim-related expenses.

This is important because the existence of a claim can still create a cost impact even when the City disputes the claim or where liability has not been established. Claims can affect underwriting, renewal pricing, deductible exposure, reserves, administrative workload, and future premium calculations.

### Insurance Allocation Methodology

For FY2027, the City has changed the methodology used to budget General Fund insurance costs. In the prior budget structure, the full General Fund insurance cost was absorbed within the Administrative Department. While this approach captured the total cost in one location, it did not accurately reflect the fact that insurance coverage supports multiple departments and operational functions across the General Fund.

Beginning in FY2027, the City is allocating General Fund insurance costs across departments based on each department's relative share of General Fund expenditures. This allocation method provides a more accurate departmental cost presentation by assigning insurance expense proportionally to the departments that contribute to the City's overall operating activity and risk exposure.

### Premium Forecasting Methodology

The FY2027 insurance budget is based on a conservative forecasting approach. The City reviewed known insurance costs, FY2026 actual expenditure activity, renewal categories, audit adjustments, departmental exposure, claims activity, and the possibility of additional premium pressure during the fiscal year.

### Total Projection: \$494,000

Department	FY2027 Insurance & Bonds Allocation
Administrative Department	\$193,000
Police Department	\$118,000
Planning / Zoning / Inspections	\$13,000
Public Works / Public Resources	\$103,000
Animal Control / Community Services	\$15,000
Meter Reading Department	\$52,000
<b>Total FY2027 General Fund Insurance Projection</b>	<b>\$494,000</b>

This does not include Group Insurance/Health Insurance, which is budgeted separately as a personnel benefit. This is only the Insurance & Bonds projection.

### **Insurance Allocation Methodology**

For FY2027, the City has changed the methodology used to budget General Fund insurance costs. In the prior budget structure, the full General Fund insurance cost was absorbed within the Administrative Department. While this approach captured the cost in one location, it did not accurately reflect the fact that insurance coverage supports multiple departments, employees, vehicles, facilities, equipment, and operational functions across the General Fund.

Beginning in FY2027, the City is allocating Insurance and Bonds costs across General Fund departments based on each department's relative share of General Fund expenditures and operational exposure. This allocation method provides a more accurate departmental cost presentation by assigning insurance expense proportionally to the departments that contribute to the City's overall risk profile.

The total FY2027 General Fund Insurance and Bonds projection is \$494,000. This amount is distributed across Administration, Police, Planning and Inspections, Public Works, Animal Control, and Meter Reading. Under this revised methodology, the Administrative Department no longer carries the full General Fund insurance burden. Instead, its FY2027 allocation of \$193,000 reflects only its proportional share of the total projected insurance cost.

This change improves budget transparency, strengthens departmental cost accounting, and provides Mayor and Council with a clearer view of the true operating cost of each General Fund function.

### **FY2026 Comparison**

FY2026 Insurance and Bonds activity totaled approximately \$438,834, including the January 2026 renewal package and additional audit-related insurance costs. The expenditure detail shows the major insurance renewal items paid in January 2026, including Workers' Compensation, General Liability/Public Officials Liability, Law Enforcement Liability, Business Auto, Commercial Property, Cyber, Umbrella, and related coverages.

The FY2027 projection of \$494,000 is higher than FY2026 actual activity by approximately \$55,166. This increase is being forecasted because the City anticipates continued insurance pressure from claims activity, workers' compensation exposure, business auto exposure, renewal conditions, and possible audit adjustments during the fiscal year.

### **Facilities, Fleet, Equipment, and Office Operations**

The FY2027 Administrative Department budget includes funding for the basic operating costs necessary to support City Hall, administrative staff, customer service functions, records activity, utility billing support, finance operations, and general government administration.

These expenses include equipment repairs, office supplies, general equipment, vehicle and fleet-related costs, utilities, fuel, facility-related obligations, and subscriptions or memberships necessary for municipal operations. While these costs are smaller than payroll, insurance, technology, and professional services, they are necessary to maintain daily administrative capacity.

The FY2027 budget includes \$10,000 for office supplies and \$10,000 for general equipment. These amounts support the routine materials, equipment, and administrative resources needed by staff to conduct daily operations.

The budget includes \$48,000 for Enterprise fleet rental. This reflects the cost of vehicles assigned or charged to administrative operations under the City's fleet structure. Vehicle-related costs are also supported through the \$7,000 budgeted for gas and oil.

### **Enterprise Fleet Lease Obligation**

The FY2027 Administrative Department budget includes funding for existing Enterprise Fleet Management lease obligations assigned to administrative and City Hall operations. These costs are continuing obligations under a fleet lease structure already in place prior to the FY2027 budget year.

The Enterprise lease schedules are supplemental to the City's Master Equity Lease Agreement dated April 5, 2022. The schedules generally provide for a 60-month lease term after the first full monthly rental payment date, with an option to continue month-to-month after the initial term. The schedules also identify monthly rental amounts, maintenance components where applicable, termination service charges, and reduced book values at lease termination.

The identified Administrative Department fleet lease cost totals approximately \$3,111.99 per month, or \$37,343.88 annually. The FY2027 budget includes \$48,000 for Enterprise Fleet Rental, which provides budget capacity for the identified administrative lease obligations, invoice timing, allocation differences, service charges, fleet adjustments, and other lease-related cost exposure during the fiscal year.

### Identified Administrative Fleet Lease Schedule

Department / Function	Vehicle	VIN	Monthly Payment
Administration / City Hall	2022 Chevrolet Silverado 1500	1GCPAAEK0NZ602847	\$745.63
Administration / City Hall	2022 Chevrolet Colorado	1GCGSBEN9N1181139	\$526.76
Administration / City Hall	2023 Chevrolet Silverado 1500	3GCPACEK1PG254880	\$909.19
Administration / City Manager / City Hall Operations	2025 Chevrolet Silverado 1500	2GCUKDED4S1210655	\$930.41
<b>Subtotal, Identified Administrative Fleet</b>			<b>\$3,111.99 / month</b>
<b>Estimated Annual Cost</b>			<b>\$37,343.88</b>

These costs should be treated as existing contractual obligations rather than new discretionary vehicle purchases. While the City has a legitimate operational need for vehicles to support administrative and municipal functions, any decision to terminate or restructure existing leases should be evaluated carefully.

Early termination should not be assumed to produce savings without formal payoff quotes from Enterprise because the final cost may depend on remaining payments, current book value, market value, vehicle condition, sale proceeds, service charges, and any gain or loss upon disposition.

For FY2027, the budget recognizes Enterprise fleet costs as continuing contractual obligations while preserving the need for future review of fleet utilization, lease terms, termination exposure, replacement needs, and long-term fleet strategy.

### Fleet and Fuel-Related Costs

The Administrative Department budget also includes vehicle-related operating costs, including fuel and related support costs. These expenses support City business, administrative travel, operational coordination, site visits, meetings, document delivery, and other municipal functions that require vehicle access.

Vehicle-related costs should continue to be monitored during FY2027. If fleet usage, fuel prices, lease costs, or vehicle assignments change during the fiscal year, the budget may need to be reviewed to determine whether adjustments are necessary.

### Dues, Subscriptions, and Administrative Resources

The FY2027 Administrative Department budget includes funding for dues, subscriptions, professional memberships, administrative platforms, and recurring services used to support municipal operations. These costs help maintain access to professional guidance, compliance resources, records tools, planning support, recruitment platforms, design software, state and local government associations, and routine administrative supplies.

This line item also reflects the City’s use of Amazon and Amazon Prime for administrative supplies, recurring office needs, and certain small operational purchases. Because these purchases are processed through recurring card activity, some Amazon-related transactions appear within the Dues and Subscriptions account even when the purchase supports office supplies or general administrative operations.

**The most significant and recurring items identified in this account include:**

Dues / Subscription Item	Purpose
Southern Georgia Regional Commission	Regional planning, local dues, planning support, GIS-related services, and technical assistance
Georgia Municipal Association	Municipal membership, training resources, policy guidance, and local government support
International Code Council	Code-related membership and access to building, inspection, and regulatory resources
Carl Vinson Institute / Training Resources	Government training and professional development support
GSCCCA	Clerk-related access, state records, and administrative filing support
Adobe	Document preparation, editing, forms, and administrative publication support
Canva	Budget document design, public communication graphics, and presentation materials
Zoom	Remote meeting capability and virtual communication support
ZipRecruiter	Recruitment and employment posting support
Amazon / Amazon Prime	Administrative supplies, recurring office needs, and operational purchases
AT&T Data Plan	Vehicle or mobile-data connectivity support

The expenditure detail shows recurring quarterly dues to the Southern Georgia Regional Commission, including local dues for July through September, October through December, and January through March. It also shows planning-related charges for planner, planning director, and GIS analyst support.

The account also includes Georgia Municipal Association membership activity, including 2026 membership dues and a later GMA membership fee for January through December 2026.

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Other identified subscriptions include International Code Council, GSCCCA, Adobe, Canva, Zoom, ZipRecruiter, and Amazon-related subscription or supply activity.

For FY2027, this category should be monitored to ensure recurring subscriptions remain necessary, properly coded, and assigned to the correct department where applicable. Some items listed in this account may be more accurately classified as office supplies, recruitment, software, training, planning support, or technology-related costs. The FY2027 budget continues the City's broader effort to improve account classification and ensure that recurring administrative costs are reflected in the proper operating category.

### Contributions, Transfers, and Community Engagement

The FY2027 Administrative Department budget includes certain transfers, contributions, and community support expenditures that are budgeted within Administration for reporting and oversight purposes. These items are separate from the daily operating costs of City Hall but represent obligations, policy decisions, community support functions, or legacy funding practices approved through the annual budget process.

This category includes cemetery maintenance, library support, health department support, airport authority funding, City events, and limited community-facing public service activities. These expenditures are presented separately so Mayor and Council can clearly identify which costs support direct administrative operations and which costs represent transfers, contributions, or community support.

### **Cemetery Maintenance and General Fund Support**

The FY2027 Administrative Department budget includes \$115,900 for cemetery maintenance. This amount is based on the awarded proposal from Martinez Mowing Services, LLC for cemetery maintenance services. The awarded proposal provides for cemetery maintenance from March through October on a bi-weekly basis, including mowing, weed eating, blowing, and debris cleanup. The proposal also provides for cemetery maintenance during November, December, and February once per month, including trimming, mowing if needed, and debris cleanup. The proposal amount is \$115,900 for 2026, \$115,900 for 2027, and \$115,900 for 2028.

This cost is included in the General Fund because, to the City's knowledge, there are no available cemetery plots remaining for sale that would generate offsetting revenue. As a result, cemetery maintenance does not currently operate with a dedicated revenue source sufficient to support its own cost. Every expense created by cemetery operations is therefore fully absorbed by the General Fund.

The cemetery maintenance obligation is not a discretionary beautification expense. It is a recurring public maintenance responsibility associated with City-owned cemetery grounds. The FY2027 budget separately identifies this cost so Mayor and Council can clearly see the financial impact of maintaining cemetery properties and the extent to which the General Fund must support cemetery operations.

### Community Events and Public Service Activities

The FY2027 budget includes significantly reduced funding for City-sponsored events, public service activities, and employee retention efforts. These events support community identity, civic engagement, downtown activity, resident participation, public safety outreach, and internal organizational morale.

The budget includes \$3,000 for City Events. In the first draft of the budget, \$18,000. However, in efforts to reduce the general fund’s reliance on utility transfers, funding for city events has been reduced to reflect to match the priorities of the city.

Event / Activity	Estimated FY2027 Allocation
Fourth of July	\$500
Back to School / Public Safety Day	\$500
Employee Retention Events	\$500
Holiday Events	\$500
Georgia Cities Week	\$500
Juneteenth	\$500
<b>Total Expected Event Allocation</b>	<b>\$3000</b>

#### Event Purpose and Budget Methodology

The Fourth of July allocation supports the City’s annual Independence Day-related activities, which may include public gathering costs, public safety support, entertainment, logistics, materials, and related event needs.

The Back to School / Public Safety Day allocation supports a community-facing event designed to connect residents with public safety personnel, provide outreach to families, and support youth-centered public engagement before the beginning of the school year.

The Employee Retention Events allocation supports internal employee-focused activities intended to improve morale, recognize staff contributions, strengthen workplace culture, and support retention.

These events may include employee appreciation activities, staff recognition, departmental engagement, holiday or seasonal employee functions, and other modest activities designed to reinforce organizational stability. In a small municipal workforce, retention has a direct operational impact because turnover creates costs related to recruitment, onboarding, training, service disruption, and loss of institutional knowledge.

The Holiday Events allocation supports seasonal public activities that promote community participation and civic pride. These may include Christmas or other holiday-related community gatherings, decorations, programming, or public engagement activities.

The Georgia Cities Week allocation supports activities that highlight municipal services, educate residents on City operations, and promote public understanding of local government.

The Juneteenth allocation supports recognition of the federal holiday and may include community programming, cultural recognition, public engagement, and related event logistics.

### **Cost Control and Sponsorship Strategy**

The FY2027 budget does not treat City Events as unlimited discretionary spending. The event allocation is capped and should be managed carefully throughout the fiscal year. Each event should be reviewed for public purpose, available budget capacity, sponsorship opportunities, community value, and alignment with Council priorities. In efforts to reduce the general fund's reliance on transfers, City events will be reduced to the substantially lower levels. Some events may not be funded unless costs are 100% offset through sponsorships.

The FY2027 Administrative Department budget represents the central operating and support structure of the City's General Fund. While the department includes traditional administrative functions such as City Hall operations, customer service support, records, finance, utility billing support, payroll coordination, and general management, it also carries several broader City obligations that extend beyond routine administration.

A significant portion of the FY2027 Administrative Department budget is tied to financial recovery and compliance. This includes professional accounting support, audit recovery, financial reconstruction, legal services, technology systems, records access, and internal control improvements. These costs are necessary because the City is working to restore audit compliance and rebuild the financial structure needed for accurate reporting and future budget management.

The department also includes required operating costs such as insurance allocation, technology support, communications, utility bill mailing, credit card processing, fleet obligations, office operations, and administrative supplies. These costs support the daily infrastructure required for the City to operate effectively.

In addition, several community and outside support obligations are budgeted within Administration for transparency and oversight. These include cemetery maintenance, library support, health department support, airport authority support, City events, and public service activities. These items are identified separately so they are not confused with routine administrative operating costs.

For FY2027, the Administrative Department budget should be viewed as a corrective and transitional budget. It realigns costs that were previously understated, miscoded, or concentrated within Administration and begins presenting them in a more transparent structure. The goal is to provide Mayor and Council with a clearer understanding of the true cost of administrative operations, financial recovery, required obligations, and community support functions.

The FY2027 Commission Division budget supports the governing body of the City of Quitman. This division includes compensation and related operating costs for the Mayor and members of City Council as established by the City Charter.

The Mayor and Council serve as the City’s legislative and policy-making body. Their responsibilities include adopting the annual budget, approving ordinances and resolutions, setting policy direction, authorizing major financial actions, and providing oversight of municipal operations.

### Mayor and Council Compensation

Compensation for the Mayor and City Council is budgeted in accordance with the City Charter. The Mayor is compensated at \$800 per month, and each Councilmember is compensated at \$600 per month.

Position	Monthly Amount	Annual Amount
Mayor	\$800	\$9,600
Councilmember	\$600	\$7,200 each

Based on one Mayor and six Councilmembers, the annual compensation calculation is:

Compensation Category	Calculation	Annual Amount
Mayor	\$800 x 12 months	\$9,600
City Council	\$600 x 6 members x 12 months	\$43,200
<b>Total Mayor and Council Compensation</b>		<b>\$52,800</b>

### Payroll-Related Costs

The Commission Division also includes payroll-related taxes associated with Mayor and Council compensation. For FY2027, FICA is budgeted at \$4,300, which provides sufficient budget capacity for the employer payroll tax obligation associated with the compensation amount.

Payroll Item	FY2027 Budget
Mayor and Council Compensation	\$52,800
FICA Expense	\$4,300
<b>Total Payroll-Related Cost</b>	<b>\$57,100</b>

### Operating Support

In addition to compensation, the Commission Division budget includes limited operating support for the governing body.

Training and travel has been eliminated from this budget in efforts to reduce the general fund's reliance on transfers. In the event resource become available, the budget will be ammended to allow for the expenditure for travel and conferences.

### FY2027 Commission Division Budget Summary

Line Item	FY2027 Budget
Salaries	\$52,800
FICA Expense	\$4,300
Advertising / Programming	\$4,000
Travel and Conference	\$0
Election	\$3,000
Group Insurance	\$0
Contract / Rental	\$0
Insurance and Bonds	\$0
Dues and Subscriptions	\$0
Miscellaneous	\$0
<b>Total Commission Division</b>	<b>\$64,100</b>

### **Budget Purpose**

The Commission Division is presented separately from Administration to clearly distinguish the governing body's budget from the City Manager's administrative operations. This structure improves transparency and allows Mayor and Council, staff, and the public to clearly identify the cost of the legislative function of City government.

For FY2027, the Commission Division budget reflects the cost of maintaining the City's elected governing body and supporting its role in policy direction, financial oversight, public accountability, and municipal governance.

The FY2027 Planning, Zoning, and Inspections budget supports the City's basic development review, zoning, inspection, permitting, and planning-related functions. This area helps ensure that land use, building activity, property development, zoning requests, and related municipal requirements are reviewed and administered in an orderly manner.

The City's zoning process is supported by a zoning committee comprised of City residents who meet to review and discuss zoning matters. These matters are considered based on the City's Land Development Code, which was adopted in 2012. This structure allows zoning-related issues to receive community-based review while maintaining alignment with the City's adopted development standards.

For FY2027, this department is budgeted at \$6,420. The primary cost in this department is for outside contractor support used to manage the City's zoning process. Although the cost is reflected in the salary-related portion of the budget, the expense primarily supports contracted zoning administration rather than a full-time internal staff position.

### **Budget Methodology**

The FY2027 budget reflects a streamlined approach to Planning, Zoning, and Inspections. The City is not budgeting a large standalone department for this function. Instead, the budget provides limited funding for outside support to help manage zoning-related activity as needed.

This approach allows the City to maintain basic zoning administration without creating a larger recurring personnel obligation. If development activity, rezoning requests, inspections, public notice requirements, code review, or professional planning needs increase during the fiscal year, this department may require review or amendment.

# FY2027

## PLANNING, ZONING AND INSPECTIONS

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### FY2027 Budget Summary

Line Item	FY26 Adopted	FY26 Actual / YTD	FY27 Proposed
Salaries / Contracted Zoning Support	\$0	\$0	\$6,000
FICA Expense	\$0	\$0	\$420
Retirement	\$0	\$0	\$0
Professional Fees	\$2,000	\$0	\$0
Advertising and Notices	\$500	\$0	\$0
Travel and Conference	\$1,500	\$0	\$0
General Supplies	\$500	\$0	\$0
Miscellaneous	\$100	\$0	\$0
<b>Total Planning, Zoning, and Inspections</b>	<b>\$4,600</b>	<b>\$0</b>	<b>\$6,420</b>

### Summary

The Planning, Zoning, and Inspections budget remains limited for FY2027. The department is funded primarily for outside contractor support to manage the zoning process, with other operating categories reduced to zero unless future activity creates a documented need.

This structure supports the City's broader budget approach by maintaining essential zoning administration without overstating operating costs or creating unnecessary recurring staffing obligations. It also allows Mayor and Council to clearly identify whether future planning, zoning, inspection, or development-related activity requires additional budget capacity during the fiscal year.

# FY2027

## POLICE DEPARTMENT

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For FY2027, the Police Department budget reflects a major reduction in operating capacity. The department is budgeted at \$1,124,909.88, compared to \$1,490,050 adopted in FY2026 and \$1,511,116 in FY2026 actual/YTD activity. This represents a reduction of approximately \$365,140, or 24.5%, from the FY2026 adopted budget and approximately \$386,206, or 25.6%, from FY2026 actual/YTD spending.

Police salaries are reduced from \$633,000 adopted in FY2026 and \$778,013.16 in FY2026 actual/YTD activity to \$400,000 proposed for FY2027. This reduction materially changes the department's staffing capacity, scheduling flexibility, leave coverage, overtime exposure, and ability to absorb vacancies or unexpected personnel needs. The City will continue to maintain law enforcement services, but the FY2027 budget does not support the same staffing depth or operational flexibility reflected in prior-year spending. The city, where appropriate may engage with the Brooks County Sheriff's office to provide support under the proposed staffing conditions.

This reduction will have consequences. A smaller staffing structure means less flexibility for officers to take leave without affecting coverage, a greater need to manage schedules tightly, and increased pressure on remaining personnel. The budget preserves the essential law enforcement function, but it does so with a leaner staffing model that will require close oversight throughout the fiscal year.

The FY2027 budget also corrects prior budget presentation issues. Several Police Department costs were materially understated or not fully reflected in the prior adopted budget, including Enterprise Fleet obligations. Police fleet costs were incurred during FY2026, but the adopted budget did not fully reflect those costs, which required correction during the fiscal year. For FY2027, Enterprise Fleet costs are budgeted directly within the Police Department so the budget reflects the real cost of patrol vehicles, response vehicles, and other police fleet assets.

In addition, the budget reflects a shift in police fleet policy. Take-home vehicles will be limited to Monday through Friday work weeks unless an officer is scheduled to work or respond during the weekend. In many communities, take-home patrol vehicles are used as a recruitment, retention, and response-readiness benefit. However, public concern regarding patrol vehicles being driven home over weekends has created the need to align fleet practices more closely with current public expectations and the City's cash-preservation posture.

For FY2027, the Police Department budget should be viewed as both a corrective budget and a reduced-capacity operating budget. It maintains essential law enforcement services, but it does so with fewer personnel resources, tighter fleet controls, reduced spending flexibility, and a clearer presentation of the department's actual operating costs.

# FY2027

## POLICE DEPARTMENT

### Police Department Financial Overview

For FY2027, the Police Department budget is proposed at \$1,541,084, compared to \$1,490,050 adopted in FY2026 and \$1,511,116 in FY2026 actual/YTD activity.

Budget Comparison	Amount
FY2026 Adopted Budget	\$1,490,050
FY2026 Actual / YTD	\$1,511,116
FY2027 Proposed Budget	\$1,124,909.
Decrease from FY2026 Adopted	\$365,140
Increase from FY2026 Actual / YTD	\$386,207

### Police Department Full Expenditure Schedule

Line Item	FY26 Adopted	FY26 Actual / YTD	FY27 Proposed
Salaries	\$633,000	\$778,013	\$400,000
Group Insurance	\$200,000	\$71,808	\$80,784
FICA Costs	\$50,000	\$61,664	\$30,600
Retirement	\$40,000	\$34,001	\$11,500
Uniforms	\$8,000	\$4,014	\$8,000
Prisoner Costs	\$25,000	\$24,402	\$25,000
Professional Fees	\$5,000	\$7,607	\$8,000
Data Processing / IT Services	\$10,000	\$1,023	\$2,500
Repairs to Buildings	\$10,000	\$8,065	\$10,000
Repairs to Equipment	\$5,000	\$5,963	\$6,000
Repairs to Vehicles	\$20,000	\$10,829	\$10,000
Enterprise Fleet	\$230,000	\$122,561	\$130,000
Contract / Rental	\$2,500	\$5,188	\$1,500
Axon Enterprise, Inc.	\$0	\$27,823	\$29,000
Insurance and Bonds	\$60,000	\$14,197	\$118,000
Telephone and Radio	\$30,000	\$31,600	\$35,000
Advertising and Notices	\$250	\$0	\$300
Travel and Conference	\$12,000	\$13,421	\$5,000
Training Costs	\$20,000	\$3,835	\$10,000
Pest Control	\$300	\$1,355	\$1,500
General Supplies	\$16,000	\$3,842	\$6,000
Tech Fund Expenses	\$2,500	\$0	\$0

### Police Department Full Expenditure Schedule (continued)

Line Item	FY26 Adopted	FY26 Actual / YTD	FY27 Proposed
General Equipment	\$2,000	\$75,510	\$20,000
Utilities	\$20,000	\$17,500	\$20,000
Gas and Oil	\$40,000	\$75,000	\$60,000
Meetings and Meals	\$1,000	\$4,731	\$0
Dues and Subscriptions	\$1,000	\$619	\$500
Peace Officers' A&B Fund	\$2,500	\$18,890	\$20,000
Capital Outlay	\$10,000	\$2,600	\$0
School / Public Safety Day	\$2,000	\$0	\$1,000
Miscellaneous	\$2,000	\$0	\$0
Investigations	\$1,500	\$0	\$1,000
CourtWare / CJT	\$9,000	\$14,250	\$9,000
POPIDF-A, 10% Court Fees	\$2,000	\$13,483	\$0
Crime Victims Emergency Fund	\$1,500	\$260	\$500
Brain and Spinal Injury Trust Fund	\$1,000	\$1,956	\$0
Crime Lab Fee	\$1,000	\$650	\$1,000
Driver Education and Training Fund	\$1,000	\$3,680	\$0
POPIDF-B, Indigent Defense Fees	\$2,500	\$14,285	\$18,000
Peace Officers' A&B Fund	\$2,500	\$0	\$0
Brooks County Drug Abuse Treatment and Education	\$2,000	\$5,792	\$8,000
Brooks County Jail Fund	\$3,000	\$14,482	\$16,000
5% Local Victim Assistance Fund	\$1,000	\$260	\$1,000
Administrative / Technology Fee	\$2,000	\$15,960	\$18,000
<b>Total Police Department</b>	<b>\$1,490,050</b>	<b>\$1,511,116</b>	<b>\$1,124,909</b>

# FY2027

## POLICE DEPARTMENT

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For FY2027, Police Department salaries are budgeted at \$400,000, reflecting a major staffing reduction from 17 total positions to 8 total positions. This is one of the most significant operational changes in the General Fund budget and materially reduces staffing depth, shift coverage flexibility, leave coverage, overtime capacity, and the department’s ability to absorb vacancies, call-outs, training absences, or unexpected personnel needs.

Group insurance is budgeted at \$80,784, FICA is budgeted at \$30,600, and retirement is budgeted at \$11,500. These payroll-related costs reflect the reduced staffing model while continuing to support certified personnel and supervisory leadership. The FY2027 budget preserves the core law enforcement function, but it does so with a substantially smaller Police Department and less operational flexibility.

### Police Department Authorized Headcount

Staffing Category	FY2027 Headcount
Police Chief	1
Assistant Chief	1
Captain	1
Certified POST Officers / Police Personnel	5
<b>Total Police Department Headcount</b>	<b>8</b>

This staffing structure supports the department's ability to provide patrol coverage, law enforcement response, supervision, investigations, community presence, and public safety support throughout the City.

