



CITY OF HOGANSVILLE

111 High Street
Hogansville, GA 30230
PHONE: 706 637 8629 * FAX: 706 637 4813
E-MAIL: cityhall@cityofhogansville.org

2026 - 2027 Proposed Budget , Version 2

CITY COUNCIL MEMBERS

Mayor Jake Ayers
Post 1 Michael Taylor, Jr
Post 2 Jason Baswell
Post 3 Mandy