### Fleet, Fuel, and Vehicle Operations

The Police Department relies heavily on vehicles for patrol, response, investigations, transport, and public safety visibility. For FY2027, the budget includes \$130,000 for Enterprise fleet obligations, \$60,000 for gas and oil, and \$10,000 for vehicle repairs. These costs reflect the operational reality of maintaining police service, even under a substantially reduced staffing model.

The FY2027 budget also implements a revised take-home vehicle policy. Take-home vehicles will be limited to Monday through Friday work weeks unless an officer is scheduled to work or respond during the weekend. While take-home patrol vehicles are commonly used as a recruitment, retention, and response-readiness benefit, public concern regarding weekend vehicle use requires the City to align fleet practices with current public expectations, cash-preservation needs, and tighter departmental controls.

### Police Fleet and Insurance Cost Drivers

Two of the largest non-personnel cost drivers in the FY2027 Police Department budget are Enterprise Fleet obligations and Insurance and Bonds. These costs are significant because law enforcement operations rely heavily on vehicles, emergency response capacity, officer mobility, specialized equipment, public contact, and liability exposure.

For FY2027, the Police Department budget includes:

Cost Driver	FY2027 Budget
Enterprise Fleet	\$130,000
Insurance and Bonds	\$118,000
<b>Combined Fleet and Insurance Cost</b>	<b>\$248,000</b>

Together, these two items represent a major portion of the Police Department's operating budget outside of payroll. They should be understood as required support costs for maintaining police mobility, patrol readiness, risk management, and public safety coverage.

### Enterprise Police Fleet

The City's police vehicles are part of the Enterprise Fleet Management lease structure under the City's Master Equity Lease Agreement dated April 5, 2022. The lease schedules generally provide for a 60-month lease term after the first full monthly rental payment date, with an option to continue month-to-month after the initial term. The schedules also identify monthly rental amounts, service charges, reduced book values at lease termination, and additional equipment or upfitting where applicable.

Police vehicles are not optional convenience vehicles. They are core operating equipment for patrol, emergency response, traffic enforcement, investigations, prisoner transport, public safety visibility, and officer deployment. Police fleet costs are therefore part of the functional cost of providing law enforcement services.

The lease schedules identify the following vehicles as police-related vehicles or vehicles equipped and assigned for police use:

# FY2027

## POLICE DEPARTMENT

Dept / Function	Vehicle	VIN	Monthly Payment
Police Dept	2022 Ford Police Interceptor Utility	1FM5K8AB9NGB01417	\$659.58
Police Dept	2022 Ford Police Interceptor Utility	1FM5K8AB9NGA99846	\$685.03
Police Dept	2022 Ford Police Interceptor Utility	1FM5K8AB6NGA99593	\$643.35
Police Dept	2022 Ford Police Interceptor Utility	1FM5K8AB0NGB00477	\$643.35
Police Dept	2022 Ford Police Interceptor Utility	1FM5K8AB1NGB00455	\$643.35
Police Dept	2022 Ford Police Interceptor Utility	1FM5K8AB5NGA99682	\$651.71
Police Dept	2022 Ford Police Interceptor Utility	1FM5K8AB9NGA99040	\$682.74
Police Dept	2022 Chevrolet Silverado 1500	1GCPABEK2NZ606873	\$751.83
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLED7RR378099	\$946.35
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLED5RR383981	\$946.35
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLED8RR384316	\$976.10
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLED0RR390028	\$976.10
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLED4RR384636	\$1,229.05
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLED3RR384207	\$790.84
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLEDXRR385337	\$976.10
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLED0RR384584	\$786.03
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLEDXRR384589	\$976.10
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLED8RR384607	\$796.18
Police Dept	2024 Chevrolet Tahoe Police Vehicle	1GNSCLED3RR384613	\$946.35
<b>Identified Police-Related Fleet Schedule Total</b>			<b>\$15,706.49 / month</b>
<b>Annualized Full-Schedule Cost</b>			<b>\$188,477.88</b>

The FY2027 Police Department budget includes \$130,000 for Enterprise Fleet obligations. The full annualized lease schedule amount shown above exceeds the FY2027 departmental budget allocation. This difference should be reconciled through review of active units, department assignments, invoice coding, partial-year treatment, inactive or replacement units, and whether any vehicles in the lease packet are budgeted or charged outside the Police Department during FY2027.

For budget purposes, the FY2027 Police Department budget recognizes the Enterprise Fleet line item at \$130,000, while also documenting the police-related lease schedules for transparency and future reconciliation.

### **Police Insurance and Risk Exposure**

The FY2027 Police Department budget includes \$118,000 for Insurance and Bonds. This allocation reflects the City's revised FY2027 insurance methodology, which distributes General Fund insurance costs across departments instead of placing the full insurance burden within Administration.

Police operations create a higher level of municipal risk exposure than many other General Fund functions. This exposure includes vehicle operation, emergency response, public contact, enforcement activity, use-of-force risk, prisoner-related activity, property and evidence handling, and law enforcement liability.

The FY2026 insurance review showed that the City's insurance obligations include business auto, law enforcement liability, general liability/public officials liability, workers' compensation, cyber, property, umbrella, and related coverage. Police operations are directly affected by several of these coverage areas, especially business auto, law enforcement liability, workers' compensation, and general liability.

For FY2027, the Police Department insurance allocation should be understood as part of the true cost of providing public safety services. It is not simply an administrative overhead charge. It reflects the risk-management cost associated with operating a law enforcement agency.

### **Equipment, Technology, and Communications**

The FY2027 budget includes funding for equipment, law enforcement technology, communications, and operational systems. This includes \$60,000 for repairs to equipment, \$20,000 for general equipment, \$35,000 for telephone and radio services, \$29,000 for Axon Enterprise, Inc., and \$2,500 for data processing and IT services.

The Axon allocation supports law enforcement technology services, which may include body camera, evidence, digital records, or related public safety technology functions depending on the City's agreement and service structure. Communications costs support radio, telephone, and response-related communication needs.

The equipment and technology budget should be monitored because public safety equipment can be costly, specialized, and essential to officer safety, evidence management, and operational readiness.

# FY2027

## FIRE DEPARTMENT

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The FY2027 Fire Department budget supports fire protection, emergency response readiness, station operations, apparatus support, equipment maintenance, training, and public safety coverage for the City of Quitman. The department is responsible for protecting life, property, public facilities, businesses, and critical infrastructure.

The revised FY2027 Fire Department budget reflects the City’s broader General Fund cash-preservation strategy. This version reduces spending from both FY2026 adopted and FY2026 actual/YTD activity while preserving the City’s ability to maintain fire response capacity through a leaner staffing model, continued apparatus support, and coordination through the automatic aid agreement with Brooks County.

For FY2027, the Fire Department budget is proposed at \$997,350, compared to \$1,070,050 adopted in FY2026 and \$1,430,515.47 in FY2026 actual/YTD activity.

### Financial Overview

Budget Comparison	Amount
FY2026 Adopted Budget	\$1,070,050
FY2026 Actual / YTD	\$1,430,515
FY2026 Over Adopted Budget	\$360,465
FY2027 Proposed Budget	\$997,350
Reduction from FY2026 Adopted	\$27,700
Reduction from FY2026 Actual / YTD	\$388,165

The most significant FY2026 cost pressure was salaries. FY2026 adopted salaries were \$620,000, while FY2026 actual/YTD salaries reached \$1,050,408, exceeding the adopted amount by approximately \$430,408. For FY2027, salaries are proposed at \$600,000, which is slightly above the FY2026 adopted amount but approximately \$450,408 below FY2026 actual/YTD salary activity.

This correction is the central financial driver of the FY2027 Fire Department budget.

# FY2027

## FIRE DEPARTMENT

### Staffing Strategy and Fire Response Model

The FY2027 Fire Department staffing strategy is built around a leaner shift-based operating model. The budget supports a structure of one Fire Chief and four firefighters per shift, with consideration for retaining two part-time swing shift members to provide scheduling flexibility, coverage support, and limited staffing relief where needed.

This model is designed to correct the FY2026 personnel cost pattern. In FY2026, salary activity exceeded the adopted salary budget by more than \$430,000, which created a material budget variance within the department. The FY2027 staffing strategy reduces that exposure by establishing a more controlled staffing structure while preserving fire response readiness.

Staffing Category	FY2027 Staffing Strategy
Fire Chief	1
Firefighters per Shift	4
Part-Time Swing Shift Support	Up to 2
Staffing Model	Shift-based fire response coverage

The Fire Department roster previously reflected 20 active fire personnel, including full-time and part-time personnel. The FY2027 budget does not simply continue the prior staffing cost structure. Instead, it establishes a controlled staffing model designed to preserve essential fire response capacity while reducing recurring personnel expense.

### Personnel and Benefit Costs

Personnel and benefit costs remain the largest drivers of the Fire Department budget. In FY2026, personnel-related costs materially exceeded adopted levels, primarily due to salary activity and group insurance.

For FY2027, salaries are budgeted at \$600,000, group insurance is budgeted at \$118,000, FICA is budgeted at \$45,000, and retirement is budgeted at \$35,000.

Personnel Cost	FY26 Adopted	FY26 Actual/YTD	FY27 Proposed
Salaries	\$620,000	\$1,050,408	\$600,000
Group Insurance	\$80,000	\$125,664	\$118,000
FICA Expense	\$50,000	\$84,374	\$45,000
Retirement	\$40,000	\$31,734	\$35,000
<b>Total Personnel and Benefit Costs</b>	<b>\$790,000</b>	<b>\$1,292,180</b>	<b>\$798,000</b>

The FY2027 personnel and benefit budget is \$48,000 higher than the FY2026 adopted amount, but approximately \$454,180 lower than FY2026 actual/YTD personnel and benefit activity. This is important because the FY2027 budget does not ignore the actual cost of operating the department in FY2026. It corrects the cost structure by bringing the department back to a more sustainable level.

### **Automatic Aid Agreement and ISO Support**

The FY2027 Fire Department staffing strategy should be understood in connection with the automatic aid agreement between the City of Quitman and Brooks County. Under the agreement, both jurisdictions recognize that cooperation in providing fire protection services is in the best interest of the City and County. The agreement also recognizes that services rendered under the agreement may affect each party's Insurance Services Office, or ISO, rating.

The agreement provides that both parties will respond, when available, with one pumper staffed with two firefighters to reported structure fires. The agreement also provides for automatic dispatch through the Brooks County 911 Communications Center, with the automatic-aid pumper dispatched at the initial report of a structure fire.

This automatic aid structure is important to the FY2027 staffing plan because it supports a coordinated response model between the City and County. When paired with the proposed Fire Department staffing structure, the agreement helps the City reduce the overall cost of the department while continuing to support fire protection capacity, response coordination, and ISO-related operational expectations.

The agreement also includes joint training requirements. Each party agrees to participate in joint training exercises for a minimum of four hours per quarter, attended by all three shifts. These exercises are intended to support coordination in firefighting procedures, apparatus familiarization, dispatching, and communications.

### **Equipment, Apparatus, Facilities, and Operations**

The Fire Department requires specialized equipment, apparatus, protective gear, station support, utilities, fuel, training, maintenance, and operational readiness.

In FY2026, several operating categories were either underused, exceeded, or shifted materially from adopted expectations. For example, FY2026 adopted repairs to buildings were \$40,000, while actual/YTD activity was \$8,152. General equipment was adopted at \$10,000, but FY2026 actual/YTD activity reached \$63,440. These variances show why FY2027 must reset individual line items based on actual need, not simply repeat the prior budget.

For FY2027, the department reduces several operating categories while preserving essential readiness items.

# FY2027

## FIRE DEPARTMENT

Operating Cost	FY26 Adopted	FY26 Actual/YTD	FY27 Proposed
Uniforms	\$20,000	\$881	\$5,000
Professional Fees	\$2,500	\$2,589	\$3,000
Repairs to Buildings	\$40,000	\$8,152	\$5,000
Repairs to Equipment	\$2,500	\$5,962	\$7,000
Repairs to Vehicles	\$25,000	\$169	\$10,000
Enterprise Fleet	\$30,000	\$30,000	\$30,000
Contract / Rental	\$2,000	\$583	\$1,000
Telephone and Radio	\$2,000	\$2,950	\$2,300
Travel and Training	\$5,000	\$3,237	\$5,000
Training	\$2,000	\$625	\$1,000
General Equipment	\$10,000	\$63,440	\$8,000
Utilities	\$15,000	\$978	\$5,000
Gas and Oil	\$15,000	\$12,000	\$15,000

The FY2027 operating budget is designed to maintain station readiness and response capability while reducing unnecessary or unsupported appropriations from the FY2026 adopted budget.

### Fire Department Fleet Lease Obligations

The FY2027 Fire Department budget includes \$30,000 for Enterprise Fleet obligations, which is consistent with both the FY2026 adopted budget and FY2026 actual/YTD activity. Fire Department vehicles are part of the City's existing Enterprise Fleet Management lease structure under the Master Equity Lease Agreement dated April 5, 2022. The lease schedules generally provide for a 60-month lease term after the first full monthly rental payment date, with an option to continue month-to-month after the initial term.

Fire Department fleet costs support emergency response readiness, station operations, personnel movement, equipment transport, inspections, training activity, and general fire department operations.

Based on the current Enterprise lease schedules, the following vehicles are identified as assigned to Fire Department operations:

Dept / Function	Vehicle	VIN	Monthly Payment
Fire Department	2023 Chevrolet Silverado 1500	1GCRABEK4PZ134963	\$734.95
Fire Department	2022 Ram 1500 Classic	1C6RR7TT0NS210645	\$842.42
<b>Identified Fire Department Fleet Schedule Total</b>			<b>\$1,577.37 / month</b>
<b>Annualized Identified Fleet Cost</b>			<b>\$18,928.44</b>

The FY2027 budget includes \$30,000 for Fire Department Enterprise Fleet costs. This amount exceeds the annualized cost of the two clearly identified Fire Department lease schedules and provides budget capacity for invoice timing, allocation differences, lease adjustments, service charges, maintenance-related charges, reassignment of vehicles, or other fleet-related cost exposure during the fiscal year.

Because the City is still refining departmental fleet allocations, this line should be monitored. If actual Enterprise charges shift between departments, or if another department's fleet costs exceed the amount budgeted, the City may address the issue through interdepartmental budget transfers, subject to the City's budget amendment and transfer procedures.

### **Insurance Allocation and Fire Department Risk Exposure**

In FY2026, the Fire Department adopted budget included \$60,000 for Insurance and Bonds, but FY2026 actual/YTD activity shows \$0 charged to this line. This does not mean the Fire Department had no insurance exposure. Rather, it reflects the prior budgeting and coding structure where insurance costs were not fully allocated across departments.

For FY2027, the Fire Department budget includes \$103,000 for Insurance and Bonds. This reflects the City's revised FY2027 insurance methodology, which distributes General Fund insurance costs across operating departments instead of absorbing the full insurance burden within Administration.

Fire operations create significant risk exposure, including emergency response, personnel safety, apparatus use, station operations, public contact, equipment use, workers' compensation exposure, vehicle exposure, and property-related risk. The FY2027 allocation presents a more accurate view of the true cost of providing fire protection services.

### **Capital Improvement Deferral and SPLOST Impact**

The FY2026 adopted Fire Department budget included \$40,000 for Capital Outlay. FY2026 actual/YTD activity shows \$0, and the FY2027 proposed budget also includes \$0 for Capital Outlay.

The FY2027 Fire Department budget does not include major capital replacement funding for fire apparatus. The failure of the SPLOST referendum has deferred capital improvement projects that would otherwise support major infrastructure, equipment, and apparatus replacement needs.

# FY2027

## FIRE DEPARTMENT

### Full Fire Department Expenditure Schedule

Line Item	FY26 Adopted	FY26 Actual/YTD	FY27 Proposed
Salaries	\$620,000	\$1,050,408	\$600,000
Group Insurance	\$80,000	\$125,664	\$118,000
FICA Expense	\$50,000	\$84,374	\$45,000
Retirement	\$40,000	\$31,734	\$35,000
Uniforms	\$20,000	\$881	\$5,000
Professional Fees	\$2,500	\$2,589	\$3,000
Data Processing / IT Services	\$5,000	\$0	\$0
Repairs to Buildings	\$40,000	\$8,152	\$5,000
Repairs to Equipment	\$2,500	\$5,962	\$7,000
Repairs to Vehicles	\$25,000	\$169	\$10,000
Enterprise Fleet	\$30,000	\$30,000	\$30,000
Contract / Rental	\$2,000	\$583	\$1,000
Insurance and Bonds	\$60,000	\$0	\$103,000
Telephone and Radio	\$2,000	\$2,950	\$2,300
Advertising and Notices	\$500	\$0	\$0
Travel and Training	\$5,000	\$3,237	\$5,000
Training	\$2,000	\$625	\$1,000
Pest Control	\$300	\$665	\$800
General Supplies	\$500	\$1,609	\$2,000
General Equipment	\$10,000	\$63,440	\$8,000
Utilities	\$15,000	\$978	\$5,000
Gas and Oil	\$15,000	\$12,000	\$15,000
Dues and Subscriptions	\$250	\$226	\$250
Capital Outlay	\$40,000	\$0	\$0
Interest Expense	\$1,000	\$0	\$0
Miscellaneous	\$500	\$4,268	\$0
Meetings and Meals	\$1,000	\$0	\$1,000
<b>Total Fire Department</b>	<b>\$1,070,050</b>	<b>\$1,430,515</b>	<b>\$997,350</b>

# FY2027

## FIRE DEPARTMENT

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This includes planned replacement apparatus and other capital investments necessary for long-term fire department sustainability. Because fire apparatus replacement requires significant capital funding, the loss of SPLOST funding places additional pressure on the General Fund and limits the City's ability to move forward with major equipment replacement during FY2027.

For FY2027, the Fire Department budget is focused on maintaining core operating capacity, staffing, response readiness, equipment maintenance, insurance coverage, station support, and existing fleet obligations. Apparatus replacement and other major fire-related capital improvements will need to be reviewed as part of the City's broader capital planning process.

### **Budget Monitoring**

The Fire Department budget should be monitored throughout FY2027. The staffing strategy represents a significant correction from FY2026 actual/YTD activity, and the City must monitor whether the model maintains adequate response readiness, shift coverage, training compliance, and coordination with Brooks County automatic aid.

Items requiring monitoring include salaries, overtime exposure, part-time swing shift use, group insurance participation, fuel, equipment repairs, vehicle repairs, insurance allocation, apparatus condition, and deferred capital needs.

### **Summary**

The FY2027 Fire Department budget reflects a strategic correction from FY2026 actual spending while maintaining the core fire protection function of the City. FY2026 actual/YTD spending exceeded the adopted budget by approximately \$360,465, driven primarily by personnel cost. FY2027 reduces the total department budget to \$997,350, which is \$433,165.47 below FY2026 actual/YTD activity.

The proposed staffing model, when paired with the automatic aid agreement with Brooks County, is designed to preserve response capability while reducing the overall cost of the department. The budget also recognizes existing Enterprise Fleet obligations, properly allocates insurance costs to the department, and reflects the capital limitations created by the failed SPLOST referendum.

As a result, FY2027 focuses on maintaining operational readiness, correcting the FY2026 cost structure, and preserving the need for future capital planning.

# FY2027

## PUBLIC WORKS / PUBLIC RESOURCES

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The FY2027 Public Works / Public Resources budget supports street maintenance, right-of-way maintenance, drainage response, public grounds, facility support, equipment use, vehicle maintenance, beautification support, yard refuse support, and general field operations. This department is one of the most visible operating functions of the City because its work directly affects streets, public spaces, signs, drainage areas, City-owned grounds, equipment readiness, and other public infrastructure.

For FY2026, the Public Works / Public Resources adopted budget was \$902,000. FY2026 actual/YTD activity increased to \$1,246,395, exceeding the adopted budget by approximately \$344,395. For FY2027, the proposed budget is \$560,742, which is \$341,258 below the FY2026 adopted budget and \$685,653 below FY2026 actual/YTD activity.

The FY2027 Public Works / Public Resources budget should be understood as a restructuring budget. It reduces recurring personnel costs, reduces certain operating categories, preserves a smaller internal workforce, maintains mechanic support, allows for targeted contracted services, recognizes fleet obligations, corrects prior-year equipment coding issues, and reflects the deferral of capital projects due to the failed SPLOST referendum.

### Financial Overview

Budget Comparison	Amount
FY2026 Adopted Budget	\$902,000
FY2026 Actual / YTD	\$1,246,395
FY2026 Over Adopted Budget	\$344,395
FY2027 Proposed Budget	\$560,742
Reduction from FY2026 Adopted	\$341,258
Reduction from FY2026 Actual / YTD	\$685,653

The FY2027 budget represents a significant correction from FY2026 actual activity. The largest changes are tied to staffing reduction, contract/rental reduction, reduced professional fees, corrected equipment classification, elimination of road and sidewalk repair funding, and the removal of capital outlay due to the loss of anticipated SPLOST funding.

# FY2027

## PUBLIC WORKS / PUBLIC RESOURCES

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### Staffing Reduction and Service Delivery Strategy

The FY2027 Public Works / Public Resources budget reflects one of the strongest staffing reductions in the General Fund. Based on the current employee roster, Public Resources has 15 active employees assigned to the department. For FY2027, the proposed staffing model reduces the department to 6 total positions, including one supervisor, one City mechanic, and four field personnel.

This represents a reduction of 9 positions, or approximately 60% of the current staffing level.

Staffing Category	Current Staffing	FY2027 Proposed	Change
Public Works / Public Resources	15	8	-7
Staffing Reduction			60% reduction

The reduction is intended to reset the department to a more financially sustainable operating model. Public Works staffing carries costs beyond salary alone. Each position may also create costs for payroll taxes, group insurance, workers' compensation exposure, uniforms, equipment use, fuel, vehicle needs, supervision, and administrative support.

The purpose of this reduction is not to eliminate Public Works capacity. The purpose is to preserve essential service delivery through a smaller internal crew, targeted contracted services, and closer management of operating costs.

### FY2027 Staffing Plan

Staffing Category	FY2027 Staffing Strategy
Public Works Supervisor	1
City Mechanic	1
Public Works / Field Personnel	6
<b>Total Public Works Staffing</b>	<b>8</b>

The City mechanic position is especially important under this model because internal mechanical support may reduce outside repair costs, improve equipment readiness, and keep City vehicles and equipment operational.

### Personnel and Benefit Costs

Personnel-related costs are a major driver of the Public Works budget. In FY2026, salaries were adopted at \$288,000, while FY2026 actual/YTD salaries reached \$484,300. For FY2027, salaries are proposed at \$228,801, which is \$21,399 below the FY2026 adopted amount and \$217,699 below FY2026 actual/YTD salary activity.

Personnel Cost	FY2026 Adopted	FY2026 Actual/YTD	FY2027 Proposed
Salaries	\$288,000	\$484,300	\$228,801
Group Insurance	\$50,000	\$53,856	\$50,000
FICA Expense	\$25,000	\$35,460	\$17,442.00
Retirement	\$17,000	\$5,788	\$5,000
Uniforms	\$10,000	\$11,661	\$5,000
<b>Total Personnel and Benefit Costs</b>	<b>\$390,000</b>	<b>\$591,065</b>	<b>\$301,242</b>

The FY2027 personnel and benefit budget is approximately \$88,758 below the FY2026 adopted amount and approximately \$289,823 below FY2026 actual/YTD personnel and benefit activity. This reduction is the central financial driver of the Public Works restructuring plan.

The group insurance line is especially important because the City's obligation is based on employee participation. FY2026 actual/YTD group insurance activity reflects the cost of actual participating employees. Had the City maintained the higher staffing level and added additional participating employees to the health plan, the department's group insurance cost could have increased materially and potentially approached double the current level.

The FY2027 staffing model limits that exposure while still preserving essential departmental capacity. The staffing reduction therefore does more than reduce salaries. It also reduces related benefit exposure, including group insurance, payroll taxes, workers' compensation exposure, uniforms, equipment use, and other costs tied to employee headcount.

### Contracted Services and Cost Control

The FY2027 budget reflects a service delivery model that may require use of targeted contracted services. This should not be viewed simply as outsourcing. It is part of the City's cost-control strategy.

In many cases, targeted contracting can be less expensive than carrying the full recurring cost of additional employees, particularly when the City considers salaries, payroll taxes, group insurance, workers' compensation exposure, uniforms, fuel, equipment, supervision, and vehicle needs.

For FY2027, Contract / Rental is budgeted at \$22,000, compared to \$160,000 adopted in FY2026 and \$158,411 in FY2026 actual/YTD activity.

Contracted / Service	FY2026 Adopted	FY2026 Actual/YTD	FY2027 Proposed
Contract / Rental	\$160,000	\$158,411	\$22,000
Yard Refuse Collection	\$75,000	\$0	\$0
Tree Removal	\$10,000	\$1,850	\$3,000
Mosquito Control	\$10,000	\$0	\$0
<b>Total Contracted / Service Support</b>	<b>\$255,000</b>	<b>\$160,261</b>	<b>\$25,000</b>

The FY2027 budget reduces contracted and service support costs by \$138,000 from the FY2026 adopted amount. This reduction is part of the broader effort to lower the department's total cost while preserving limited service capacity.

# FY2027

## PUBLIC WORKS / PUBLIC RESOURCES

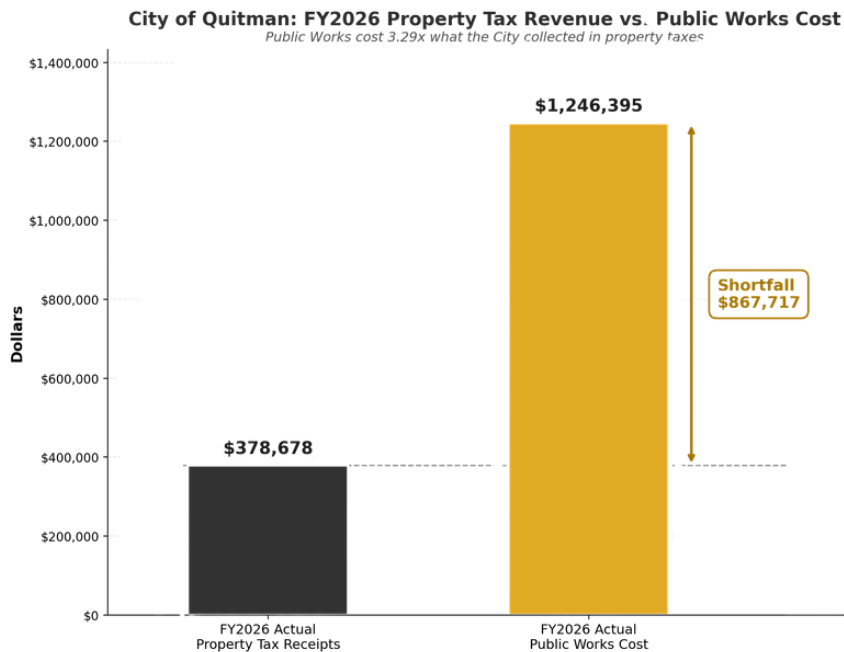
### Property Tax Revenue Compared to FY2026 Actual Public Works Cost

The FY2026 actual/YTD cost of Public Works / Public Resources was \$1,246,395. By comparison, FY2026 actual property tax receipts totaled \$378,678. This means the actual cost of Public Works alone exceeded the City's total FY2026 property tax receipts by approximately \$867,717.

The FY2027 budget document may include property tax estimates for planning purposes. However, this budget does not adopt a millage rate increase. Any future millage rate action would require separate consideration, public notice, hearings if applicable, and formal approval through the legally required process. Therefore, the comparison below is based on FY2026 actual property tax receipts and FY2026 actual Public Works cost, not on an assumed FY2027 millage increase.

For FY2027, the proposed Public Works / Public Resources budget is reduced to \$560,742, which is approximately \$557,294 below FY2026 actual/YTD activity. This reduction is achieved through staffing reductions, reduced contract/rental costs, corrected equipment classification, elimination of capital outlay, reduced road and sidewalk repair funding, and tighter control over recurring operating costs.

Comparison	Amount
FY2026 Actual Property Tax Receipts	\$378,678
FY2026 Actual / YTD Public Works Cost	\$1,246,395
FY2026 Public Works Cost Above Actual Property Taxes	\$867,717
FY2027 Proposed Public Works Budget	\$560,742
Reduction from FY2026 Actual / YTD to FY2027 Proposed	\$557,294



The FY2026 actual comparison shows that the prior Public Works cost structure was difficult to sustain under the City's current General Fund revenue conditions. Property tax revenue alone does not fund the General Fund, but the City's limited tax digest and historically low millage rate have contributed to a revenue structure that makes it difficult to fully fund Public Works at the service level the community expects.

This issue is broader than Public Works. General Fund revenue must also support police, fire, administration, animal control, planning, court-related functions, insurance, fleet obligations, audit recovery, and other required municipal services. Even after the FY2027 reduction, Public Works remains an essential but constrained department. The budget preserves basic service capacity, but it does not fully fund the level of right-of-way maintenance, street support, drainage response, facility support, and equipment readiness needed to address the City's full operational demand.

For FY2027, the Public Works reduction is therefore a structural correction. It is designed to bring the department closer to a sustainable operating level while preserving essential maintenance, field response, mechanic support, and limited contracted service capacity.

# FY2027

## ANIMAL CONTROL

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The FY2027 Animal Control budget supports the City’s animal control response, shelter-related operations, nuisance animal complaints, animal care support, field response, and related public health and safety functions. This department responds to animal-related concerns and supports the City’s responsibility to manage animal control issues within the community.

For FY2026, the Animal Control adopted budget was \$145,950. FY2026 actual/YTD activity increased to \$162,559, exceeding the adopted budget by approximately \$16,609. For FY2027, the proposed budget is \$198,925, which is \$52,975 above the FY2026 adopted budget and approximately \$36,366 above FY2026 actual/YTD activity.

The FY2027 budget should be understood as a corrective budget. It more accurately reflects the cost of staffing, veterinary-related services, utilities, insurance allocation, supplies, field response, vehicle support, and shelter-related operating needs.

### Financial Overview

Budget Comparison	Amount
FY2026 Adopted Budget	\$145,950
FY2026 Actual / YTD	\$162,559
FY2026 Over Adopted Budget	\$16,609
FY2027 Proposed Budget	\$150,397
Increase from FY2026 Adopted	\$4,447
Decrease from FY2026 Actual / YTD	\$12,162

The FY2027 increase is primarily driven by salary correction, group insurance participation, professional animal care costs, utilities, supplies, vehicle support, and the revised insurance allocation methodology. These changes are necessary to present the department’s operating cost more accurately.

### Staffing and Service Model

Animal Control is budgeted as a small operating department with 2 full-time positions. The department's staffing supports animal control response, shelter-related duties, field calls, public complaints, animal care assistance, and related public health and safety needs.

Staffing Category	FY2027 Staffing
Full-Time Animal Control Personnel	2
Total Staffing	2

The FY2027 salary budget is \$65,000, compared to \$50,000 adopted in FY2026 and \$86,595 in FY2026 actual/YTD activity. This increase does not represent a large expansion of the department. It corrects the prior-year understatement and aligns the salary budget more closely with the actual cost of maintaining the existing staffing model.

### Personnel and Benefit Costs

Personnel-related costs are the largest cost driver in the department. For FY2027, salaries are budgeted at \$65,000, group insurance is budgeted at \$9000, FICA is budgeted at \$4,972, retirement is budgeted at \$2,300, and uniforms are budgeted at \$500.

Personnel Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Salaries	\$50,000	\$86,595	\$65,000
Group Insurance	\$15,000	\$8,976	\$9000
FICA Expense	\$5,000	\$6,964	\$4,972
Retirement	\$0	\$2,267	\$2,300
Uniforms	\$250	\$529	\$500
Total Personnel and Benefit Costs	\$70,250	\$105,331	\$81,720

The FY2027 personnel and benefit budget is approximately \$15,000 above the FY2026 adopted amount and approximately \$21,959 below FY2026 actual/YTD activity. The increase reflects a more accurate presentation of the recurring cost of staffing this department.

Group insurance is a participation-based cost. The City's obligation is driven by the number of eligible employees who participate in the health insurance plan. For FY2027, the group insurance budget is set at \$9000 to provide capacity for eligible department staff participation.

# FY2027

## ANIMAL CONTROL

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### Professional Fees and Animal Care Support

Professional Fees are budgeted at \$15,000 for FY2027, compared to \$20,000 adopted in FY2026 and \$22,670 in FY2026 actual/YTD activity.

This line item primarily supports animal-related professional services, including veterinary care, animal medical needs, treatment, and other specialized services necessary to support animal control and shelter operations. These services are necessary because animal control responsibilities often require professional care that cannot be provided internally by City staff.

Professional / Animal Care Support	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Professional Fees	\$20,000	\$22,670	\$15,000

The FY2027 amount provides a more realistic allowance for animal care needs based on FY2026 activity and the expected continuing cost of veterinary-related support.

### Facilities, Utilities, Supplies, and Field Operations

Animal Control requires facility support, utilities, supplies, pest control, fuel, equipment, and vehicle support. These costs support shelter operations, animal care, cleaning needs, safety, field response, and general departmental functionality.

Utilities are budgeted at \$15,000 for FY2027, compared to \$5,000 adopted in FY2026 and \$13,580 in FY2026 actual/YTD activity. This increase corrects the prior-year understatement and better reflects the cost of utility service associated with the department's facility needs.

General Supplies are budgeted at \$5,000, compared to \$3,000 adopted in FY2026 and \$6,436 in FY2026 actual/YTD activity. These supplies may support animal care, cleaning, sanitation, shelter needs, field response, and daily operations.

# FY2027

## ANIMAL CONTROL

Operating Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Repairs to Building	\$5,000	\$0	\$5,000
Repairs to Equipment	\$1,000	\$0	\$0
Repairs to Vehicles	\$1,500	\$30	\$500
Enterprise Rental	\$10,000	\$8,948	\$9,000
Contract / Rental	\$1,000	\$1,230	\$0
Telephone and Radio	\$2,000	\$1,818	\$2,000
Pest Control	\$500	\$545	\$625
General Supplies	\$3,000	\$6,436	\$5,000
General Equipment	\$1,500	\$0	\$1,500
Utilities	\$5,000	\$13,580	\$15,000
Gas and Oil	\$2,000	\$1,971	\$2,000

The FY2027 budget maintains basic operating support while correcting line items that were materially below actual operating needs in FY2026.

### Animal Control Fleet Lease Obligation

The FY2027 budget includes \$9,000 for Enterprise Rental. Animal Control is a field-response function. Vehicle availability is necessary for responding to calls, transporting animals, supporting shelter operations, and addressing complaints throughout the City.

Based on the current Enterprise lease schedule, the vehicle identified for Animal Control is a 2023 Chevrolet Silverado 1500 Custom 4x2 Double Cab with a monthly payment of \$768.97. The lease schedule is part of the City’s Enterprise lease structure under the Master Equity Lease Agreement dated April 5, 2022.

Department / Function	Vehicle	VIN	Monthly Payment
Animal Control	2023 Chevrolet Silverado 1500 Custom 4x2 Double Cab	3GCPABEK5PG104913	\$768.97
<b>Annualized Lease Cost</b>			<b>\$9,227.64</b>

# FY2027

## ANIMAL CONTROL

<b>Fleet / Vehicle Cost</b>	<b>FY2026 Adopted</b>	<b>FY2026 Actual / YTD</b>	<b>FY2027 Proposed</b>
Enterprise Rental	\$10,000	\$8,948	\$9,000
Repairs to Vehicles	\$1,500	\$30	\$500
Gas and Oil	\$2,000	\$1,971	\$2,000
<b>Total Fleet / Vehicle Support</b>	<b>\$13,500</b>	<b>\$10,949</b>	<b>\$11,500</b>

The FY2027 Enterprise Rental budget of \$9,000 is slightly below the annualized lease schedule amount by approximately \$227.64. This line should be monitored during the fiscal year to ensure actual Enterprise charges, lease timing, vehicle use, and invoice coding remain aligned with the department's budget.

### **Insurance Allocation and Operating Exposure**

The FY2027 Animal Control budget includes \$13,000 for Insurance and Bonds. In FY2026, Insurance and Bonds were adopted at \$10,000, while FY2026 actual/YTD activity shows \$0 charged to this line.

The FY2027 increase does not mean the department has suddenly created a new insurance exposure. It reflects the City's revised insurance allocation methodology, which distributes General Fund insurance costs across operating departments instead of absorbing the full insurance burden within Administration.

Animal Control carries operating exposure through field response, animal handling, facility operations, vehicle usage, public interaction, and employee safety. The FY2027 allocation provides a more accurate view of the true risk-management cost associated with the department.

# FY2027

## ANIMAL CONTROL

Personnel	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Salaries	\$50,000	\$86,595	\$65,000
Group Insurance	\$15,000	\$8,976	\$9,000
FICA Expense	\$5,000	\$6,964	\$4,972
Retirement	\$0	\$2,267	\$2,300
Uniforms	\$250	\$529	\$500
Professional Fees	\$20,000	\$22,670	\$15,000
Contract / Rental	\$1,000	\$1,230	
Repairs to Building	\$5,000	\$0	\$5,000
Repairs to Equipment	\$1,000	\$0	
Pest Control	\$500	\$545	\$625
Enterprise Rental	\$10,000	\$8,948	\$9,000
Repairs to Vehicles	\$1,500	\$30	\$500
Gas and Oil	\$2,000	\$1,971	\$2,000
Insurance and Bonds	\$10,000	\$0	\$13,000
Telephone and Radio	\$2,000	\$1,818	\$2,000
Advertising and Notices	\$2,000	\$0	
General Supplies	\$3,000	\$6,436	\$5,000
General Equipment	\$1,500	\$0	\$1,500
Utilities	\$5,000	\$13,580	\$15,000
Dues and Subscriptions	\$200	\$0	
Miscellaneous	\$1,000	\$0	
Capital Outlay	\$10,000	\$0	
<b>Total Capital</b>	<b>\$10,000</b>	<b>\$0</b>	
<b>TOTAL ANIMAL CONTROL</b>	<b>\$145,950</b>	<b>\$162,559</b>	<b>\$150,397</b>

# FY2027

## METER READING

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For FY2027, the Meter Reading Department has been restructured to include both meter reading and utility billing support functions. Two employees previously budgeted within the Administrative Department have been transferred into this department because their work directly supports utility billing, customer account activity, meter-related service review, and revenue collection.

This change increases the Meter Reading Department staffing level to 6 total employees. The department now reflects a more accurate structure for the work being performed and recognizes that utility billing and meter reading are closely connected functions. Accurate meter readings, timely billing support, account review, and customer service coordination are essential to the City's ability to bill correctly, collect revenue, identify usage issues, and respond to customer concerns.

Because this department supports the enterprise utility systems, the cost of these positions will be shared across the enterprise funds. This allocation better reflects the relationship between meter reading, billing support, and utility revenue. It also removes costs from the Administrative Department that are more directly connected to Electric, Water and Sewer, Gas, and Sanitation operations.

The FY2027 budget therefore presents Meter Reading as a utility-support department rather than a narrow field-reading function. The goal is to improve billing accuracy, strengthen revenue collection, support customer account service, and assign costs to the funds that benefit from the work being performed.

### Financial Overview

Budget Comparison	Amount
FY2026 Adopted Budget	\$150,800
FY2026 Actual / YTD	\$194,038
FY2026 Over Adopted Budget	\$43,238
FY2027 Proposed Budget	\$295,417
Increase from FY2026 Adopted	\$144,617
Increase from FY2026 Actual / YTD	\$101,379

### Staffing and Service Model

Staffing Category	
Meter Reading Personnel/Billing Support	6

**Total Meter Reading Personnel** 6

This staffing level supports meter reading routes, field verification, customer service support, account review, service checks, and related utility billing functions. Because the department supports multiple utility services, its work has a direct connection to revenue accuracy and customer billing reliability.

The staffing adjustment is intended to control recurring personnel-related costs while preserving essential meter reading capacity. Meter Reading carries costs beyond salaries alone, including group insurance, FICA, retirement, uniforms, fuel, equipment use, field exposure, and insurance allocation. Reducing or stabilizing staffing helps control those related costs while still supporting the City's revenue cycle.

#### Meter Reading Accuracy and Revenue Protection

Accurate meter reading is directly connected to revenue protection. The City's utility billing process depends on reliable usage data. If reads are missed, delayed, estimated, entered incorrectly, or not field-verified when needed, utility revenue may be delayed, understated, disputed, or lost.

The FY2027 staffing model is intended to maintain the department's ability to complete routes, verify abnormal usage, support billing review, and respond to customer concerns. While the department is not expanding staffing, the City must still emphasize accuracy, accountability, and route management.

The value of Meter Reading should not be measured only by departmental cost. The department supports the City's ability to bill accurately, collect utility revenue, identify usage issues, reduce customer disputes, and maintain confidence in the billing process. For FY2027, the department should focus on:

Operational Priority	Purpose
Accurate meter reads	Supports correct customer billing and utility revenue collection
Route completion	Reduces delayed or estimated billing
Field verification	Helps identify abnormal usage, leaks, or account issues
Customer service support	Reduces disputes and improves response to billing concerns
Documentation	Supports billing review, account corrections, and audit trail reliability

# FY2027

## METER READING

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### Personnel and Benefit Costs

Personnel-related costs remain the largest cost driver in the Meter Reading budget. In FY2026, salaries were adopted at \$99,000, while FY2026 actual/YTD salaries reached \$158,661. For FY2027, salaries are proposed at \$140,000, which is \$41,000 above the FY2026 adopted amount but approximately \$18,661 below FY2026 actual/YTD salary activity.

Personnel Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Salaries	\$99,000	\$158,661	\$195,000
Group Insurance	\$20,000	\$17,952	\$54,000
FICA Expense	\$8,000	\$4,343	\$14,917
Retirement	\$0	\$4,533	\$4,500
Uniforms	\$3,000	\$2,031	\$2,500
<b>Total Personnel and Benefit Costs</b>	<b>\$130,000</b>	<b>\$187,520</b>	<b>\$295,417</b>

The FY2027 personnel and benefit budget increases because the Meter Reading Department has been restructured to include two utility billing employees previously budgeted in the Administrative Department. This change brings the department to 6 total employees and more accurately reflects the cost of meter reading, billing support, customer account activity, and revenue collection. Because these functions directly support the enterprise utilities, the related costs will be shared across the enterprise funds.

### Field Operations, Equipment, and Fuel

Meter Reading requires field operations, equipment support, vehicle usage, fuel, uniforms, and basic supplies. These costs support daily meter reading routes, field verification, account checks, customer service needs, and the physical collection of utility usage data.

Operating Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Repairs to Equipment	\$1,500	\$1,461	\$1,500
Repairs to Vehicles	\$3,000	\$169	\$1,500
General Supplies	\$1,500	\$646	\$1,000
General Equipment	\$1,500	\$0	\$1,000
Gas and Oil	\$3,000	\$4,202	\$4,500
Miscellaneous	\$300	\$39	\$00

Fuel is budgeted at \$4,500 for FY2027, compared to \$3,000 adopted in FY2026 and \$4,202 in FY2026 actual/YTD activity. This increase aligns the budget more closely with actual field usage and expected operating conditions.

Repairs to vehicles are reduced from \$3,000 adopted in FY2026 to \$1,500 proposed in FY2027, reflecting lower FY2026 actual/YTD activity while still preserving limited repair capacity.

### Insurance Allocation and Operating Exposure

The FY2027 Meter Reading budget includes \$15,000 for Insurance and Bonds. In FY2026, Insurance and Bonds were adopted at \$5,000, while FY2026 actual/YTD activity shows \$0 charged to this line.

The FY2027 increase reflects the City's revised insurance allocation methodology, which distributes General Fund insurance costs across operating departments instead of absorbing the full insurance burden within Administration.

Meter Reading carries operating exposure through field work, vehicle use, employee travel, customer property access, utility infrastructure interaction, and employee safety. The FY2027 allocation provides a more accurate view of the risk-management cost associated with field-based meter reading operations.

### Capital Outlay and Budget Classification

The FY2026 adopted budget included \$5,000 for Capital Outlay. FY2026 actual/YTD activity shows \$0, and FY2027 proposes \$0 for Capital Outlay.

For FY2027, the budget focuses on maintaining essential field operations rather than funding new capital purchases. If equipment, technology, vehicle, or meter-reading system needs arise during the fiscal year, those needs may require review through the City's capital planning process or a budget amendment.

## GENERAL FUND SUMMARY

The FY2027 General Fund budget represents the City’s primary governmental operating fund. It supports core municipal services including general administration, Mayor and Council, planning and zoning, police protection, fire protection, public works, animal control, meter reading, financial recovery, legal support, insurance, fleet obligations, community support, and other General Fund responsibilities.

For FY2027, the General Fund is presented as a balanced budget with total budgeted revenues of \$4,803,983.88 and total budgeted expenditures of \$4,803,983.88. This produces a projected budgetary net position of \$0 for the fiscal year.

This summary is not an audited balance sheet. It is a budgetary operating summary showing planned revenues, planned expenditures, and the projected net budget position for FY2027. Due to the City’s ongoing audit recovery process, audited beginning fund balance and formal balance sheet information should be presented only after reliable financial statements are completed and reviewed.

General Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenues	\$6,349,756	\$4,879,277	\$4,803,983
Total Budgeted Expenditures	\$6,693,812	\$7,279,870	\$4,803,983
<b>Budgetary Net Position</b>	<b>-\$344,056</b>	<b>-\$2,400,593</b>	<b>\$0</b>

The FY2027 General Fund budget represents the City’s primary governmental operating fund. It supports core municipal services including administration, Mayor and Council, planning and zoning, police protection, fire protection, public works, animal control, meter reading and utility billing support, financial recovery, legal support, insurance, fleet obligations, community support, and other General Fund responsibilities.

For FY2027, the General Fund is presented as a balanced budget with total budgeted revenues of \$4,803,983.88 and total budgeted expenditures of \$4,803,983.88. This produces a projected budgetary net position of \$0.00 for the fiscal year.

This summary is not an audited balance sheet. It is a budgetary operating summary showing planned revenues, planned expenditures, and the projected net budget position for FY2027. Due to the City’s ongoing audit recovery process, audited beginning fund balance and formal balance sheet information should be presented only after reliable financial statements are completed and reviewed.

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# FISCAL YEAR 2026-2027 - GENERAL FUND

## REVENUES

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-31-001000	Property Taxes		\$378,678	\$400,000	\$146,000	34.8%
100-31-001310	Motor Vehicle Ad Valorem Tax	\$420,000	\$3,000	\$5,500	\$300	5.8%
100-31-001311	TAVT Distribution	\$5,200	\$100,000	\$95,000	\$5,000	5.6%
100-31-001320	Mobile Home Ad Valorem Taxes	\$90,000	\$0	\$0	-\$4,000	-100.0%
100-31-001340	Intangible Taxes	\$4,000	\$1,800	\$1,000	\$500	100.0%
100-31-001350	Railroad Taxes	\$500	\$0	\$0	-\$500	-100.0%
100-31-001700	Franchise Tax	\$500	\$107,260	\$100,000	-\$140,000	-58.3%
100-31-003000	Sales Tax Income	\$240,000	\$0	\$237,006	-\$2,500	9,380.2
100-31-003100	Local Option Sales Tax	\$2,500	\$400,000	\$400,000	\$0	% 0.0%
100-31-006200	Insurance Premiums Tax	\$400,000	\$443,515.79	\$450,000	\$50,000	12.5%
100-31-009100	Penalty & Interest on Taxes	\$400,000	\$0	\$0	-\$13,000	-100.0%
100-32-001110	Beer Tax	\$13,000	\$0	\$0	-\$13,000	-100.0%
100-32-001200	Occupation Taxes	\$70,000	\$68,000	\$70,000	\$0	0.0%
100-32-001201	Financial Institution Fees	\$40,000	\$31,635	\$30,000	-\$10,000	-25.0%
100-33-008000	Housing Authority Taxes	\$30,000	\$31,449	\$30,000	\$0	0.0%
100-00-32-2501	Adopted Dog Fees	\$6,600	\$0	\$0	-\$6,600	-100.0%
100-34-001301	Rezoning Fees	\$6,300	\$100	\$100	-\$6,200	-98.4%
100-00-34-1800	Real Estate Transfer Tax	\$500	\$227	\$300	-\$200	-40.0%
100-34-001900	Bad Debts Collected	\$500	\$1,195.10	\$1,000	\$500	150.0%
100-00-34-1900	Accident Reports - PD	\$1,000	\$2,736.81	\$2,500	\$1,500	
100-00-37-1001	Animal Shelter Donations	\$0	\$1,240	\$500	\$500	
100-34-002301	Drop Charges / Bench Warrants	\$0	\$1,105	\$1,000	\$1,000	
100-34-002305	Court Fees - Supervision Fee	\$2,000	\$0	\$0	\$0	
100-34-003900	Sale of Driveway Pipe	\$7,500	\$0	\$0	\$0	
100-34-009300	Returned Check Charges	\$500	\$0	\$0	\$0	
100-34-009301	Late Charges	\$1,800	\$432.54	\$500	-\$1,300	-72.2%
100-35-001100	Fines & Forfeitures	\$160,000	\$173,863.35	\$170,000	\$10,000	6.2%
100-36-001000	Interest Revenue	\$50,000	\$171,189.50	\$150,000	\$100,000	200.0%
100-38-001002	DFACS Rent Income	\$10,000	\$0	\$0	-\$10,000	-100.0%
100-38-009000	Miscellaneous Revenue	\$51,250	\$46,979.13	\$51,240	-\$10	-0.0%
100-38-009004	Credit Card Transaction Fees	\$25,000	\$1,579,170.62	\$25,000	\$0	0.0%
100-38-009016	Tech Fees (Police Dept)	\$20,000	\$14,751.50	\$20,000	\$0	0.0%
100-39-001201	Transfer from Gas Fund	\$2,000	\$15,959.62	\$18,000	\$16,000	800.0%
100-39-001202	Transfer from Water/Sewer	\$175,000	\$35,000	\$196,877	\$21,877	12.5%
100-39-001203	Transfer from Electric Fund	\$425,000	\$0	\$577,800	\$152,800	36.0%
100-39-001200	Transfer from Sanitation Fund	\$2,000,000	\$100,000	\$1,989,000	-\$11,000	-0.5%
100-39-001205	Existing Funds - Police Confiscated/Forfeiture	\$60,000	\$0	\$0	\$0	
100-39-001212	Existing Funds - Capital	\$2,000	\$0	\$140,432	\$0	
	Interfund Payroll Transfer	\$1,500,000	\$300,000	\$295,417	-\$574,572	-80.3%
	Wage Increase (5%)	\$127,106.34	\$869,989.06	0	\$0	
			\$0	\$0	\$0	
<b>TOTAL BUDGETED REVENUES</b>		<b>\$6,349,756.34</b>	<b>\$4,879,277.02</b>	<b>\$4,803,983</b>	<b>-\$1,545,772</b>	<b>-24%</b>

## Administrative Department

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-51-131100	Salaries	\$221,436.20	\$628,701	\$324,300	\$102,863.80	46.5%
100-51-132100	Group Insurance	\$49,357.56	\$53,846	\$35,190	-\$14,167.56	-28.7%
100-51-132200	FICA Expense	\$16,939.87	\$40,928.49	\$24,808	\$7,868.13	46.4%
100-51-132400	Retirement	\$21,302.16	\$13,600	\$11,500	-\$9,802.16	-46.0%
100-13-512900	Uniforms	\$1,000	\$307.50	\$500	-\$500	-50.0%
100-52-131000	DFACS Expenses	\$20,000	\$187,789	\$20,000	\$0	0.0%
100-52-131200	Professional Fees	\$400,000	\$65,433.77	\$452,000	\$52,000	13.0%
100-13-521210	- BC Tax Collection: \$17,000	\$17,000	\$16,535	\$0	\$0	
100-13-521211	- City Attorney: \$40,000	\$20,000	\$37,935	\$0	\$0	
	- CKH Accounting (Staff Agumentation) \$125000	\$0	\$0	\$0	\$0	
	- James Moore (Staff Agumentation) \$220,000	\$0	\$0	\$0	\$0	
	- Other Professional Fees	\$0	\$0	\$0	\$0	

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-52-131300	Data Processing / IT Services	\$32,000	\$105,646.59	\$117,000	\$85,000	265.6%
100-52-132202	Repairs to Equipment	\$2,000	\$5,962.61	\$2,500	\$500	25.0%
100-13-522201	Repairs to Building	\$0	\$8,152	\$0	\$0	
100-52-132320	Contract / Rental	\$20,000	\$33,519	\$50,500	\$30,500	152.5%
100-13-521280	Contract - VC3	\$2,500	\$11,525	\$12,500	\$10,000	400.0%
100-13-521281	Contract - Edmunds GovTech	\$23,000	\$24,632.99	\$34,000	\$11,000	47.8%
100-13-521282	Contract - Pitney Bowes	\$4,000	\$3,495.45	\$4,000	\$0	0.0%
100-13-521290	Contract - ESG	\$1,343,520	\$378,000	\$0	-\$1,343,520	-100.0%
100-13-522321	Contract - Operations Warehouse	\$0	\$0	\$82,500	\$0	
100-13-521284	Contract - Compere CPA Group	\$0	\$24,183.85	\$0	\$0	
100-13-521283	Contract - Ansering Service	\$0	\$1,050	\$0	\$0	
100-52-133100	Insurance & Bonds	\$50,000	\$438,834	\$193,000	\$143,000	286.0%
100-52-133200	Telephone / Radio	\$24,000	\$32,845.41	\$35,000	\$11,000	45.8%
100-52-133300	Advertising & Notices	\$10,000	\$19,281.45	\$25,000	\$15,000	150.0%
100-52-133500	Travel & Conference	\$20,000	\$14,247.96	\$5,000	-\$15,000	-75.0%
100-52-133501	Travel - City Attorney	\$2,500	\$0	\$500	\$2000	-80.0%
100-13-531300	Meetings and Meals	\$0	\$5,466.75	\$3,000	\$3,000	
100-52-133900	Pest Control	\$1,500	\$940	\$0	-\$1,500	-100.0%
100-52-133901	Pest Control - Dev. Authority	\$300	\$0	\$0	-\$300	-100.0%
100-53-131100	Office Supplies	\$14,000	\$0	\$10,000	-\$4,000	-28.6%
100-13-531101	General Equipment	\$40,000	\$238,715.56	\$10,000	-\$30,000	
100-13-521291	Enterprise Fleet Rental	\$35,000	\$45,140	\$48,000	\$13,000	
100-13-531100	Office Supplies	\$40,000	\$17,657	\$10,000	-\$30,000	-75.0%
	Transfer Funds to Cemetery	\$0	\$0	\$0		
100-53-131200	Utilities	\$35,000	\$6,099.19	\$10,000	-\$25,000	-71.4%
100-53-131201	Gas & Oil	\$10,000	\$2,745.24	\$5,000	-\$5,000	-50.0%
100-53-131400	Dues and Subscriptions	\$18,000	\$16,112	\$18,000	\$0	0.0%
100-54-131000	Capital Outlay	\$10,000	\$0	\$0	\$0	
100-55-131000	Matching Funds	\$10,000	\$0	\$0	-\$10,000	-100.0%
100-57-131000	Miscellaneous	\$5,000	\$31,863.09	\$0	-\$5,000	-100.0%
1001357100	City Events	\$10,000	\$27,307	\$3,000	\$5,000	50.0%
100-57-132001	Contributions - Library	\$17,500	\$17,500	\$17,850	\$4,375	25.0%
100-57-132002	Contributions - Health Dept.	\$5,000	\$4,166	\$5,000	\$0	0.0%
100-57-132003	Contribution - Red Cross / B&GC;	\$500	\$0	\$0	-\$500	-100.0%
100-57-132005	Chamber / Economic Developer	\$75,000	\$0	\$0	-\$75,000	-100.0%
100-57-132007	Contribution - Recreation	\$500	\$0	\$0	-\$500	-100.0%
100-57-132008	Contribution - Airport Authority	\$13,000	\$0	\$15,000	\$13,000	100.0%
100-61-131002	Back to School / Public Safety Day	\$10,000	\$1,299	\$3,000	-\$7,000	-70.0%
100-61-131005	Credit Card Fees	\$65,000	\$1,253	\$20,000	-\$45,000	-69.2%
	Wage Increase (5%)	\$127,106.34	\$127,106.34	\$0	-\$127,106.34	-100.0%
<b>Total - Administrative Department</b>		<b>\$2,842,962.13</b>	<b>\$2,689,822.24</b>	<b>\$1,604,648</b>	<b>-\$1,238,314</b>	<b>-43.6%</b>

### Commission Division

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-51-171100	Salaries	\$50,400	\$32,200	\$52,800	\$2,400	4.8%
17-512100	Group Insurance	\$8,000	\$0	\$0	-\$8,000	-100.0%
512100	FICA Expense	\$3,000	\$4,305.42	\$4,300	\$1,300	43.3%
522320	Contract / Rental	\$9,000	\$0	\$0	-\$9,000	-100.0%
523100	Insurance & Bonds	\$2,000	\$0	\$0	-\$2,000	-100.0%
523300	Advertising/Programming	\$500	\$0	\$4,000	\$3,500	700.0%
523500	Travel & Conference	\$10,000	\$6,000	\$5,600	-\$4,400	-44.0%
571001	Election	\$2,000	\$2,918.74	\$3,000	\$1,000	50.0%
531400	Dues & Subscriptions	\$500	\$0	\$0	-\$500	-100.0%
171000	Miscellaneous	\$500	\$0	\$0	-\$500	-100.0%
<b>Total - Commission Division</b>		<b>\$85,900</b>	<b>\$45,424.16</b>	<b>\$69,700</b>	<b>-\$16,200</b>	<b>-18.9%</b>

### Planning, Zoning & Inspections

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-51-181100	100- Salaries	\$0	\$0	\$6,000	\$6,000	
51-182200	100-51- FICA Expense	\$0	\$0	\$420	\$420	
182400	100-52- Retirement	\$0	\$0	\$0	\$0	
181200	100-52- Professional Fees	\$2,000	\$0	\$0	-\$2,000	-100.0%
183300	100-52- Advertising & Notices	\$500	\$0	\$0	-\$500	-100.0%
183500	100-53- Travel & Conference	\$1,500	\$0	\$0	-\$1,500	-100.0%
181100	100-57- General Supplies	\$500	\$0	\$0	-\$500	-100.0%
181000	<b>Total</b> - Miscellaneous	\$100	\$0	\$0	-\$100	-100.0%
<b>Planning, Zoning &amp; Inspections</b>		<b>\$4,600</b>	<b>\$0</b>	<b>\$6,420</b>	<b>\$1,820</b>	<b>39.6%</b>

## Police Department

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-20-511100	Salaries	\$633,000	\$778,013.16	\$400,000	\$233,000	10.6%
100-20-512100	Group Insurance	\$200,000	\$71,808	\$80,784	-\$119,216	-59.6%
100-20-512200	FICA Costs	\$50,000	\$61,664	\$30,600	\$19,400	30.0%
100-20-512400	Retirement	\$40,000	\$34,000.63	\$11,500	-\$28,500	-71.2%
100-20-512900	Uniforms	\$8,000	\$4,014	\$8,000	\$0	0.0%
100-20-512902	Prisoner Costs	\$25,000	\$24,402	\$25,000	\$0	0.0%
100-20-511200	Professional Fees	\$5,000	\$7,607.04	\$8,000	\$3,000	60.0%
100-20-521300	Data Processing / IT Services	\$10,000	\$1,023.35	\$2,500	-\$7,500	-75.0%
100-20-522201	Repairs to Buildings	\$10,000	\$8,065	\$10,000	\$0	0.0%
100-20-522202	Repairs to Equipment	\$5,000	\$5,962.61	\$60,000	\$55,000	1100.0%
100-20-522203	Repairs to Vehicles	\$20,000	\$10,829	\$10,000	-\$10,000	-50.0%
100-20-521291	Enterprise	\$230,000	\$122,560.52	\$130,000	-\$100,000	-43.5%
100-20-522320	Contract / Rental	\$2,500	\$5,187.55	\$1,500	-\$1,000	-40.0%
100-20-521981	Contract-- Axon Enterprise, Inc	\$0	\$27,822.76	\$29,000	\$29,000	
100-20-523100	Insurance & Bonds	\$60,000	\$14,197	\$118,000	\$58,000	96.7%
100-20-325200	Telephone & Radio	\$30,000	\$31,600	\$35,000	\$5,000	16.7%
100-20-523300	Advertising & Notices	\$250	\$0	\$300	\$50	20.0%
100-20-523500	Travel & Conference	\$12,000	\$13,421	\$5,000	\$7,000	-58%
100-20-523501	Training Costs	\$20,000	\$3,835	\$10,000	-\$10,000	-50.0%
100-20-523900	Pest Control	\$300	\$1,355	\$1,500	\$1,200	400.0%
100-20-521100	General Supplies	\$16,000	\$3,842	\$6,000	-\$10,000	-62.5%
100-20-521101	Tech Fund Expenses	\$2,500	\$0	\$0	-\$2,500	-100.0%
100-20-531103	General Equipment	\$2,000	\$75,510	\$20,000	\$18,000	900.0%
100-20-531200	Utilities	\$20,000	\$17,500	\$20,000	\$0	0.0%
100-20-531201	Gas & Oil	\$40,000	\$75,000	\$60,000	\$20,000	100.0%
100-20-531300	Meetings & Meals	\$1,000	\$4,731	\$0	-\$1,000	-100.0%
100-20-531400	Dues and Subscriptions	\$1,000	\$619	\$500	-\$500	-50.0%
100-20-572057	Peace Officers' A&B; Fund	\$2,500	\$18,889.52	\$20,000	\$17,500	700.0%
100-54-201000	Capital Outlay - Police	\$10,000	\$2,600	\$0	-\$10,000	-100.0%
100-57-201009	School / Public Safety Day	\$2,000	\$0	\$1,000	-\$1,000	-50.0%
100-20-571010	Miscellaneous	\$2,000	\$0	\$0	-\$2,000	-100.0%
100-57-202000	Investigations	\$1,500	\$14,250	\$1,000	\$500	-33.3%
100-20-572050	CourtWare/CJT	\$9,000	\$13,482.77	\$9,000	\$0	0.0%
100-20-572051	POPIDF-A (10% Court Fees)	\$2,000	\$260	\$0	-\$1,000	
100-20-572051	Crime Victims Emergency Fund	\$1,500	\$1,955.75	\$500	\$0	-66.7%
100-20-572053	Brain & Spinal Injury Trust Fund	\$1,000	\$650	\$0	\$0	
100-20-572054	Crime Lab Fee	\$1,000	\$3,680.34	\$1,000	\$0	0.0%
100-20-572055	Driver Education & Training Fund	\$1,000	\$14,284.88	\$0	\$15,500	
100-20-572056	POPIDF-B (Indigent Defense Fees)	\$2,500	\$0	\$18,000	-\$2,500	620.0%
100-20-531401	Peace Officers' A&B; Fund	\$2,500	\$5,792	\$0	\$6,000	-100.0%
100-20-572058	BC Drug Abuse Treatment & Education	\$2,000	\$14,481.50	\$8,000	\$13,000	300.0%
100-20-572059	BC Jail Fund	\$3,000	\$260	\$16,000	\$0	433.3%
100-20-572060	5% Local Victim Assistance Fund	\$1,000	\$15,959.62	\$1,000	\$16,000	0.0%
100-20-572061	Administrative / Technology Fee	\$2,000		\$18,000		800.0%
<b>Total - Police Department</b>		<b>\$1,490,050</b>	<b>\$1,511,116</b>	<b>\$1,124,909</b>	<b>\$365,140</b>	<b>-24.5%</b>

## Animal Control

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-51-221100	Salaries	\$50,000	\$86,595.39	\$65,000	\$15,000	30.0%
100-51-222100	Group Insurance	\$15,000	\$8,976	\$9,000	\$5,000	33.3%
100-51-222200	FICA Expense	\$5,000	\$6,963.91	\$4,972	\$2,500	50.0%
100-51-222400	Retirement	\$0	\$2,266.70	\$2,300	\$2,300	
100-51-222900	Uniforms	\$250	\$528.85	\$500	\$250	100.0%
100-20-521200	Professional Fees	\$20,000	\$22,669.95	\$15,000	\$5,000	25.0%
100-20-522201	Repairs to Building	\$5,000	\$0	\$5,000	\$0	0.0%
100-52-222202	Repairs to Equipment	\$1,000	\$0	\$0	-\$1,000	-100.0%
100-20-522203	Repairs to Vehicles	\$1,500	\$30	\$500	-\$1,000	-66.7%
100-22-521291	Enterprise Rental	\$10,000	\$8,947.56	\$9,000	-\$1,000	-10.0%
100-20-522320	Contract / Rental	\$1,000	\$1,230.26	\$0	-\$1,000	-100.0%
100-22-523100	Insurance & Bonds	\$10,000	\$0	\$13,000	\$3,000	30.0%
100-22-325200	Telephone & Radio	\$2,000	\$1,818	\$2,000	\$0	0.0%
100-22-523300	Advertising & Notices	\$2,000	\$0	\$0	-\$2,000	-100.0%
100-22-523900	Pest Control	\$500	\$545	\$625	\$125	25.0%
100-22-531100	General Supplies	\$3,000	\$6,436.42	\$5,000	\$2,000	66.7%
100-20-531103	General Equipment	\$1,500	\$0	\$1,500	\$0	0.0%
100-22-531200	Utilities	\$5,000	\$13,579.88	\$15,000	\$10,000	200.0%
100-22-531201	Gas & Oil	\$2,000	\$1,971	\$2,000	\$0	0.0%
100-22-531400	Dues and Subscriptions	\$200	\$0	\$0	-\$200	-100.0%
100-20-541000	Capital Outlay	\$10,000	\$0	\$0	-\$10,000	-100.0%
100-22-571000	Miscellaneous	\$1,000	\$0	\$0	-\$1,000	-100.0%
<b>Total - Animal Control</b>		<b>\$145,950</b>	<b>\$162,558.92</b>	<b>\$150,397</b>	<b>\$4,477</b>	<b>3.0%</b>

## Fire Department

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-30-511100	Salaries	\$620,000	\$1,050,408.46	\$600,000	\$20,000	3.2%
100-30-512100	Group Insurance	\$80,000	\$125,664	\$118,000	\$38,000	47.5%
100-30-512200	FICA Expense	\$50,000	\$84,374.06	\$45,000	-\$5,000	-10.0%
100-30-512400	Retirement	\$40,000	\$31,733.92	\$35,000	-\$5,000	-12.5%
100-30-512900	Uniforms	\$20,000	\$881.32	\$5,000	-\$15,000	-75.0%
100-30-521200	Professional Fees	\$2,500	\$2,589	\$3,000	\$500	20.0%
100-30-521300	Data Processing / IT Services	\$5,000	\$0	\$0	-\$5,000	-100.0%
100-30-522201	Repairs to Buildings	\$40,000	\$8,152.05	\$5,000	\$0	0.0%
100-30-522202	Repairs to Equipment	\$2,500	\$5,962.31	\$7,000	\$0	0.0%
100-30-522203	Repairs to Vehicles	\$25,000	\$169	\$10,000	-\$15,000	-60.0%
100-30-521291	Enterprise Fleet	\$30,000	\$30,000	\$30,000	\$0	
100-30-521980	Contract / Rental	\$2,000	\$583.32	\$1,000	-\$1,000	-50.0%
100-30-523100	Insurance & Bonds	\$60,000	\$0	\$103,000	\$43,000	71.7%
100-30-325200	Telephone & Radio	\$2,000	\$2,950	\$2,300	\$300	15.0%
100-30-523300	Advertising & Notices	\$500	\$0	\$0	-\$500	-100.0%
100-30-523500	Travel & Training	\$5,000	\$3,237	\$5,000	\$0	0.0%
100-30-523501	Training	\$2,000	\$625	\$1,000	-\$1,000	-50.0%
100-30-523900	Pest Control	\$300	\$665	\$800	\$500	166.7%
100-53-301100	General Supplies	\$500	\$1,608.73	\$2,000	\$1,500	300.0%
100-30-531101	General Equipment	\$10,000	\$63,440.24	\$8,000	-\$2,000	-20.0%
100-53-301200	Utilities	\$15,000	\$978	\$5,000	-\$10,000	-66.7%
100-53-301201	Gas & Oil	\$15,000	\$12,000	\$15,000	\$0	0.0%
100-53-301400	Dues and Subscriptions	\$250	\$226.23	\$250	\$0	0.0%
100-54-301000	Capital Outlay - Fire	\$40,000	\$0	\$0	-\$40,000	-100.0%
100-30-582000	Interest Expense	\$1,000	\$0	\$0	-\$1,000	-100.0%
100-57-301000	Miscellaneous	\$500	\$4,267.83	\$0	-\$500	-100.0%
100-57-301300	Meetings & Meals	\$1,000	\$0	\$1,000	\$0	0.0%
<b>Total - Fire Department</b>		<b>\$1,070,050</b>	<b>\$1,430,515.47</b>	<b>\$997,350</b>	<b>-\$27,700</b>	<b>-6.3%</b>

## Housing Division

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-52-313300	Advertisements & Notices	\$1,000	\$0	\$0	-\$1,000	-100.0%

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-53-311100	General Supplies	\$400	\$0	\$0	-\$400	-100.0%
100-53-311400	Dues & Subscriptions	\$100	\$2,955	\$3,000	\$2,900	2900.0%
<b>Total - Housing Division</b>		<b>\$1,500</b>	<b>\$2,955</b>	<b>\$3,000</b>	<b>\$1,500</b>	<b>100.0%</b>

**Meter Reading Department**

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-32-511100	Salaries	\$99,000	\$158,660.83	\$195,000	\$96,000	41.4%
100-32-512100	Group Insurance	\$20,000	\$17,952	\$54,000	\$34,000	170.0%
100-32-512200	FICA Expenses	\$8,000	\$4,343.41	\$14,917	-\$6,917	-86.5%
100-32-512400	Retirement	\$0	\$4,533.42	\$4,500	\$4,500	
100-32-512900	Uniforms	\$3,000	\$2,030.76	\$2,500	-\$500	-16.7%
100-32-522202	Repairs to Equipment	\$1,500	\$1,461.31	\$1,500	\$0	0.0%
100-32-522203	Repairs to Vehicles	\$3,000	\$169	\$1,500	-\$1,500	-50.0%
100-32-523100	Insurance & Bonds	\$5,000	\$0	\$15,000	\$10,000	200.0%
100-32-531100	General Supplies	\$1,500	\$645.78	\$1,000	-\$500	-33.3%
100-32-531101	General Equipment	\$1,500	\$0	\$1,000	-\$500	-33.3%
100-32-531201	Gas & Oil	\$3,000	\$4,202.22	\$4,500	\$1,500	50.0%
100-32-541000	Capital Outlay	\$5,000	\$0	\$0	-\$5,000	-100.0%
100-57-321000	Miscellaneous	\$300	\$39.20	\$300	\$0	0.0%
<b>Total - Meter Reading Department</b>		<b>\$150,800</b>	<b>\$194,037.93</b>	<b>\$295,417</b>	<b>\$144,617</b>	<b>95.9%</b>

**Public Works / Public Resource Dept.**

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
100-90-511100	Salaries	\$288,000	\$484,299.50	\$228,800	-\$59,200	-20.4%
100-90-512100	Group Insurance	\$50,000	\$53,856	\$50,000	\$0	0.0%
100-90-512200	FICA Expense	\$25,000	\$35,460	\$17,442	-\$5,000	-20.0%
100-90-512400	Retirement	\$17,000	\$5,788.08	\$5,000	-\$12,000	-70.6%
100-90-512900	Uniforms	\$10,000	\$11,661.34	\$5,000	-\$5,000	-50.0%
100-90-521200	Professional Fees	\$25,000	\$39,010	\$5,000	-\$20,000	-80.0%
	Repairs to Building	\$10,000	\$6,050	\$0	-\$10,000	-100.0%
100-90-522202	Repairs to Equipment	\$25,000	\$39,809.07	\$15,000	-\$10,000	-40.0%
	Repairs to Vehicles	\$10,000	\$4,654.34	\$10,000	\$0	0.0%
100-90-522320	Contract / Rental	\$160,000	\$158,411.08	\$22,000	-\$100,000	-62.5%
100-90-521291	Contract - Enterprise Fleet	\$25,000	\$27,160	\$30,000	\$5,000	20.0%
100-90-522321	Yard Refuse Collection	\$75,000	\$0	\$0	-\$25,000	-33.3%
100-90-522322	Tree Removal	\$10,000	\$1,850	\$3,000	-\$7,000	-70.0%
	Mosquito Control	\$10,000	\$0	\$0	-\$10,000	-100.0%
100-90-523100	Insurance & Bonds	\$20,000	\$0	\$52,000	\$32,000	160.0%
100-90-523200	Telephone & Radio	\$2,000	\$0	\$0	-\$2,000	-100.0%
100-90-523300	Advertising & Notices	\$500	\$0	\$0	-\$500	-100.0%
100-90-523500	Travel & Conference	\$500	\$242	\$500	\$0	0.0%
100-90-531100	General Supplies	\$25,000	\$149,726.68	\$92,000	\$67,000	268.0%
100-90-531101	General Equipment	\$10,000	\$201,666.30	\$5,000	\$0	0.0%
100-90-531200	Utilities	\$3,000	\$4,200.71	\$5,000	\$2,000	66.7%
100-90-531201	Gas & Oil	\$20,000	\$15,314.34	\$15,000	-\$5,000	-25.0%
100-90-541001	Road / Sidewalk Repair	\$30,000	\$6,550	\$0	-\$30,000	-100.0%
100-90-541000	Capital Outlay - Public Resources	\$50,000	\$0	\$0	-\$50,000	-100.0%
100-90-571000	Miscellaneous	\$1,000	\$685.84	\$0	-\$1,000	-100.0%
<b>Total - Public Works / Public Resource Dept.</b>		<b>\$902,000</b>	<b>\$1,246,395.28</b>	<b>\$560,742</b>	<b>-\$341,258</b>	<b>-37.8%</b>

**Fund Summary**

Account No.	Description	FY 2025-26 Adopted	FY 2025-26 Actual / YTD	FY 2026-27 Proposed	\$ Increase / Decrease	% Change
<b>Total Budgeted Revenue</b>		<b>\$6,349,756.34</b>	<b>\$4,879,277.02</b>	<b>\$4,803,983</b>	<b>-\$1,545,772.47</b>	<b>-24.3%</b>
<b>Total Budgeted Expenses</b>		<b>\$6,693,812.13</b>	<b>\$7,279,870</b>	<b>\$4,803,983</b>	<b>-1,889,828.25</b>	<b>-28.2%</b>
<b>Net (Revenue - Expenses)</b>		<b>-\$344,055.79</b>	<b>-\$2,400,592.98</b>	<b>\$0</b>	<b>\$344,055.79</b>	<b>-100.0%</b>

# FY2027

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# ELECTRIC FUND

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# FY2027

## ELECTRIC DEPARTMENT

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The FY2027 Electric Fund budget supports the City's electric utility operations, including retail electric service, customer usage revenue, wholesale power purchases, electric distribution system maintenance, line operations, vehicle and equipment support, inventory, utility-related professional services, and transfers that support the City's overall financial structure.

The Electric Fund is the City's largest enterprise utility and one of the most important funds in the overall budget. It carries the City's largest single utility cost through wholesale power purchased from the Municipal Electric Authority of Georgia, or MEAG. It also provides significant support to the General Fund through interfund transfers.

For FY2026, the Electric Fund adopted revenue budget was \$6,531,000, while FY2026 actual/YTD revenue totaled \$6,893,785. For FY2027, total Electric Fund revenues are proposed at \$7,399,300.

On the expenditure side, the FY2026 adopted budget was \$5,030,500, while FY2026 actual/YTD expenditures totaled \$6,527,665.16. For FY2027, total Electric Fund expenditures are proposed at \$7,192,079.17, producing a projected budgetary net position of \$207,220.83.

The FY2027 Electric Fund budget should be understood as a current-rate utility stabilization budget. It incorporates updated wholesale power cost data, recognizes core electric operating obligations, maintains essential utility operations, and reduces the transfer burden on the fund compared to the prior working budget. This approach preserves additional Electric Fund capacity while still providing \$1,733,779.17 in support to the General Fund.

The revised Electric Fund budget is important because the City cannot treat the electric utility as an unlimited source of General Fund support. The fund must remain able to pay wholesale power costs, respond to system failures, maintain distribution infrastructure, purchase required inventory, support line operations, and absorb cost changes that may occur during the fiscal year. The FY2027 budget therefore balances two responsibilities: supporting the General Fund and protecting the operational stability of the electric system.

### Financial Overview

Electric Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenues	\$6,531,000	\$6,893,785	\$7,342,300
Total Budgeted Expenditures	\$5,030,500	\$6,527,665	\$7,342,300
Net Budget Position	\$1,500,500	\$366,120	\$0

The FY2027 Electric Fund is presented as a balanced enterprise fund. Budgeted revenues equal budgeted expenditures. This is a budgetary operating summary based on projected revenues, projected expenditures, and planned transfers for FY2027. It does not represent an audited fund balance or balance sheet position.

# FY2027

## ELECTRIC DEPARTMENT

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Electric Fund revenue is primarily generated through retail electric sales. The fund also receives revenue from miscellaneous electric activity, pole rental, vapor light installation, and other utility-related service charges.

For FY2027, Electric Revenue is budgeted at \$7,000,000 compared to \$6,500,000 adopted in FY2026 and \$6,891,555 in FY2026 actual/YTD activity. Total Electric Fund revenues are proposed at \$7,399,300 for FY2027

This revenue model is intended to support the Electric Fund’s operating obligations, including wholesale power purchases, distribution system operations, inventory, line maintenance, vehicle and equipment support, utility-related professional services, and the fund’s transfer to the General Fund. Because wholesale power remains the largest cost driver in the Electric Fund, revenue performance and MEAG power costs should be monitored closely throughout the fiscal year.

The FY2027 budget also includes \$396,000 from the Existing Funds Mutual Competitive Trust. This amount is included as part of the Electric Fund structure and supports the fund’s ability to meet operating obligations, wholesale power costs, utility-related expenses, and transfer requirements while preserving a projected budgetary net position of \$207,220.83.

Revenue Source	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Miscellaneous	\$10,000	\$1,800	\$2,200
Pole Rental	\$15,000	\$200	\$600
ECG Rebate	\$5,000	\$0	\$0
Electric Revenue	\$6,500,000	\$6,891,555	\$7,000,000
Vapor Light Installation	\$500	\$230	\$500
Existing Funds Mutual Competitive Trust	\$0	\$0	\$396,000
Temporary Service Charge	\$500	\$0	\$0
<b>Total Electric Fund Revenues</b>	<b>\$6,531,000</b>	<b>\$6,893,785</b>	<b>\$7,399,300</b>

# FY2027

## ELECTRIC FUND

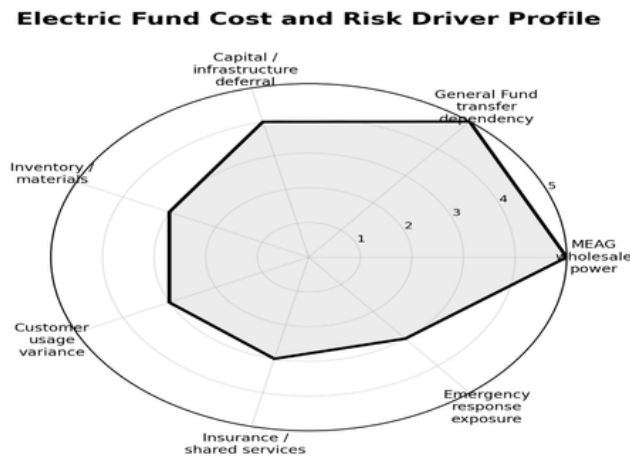
The largest single expenditure in the Electric Fund is wholesale power purchased from MEAG. For FY2027, Electric Purchases are budgeted at \$3,830,000, compared to \$2,200,000 adopted in FY2026 and \$3,962,248 in FY2026 actual/YTD activity. This increase reflects updated wholesale power cost information and places the MEAG-related cost closer to the actual operating level experienced in FY2026. Because wholesale power costs are established externally, the City must budget this line based on the best available projection rather than internal discretion.

Wholesale Power Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Electric Purchases	\$2,200,000	\$3,962,248	\$3,830,000

Wholesale power cost remains the most significant financial risk in the Electric Fund. The City does not operate a separate Power Cost Adjustment mechanism on customer bills, meaning wholesale cost changes are absorbed by the fund rather than automatically passed through to customers. If MEAG costs change materially during the fiscal year, the fund may experience pressure that requires monitoring, operating adjustments, or later budget action.

### Electric Fund Cost and Risk Driver Profile

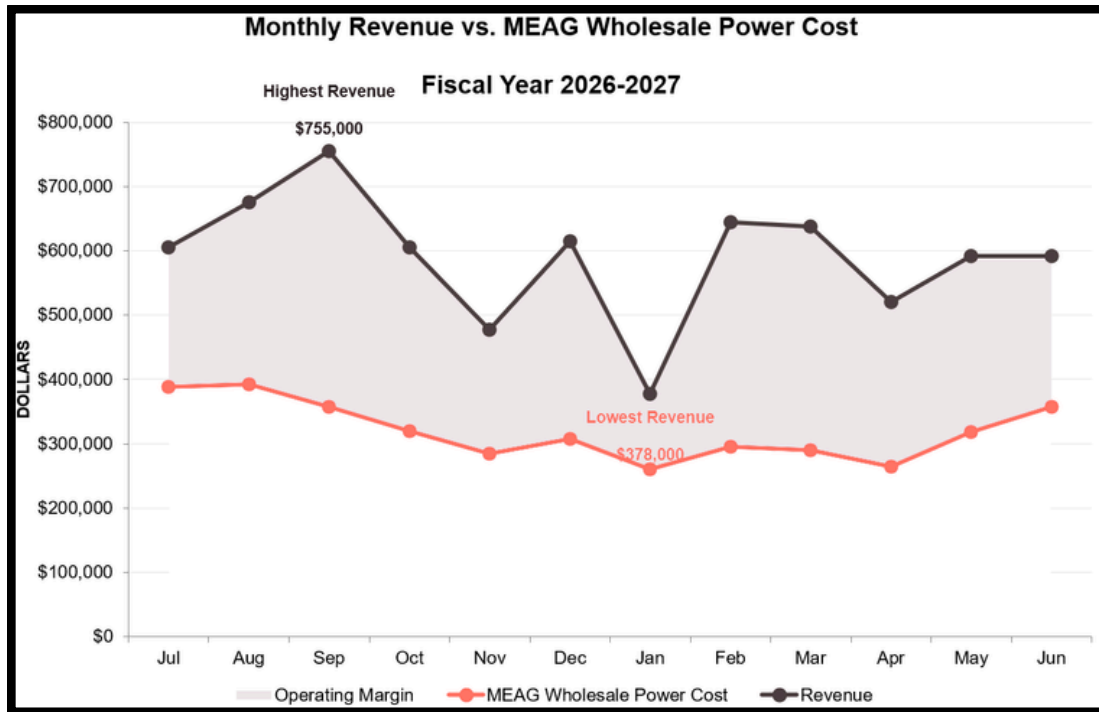
The radargraph below summarizes the relative budget pressure created by major Electric Fund cost and risk drivers. The scale is directional, from 1 for low pressure to 5 for high pressure. It is not a dollar schedule. The purpose is to show that the Electric Fund is affected by more than one operating factor, with wholesale power and General Fund transfer dependency being the strongest drivers.



**Graph interpretation:** MEAG wholesale power and General Fund transfer dependency are rated highest because they have the greatest effect on fund performance and transfer capacity. Capital deferral is also elevated because system reliability needs continue even when major projects are not fully programmed in the operating budget. Inventory, usage variance, insurance/shared services, and emergency response exposure are moderate pressures that require monitoring during the fiscal year.

# FY2027

## ELECTRIC DEPARTMENT



This chart compares monthly Electric Fund revenue against MEAG wholesale power cost for Fiscal Year 2026-2027. The shaded area between the two lines represents the City's operating margin, which is the difference between what the City collects from electric customers and what it pays MEAG for wholesale power.

Revenue peaks in August at approximately \$755,000, driven by summer cooling demand, while the lowest revenue month is March at approximately \$378,000. Wholesale power cost follows a similar seasonal pattern but remains consistently below revenue, indicating the fund maintains a positive operating margin throughout the year.

The annual operating margin of \$3,267,000 represents 45.7% of total revenue. This margin must cover all other Electric Fund costs including personnel, line maintenance, vehicles, equipment, transfers to the General Fund, and reserves. The chart demonstrates that while the fund generates consistent positive margins, those margins are not excess profit. They are the operating capacity that supports the full cost of delivering electric service and funding interfund transfers.

Total annual revenue	\$7,057,000
MEAG wholesale power cost	\$3,826,551
Operating margin	\$3,267,000
Margin as percent of revenue	45.7%

Personnel costs support electric utility operations, line-related work, distribution system maintenance, customer service support, and related electric department functions. For FY2027, salaries are budgeted at **\$300,000**, compared to **\$190,000** adopted in FY2026 and **\$298,595** in FY2026 actual/YTD activity.

Personnel Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Salaries	\$190,000	\$298,595	\$300,000
Group Insurance	\$50,000	\$26,928	\$30,000
FICA Expense	\$18,000	\$12,957	\$14,000
Retirement	\$15,000	\$15,000	\$31,300
Uniforms	\$5,000	\$5,247	\$6,000
<b>Total Personnel and Benefit Costs</b>	<b>\$278,000</b>	<b>\$358,727</b>	<b>\$381,300</b>

The FY2027 personnel and benefit budget is approximately **\$103,300** above the FY2026 adopted amount and approximately **\$22,573** above FY2026 actual/YTD activity. This adjustment presents the recurring personnel cost of electric operations more accurately and supports proper fund allocation.

### Contracted Services, Inventory, and System Support

The FY2027 Electric Fund budget includes operational support lines necessary for distribution system maintenance and utility operations. Contract / Rental is budgeted at **\$125,000**, compared to **\$5,000** adopted in FY2026 and **\$24,641** in FY2026 actual/YTD activity. Inventory Supplies are budgeted at **\$200,000**, compared to **\$0** adopted in FY2026 and **\$9,229** in FY2026 actual/YTD activity. The purpose of this expenditure is due to anticipated service expansion of the industrial park.

### Capital, Infrastructure, and Emergency Response

The FY2027 Electric Fund includes **\$175,000** for Capital Outlay and **\$50,000** for Miscellaneous / Emergency Response. These lines provide budget capacity for electric system needs, capital-related work, and emergency utility response.

The primary driver of the FY2027 Capital Outlay budget is the need to expand electric service capacity at the Industrial Park. This project involves various construction activities including pole attachment to Georgia Transmission Corporation and crossing the Georgia/Florida Railroad. The overall estimated cost of the project exceeds \$250,000, of which approximately \$175,000 represents construction supplies and equipment needed to complete the project.

This infrastructure investment is necessary to support anticipated industrial growth and ensure the City's electric distribution system can meet increased demand at the Industrial Park site. The project scope, permitting requirements, and coordination with Georgia Transmission Corporation and railroad authorities may affect project timing and final cost during the fiscal year.

Capital / Emergency Item	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Capital Outlay	\$50,000	\$0	\$175,000
Miscellaneous / Emergency Response	\$500	\$0	\$50,000

The Electric Fund must maintain the ability to respond to system failures, storm-related events, line issues, equipment failure, and other utility needs. Larger system reliability improvements, such as major distribution rebuilds or modernization efforts, are not fully programmed in FY2027 and may require restricted capital funding, grant funding, or future capital identification.

### Transfers and General Fund Support

The Electric Fund is the City’s largest enterprise utility and historically one of the most important sources of support for General Fund operations. For FY2027, the Electric Fund budget includes **\$1,560,307** for Transfer of Funds to General Fund. The budget also includes an **Interfund Transfer** line of **\$658,472**. This covers the cost of the electric departments contribution to the meter reading department and the estimated sales tax obligation. Together, these transfer-related lines are part of the fund’s overall budget structure and should be monitored to ensure transfers are supported by actual fund performance.

### What the Transfer Is

The transfer to General Fund is the practice of moving a portion of electric utility revenues from the Electric Fund (an enterprise fund operated as a self-sustaining business) into the General Fund (which pays for police, fire, streets, code enforcement, parks, administration, and other governmental services). Because Quitman owns and operates its electric utility through MEAG Power, the City does not collect property taxes from a private electric provider. Instead, the electric utility itself contributes to general government in a manner functionally similar to the property taxes and franchise fees a private utility would otherwise pay. In many Georgia cities this contribution is referenced as a payment in lieu of taxes (PILOT), a return on investment, or simply an operating transfer.

### Purpose of the Transfer

The transfer serves three core purposes. First, it offsets general government costs that would otherwise require a higher millage rate, additional fees, or service reductions. Second, it represents a return on the City's long-standing capital investment in the electric distribution system, since residents collectively own the utility. Third, it recovers the cost of services the General Fund provides to the Electric Fund (administration, billing, finance, legal, governance, building occupancy), which would otherwise be unrecoverable without an interfund payment.

Transfer Item	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Interfund Transfer	\$200,000	\$1,567,000	\$658,472
<b>Transfer of Funds to General Fund</b>	<b>\$2,000,000</b>	<b>\$268,455</b>	<b>\$1,560,307</b>

### Full Electric Fund Expenditure Schedule

Line Item	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Salaries	\$190,000	\$298,595	\$300,000
Group Insurance	\$50,000	\$26,928	\$30,000
FICA Expense	\$18,000	\$12,957	\$14,000
Retirement	\$15,000	\$15,000	\$31,300
Uniforms	\$5,000	\$5,247	\$6,000
Professional Fees	\$10,000	\$11,238	\$12,000
Data Processing / IT Services	\$3,500	\$0	\$3,500
Repairs to Buildings	\$20,000	\$0	\$0
Repairs to Equipment	\$5,000	\$8,704	\$9,000
Repairs to Vehicles / Maintenance Management	\$10,000	\$3,380	\$5,000
Enterprise Fleet Lease	\$10,000	\$8,163	\$10,000
Contract / Rental	\$5,000	\$24,641	\$125,000
Telephone / Radio	\$5,000	\$0	\$0
Advertising and Notices	\$500	\$0	\$0
Travel and Conference	\$5,000	\$385	\$2,500
General Supplies	\$75,000	\$208,315	\$15,000
Inventory Supplies	\$0	\$9,229	\$200,000
Utilities	\$10,000	\$8,077	\$10,000
Gas and Oil	\$10,000	\$8,393	\$10,000
Dues / Subscriptions / ECG / Miscellaneous	\$133,000	\$80,711	\$135,000
Electric Purchases	\$2,200,000	\$3,962,248	\$3,830,000
Capital Outlay	\$50,000	\$0	\$175,000
Miscellaneous / Emergency Response	\$500	\$0	\$50,000
Meter Reader/Sales Tax	\$200,000	\$1,567,000	\$658,472
<b>Transfer of Funds to General Fund</b>	<b>\$2,000,000</b>	<b>\$268,455</b>	<b>\$1,560,307</b>
<b>Total Electric Fund Expenditures</b>	<b>\$5,030,500</b>	<b>\$6,527,665</b>	<b>\$7,192,079</b>

Electric Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
<b>Total Budgeted Revenues</b>	\$6,531,000	\$6,893,785	\$7,399,300
<b>Total Budgeted Expenditures</b>	\$5,030,500	\$6,527,665	\$7,192,079
<b>Net Budget Position</b>	\$1,500,500	\$366,120	\$207,220

# FY2027

## ELECTRIC DEPARTMENT

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### Summary

The FY2027 Electric Fund budget reflects the City's largest enterprise utility operation. The fund supports retail electric service, wholesale power purchases, distribution system operations, inventory, maintenance, capital needs, emergency response, and General Fund support.

The most significant cost driver is wholesale power purchased from MEAG, budgeted at **\$3,830,000** for FY2027. The most significant transfer-related item is the **\$1,560,307** Transfer of Funds to General Fund, which supports the City's overall governmental operations under the Utility Pool methodology.

For FY2027, the Electric Fund should be viewed as a stabilization and alignment budget. It uses updated cost data, places electric-related operating costs within the Electric Fund, recognizes wholesale power exposure, supports limited capital and emergency response capacity, and maintains a balanced fund position under the current adopted rate structure.

An aerial photograph of a town at sunset. A large, silver water tower with a lattice steel frame stands on the left. In the center, a white, classical-style building with a central dome is visible. The sky is a mix of orange, yellow, and blue. The foreground shows a parking lot and other buildings.

FY2027

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WATER & SEWER  
FUND

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### Water and Sewer Fund

The FY2027 Water and Sewer Fund budget supports the City’s water production, water distribution, sewer collection, wastewater treatment, lift station operations, regulatory compliance, utility maintenance, customer usage billing support, and infrastructure response.

Water and Sewer is a regulated public health utility. The fund supports drinking water service, wastewater collection and treatment, EPD compliance, certified operator coverage, utility system maintenance, and the operating structure necessary to provide water and sewer service to City customers.

For FY2026, the Water and Sewer Fund adopted revenue budget was **\$1,338,900**, while FY2026 actual/YTD revenue totaled **\$1,343,020.71**. For FY2027, total Water and Sewer Fund revenues are proposed at **\$1,630,000**

On the expenditure side, the FY2026 adopted budget was **\$1,271,500**, while FY2026 actual/YTD expenditures totaled **\$1,056,357.70**. For FY2027, total Water and Sewer Fund expenditures are proposed at **\$1,579,511**, producing a surplus fund position of **\$53,186.65**

The FY2027 Water and Sewer Fund budget should be understood as a realignment and stabilization budget. It assigns personnel, operating costs, infrastructure support, professional services, and utility-related obligations to the fund they support. It also recognizes that larger capital needs remain beyond the capacity of the annual operating budget and will require restricted capital funding, future capital identification, external funding eligibility, or later Council action.

### Financial Overview

Water and Sewer Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenues	\$1,338,900	\$1,343,020.71	\$1,630,000.00
Total Budgeted Expenditures	\$1,271,500	\$1,056,357.70	\$1,577,456.40
Net Budget Position	\$67,400	\$286,663.01	\$54,748.60

The FY2027 Water and Sewer Fund is presented as a balanced enterprise fund. Budgeted revenues equal budgeted expenditures. This is a budgetary operating summary and does not represent an audited fund balance or balance sheet position.

### Revenue Structure

Water and Sewer Fund revenue is generated primarily from water and sewer service charges. The fund also receives revenue from tap fees and related utility revenue sources.

# FY2027

## WATER & SEWER DEPARTMENT

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For FY2027, Water and Sewer Revenue is budgeted at **\$1,630,000**, compared to **\$1,300,000** adopted in FY2026 and **\$1,200,000** in FY2026 actual/YTD activity. The FY2027 budget also includes **\$1,500** for Water Tap Fees and **\$1,200** for Sewer Tap Fees.

Customer count and usage are held flat for budget purposes. The FY2027 budget does not rely on assumed customer growth. The revenue model should be monitored during the fiscal year because actual revenue will depend on customer usage, weather conditions, account activity, collections, and system performance.

The FY2027 budget document does not adopt a water or sewer rate adjustment. Any future change to utility rates would require separate Council action through the appropriate ordinance process.

### Water and Sewer Fund Revenue Schedule

Revenue Source	FY25-26 Adopted	FY25-26 Actual/YTD	FY26-27 Proposed
Water Service Revenue	\$780,000	\$720,000	\$977,300
Sewer Service Revenue	\$520,000	\$480,000	\$650,000
Water Tap Fees	\$1,500	\$1,200	\$1,500
Sewer Tap Fees	\$1,200	\$1,000	\$1,200
<b>Total Revenue</b>	<b>\$1,302,700</b>	<b>\$1,202,200</b>	<b>\$1,630,000</b>

The Water and Sewer Fund supports direct operations, maintenance, compliance, equipment, utilities, supplies, fuel, contracted support, and professional services. FY2027 reflects realigned cost allocation by assigning water and sewer operating costs to the fund they support.

Major operating areas include water system maintenance, sewer system maintenance, treatment operations, lift station operations, repair response, professional services, contract and rental support, supplies, equipment, fuel, utilities, and the General Fund transfer.

### Personnel and Benefit Costs

A major FY2027 change is the recognition of personnel costs within the Water and Sewer Fund. These costs support water and sewer operations, field response, system maintenance, service work, and certified operator coverage.

In FY2026, the Water Department adopted salary budget was **\$190,000**, while FY2026 actual/YTD salaries totaled **\$295,010.76**. For FY2027, salaries are proposed at **\$300,000**. This increase reflects the assignment of water and sewer operational personnel costs to the fund they support.

Personnel Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Salaries	\$190,000	\$295,010.76	\$300,000
Group Insurance	\$50,000	\$26,180.00	\$53,000
FICA Expense	\$18,000	\$12,956.66	\$14,000
Retirement	\$15,000	\$15,000.00	\$31,300
Uniforms	\$0	\$1,384.00	\$1,500
<b>Total Personnel and Benefit Costs</b>	<b>\$273,000</b>	<b>\$350,531.42</b>	<b>\$399,800</b>

The FY2027 personnel and benefit budget is higher than both FY2026 adopted and FY2026 actual/YTD activity because the fund is now carrying a more complete share of the personnel cost required to operate the water and sewer utility. This approach provides a clearer view of the true cost of service.

## Professional Services, Contracted Work, and System Support

Professional services and contracted support are significant cost categories in the Water and Sewer Fund. These lines support engineering, technical assistance, certified operational support, specialized repairs, hydro and vacuum excavation, and other services required for utility operations.

For FY2027, Water Department Professional Fees are budgeted at **\$60,000**, compared to **\$40,000** adopted in FY2026 and **\$53,498.90** in FY2026 actual/YTD activity. Sewer Department Professional Fees are budgeted at **\$30,000**, compared to **\$40,000** adopted in FY2026 and **\$31,493.75** in FY2026 actual/YTD activity.

Professional and Contracted Support	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Water Professional Fees	\$40,000	\$53,498.90	\$60,000
Sewer Professional Fees	\$40,000	\$31,493.75	\$30,000
Water Contract / Rental	\$80,000	\$124,620.08	\$148,000
Sewer Contract / Rental	\$10,000	\$11,747.56	\$0
<b>Total Professional and Contracted Support</b>	<b>\$170,000</b>	<b>\$221,360.29</b>	<b>\$238,000</b>

The FY2027 budget recognizes that specialized water and sewer work often requires outside support. This is especially true where system conditions require technical equipment, specialized repairs, utility excavation, certified operations, or engineering review.

### Treatment, Utilities, Supplies, and Maintenance

Water and sewer operations require utility power, repair materials, chemicals, equipment, parts, supplies, and ongoing maintenance. These costs support daily operations and system readiness.

For FY2027, Water Department Utilities are budgeted at **\$73,000**, compared to **\$40,000** adopted in FY2026 and **\$69,000** in FY2026 actual/YTD activity. Sewer Department Utilities are budgeted at **\$23,000**, compared to **\$200,000** adopted in FY2026 and **\$20,352.39** in FY2026 actual/YTD activity.

General Supplies are budgeted at **\$65,000** in the Water Department and **\$0** in the Sewer Department. This follows FY2026 actual/YTD activity where Water General Supplies reached **\$204,007.20**.

Operating Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Repairs / Maintenance to Equipment, Water	\$30,000	\$58,368.02	\$60,000
Repairs / Maintenance to Equipment, Sewer	\$20,000	\$17,088.19	\$25,000
Repairs to Vehicles	\$2,000	\$34,418.74	\$25,000
General Equipment / Inventory	\$0	\$18,029.97	\$40,000
General Supplies, Water	\$10,000	\$204,007.20	\$65,000
General Supplies, Sewer	\$10,000	\$178.35	\$0
Utilities, Water	\$40,000	\$69,000.00	\$73,000
Utilities, Sewer	\$200,000	\$20,352.39	\$23,000
Gas and Oil	\$40,000	\$40,000.00	\$40,000
<b>Total Operating Support</b>	<b>\$352,000</b>	<b>\$461,443.86</b>	<b>\$351,000</b>

The FY2027 budget adjusts these accounts based on operating experience and better classification of water and sewer needs. Utility cost, equipment maintenance, supplies, and vehicle support should be monitored closely because infrastructure conditions can create emergency repair exposure.

### Regulatory Compliance and Certified Operator Coverage

The Water and Sewer Fund supports routine regulatory compliance, including required water quality testing, laboratory analysis, permit reporting, and certified operator coverage. These activities are required to maintain compliant water and wastewater operations.

The FY2027 budget should be understood as funding routine compliance activity. No active enforcement matter is assumed in this budget narrative. If future EPD findings, testing requirements, or permit conditions require additional work, the fund may require budget review or

later Council action.

Regulatory compliance is not discretionary. Water and wastewater services must be operated in accordance with applicable state requirements, testing standards, reporting obligations, and certified operator requirements.

### Infrastructure Condition and Deferred Needs

The Water and Sewer Fund carries infrastructure needs that exceed the annual operating budget. Known system pressures include older water mains, service lines, hydrants, valves, sewer mains, terracotta sewer lines, lift station components, electrical controls, pumps, and treatment plant equipment.

The sewer collection system is especially sensitive to recurring repair activity where older lines require hydro and vacuum excavation. This type of work can function as a recurring operating cost when larger system replacement funding is not available.

Known deferred or future needs include:

Infrastructure Need	Budget Significance
Distribution main replacement	Requires capital funding beyond routine operations
Sewer collection rehabilitation	Reduces recurring repair and excavation exposure
Lift station pump replacement	Supports system reliability and wastewater movement
Electrical controls and generators	Supports lift station and plant continuity
Treatment plant equipment upgrades	Supports long-term regulatory and operational reliability
Vacuum truck	Deferred to a future fiscal year pending funding identification
Hydrant and valve replacement	Supports water distribution and fire protection capacity

For FY2027, the fund focuses on operating support, maintenance, compliance, and system response. Larger capital needs will require restricted capital funding, future funding identification, external funding eligibility, or future Council action.

### SPLOST and Restricted Capital Limitations

The absence of a renewed SPLOST cycle limits restricted capital availability for water and sewer infrastructure in FY2027 and subsequent years. Final SPLOST cycle resources may support limited water and sewer infrastructure needs, but the operating budget does not have enough capacity to absorb major infrastructure replacement on its own.

Larger projects such as distribution main replacement, sewer collection rehabilitation, lift station replacement, treatment plant equipment upgrades, and major equipment purchases will need to be

later Council action.

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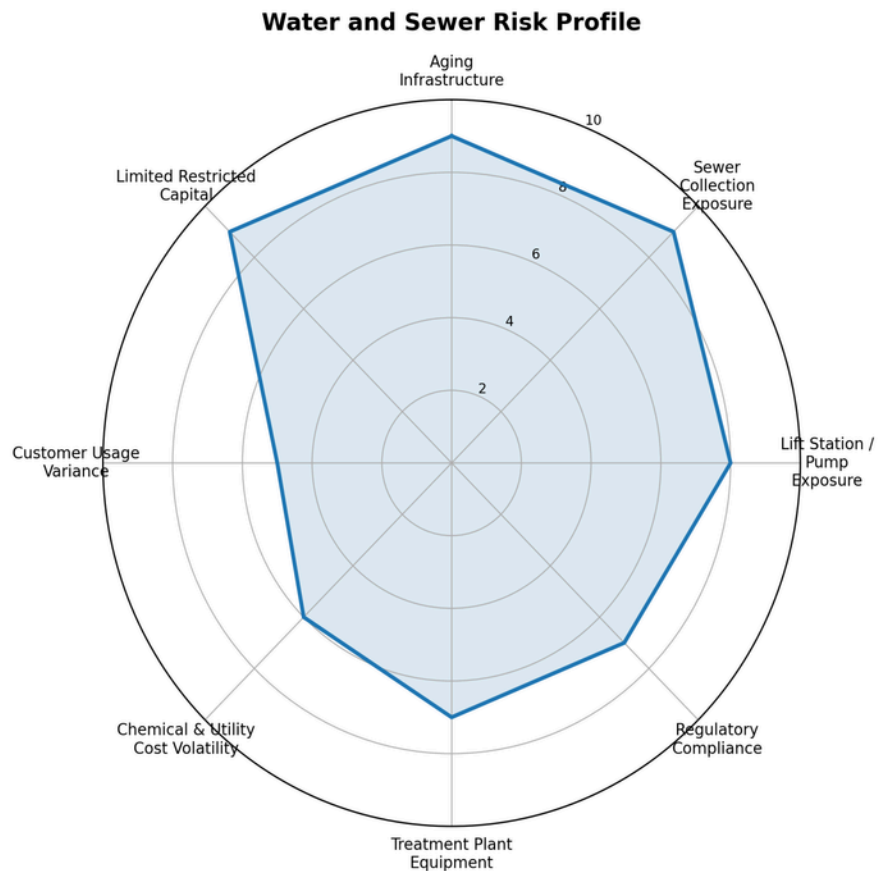
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The spider graph above illustrates the major operating and infrastructure pressures affecting the Water and Sewer Fund. The highest pressure areas are aging infrastructure, sewer collection system exposure, lift station and pump reliability, and limited restricted capital availability. These factors do not indicate instability, but they show why the fund requires close monitoring and why larger infrastructure needs cannot be addressed through the annual operating budget alone.

Risk Factor	Budget Significance
Aging water and sewer infrastructure	Creates exposure to emergency repair costs
Terracotta and older sewer lines	May require recurring hydro and vacuum excavation
Lift station pump and control failures	Can create immediate operational and compliance concerns
Treatment plant equipment needs	May require future capital investment
Chemical cost volatility	Affects treatment operating costs
Electricity cost exposure	Plants and lift stations require significant power
Customer usage variance	Weather, drought, and customer activity affect revenue
Regulatory compliance	Future EPD requirements may trigger additional costs
Limited restricted capital availability	Larger projects may be deferred until funding is identified

# FY2027

## WATER & SEWER DEPARTMENT

These risks do not mean the fund is unstable. They mean the Water and Sewer Fund requires close monitoring because infrastructure conditions, regulatory requirements, and emergency repair needs can materially affect the operating budget.

### Full Water Department Expenditure Schedule

Line Item	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Professional Fees	\$40,000	\$53,498.90	\$60,000
Salaries	\$190,000	\$295,010.76	\$300,000
Group Insurance	\$50,000	\$26,180.00	\$53,000
FICA Expense	\$18,000	\$12,956.66	\$14,000
Retirement	\$15,000	\$15,000.00	\$31,300
Uniforms	\$0	\$1,384.00	\$1,500
Repairs to Building	\$5,000	\$0	\$0
Repairs / Maintenance to Equipment	\$30,000	\$58,368.02	\$60,000
Repairs to Vehicles	\$2,000	\$34,418.74	\$25,000
Contract / Rental	\$80,000	\$124,620.08	\$148,000
Advertising and Notices	\$500	\$0	\$1,500
General Equipment / Inventory	\$0	\$18,029.97	\$40,000
Travel and Conference	\$0	\$1,858.69	\$8,000
General Supplies	\$10,000	\$204,007.20	\$65,000
Utilities	\$40,000	\$69,000.00	\$73,000
Gas and Oil	\$40,000	\$40,000.00	\$40,000
Dues and Subscriptions	\$1,000	\$998.00	\$1,000
Capital Outlay	\$10,000	\$0	\$0
Miscellaneous	\$500	\$18,608.00	\$0
Transfer of Funds to General	\$212,500	\$0	\$0
<b>Total Water Department</b>	<b>\$744,500</b>	<b>\$973,939.02</b>	<b>\$916,800</b>

### Full Sewer Department Expenditure Schedule

Line Item	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Professional Fees	\$40,000	\$31,493.75	\$30,000
Salaries	\$0	\$0	\$0
Group Insurance	\$0	\$0	\$0
FICA Expense	\$0	\$0	\$0
Retirement	\$15,000	\$0	\$0
Uniforms	\$0	\$0	\$0

# FY2027

## WATER & SEWER DEPARTMENT

Line Item	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Repairs to Buildings	\$5,000	\$0	\$0
Repairs / Maintenance to Equipment	\$20,000	\$17,088.19	\$25,000
Contract / Rental	\$10,000	\$11,747.56	\$0
Advertising and Notices	\$1,000	\$0	\$0
Pest Control	\$500	\$560.00	\$600
General Supplies	\$10,000	\$178.35	\$0
General Equipment	\$2,000	\$0	\$0
Utilities	\$200,000	\$20,352.39	\$23,000
Dues and Subscriptions	\$500	\$998.44	\$1,000
Capital Outlay	\$10,000	\$0	\$0
Transfer of Funds to General	\$212,500	\$0	\$483,084
Miscellaneous / Meter Reader Payroll	\$500	\$0	\$98,472
<b>Total Sewer Department</b>	<b>\$527,000</b>	<b>\$82,418.68</b>	<b>\$661,156</b>

### Fund Summary

Water and Sewer Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenue	\$1,338,900	\$1,343,020.71	\$1,702,700
Total Budgeted Expenses	\$1,271,500	\$1,056,357.70	\$1,702,700
Net Revenue Minus Expenses	\$67,400	\$286,663.01	\$0

### Budget Monitoring

The Water and Sewer Fund should be monitored throughout FY2027 because the fund is exposed to infrastructure repairs, utility power costs, treatment costs, regulatory testing, professional services, emergency repairs, and usage-based revenue changes.

Key monitoring areas include salaries, certified operator coverage, professional fees, contract and rental work, equipment repairs, vehicle repairs, supplies, utilities, fuel, and General Fund transfer capacity. If emergency repairs, compliance requirements, or infrastructure failures exceed the adopted budget, the City may need to review operating priorities, restricted capital availability, or

budget amendments during the fiscal year.

### **Summary**

The FY2027 Water and Sewer Fund budget reflects a regulated public health utility that must support its own operations, compliance obligations, infrastructure maintenance, equipment needs, and General Fund contribution.

The FY2027 budget assigns water and sewer operating costs to the fund they support. This includes personnel, professional services, contracted support, equipment maintenance, utility costs, supplies, and system operations. It also includes a \$515,780.35 transfer to the General Fund through the Utility Pool methodology.

The fund's long-term challenge is capital need. Operating funds can support routine maintenance and system response, but larger needs such as distribution main replacement, sewer collection rehabilitation, lift station improvements, treatment plant equipment, and a future vacuum truck require capital funding beyond the annual operating budget. The absence of a renewed SPLOST cycle limits restricted capital availability and places greater importance on future capital planning and external funding eligibility as audit compliance is restored.

For FY2027, the Water and Sewer Fund should be viewed as a realigned and stabilized enterprise fund budget. It supports essential water and wastewater service, maintains required compliance activity, recognizes infrastructure exposure, and provides a clearer operating baseline for future utility planning.

# FY2027

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## GAS FUND

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# FY2027

## GAS DEPARTMENT

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### Gas Fund

The FY2027 Gas Fund budget supports the City’s natural gas utility operations, including retail gas service, gas system maintenance, wholesale gas purchases, pipeline safety compliance, leak survey and maintenance activity, customer service support, equipment and vehicle support, and the transfer to the General Fund through the Utility Pool methodology.

The Gas Fund is a smaller enterprise utility than Electric and Water and Sewer, but it carries meaningful operating responsibility. Natural gas service is affected by commodity pricing, weather-driven usage, system maintenance needs, and regulatory requirements related to pipeline safety.

For FY2026, the Gas Fund adopted revenue budget was **\$793,800**, while FY2026 actual/YTD revenue totaled **\$912,182.39**. For FY2027, total Gas Fund revenues are proposed at **\$972,300**.

On the expenditure side, the FY2026 adopted budget was **\$787,600**, while FY2026 actual/YTD expenditures totaled **\$750,394.05**. For FY2027, total Gas Fund expenditures are proposed at **\$972,300**, producing a balanced fund position of **\$0**.

The FY2027 Gas Fund budget should be understood as a utility stabilization budget. It recognizes wholesale gas purchase costs, assigns personnel and operating costs to the fund they support, includes pipeline-related operating support, and provides a calculated transfer to the General Fund after operating needs are recognized.

### Financial Overview

Gas Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenues	\$793,800	\$912,182.39	\$972,300
Total Budgeted Expenditures	\$787,600	\$750,394.05	\$972,300
Net Budget Position	\$6,200	\$161,788.34	\$0

The FY2027 Gas Fund is presented as a balanced enterprise fund. Budgeted revenues equal budgeted expenditures. This is a budgetary operating summary and does not represent an audited fund balance or balance sheet position.

### Revenue Structure

Gas Fund revenue is generated primarily from gas sales. The fund also receives revenue from MGAG rebates, miscellaneous gas activity, tap fees, and other service-related revenue.

# FY2027

## GAS DEPARTMENT

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For FY2027, Gas Revenue is budgeted at **\$906,000**, compared to **\$750,000** adopted in FY2026 and **\$839,298.39** in FY2026 actual/YTD activity. MGAG Rebates are budgeted at **\$65,000**, compared to **\$40,000** adopted in FY2026 and **\$71,597** in FY2026 actual/YTD activity.

Customer count and usage are held flat for budget purposes. The FY2027 budget does not rely on customer growth. Actual revenue will depend on customer usage, weather conditions, natural gas demand, collection activity, and other system activity during the fiscal year.

The FY2027 budget document does not adopt a gas rate adjustment. Any future change to gas rates or related fees would require separate Council action through the appropriate process.

### Gas Fund Revenue Schedule

Revenue Source	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
MGAG Rebates	\$40,000	\$71,597.00	\$65,000
Miscellaneous	\$3,000	\$1,087.00	\$1,200
Gas Revenue	\$750,000	\$839,298.39	\$906,000
Tap Fees	\$300	\$200.00	\$100
Gas Disconnect	\$500	\$0	\$0
<b>Total Budgeted Revenues</b>	<b>\$793,800</b>	<b>\$912,182.39</b>	<b>\$972,300</b>

### Wholesale Gas Purchase Exposure

The largest operating cost in the Gas Fund is Resale Gas Purchases. For FY2027, Resale Gas Purchases are budgeted at **\$504,323**, compared to **\$450,000** adopted in FY2026 and **\$432,501.49** in FY2026 actual/YTD activity.

Wholesale Gas Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Resale Gas Purchases	\$450,000	\$432,501.49	\$504,323

This line is important because natural gas commodity costs are market-driven and can vary based on supply conditions, seasonal demand, weather, and broader energy market conditions. The FY2027 budget provides a higher allowance for resale gas purchases while recognizing that actual costs may fluctuate during the year.

Recent winter operating data reinforces this exposure. The Gas Authority's 2025–2026 Winter Summary showed that Quitman's total heating-season throughput was approximately **2% above forecast**, with January 2026 throughput approximately **15% above forecast**. The same winter season included severe weather events and market volatility that affected natural gas pricing and pipeline operations. This supports the need to monitor resale gas purchases, customer usage, and fund performance during the fiscal year.

### Personnel and Benefit Costs

The FY2027 Gas Fund budget includes personnel and benefit costs associated with gas utility operations. These costs support gas system work, service response, maintenance activity, compliance support, and related field operations.

In FY2026, the Gas Fund adopted salary budget was **\$0**, while FY2026 actual/YTD salaries totaled **\$58,491.10**. For FY2027, salaries are proposed at **\$115,000**. This reflects the assignment of gas-related personnel costs to the fund they support.

Personnel Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Salaries	\$0	\$58,491.10	\$115,000
Group Insurance	\$50,000	\$7,480.00	\$18,000
FICA Expense	\$18,000	\$12,956.66	\$14,000
Retirement	\$25,000	\$15,681.77	\$35,900
<b>Total Personnel and Benefit Costs</b>	<b>\$93,000</b>	<b>\$94,609.53</b>	<b>\$182,900</b>

The FY2027 personnel and benefit budget reflects realigned cost allocation. Personnel costs that support gas operations are assigned to the Gas Fund so the fund more accurately reflects the cost of providing natural gas service.

### Operating Cost Structure

The Gas Fund includes costs for professional services, system maintenance, vehicle support, contracts, supplies, equipment, utilities, fuel, dues, and capital outlay. These costs support routine gas operations and system reliability.

Operating Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Professional Fees	\$10,000	\$15,300.00	\$18,000
Repairs to Equipment	\$1,000	\$3,067.00	\$3,000
Repairs to Vehicles	\$3,000	\$878.00	\$2,000
Contract / Rental	\$3,000	\$2,614.24	\$2,200
Advertising and Notices	\$600	\$0	\$3,000
Travel and Conference	\$1,000	\$284.00	\$500
General Supplies	\$30,000	\$4,565.30	\$10,000
General Equipment	\$3,000	\$11,202.95	\$20,000
Utilities	\$1,500	\$1,945.04	\$2,200
Gas / Oil	\$5,000	\$5,096.59	\$6,000
Dues and Subscriptions	\$1,000	\$1,233.70	\$1,300
Capital Outlay	\$10,000	\$0	\$20,000

# FY2027

## GAS DEPARTMENT

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The FY2027 budget increases General Equipment to **\$20,000** and Capital Outlay to **\$20,000**, providing limited capacity for gas system equipment needs. These amounts do not represent a major system replacement program. They provide operating flexibility for equipment and capital needs that may arise during the fiscal year.

### Compliance and Pipeline Safety

The Gas Fund must support compliance-related activity associated with natural gas operations. This includes system maintenance, leak survey activity, pipeline safety responsibilities, regulator-related work, and related operational requirements.

Compliance-related gas work is not discretionary. Natural gas service requires safe system operation, proper maintenance, timely response to service issues, and adherence to applicable pipeline safety requirements. If compliance needs, leak survey findings, or system repairs exceed the adopted budget, the City may need to evaluate operating priorities or budget amendments during the fiscal year.

### Transfer and Utility Pool Methodology

For FY2027, the Gas Fund includes a **\$66,095.71** transfer to the General Fund. The workbook notes that this transfer factors in a **half month** contingency reserve.

Transfer Item	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Transfer to General Fund	\$175,000	\$135,000	<b>\$66,095.71</b>

The transfer is calculated through the Utility Pool methodology, which evaluates projected revenues, operating expenses, reserve needs, and available fund capacity. The Gas Fund must first support its own operating costs, system maintenance, compliance responsibilities, commodity purchases, and reserve requirements before contributing to the General Fund.

The transfer does not represent a rate change. Any future gas rate adjustment would require separate Council action through the appropriate process.

### Risk Factors

The Gas Fund carries several risks that should be monitored during FY2027.

Risk Factor	Budget Significance
Wholesale gas price volatility	Resale gas purchase costs can change with market conditions
Weather-driven usage	Colder or warmer weather affects customer usage and revenue
Pipeline safety compliance	Required system work may create non-discretionary costs

# FY2027

## GAS DEPARTMENT

Risk Factor	Budget Significance
Leak survey and system maintenance	Findings may require repair activity beyond routine levels
Aging system components	Older system parts may require maintenance or replacement
Vehicle and equipment needs	Field operations require reliable equipment and service vehicles
Transfer capacity	General Fund support depends on actual Gas Fund performance

Recent winter operating data shows that colder-than-forecast weather can increase throughput and expose the fund to higher wholesale cost conditions, particularly during peak winter periods.

These risks do not mean the fund is unstable. They mean the Gas Fund requires close monitoring because commodity cost, weather, compliance needs, and system maintenance can affect operating performance and available transfer capacity.

### Full Gas Fund Expenditure Schedule

Line Item	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Salaries	\$0	\$58,491.10	\$115,000
Group Insurance	\$50,000	\$7,480.00	\$18,000
FICA Expense	\$18,000	\$12,956.66	\$14,000
Retirement	\$25,000	\$15,681.77	\$35,900
Professional Fees	\$10,000	\$15,300.00	\$18,000
Repairs to Equipment	\$1,000	\$3,067.00	\$3,000
Repairs to Vehicles	\$3,000	\$878.00	\$2,000
Contract / Rental	\$3,000	\$2,614.24	\$2,200
Telephone / Radio	\$500	\$0	\$0
Advertising and Notices	\$600	\$0	\$3,000
Travel and Conference	\$1,000	\$284.00	\$500
General Supplies	\$30,000	\$4,565.30	\$10,000
General Equipment	\$3,000	\$11,202.95	\$20,000
Utilities	\$1,500	\$1,945.04	\$2,200
Gas / Oil	\$5,000	\$5,096.59	\$6,000
Dues and Subscriptions	\$1,000	\$1,233.70	\$1,300
Resale Gas Purchases	\$450,000	\$432,501.49	\$504,323
Capital Outlay	\$10,000	\$0	\$20,000
Interfund Payroll Transfer	\$0	\$42,096.21	\$98,472
Transfer to General Fund	\$175,000	\$135,000.00	\$66,095.71
<b>Total Gas Fund Expenditures</b>	<b>\$787,600</b>	<b>\$750,394.05</b>	<b>\$939,990</b>

### **Gas Fund**

The FY2027 Gas Fund budget supports the City’s natural gas utility operations, including retail gas service, gas system maintenance, wholesale gas purchases, pipeline safety compliance, leak survey and maintenance activity, customer service support, equipment and vehicle support, and the transfer to the General Fund through the Utility Pool methodology.

The Gas Fund is a smaller enterprise utility than Electric and Water and Sewer, but it carries meaningful operating responsibility. Natural gas service is affected by commodity pricing, weather-driven usage, system maintenance needs, and regulatory requirements related to pipeline safety.



FY2027

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SANITATION  
FUND

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### Sanitation Fund

The FY2027 Sanitation Fund budget supports the City’s sanitation service structure, including sanitation revenue collection, contracted service delivery, recycling and grinding activity, landfill closure and post-closure obligations, and related sanitation operations.

Sanitation is one of the most visible municipal services because customers expect regular and dependable waste collection. The fund must be structured to support the cost of service while also recognizing landfill-related obligations that continue beyond routine collection activity.

For FY2026, the Sanitation Fund adopted revenue budget was **\$450,100**, while FY2026 actual/YTD revenue totaled **\$433,905**. For FY2027, total Sanitation Fund revenues are proposed at **\$795,000**.

On the expenditure side, the FY2026 adopted budget was **\$600,000**, while FY2026 actual/YTD expenditures totaled **\$731,938.77**. For FY2027, total Sanitation Fund expenditures are proposed at **\$825,000** producing a balanced fund position of **\$825,000**

The FY2027 Sanitation Fund budget should be understood as a stabilization and repayment budget. It aligns projected sanitation revenue with the cost of privatized service, recycling and grinding activity, and landfill-related obligations owed to Brooks County. Unlike the Electric, Water and Sewer, and Gas Funds, the Sanitation Fund is not positioned as a General Fund transfer source in FY2027.

### Financial Overview

Sanitation Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenues	\$450,100	\$433,905	<b>\$825,000</b>
Total Budgeted Expenditures	\$600,000	\$731,938.77	<b>\$825,000</b>
Net Budget Position	-\$149,900	-\$298,033.77	\$0

The FY2027 Sanitation Fund is presented as a balanced enterprise fund. Budgeted revenues equal budgeted expenditures. This is a budgetary operating summary and does not represent an audited fund balance or balance sheet position.

### Revenue Structure

Sanitation Fund revenue is generated primarily from sanitation fees. The FY2027 revenue budget does not rely on a General Fund transfer into the Sanitation Fund. The fund is structured to support its sanitation-related obligations through sanitation revenue.

# FY2027

## SANITATION DEPARTMENT

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For FY2027, Sanitation Fees are budgeted at **\$825,000**, compared to **\$450,000** adopted in FY2026 and **\$433,905** in FY2026 actual/YTD activity. Cannister Replacement Fees and Interest Revenue are not budgeted as revenue sources for FY2027.

The FY2027 budget document does not adopt a sanitation rate adjustment. Any future change to sanitation rates or related fees would require separate Council action through the appropriate process.

### Sanitation Fund Revenue Schedule

Revenue Source	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Sanitation Fees	\$450,000	\$433,905	<b>\$825,000</b>
Cannister Replacement Fees	\$100	\$0	\$0
Interest Revenue	\$0	\$0	\$0
<b>Total Budgeted Revenues</b>	<b>\$450,100</b>	<b>\$433,905</b>	<b>\$825,000</b>

### Operating Cost Structure

The Sanitation Fund's FY2027 expenditure structure is concentrated in three major areas: privatization services, landfill-related obligations, and recycling and grinding activity.

Privatization Services are budgeted at **\$660,000** for FY2027, compared to **\$530,000** adopted in FY2026 and **\$605,926.93** in FY2026 actual/YTD activity. This line represents the largest cost in the fund and should be monitored against actual service billing throughout the fiscal year.

Recycling and Grinding is budgeted at **\$100,000** for FY2027, compared to **\$40,000** adopted in FY2026 and **\$126,011.84** in FY2026 actual/YTD activity. Closure / Post Closure is budgeted at **\$65,000** for FY2027. These lines are important because the fund must support current sanitation-related costs while also beginning to address landfill-related obligations owed to Brooks County.

Operating Cost	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Privatization Services	\$530,000	\$605,926.93	\$660,000
Closure / Post Closure	\$30,000	\$0	\$65,000
Recycling / Grinding	\$40,000	\$126,011.84	\$100,000
<b>Total Sanitation Department</b>	<b>\$600,000</b>	<b>\$731,938.77</b>	<b>\$825,000</b>

### Landfill Closure and Post-Closure Obligation

The Sanitation Fund also carries landfill-related obligations tied to the 1992 agreement between the City of Quitman and Brooks County. Under that agreement, Brooks County assumed day-to-day landfill management, while Quitman retained responsibility for a defined share of landfill operating and closure-related costs.

The agreement identifies Quitman's share of certain landfill operating costs at **65%**. It also provides that, upon closure of the landfill, closure-related costs are allocated **65% to Quitman and 35% to Brooks County**, including future monitoring, engineering, related costs, cleanup costs, liability claims, fines, and future fines.

The FY2027 landfill-related allocation is higher because of prior unpaid balances owed to Brooks County. At the beginning of calendar year 2026, the estimated outstanding balance had exceeded **\$450,000** due to a lack of consistent payments. The FY2027 plan is to begin correcting that obligation by taking the projected arrears balance and spreading repayment over a **six-year period**.

The plan also includes a one-time payment toward the past-due balance while beginning regular monthly payments to Brooks County on **August 1, 2026**. This approach is intended to allow the City to begin reducing the accumulated balance while also preventing the current obligation from continuing to grow.

For FY2027, Closure / Post Closure is budgeted at **\$65,000**, compared to **\$30,000** adopted in FY2026 and **\$0** in FY2026 actual/YTD activity. This amount should be understood as part of the City's effort to make landfill-related obligations visible within the Sanitation Fund and to begin addressing the prior balance over time.

### **Transfer Position**

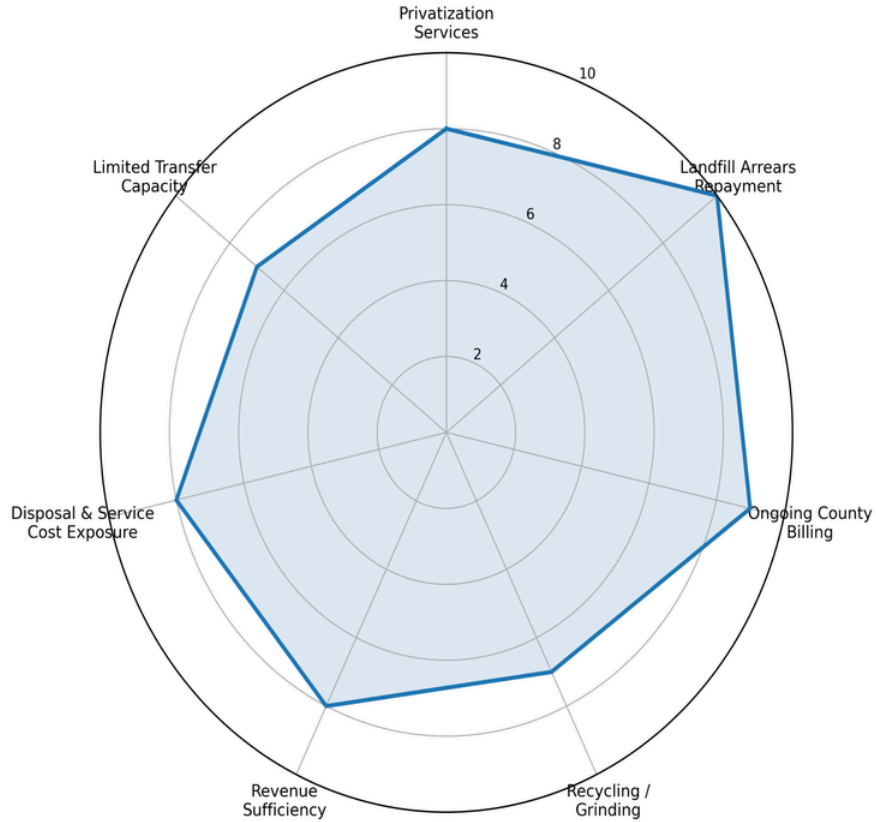
The FY2027 Sanitation Fund does not include a transfer to the General Fund. The fund's first priority is to cover its own sanitation service cost, recycling and grinding cost, current landfill-related billing, and the structured repayment of landfill-related obligations owed to Brooks County.

This is an important distinction from other enterprise funds. The Sanitation Fund is structured to balance internally for FY2027 rather than contribute to General Fund operations through the Utility Pool transfer structure.

### **Risk Factors**

The Sanitation Fund carries several risks that should be monitored during FY2027.

### Sanitation Fund Risk Profile



The spider graph above illustrates the major operating and budget pressures affecting the Sanitation Fund. The highest pressure areas are landfill arrears repayment, ongoing county billing, privatization services, revenue sufficiency, and service cost exposure. These factors show why the fund is structured to cover its own operating requirements and repayment obligations rather than support a General Fund transfer in FY2027.

Risk Factor	Budget Significance
Privatization service cost	Largest recurring fund expenditure
Landfill arrears repayment	Prior unpaid balances owed to Brooks County create a multi-year repayment obligation
Ongoing county billing	The City must remain current while also reducing the accumulated past-due balance
Landfill closure / post-closure obligation	Creates continuing obligations beyond routine collection
Recycling and grinding costs	Can vary based on volume and operational demand
Revenue sufficiency	Fund must cover service costs without a FY2027 General Fund transfer contribution
Service cost exposure	Contract, disposal, processing, or volume changes can affect fund performance
Limited operating margin	Unexpected increases may require budget review or later Council action

# FY2027

## SANITATION DEPARTMENT

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These risks do not mean the fund is unstable. They mean the Sanitation Fund requires close monitoring because collection service costs, processing costs, and landfill obligations can materially affect operating performance.

### Full Sanitation Fund Expenditure Schedule

Line Item	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Privatization Services	\$530,000	\$605,926.93	\$660,000
Closure / Post Closure	\$30,000	\$0	\$65,000
Recycling / Grinding	\$40,000	\$126,011.84	\$100,000
<b>Total Sanitation Department</b>	<b>\$600,000</b>	<b>\$731,938.77</b>	<b>\$825,000</b>

### Fund Summary

Sanitation Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
<b>Total Budgeted Revenue</b>	<b>\$450,100</b>	<b>\$433,905</b>	<b>\$825,000</b>
<b>Total Budgeted Expenses</b>	<b>\$600,000</b>	<b>\$731,938.77</b>	<b>\$825,000</b>
<b>Net Revenue Minus Expenses</b>	<b>-\$149,900</b>	<b>-\$298,033.77</b>	<b>\$0</b>

### Budget Monitoring

The Sanitation Fund should be monitored throughout FY2027 because the fund is dependent on sanitation fee revenue and is concentrated in a small number of major expenditure categories.

Key monitoring areas include Privatization Services, Recycling / Grinding, Closure / Post Closure, sanitation revenue collection, scheduled payments to Brooks County, and any service cost changes that may affect the fund's ability to remain balanced. If service costs, landfill-related obligations, repayment requirements, or processing costs exceed the adopted budget, the City may need to review operating priorities or budget amendments during the fiscal year.

### Summary

The FY2027 Sanitation Fund budget reflects a visible weekly municipal service that must support its own operating costs while beginning to address prior landfill-related obligations owed to Brooks County. The fund is proposed at **\$825,000** in revenues and **\$825,000** in expenditures, producing a balanced budgetary position.

The largest FY2027 cost is Privatization Services, budgeted at **\$660,000**. The fund also includes **\$100,000** for Recycling / Grinding and **\$65,000** for Closure / Post Closure. The landfill-related allocation is elevated because the estimated past-due balance owed to Brooks County had exceeded **\$450,000** at the beginning of calendar year 2026.

# FY2027

## SANITATION DEPARTMENT

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The Sanitation Fund does not produce a FY2027 transfer to the General Fund. Its priority is to cover direct sanitation service costs, processing-related activity, current landfill-related billing, and the structured repayment of prior landfill obligations through a one-time payment and monthly payments beginning **August 1, 2026**.

For FY2027, the Sanitation Fund should be viewed as a stabilization and repayment budget. It aligns sanitation revenue with sanitation obligations, recognizes landfill-related exposure, and establishes a clearer operating baseline for future service, repayment, and funding decisions.

A photograph of a construction site under a cloudy sky. In the foreground, there is a large pile of dark, wet earth. To the right, a worker in a blue uniform with reflective yellow-green stripes and a red hard hat stands near a trench. Several orange and white traffic barrels are lined up along the edge of the work area. In the background, there are residential houses, a utility pole with power lines, and a palm tree. A green street sign is partially visible on the right side of the frame.

FY2027

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SPLOST

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### Restricted Capital Funds / Capital Outlay

The FY2027 budget does not include a broad citywide capital outlay program funded through operating revenues. Capital activity is limited to the Electric Fund capital allocation already included in the Electric Fund budget and the use of remaining restricted SPLOST and TSPLOST funds.

Restricted capital funds are legally limited resources. SPLOST and TSPLOST funds may only be used for eligible capital or transportation-related purposes and cannot be used to fund normal General Fund operations, recurring payroll, routine departmental expenses, or unrestricted operating needs.

For FY2027, the City’s capital position is limited by the absence of a renewed SPLOST cycle. The current SPLOST cycle is expected to provide final collections only, and no new SPLOST collections are budgeted after the current cycle ends. TSPLOST funding is limited to the remaining unencumbered balance from the prior cycle and must be used for eligible transportation-related purposes.

### Restricted Capital Overview

Capital Source	FY2027 Amount	Budget Treatment
Final SPLOST Collections	\$180,000	Final restricted collections from the expiring SPLOST cycle
Unencumbered TSPLOST Balance	\$258,000	Available for eligible transportation-related projects
Known TSPLOST Encumbrance	\$22,000	Previously committed and not treated as new project capacity
Electric Fund Capital Outlay	\$175,000	Included within the Electric Fund budget
All Other Capital Outlay	\$0	Deferred pending future funding identification

The total restricted capital available for new FY2027 project allocation is **\$438,000**, consisting of **\$180,000** in final SPLOST collections and **\$258,000** in unencumbered TSPLOST funds. The known **\$22,000** TSPLOST encumbrance remains recognized separately because it is already committed and should not be presented as new capital capacity.

### SPLOST Position

The FY2027 budget includes **\$180,000** in final SPLOST collections. This reflects the final months of the expiring SPLOST cycle. Because the SPLOST renewal referendum was not approved, the FY2027 budget does not include new SPLOST revenue beyond the final collections from the current cycle.

# FY2027

## SPLOST

For FY2027, the final SPLOST allocation is focused on limited water and sewer infrastructure, utility field-response equipment, and reduced-scope beautification or community appearance work.

### Proposed Use of Final SPLOST Collections

SPLOST Project Area	FY2027 Proposed	Purpose
Water/Sewer Infrastructure Repairs	\$120,000	Priority water and sewer line repairs, collection system improvements, and eligible infrastructure restoration
Water/Sewer Equipment and Field Response	\$30,000	Sewer camera, utility locator, field-response tools, and related equipment
City Beautification / Community Appearance	\$30,000	Reduced-scope priority median landscaping, gateway improvements, and eligible replacement street signs
<b>Total Final SPLOST Allocation</b>	<b>\$180,000</b>	<b>Final restricted SPLOST collections</b>

This allocation recognizes that water and sewer infrastructure needs remain a priority, while also preserving limited capacity for equipment and visible community appearance improvements. The funding level is significantly limited compared to the City’s overall capital need.

### TSPLOST Position

The FY2027 budget recognizes **\$258,000** in unencumbered TSPLOST funds available for eligible transportation-related projects. A known **\$22,000** TSPLOST encumbrance is recognized separately and is not treated as new project capacity.

TSPLOST funds are restricted for transportation-related purposes. These funds are not available for general operations, utility operations, payroll, or non-transportation capital needs.

### Proposed Use of Remaining TSPLOST Funds

TSPLOST Project Area	FY2027 Proposed	Purpose
Road Resurfacing / Street Repair	\$105,000	Priority resurfacing, patching, pavement repairs, and street surface improvements
Drainage / Stormwater Improvements	\$60,000	Culverts, ditching, stormwater corrections, and drainage tied to streets or right-of-way
Sidewalk Repairs / ADA Improvements	\$35,000	Sidewalk repairs, accessibility improvements, and pedestrian safety
Street Signs / Pavement Markings	\$20,000	Traffic signs, street signs, striping, markings, and transportation signage
Engineering / Survey / Project Support	\$13,000	Engineering, surveying, design, inspection, estimating, documentation, and eligible project support
TSPLOST Contingency / Closeout Reserve	\$25,000	Final cost adjustments, procurement changes, closeout items, and project overages
<b>Total Unencumbered TSPLOST Budget</b>	<b>\$258,000</b>	<b>Matches estimated unencumbered balance</b>

### FY2026 SPLOST Check Register Review

The FY2026 SPLOST check register shows **16 total checks** paid from SPLOST accounts between **July 1, 2025 and June 30, 2026**, totaling **\$395,164.84**. These expenditures were charged to SPLOST-related infrastructure, sewer upgrade, and equipment/building accounts.

The check register demonstrates that SPLOST funds were used primarily for road and sidewalk infrastructure, drainage repairs, sewer-related repairs, water infrastructure response, engineering services, and capital facility or equipment-related improvements.

### FY2026 SPLOST Expenditure Detail

Check #	Date	Vendor	Amount	FY2026 Use and Budget Significance
5	08/14/2025	Southland Contractors	\$20,541.50	West Crawford Street infrastructure work and South Barnes Street road and sidewalk infrastructure work.
6	12/22/2025	James Warren & Associates Inc.	\$6,800.00	Repair of a busted water main. SPLOST funds were used for urgent water infrastructure repair.
7	01/06/2026	Consolidated Pipe & Supply	\$6,801.18	Carbon steel, coupling, polypropylene, and related pipe materials for utility infrastructure repair.
259	07/31/2025	Southland Contractors	\$20,763.00	East Davis Street resurfacing. SPLOST funds were used for road infrastructure improvement.
260	08/28/2025	Southland Contractors	\$42,553.00	West Green Street failure repair. SPLOST funds were used for street infrastructure failure response.
261	08/28/2025	RPI Underground, Inc.	\$3,747.00	101 West Lake Drive sewer upgrade project.
262	09/05/2025	Southland Contractors	\$8,000.00	Road and walkway infrastructure work at 307 West Green Street, South Walker Street, and West Bay Street.
263	10/14/2025	Southland Contractors	\$128,560.50	Multiple infrastructure projects, including Avery Street cross drain replacement, Plantation Drive storm drain repair, East Stewart Street sewer line camera work, East Greenwood Street patching, East Battle Street / South Washington Street repair, and South Barnes Street / Evans Lane pavement base work. This was the largest SPLOST check in the FY2026 register.
264	10/20/2025	Southland Contractors	\$6,719.00	Presbyterian Home emergency infrastructure repair.
265	12/05/2025	Southland Contractors	\$28,581.00	Road and drain repair.
266	12/10/2025	Jack Pridgen	\$57,252.50	35x100 building and 25x50 shelter charged to equipment/building.
267	12/29/2025	Carter & Sloope Consulting Engineers	\$8,217.50	Engineering services for infrastructure project support.
268	02/23/2026	James Warren & Associates Inc.	\$35,500.00	New valve, hydrant replacement, and repair of damaged or collapsed sewer infrastructure.
269	02/23/2026	Southland Contractors	\$19,301.50	North Barnes Street speed bumps, 302 Waterside Drive work, South Madison junction box, and 410 East Crawford Street patching.
270	02/25/2026	H & S Supply Co.	\$432.80	Pipe, Fernco coupling, and PVC materials for utility infrastructure repair.
271	03/09/2026	Custom Products Corporation	\$1,394.36	Speed bump purchase for traffic calming and street safety.
<b>Total</b>			<b>\$395,164.84</b>	<b>Total FY2026 SPLOST checks paid from SPLOST 2 and SPLOST 3 accounts.</b>

### FY2026 SPLOST Spending by General Purpose

General Purpose	FY2026 Examples	Budget Significance
Road and street repairs	East Davis Street resurfacing, West Green Street failure repair, patching, pavement base work	SPLOST funded road infrastructure work that would otherwise place pressure on operating funds.
Drainage and stormwater	Avery Street cross drain, Plantation Drive storm drain repair, road and drain repairs, South Madison junction box	SPLOST funded drainage and stormwater work tied to street preservation and infrastructure response.
Water infrastructure	Busted water main repair, valve replacement, hydrant replacement, pipe materials	SPLOST funded water infrastructure repairs connected to service reliability and fire protection support.
Sewer infrastructure	101 West Lake Drive sewer upgrade, East Stewart Street sewer line camera work, collapsed sewer repair, pipe materials	SPLOST funded sewer repair, diagnostics, and infrastructure response.
Capital facility / equipment-building	35x100 building and 25x50 shelter	SPLOST funded eligible capital facility and equipment/building improvements.
Engineering and technical support	Carter & Sloope engineering services	SPLOST funded engineering support necessary for project planning, review, documentation, and technical work.
Traffic calming / safety	North Barnes Street speed bumps and Custom Products speed bump purchase	SPLOST funded street safety and traffic calming improvements.

### Capital Deferrals and Funding Need

FY2027 does not present deferred projects as eliminated. It recognizes that certain capital needs cannot be funded within the current operating structure and must be deferred to a future capital cycle pending funding identification.

Deferred or unfunded needs include road resurfacing beyond available TSPLOST capacity, expanded drainage projects, public works equipment replacement, major water and sewer infrastructure rehabilitation, fire apparatus replacement planning, parks improvements, and other facility or equipment needs.

Future capital needs will require available restricted funds, grants, external funding eligibility, debt consideration, operating capacity, or a future voter-approved revenue source.

### **SPLOST Expenditure Summary**

The FY2026 SPLOST check register shows that SPLOST funds were used for specific infrastructure and capital needs, including road repairs, drainage work, water repairs, sewer repairs, engineering support, traffic calming, and eligible capital facility improvements.

The total FY2026 SPLOST expenditures shown in the register were **\$395,164.84**. Of that amount, **\$34,142.68** was paid from the SPLOST 2 account and **\$361,022.16** was paid from the SPLOST 3 account.

This expenditure history is important for FY2027 because the current SPLOST cycle is ending and the renewal referendum was not approved. The remaining SPLOST resources are limited. Once final collections are exhausted, the City will no longer have this same restricted capital revenue stream available for road, drainage, water, sewer, and other eligible capital needs unless a future funding source is identified.

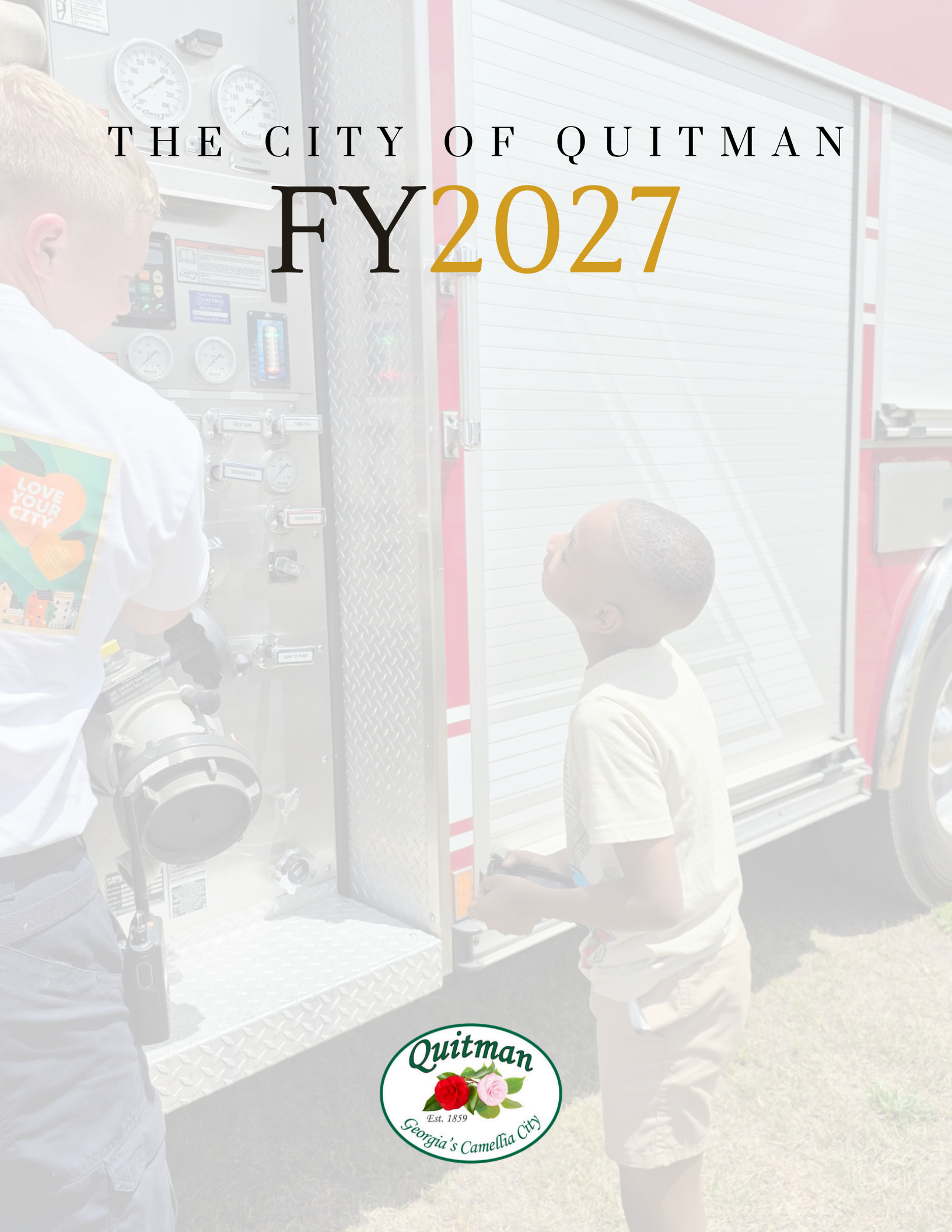
### **Summary**

The FY2027 restricted capital budget reflects a limited capital position. Capital activity is confined to the Electric Fund capital allocation already included in the Electric Fund budget, final SPLOST collections, and the remaining unencumbered TSPLOST balance.

The City has **\$438,000** in restricted capital available for new FY2027 project allocation, consisting of **\$180,000** in final SPLOST collections and **\$258,000** in unencumbered TSPLOST funds. A separate **\$22,000** TSPLOST encumbrance remains previously committed and is not treated as new project capacity.

SPLOST and TSPLOST funds remain important because operating funds are focused on essential service delivery. Without a renewed SPLOST cycle, future capital needs will increasingly require external funding, restricted fund availability, General Fund capacity, or future voter-approved revenue sources.

# THE CITY OF QUITMAN FY2027



An aerial photograph of a city street during a vibrant sunset. The sky is filled with streaks of orange, pink, and blue. The street below is lined with various buildings, including a prominent red brick building and a white building with a blue roof. Trees with autumn foliage are visible on the left side of the street. The overall scene is a mix of urban architecture and natural beauty.

FY2027

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ANNUAL BUDGET

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# FY2027

## ANNUAL BUDGET

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### Budget by Fund

Fund	FY2027 Budget
General Fund	\$4,803,983.88
Electric Fund	\$7,399,300
Water and Sewer Fund	\$1,632,700
Gas Fund	\$972,300
Sanitation Fund	\$825,000
Cemetery Fund	\$0
Capital Expenditures (SPLOST/TSPLOST)	\$438,000
<b>Total FY2027 Budget</b>	<b>\$16,071,283.88</b>

### Enterprise Fund Transfer Summary

Enterprise Fund	FY2027 Transfer to General Fund
Electric Fund	\$1,560,307.17
Water and Sewer Fund	\$483,084.40
Gas Fund	\$66,095.71
Sanitation Fund	\$0
<b>Total Enterprise Transfers to General Fund</b>	<b>\$2,109,487.27</b>

# FY2027

## ANNUAL BUDGET

### General Fund

#### Revenue Schedule

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10031001000	Property Taxes	\$420,000	\$378,678	\$400,000
10031001310	Motor Vehicle Ad Valorem Tax	\$5,200	\$3,000	\$5,500
10031001311	TAVT Distribution	\$90,000	\$100,000	\$95,000
10031001320	Mobile Home Ad Valorem Taxes	\$4,000	\$0	\$0
10031001340	Intangible Taxes	\$500	\$1,800	\$1,000
10031001350	Railroad Taxes	\$500	\$0	\$0
10031001700	Franchise Tax	\$240,000	\$107,260	\$100,000
10031003000	Sales Tax Income	\$2,500	\$0	\$237,006.95
10031003100	Local Option Sales Tax	\$400,000	\$400,000	\$400,000
10031006200	Insurance Premiums Tax	\$400,000	\$443,515.79	\$450,000
10031009100	Penalty & Interest on Taxes	\$13,000	\$0	\$0
10032001110	Beer Tax	\$70,000	\$68,000	\$70,000
10032001200	Occupation Taxes	\$40,000	\$31,635	\$30,000
10032001201	Financial Institution Fees	\$30,000	\$31,449	\$30,000
10033008000	Housing Authority Taxes	\$6,600	\$0	\$0
10000322501	Adopted Dog Fees	\$6,300	\$100	\$100
10034001301	Rezoning Fees	\$500	\$227	\$300
10000341800	Real Estate Transfer Tax	\$500	\$1,195.10	\$1,000
10034001900	Bad Debts Collected	\$1,000	\$2,736.81	\$2,500
10000341900	Accident Reports - PD	\$0	\$1,240	\$500
10000371001	Animal Shelter Donations	\$0	\$1,105	\$1,000
10034002301	Drop Charges / Bench Warrants	\$2,000	\$0	
10034002305	Court Fees - Supervision Fee	\$7,500	\$0	
10034003900	Sale of Driveway Pipe	\$500	\$0	
10034009300	Returned Check Charges	\$1,800	\$432.54	\$500
10034009301	Late Charges	\$160,000	\$173,863.35	\$170,000
10035001100	Fines & Forfeitures	\$50,000	\$171,189.50	\$150,000
10036001000	Interest Revenue	\$10,000	\$0	\$0
10038001002	DFACS Rent Income	\$51,250	\$46,979.13	\$51,240
10038009000	Miscellaneous Revenue	\$25,000	\$1,579,170.62	\$25,000
10038009004	Credit Card Transaction Fees	\$20,000	\$14,751.50	\$20,000
10038009016	Tech Fees (Police Dept)	\$2,000	\$15,959.62	\$18,000
10039001201	Transfer from Gas Fund	\$175,000	\$35,000	\$66,095.71
10039001202	Transfer from Water/Sewer	\$425,000	\$0	\$483,084.40
10039001203	Transfer from Electric Fund	\$2,000,000	\$100,000	\$1,560,307.17
10039001200	Transfer from Sanitation Fund	\$60,000		
10039001205	Existing Funds - Police Confiscated/Forfeiture	\$2,000		
10039001212	Existing Funds - Capital	\$1,500,000	\$300,000	\$140,432.65
	Interfund Payroll Transfer (meter readers)		\$869,989.06	\$295,417

# FY2027

## ANNUAL BUDGET

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
	Wage Increase (5%)	\$127,106.34		
<b>TOTAL BUDGETED REVENUES</b>		<b>\$6,349,756.34</b>	<b>\$4,879,277.02</b>	<b>\$4,803,983.88</b>

### Expenditure Schedule

#### Administrative Department

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10051131100	Salaries	\$221,436.20	\$628,701	\$324,300
10051132100	Group Insurance	\$49,357.56	\$53,846	\$35,190
10051132200	FICA Expense	\$16,939.87	\$40,928.49	\$24,808
10051132400	Retirement	\$21,302.16	\$13,600	\$11,500
10013512900	Uniforms	\$1,000	\$307.50	\$500
10052131000	DFACS Expenses	\$20,000	\$187,789	\$20,000
10052131200	Professional Fees	\$400,000	\$65,433.77	\$452,000
10013521210	— BC Tax Collection: \$17,000	\$17,000	\$16,535	
10013521211	— City Attorney: \$50,000	\$20,000	\$37,935	
	— CKH Accounting (Staff Agumentation) \$125000			
	— James Moore (Staff Agumentation) \$220,000			
	— Other Professional Fees			
10052131300	Data Processing / IT Services	\$32,000	\$105,646.59	\$117,000
10052132202	Repairs to Equipment	\$2,000	\$5,962.61	\$2,500
10013522201	Repairs to Building	\$0	\$8,152	\$0
10052132320	Contract / Rental	\$20,000	\$33,519	\$50,500
10013521280	Contract — VC3	\$2,500	\$11,525	\$12,500
10013521281	Contract — Edmunds GovTech	\$23,000	\$24,632.99	\$34,000
10013521282	Contract — Pitney Bowes	\$4,000	\$3,495.45	\$4,000
10013521290	Contract — ESG	\$1,343,520	\$378,000	\$0
10013522321	Contract — Operations Warehouse	\$0	\$0	\$82,500
10013521284	Contract — Compere CPA Group	\$0	\$24,183.85	\$0
10013521283	Contract — Ansering Service	\$0	\$1,050	\$0
10052133100	Insurance & Bonds	\$50,000	\$438,834	\$193,000
10052133200	Telephone / Radio	\$24,000	\$32,845.41	\$35,000
10052133300	Advertising & Notices	\$10,000	\$19,281.45	\$25,000
10052133500	Travel & Conference	\$20,000	\$14,247.96	\$5,000
10052133501	Travel — City Attorney	\$2,500	\$0	\$500
10013531300	Meetings and Meals	\$0	\$5,466.75	\$3,000
10052133900	Pest Control	\$1,500	\$940	\$0
10052133901	Pest Control — Dev. Authority	\$300	\$0	\$0
10053131100	Office Supplies	\$14,000	\$0	\$10,000
10013531101	General Equipment	\$40,000	\$238,715.56	\$10,000
10013521291	Enterprise Fleet Rental	\$35,000	\$45,140	\$48,000

# FY2027

## ANNUAL BUDGET

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10013531100	Office Supplies	\$40,000	\$17,657	\$10,000
	Transfer Funds to Cemetery	\$0	\$0	\$0
10053131200	Utilities	\$35,000	\$6,099.19	\$10,000
10053131201	Gas & Oil	\$10,000	\$2,745.24	\$5,000
10053131400	Dues and Subscriptions	\$18,000	\$16,112	\$18,000
10054131000	Capital Outlay	\$10,000	\$0	
10055131000	Matching Funds	\$10,000		\$0
10057131000	Miscellaneous	\$5,000	\$31,863.09	\$0
1001357100	City Events	\$10,000	\$27,307	\$3,000
10057132001	Contributions — Library	\$17,500	\$17,500	\$17,850
10057132002	Contributions — Health Dept.	\$5,000	\$4,166	\$5,000
10057132003	Contribution — Red Cross / B&GC	\$500	\$0	\$0
10057132005	Chamber / Economic Developer	\$75,000	\$0	\$0
10057132007	Contribution — Recreation	\$500	\$0	\$0
10057132008	Contribution — Airport Authority	\$13,000	\$0	\$15,000
10061131002	Back to School / Public Safety Day	\$10,000	\$1,299	
10061131005	Credit Card Fees	\$65,000	\$1,253	\$20,000
	Wage Increase (5%)	\$127,106.34	\$127,106.34	\$0
<b>Total - Administrative Department</b>		<b>\$2,842,962.13</b>	<b>\$2,689,822.24</b>	<b>\$1,604,648</b>

### Commission Division

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10051171100	Salaries	\$50,400	\$32,200	\$52,800
10017512100	Group Insurance	\$8,000	\$0	\$0
10017512100	FICA Expense	\$3,000	\$4,305.42	\$4,300
10017522320	Contract / Rental	\$9,000	\$0	\$0
10017523100	Insurance & Bonds	\$2,000	\$0	\$0
10017523300	Advertising/Programming	\$500	\$0	\$4,000
10017523500	Travel & Conference	\$10,000	\$6,000	\$0
10017571001	Election	\$2,000	\$2,918.74	\$3,000
10017531400	Dues & Subscriptions	\$500	\$0	\$0
10057171000	Miscellaneous	\$500	\$0	\$0
<b>Total - Commission Division</b>		<b>\$85,900</b>	<b>\$45,424.16</b>	<b>\$64,100</b>

### Planning, Zoning & Inspections

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10051181100	Salaries		\$0	\$6,000
10051182200	FICA Expense		\$0	\$420
10051182400	Retirement		\$0	\$0

# FY2027

## ANNUAL BUDGET

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10052181200	Professional Fees	\$2,000	\$0	\$0
10052183300	Advertising & Notices	\$500	\$0	\$0
10052183500	Travel & Conference	\$1,500	\$0	\$0
10053181100	General Supplies	\$500	\$0	\$0
10057181000	Miscellaneous	\$100	\$0	\$0
<b>Total - Planning, Zoning &amp; Inspections</b>		<b>\$4,600</b>	<b>\$0</b>	<b>\$6,420</b>

### Police Department

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10020511100	Salaries	\$633,000	\$778,013.16	\$400,000
10020512100	Group Insurance	\$200,000	\$71,808	\$80,784
10020512200	FICA Costs	\$50,000	\$61,664	\$30,600
10020512400	Retirement	\$40,000	\$34,000.63	\$11,500
10020512900	Uniforms	\$8,000	\$4,014	\$8,000
10020512902	Prisoner Costs	\$25,000	\$24,402	\$25,000
10020511200	Professional Fees	\$5,000	\$7,607.04	\$8,000
10020521300	Data Processing / IT Services	\$10,000	\$1,023.35	\$2,500
10020522201	Repairs to Buildings	\$10,000	\$8,065	\$10,000
10020522202	Repairs to Equipment	\$5,000	\$5,962.61	\$6,000
10020522203	Repairs to Vehicles	\$20,000	\$10,829	\$10,000
10020521291	Enterprise	\$230,000	\$122,560.52	\$130,000
10020522320	Contract / Rental	\$2,500	\$5,187.55	\$1,500
10020521981	Contract-- Axon Enterprise, Inc	\$0	\$27,822.76	\$29,000
10020523100	Insurance & Bonds	\$60,000	\$14,197	\$118,000
10020325200	Telephone & Radio	\$30,000	\$31,600	\$35,000
10020523300	Advertising & Notices	\$250	\$0	\$300
10020523500	Travel & Conference	\$12,000	\$13,421	\$5,000
10020523501	Training Costs	\$20,000	\$3,835	\$10,000
10020523900	Pest Control	\$300	\$1,355	\$1,500
10020521100	General Supplies	\$16,000	\$3,842	\$6,000
10020521101	Tech Fund Expenses	\$2,500	\$0	\$0
10020531103	General Equipment	\$2,000	\$75,510	\$20,000
10020531200	Utilities	\$20,000	\$17,500	\$20,000
10020531201	Gas & Oil	\$40,000	\$75,000	\$60,000
10020531300	Meetings & Meals	\$1,000	\$4,731	\$2,225.88
10020531400	Dues and Subscriptions	\$1,000	\$619	\$500
10020572057	Peace Officers' A&B Fund	\$2,500	\$18,889.52	\$20,000
10054201000	Capital Outlay — Police	\$10,000	\$2,600	\$0
10057201009	School / Public Safety Day	\$2,000	\$0	\$1,000
10020571010	Miscellaneous	\$2,000	\$0	\$0
10057202000	Investigations	\$1,500	\$0	\$1,000

# FY2027

## ANNUAL BUDGET

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10020572050	CourtWare/CJT	\$9,000	\$14,250	\$9,000
10020572051	POPIDF-A (10% Court Fees)	\$2,000	\$13,482.77	
10020572051	Crime Victims Emergency Fund	\$1,500	\$260	\$500
10020572053	Brain & Spinal Injury Trust Fund	\$1,000	\$1,955.75	
10020572054	Crime Lab Fee	\$1,000	\$650	\$1,000
10020572055	Driver Education & Training Fund	\$1,000	\$3,680.34	
10020572056	POPIDF-B (Indigent Defense Fees)	\$2,500	\$14,284.88	\$18,000
10020531401	Peace Officers' A&B Fund	\$2,500	\$0	\$0
10020572058	BC Drug Abuse Treatment & Education	\$2,000	\$5,792	\$8,000
10020572059	BC Jail Fund	\$3,000	\$14,481.50	\$16,000
10020572060	5% Local Victim Assistance Fund	\$1,000	\$260	\$1,000
10020572061	Administrative / Technology Fee	\$2,000	\$15,959.62	\$18,000
<b>Total - Police Department</b>		<b>\$1,490,050</b>	<b>\$1,511,116</b>	<b>\$1,124,909.88</b>

### Animal Control / Community Services

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10051221100	Salaries	\$50,000	\$86,595.39	\$65,000
10051222100	Group Insurance	\$15,000	\$8,976	\$9,000
10051222200	FICA Expense	\$5,000	\$6,963.91	\$4,972
10051222400	Retirement		\$2,266.70	\$2,300
10051222900	Uniforms	\$250	\$528.85	\$500
10020521200	Professional Fees	\$20,000	\$22,669.95	\$15,000
10020522201	Repairs to Building	\$5,000	\$0	\$5,000
10052222202	Repairs to Equipment	\$1,000	\$0	\$0
10020522203	Repairs to Vehicles	\$1,500	\$30	\$500
10022521291	Enterprise Rental	\$10,000	\$8,947.56	\$9,000
10020522320	Contract / Rental	\$1,000	\$1,230.26	\$0
10022523100	Insurance & Bonds	\$10,000		\$13,000
10022325200	Telephone & Radio	\$2,000	\$1,818	\$2,000
10022523300	Advertising & Notices	\$2,000	\$0	\$0
10022523900	Pest Control	\$500	\$545	\$625
10022531100	General Supplies	\$3,000	\$6,436.42	\$5,000
10020531103	General Equipment	\$1,500	\$0	\$1,500
10022531200	Utilities	\$5,000	\$13,579.88	\$15,000
10022531201	Gas & Oil	\$2,000	\$1,971	\$2,000
10022531400	Dues and Subscriptions	\$200	\$0	\$0
10020541000	Capital Outlay	\$10,000	\$0	\$0
10022571000	Miscellaneous	\$1,000	\$0	\$0
<b>Total - Animal Control / Community Services</b>		<b>\$145,950</b>	<b>\$162,558.92</b>	<b>\$150,397</b>

# FY2027

## ANNUAL BUDGET

### Fire Department

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10030511100	Salaries	\$620,000	\$1,050,408.46	\$600,000
10030512100	Group Insurance	\$80,000	\$125,664	\$118,000
10030512200	FICA Expense	\$50,000	\$84,374.06	\$45,000
10030512400	Retirement	\$40,000	\$31,733.92	\$35,000
10030512900	Uniforms	\$20,000	\$881.32	\$5,000
10030521200	Professional Fees	\$2,500	\$2,589	\$3,000
10030521300	Data Processing / IT Services	\$5,000	\$0	\$0
10030522201	Repairs to Buildings	\$40,000	\$8,152.05	\$5,000
10030522202	Repairs to Equipment	\$2,500	\$5,962.31	\$7,000
10030522203	Repairs to Vehicles	\$25,000	\$169	\$10,000
10030521291	Enterprise Fleet	\$30,000	\$30,000	\$30,000
10030521980	Contract / Rental	\$2,000	\$583.32	\$1,000
10030523100	Insurance & Bonds	\$60,000	\$0	\$103,000
10030325200	Telephone & Radio	\$2,000	\$2,950	\$2,300
10030523300	Advertising & Notices	\$500	\$0	\$0
10030523500	Travel & Training	\$5,000	\$3,237	\$1,000
10030523501	Training	\$2,000	\$625	\$1,000
10030523900	Pest Control	\$300	\$665	\$800
10053301100	General Supplies	\$500	\$1,608.73	\$2,000
10030531101	General Equipment	\$10,000	\$63,440.24	\$8,000
10053301200	Utilities	\$15,000	\$978	\$5,000
10053301201	Gas & Oil	\$15,000	\$12,000	\$15,000
10053301400	Dues and Subscriptions	\$250	\$226.23	\$250
10054301000	Capital Outlay — Fire	\$40,000	\$0	\$0
10030582000	Interest Expense	\$1,000	\$0	\$0
10057301000	Miscellaneous	\$500	\$4,267.83	\$0
10057301300	Meetings & Meals	\$1,000	\$0	\$0
<b>Total - Fire Department</b>		<b>\$1,070,050</b>	<b>\$1,430,515.47</b>	<b>\$997,350</b>

### Housing Division

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10052313300	Advertisements & Notices	\$1,000	\$0	\$0
10053311100	General Supplies	\$400	\$0	\$0
10053311400	Dues & Subscriptions	\$100	\$2,955	\$3,000
<b>Total - Housing Division</b>		<b>\$1,500</b>	<b>\$2,955</b>	<b>\$3,000</b>

### Meter Reading Department

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10032511100	Salaries	\$99,000	\$158,660.83	\$195,000

# FY2027

## ANNUAL BUDGET

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10032512100	Group Insurance	\$20,000	\$17,952	\$54,000
10032512200	FICA Expenses	\$8,000	\$4,343.41	\$14,917
10032512400	Retirement		\$4,533.42	\$4,500
10032512900	Uniforms	\$3,000	\$2,030.76	\$2,500
10032522202	Repairs to Equipment	\$1,500	\$1,461.31	\$1,500
10032522203	Repairs to Vehicles	\$3,000	\$169	\$1,500
10032523100	Insurance & Bonds	\$5,000	\$0	\$15,000
10032531100	General Supplies	\$1,500	\$645.78	\$1,000
10032531101	General Equipment	\$1,500	\$0	\$1,000
10032531201	Gas & Oil	\$3,000	\$4,202.22	\$4,500
10032541000	Capital Outlay	\$5,000	\$0	\$0
10057321000	Miscellaneous	\$300	\$39.20	\$0
<b>Total - Meter Reading Department</b>		<b>\$150,800</b>	<b>\$194,037.93</b>	<b>\$295,417</b>

### Public Works / Public Resource Dept.

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
10090511100	Salaries	\$288,000	\$484,299.50	\$228,800
10090512100	Group Insurance	\$50,000	\$53,856	\$50,000
10090512200	FICA Expense	\$25,000	\$35,460	\$17,442
10090512400	Retirement	\$17,000	\$5,788.08	\$5,000
10090512900	Uniforms	\$10,000	\$11,661.34	\$5,000
10090521200	Professional Fees	\$25,000	\$39,010	\$5,000
	Repairs to Building	\$10,000	\$6,050	\$0
10090522202	Repairs to Equipment	\$25,000	\$39,809.07	\$15,000
	Repairs to Vehicles	\$10,000	\$4,654.34	\$10,000
10090522320	Contract / Rental	\$160,000	\$158,411.08	\$22,000
10090521291	Contract - Enterprise Fleet	\$25,000	\$27,160	\$30,000
10090522321	Yard Refuse Collection	\$75,000	\$0	\$0
10090522322	Tree Removal	\$10,000	\$1,850	\$3,000
	Mosquito Control	\$10,000	\$0	\$0
10090523100	Insurance & Bonds	\$20,000	\$0	\$52,000
10090523200	Telephone & Radio	\$2,000	\$0	\$0
10090523300	Advertising & Notices	\$500	\$0	\$0
10090523500	Travel & Conference	\$500	\$242	\$500
10090531100	General Supplies	\$25,000	\$149,726.68	\$92,000
10090531101	General Equipment	\$10,000	\$201,666.30	\$5,000
10090531200	Utilities	\$3,000	\$4,200.71	\$5,000
10090531201	Gas & Oil	\$20,000	\$15,314.34	\$15,000
10090541001	Road / Sidewalk Repair	\$30,000	\$6,550	\$0
10090541000	Capital Outlay — Public Resources	\$50,000	\$0	
10090571000	Miscellaneous	\$1,000	\$685.84	\$0

# FY2027

## ANNUAL BUDGET

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
<b>Total - Public Works / Public Resource Dept.</b>		<b>\$902,000</b>	<b>\$1,246,395.28</b>	<b>\$560,742</b>

### Fund Summary

Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenue	\$6,349,756.34	\$4,879,277.02	\$4,803,983.88
Total Budgeted Expenses	\$6,693,812.13	\$7,279,870	\$4,803,983.88
<b>Net (Revenue – Expenses)</b>	<b>(\$344,055.79)</b>	<b>(\$2,400,592.98)</b>	<b>\$0</b>

# FY2027

## ANNUAL BUDGET

### Electric Fund

#### Revenue Schedule

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
51031001000	Miscellaneous	\$10,000	\$1,800	\$2,200
51031004301	Pole Rental	\$15,000	\$200	\$600
51000341901	ECG Rebate	\$5,000	\$0	\$0
51034004310	Electric Revenue	\$6,500,000	\$6,891,555	\$7,000,000
51034004311	Vapor Light Installation	\$500	\$230	\$500
51000391202	Existing Funds Mutual Competitive Trust			\$396,000
51034004315	Temporary Service Charge	\$500	\$0	\$0
<b>TOTAL BUDGETED REVENUES</b>		<b>\$6,531,000</b>	<b>\$6,893,785</b>	<b>\$7,399,300</b>

#### Expenditure Schedule

#### Electric Department

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
51050511100	Salaries	\$190,000	\$298,594.68	\$300,000
51050512100	Group Insurance	\$50,000	\$26,928	\$30,000
51050512200	FICA Expense	\$18,000	\$12,956.66	\$14,000
51050512400	Retirement	\$15,000	\$15,000	\$31,300
51050512900	Uniforms	\$5,000	\$5,247.25	\$6,000
51050521200	Professional Fees	\$10,000	\$11,237.63	\$12,000
51050521300	Data Processing / IT Services	\$3,500	\$0	\$3,500
51050522201	Repairs to Buildings	\$20,000	\$0	\$0
51050522202	Repairs to Equipment	\$5,000	\$8,703.81	\$9,000
51050522203	Repairs to Vehicles/Maintenance Management	\$10,000	\$3,379.71	\$5,000
51050521291	Enterprise Fleet Lease	\$10,000	\$8,162.88	\$10,000
51050522320	Contract / Rental	\$5,000	\$24,641.44	\$125,000
51050523200	Telephone / Radio	\$5,000	\$0	\$0
51050523300	Advertising & Notices	\$500	\$0	\$0
51050523500	Travel & Conference	\$5,000	\$385.20	\$2,500
51050531100	General Supplies	\$75,000	\$208,315.02	\$15,000
51050531101	Inventory Supplies	\$0	\$9,228.75	\$200,000
51050531200	Utilities	\$10,000	\$8,077.30	\$10,000
51050531201	Gas & Oil	\$10,000	\$8,392.57	\$10,000
51050531400	Dues / Subscriptions / ECG / Misc	\$133,000	\$80,711.02	\$135,000
51050531530	Electric Purchases	\$2,200,000	\$3,962,248	\$3,830,000
51050541000	Capital Outlay	\$50,000	\$0	\$175,000
51050571000	Miscellaneous/Emergency Response	\$500	\$0	\$50,000
	Meter Reater Payroll/Sales Tax	\$200,000	\$1,567,000	\$658,472
51061501001	Transfer of Funds to General	\$2,000,000	\$100,000	\$1,560,307.17

# FY2027

## ANNUAL BUDGET

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total - Electric Department		\$5,030,500	\$6,359,209.92	\$7,192,079.17

### Fund Summary

Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenue	\$6,531,000	\$6,893,785	\$7,399,300
Total Budgeted Expenses	\$5,030,500	\$6,359,209.92	\$7,192,079.17
Net (Revenue – Expenses)	\$1,500,500	\$534,575.08	\$207,220.83

# FY2027

## ANNUAL BUDGET

### Water and Sewer Fund

#### Revenue Schedule

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
50534004200	Water & Sewer Revenue	\$1,300,000	\$1,200,000	\$1,630,000
50534004210	Water Tap Fees	\$1,000	\$1,200	\$1,500
50534004212	Miscellaneous	\$2,000		
50534004213	Hay Sales	\$1,000		
50534004255	Sewer Tap Fees	\$1,000	\$1,500	\$1,200
	Interfund Payroll Transfer		\$140,320.71	
50536001000	Interest Revenue	\$100		
50539001202	Existing Funds — W&S	\$33,800		
<b>TOTAL BUDGETED REVENUES</b>		<b>\$1,338,900</b>	<b>\$1,343,020.71</b>	<b>\$1,632,700</b>

#### Expenditure Schedule

##### Water Department

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
50552101200	Professional Fees	\$40,000	\$53,498.90	\$60,000
51051501100	Salaries	\$190,000	\$295,010.76	\$300,000
51050512100	Group Insurance	\$50,000	\$26,180	\$53,000
51050512200	FICA Expense	\$18,000	\$12,956.66	\$14,000
51050512400	Retirement	\$15,000	\$15,000	\$31,300
51050512900	Uniforms	\$0	\$1,384	\$1,500
50550511300	Repairs to Building	\$5,000	\$0	\$0
50510512202	Repairs / Maintenance to Equipment	\$30,000	\$58,368.02	\$60,000
50510512900	Repairs to Vehicles	\$2,000	\$34,418.74	\$25,000
50552102320	Contract / Rental	\$80,000	\$124,620.08	\$148,000
50552103300	Advertising & Notices	\$500	\$0	\$1,500
50510531101	General Equipment/Inventory		\$18,029.97	\$40,000
50510523500	Travel & Conference	\$0	\$1,858.69	\$3,500
50510531100	General Supplies	\$10,000	\$204,007.20	\$65,000
50510531200	Utilities	\$40,000	\$69,000	\$73,000
50510531201	Gas & Oil	\$40,000	\$40,000	\$40,000
50510531400	Dues & Subscriptions	\$1,000	\$998	\$1,000
50510541000	Capital Outlay	\$10,000	\$0	\$0
50510571000	Miscellaneous	\$500	\$18,608	\$0
50561101001	Transfer of Funds to General	\$212,500	\$0	\$0
<b>Total - Water Department</b>		<b>\$744,500</b>	<b>\$973,939.02</b>	<b>\$916,800</b>

##### Sewer Department

# FY2027

## ANNUAL BUDGET

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
50552111200	Professional Fees	\$40,000	\$31,493.75	\$30,000
51051501100	Salaries	\$0	\$0	\$0
51051502100	Group Insurance	\$0	\$0	\$0
51051502200	FICA Expense	\$0	\$0	\$0
51051502400	Retirement	\$15,000	\$0	\$0
51050512900	Uniforms	\$0	\$0	\$0
50552112201	Repairs to Buildings	\$5,000	\$0	\$0
50552112202	Repairs / Maintenance to Equipment	\$20,000	\$17,088.19	\$25,000
50552112320	Contract / Rental	\$10,000	\$11,747.56	
50552113300	Advertising & Notices	\$1,000	\$0	\$0
50552113900	Pest Control	\$500	\$560	\$600
50553111100	General Supplies	\$10,000	\$178.35	\$0
50511531102	General Equipment	\$2,000	\$0	\$0
50553111200	Utilities	\$200,000	\$20,352.39	\$23,000
50553111400	Dues & Subscriptions	\$500	\$998.44	\$1,000
50554111000	Capital Outlay	\$10,000	\$0	\$0
50510611001	Transfer of Funds to General	\$212,500	\$0	\$483,084.40
50557111000	Miscellaneous/Meter Reader Payroll	\$500	\$0	\$98,472
<b>Total - Sewer Department</b>		<b>\$527,000</b>	<b>\$82,418.68</b>	<b>\$661,156.40</b>

### Fund Summary

Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenue	\$1,338,900	\$1,343,020.71	\$1,632,700
Total Budgeted Expenses	\$1,271,500	\$1,056,357.70	\$1,577,956.40
<b>Net (Revenue – Expenses)</b>	<b>\$67,400</b>	<b>\$286,663.01</b>	<b>\$54,743.60</b>

# FY2027

## ANNUAL BUDGET

### Gas Fund

#### Revenue Schedule

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
51534001901	MGAG Rebates	\$40,000	\$71,597	\$65,000
51534004300	Miscellaneous	\$3,000	\$1,087	\$1,200
51534004410	Gas Revenue	\$750,000	\$839,298.39	\$906,000
51534004411	Tap Fees	\$300	\$200	\$100
51534004412	Gas Disconnect	\$500	\$0	\$0
<b>TOTAL BUDGETED REVENUES</b>		<b>\$793,800</b>	<b>\$912,182.39</b>	<b>\$972,300</b>

#### Expenditure Schedule

#### Gas Department

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
51510512400	Retirement	\$10,000	\$681.77	\$4,600
51050151100	Salaries	\$0	\$58,491.10	\$115,000
51050110520	Group Insurance	\$50,000	\$7,480	\$18,000
51050152200	FICA Expense	\$18,000	\$12,956.66	\$14,000
51050152400	Retirement	\$15,000	\$15,000	\$31,300
51510521200	Professional Fees	\$10,000	\$15,300	\$18,000
51510522202	Repairs to Equipment	\$1,000	\$3,067	\$3,000
51510522203	Repairs to Vehicles	\$3,000	\$878	\$2,000
51510522320	Contract / Rental	\$3,000	\$2,614.24	\$2,200
51510523200	Telephone / Radio	\$500	\$0	\$0
51510523300	Advertising & Notices	\$600	\$0	\$3,000
51510523500	Travel & Conference	\$1,000	\$284	\$500
51510531100	General Supplies	\$30,000	\$4,565.30	\$10,000
51510531101	General Equipment	\$3,000	\$11,202.95	\$20,000
51510531200	Utilities	\$1,500	\$1,945.04	\$2,200
51510531201	Gas / Oil	\$5,000	\$5,096.59	\$6,000
51510531400	Dues and Subscriptions	\$1,000	\$1,233.70	\$1,300
51510531520	Resale Gas Purchases	\$450,000	\$432,501.49	\$504,323
51510541000	Capital Outlay	\$10,000	\$0	\$20,000
	Interfund Payroll Transfer (Meter Readers)	\$0	\$42,096.21	\$98,472
51561101001	Transfer to General Fund	\$175,000	\$135,000	\$66,095.71
<b>Total - Gas Department</b>		<b>\$787,600</b>	<b>\$750,394.05</b>	<b>\$939,990.71</b>

#### Fund Summary

Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenue	\$793,800	\$912,182.39	\$972,300
Total Budgeted Expenses	\$787,600	\$750,394.05	\$939,990.71

# FY2027

## ANNUAL BUDGET

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Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Net (Revenue – Expenses)	\$6,200	\$161,788.34	\$32,309.29

# FY2027

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### Sanitation Fund

#### Revenue Schedule

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
54034004110	Sanitation Fees	\$450,000	\$433,905	\$825,000
54034004111	Cannister Replacement Fees	\$100		
54034001000	Interest Revenue			
<b>TOTAL BUDGETED REVENUES</b>		<b>\$450,100</b>	<b>\$433,905</b>	<b>\$825,000</b>

#### Expenditure Schedule

#### Sanitation Department

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
54052502111	Privatization Services	\$530,000	\$605,926.93	\$660,000
54057509001	Closure / Post Closure	\$30,000	\$0	\$65,000
54057001005	Recycling / Grinding	\$40,000	\$126,011.84	\$100,000
<b>Total - Sanitation Department</b>		<b>\$600,000</b>	<b>\$731,938.77</b>	<b>\$825,000</b>

#### Fund Summary

Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenue	\$450,100	\$433,905	\$825,000
Total Budgeted Expenses	\$600,000	\$731,938.77	\$825,000
<b>Net (Revenue – Expenses)</b>	<b>(\$149,900)</b>	<b>(\$298,033.77)</b>	<b>\$0</b>

# FY2027

## ANNUAL BUDGET

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### Cemetery Fund

#### Revenue Schedule

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
79134009103	Existing Funds — Cemetery Maintenance		\$0	\$0
	Transfer from General Fund	\$0	\$0	\$0
79136001000	Interest Revenue		\$0	\$0
<b>TOTAL BUDGETED REVENUES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### Expenditure Schedule

##### Cemetery Department

Account No.	Description	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
79152102202	Miscellaneous Repairs			\$0
79153101100	General Supplies			
79153101101	Purchase Equipment	\$3,700	\$0	\$0
<b>Total - Cemetery Department</b>		<b>\$3,700</b>	<b>\$0</b>	<b>\$0</b>

#### Fund Summary

Fund Summary	FY2026 Adopted	FY2026 Actual / YTD	FY2027 Proposed
Total Budgeted Revenue	\$0	\$0	\$0
Total Budgeted Expenses	\$3,700	\$0	\$0
<b>Net (Revenue – Expenses)</b>	<b>(\$3,700)</b>	<b>\$0</b>	<b>\$0</b>

### Capital Expenditures / Restricted Capital Funds

Capital Source	FY2027 Budget	Budget Treatment
Final SPLOST Collections	\$180,000	Restricted capital collections from the expiring SPLOST cycle
Unencumbered TSPLOST Balance	\$258,000	Available for eligible transportation-related projects
<b>Total Capital Expenditures (SPLOST/TSPLOST)</b>	<b>\$438,000</b>	<b>Included in FY2027 all-funds budget total</b>

### Proposed Use of Final SPLOST Collections

SPLOST Project Area	FY2027 Proposed	Purpose
Water/Sewer Infrastructure Repairs	\$120,000	Priority water and sewer line repairs, collection system improvements, and eligible infrastructure restoration
Water/Sewer Equipment and Field Response	\$30,000	Sewer camera, utility locator, field-response tools, and related equipment
City Beautification / Community Appearance	\$30,000	Reduced-scope priority median landscaping, gateway improvements, and eligible replacement street signs
<b>Total Final SPLOST Allocation</b>	<b>\$180,000</b>	<b>Final restricted SPLOST collections</b>

### Proposed Use of Remaining TSPLOST Funds

TSPLOST Project Area	FY2027 Proposed	Purpose
Road Resurfacing / Street Repair	\$105,000	Priority resurfacing, patching, pavement repairs, and street surface improvements
Drainage / Stormwater Improvements	\$60,000	Culverts, ditching, stormwater corrections, and drainage tied to streets or right-of-way
Sidewalk Repairs / ADA Improvements	\$35,000	Sidewalk repairs, accessibility improvements, and pedestrian safety
Street Signs / Pavement Markings	\$20,000	Traffic signs, street signs, striping, markings, and transportation signage
Engineering / Survey / Project Support	\$13,000	Engineering, surveying, design, inspection, estimating, documentation, and eligible project support
TSPLOST Contingency / Closeout Reserve	\$25,000	Final cost adjustments, procurement changes, closeout items, and project overages
<b>Total Unencumbered TSPLOST Budget</b>	<b>\$258,000</b>	<b>Estimated unencumbered balance</b>

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Check #	Date	Vendor	Amount	FY2026 Use and Budget Significance
271	03/09/2026	Custom Products Corporation	\$1,394.36	Speed bump purchase for traffic calming and street safety.

### FY2026 SPLOST Spending by General Purpose

General Purpose	FY2026 Examples	Budget Significance
Road and street repairs	East Davis Street resurfacing, West Green Street failure repair, patching, pavement base work	SPLOST funded road infrastructure work that would otherwise place pressure on operating funds.
Drainage and stormwater	Avery Street cross drain, Plantation Drive storm drain repair, road and drain repairs, South Madison junction box	SPLOST funded drainage and stormwater work tied to street preservation and infrastructure response.
Water infrastructure	Busted water main repair, valve replacement, hydrant replacement, pipe materials	SPLOST funded water infrastructure repairs connected to service reliability and fire protection support.
Sewer infrastructure	101 West Lake Drive sewer upgrade, East Stewart Street sewer line camera work, collapsed sewer repair, pipe materials	SPLOST funded sewer repair, diagnostics, and infrastructure response.
Capital facility / equipment-building	35x100 building and 25x50 shelter	SPLOST funded eligible capital facility and equipment/building improvements.
Engineering and technical support	Carter & Sloope engineering services	SPLOST funded engineering support necessary for project planning, review, documentation, and technical work.
Traffic calming / safety	North Barnes Street speed bumps and Custom Products speed bump purchase	SPLOST funded street safety and traffic calming improvements.

### SPLOST Expenditure Summary

# FY2027

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<b>SPLOST Account</b>	<b>FY2026 Expenditures</b>
SPLOST 2	\$34,142.68
SPLOST 3	\$361,022.16
<b>Total FY2026 SPLOST Expenditures</b>	<b>\$395,164.84</b>

### Capital Deferral Summary

<b>Capital Need</b>	<b>FY2027 Treatment</b>
Fire apparatus replacement	Deferred pending future funding identification
Public Works major equipment replacement	Deferred pending future funding identification
Broad road resurfacing program	Limited to remaining eligible TSPLOST resources
Water and sewer major infrastructure replacement	Limited to final SPLOST allocation and future funding identification
Vacuum truck	Deferred to a future capital cycle pending funding identification
Parks and facility improvements	Deferred pending future funding identification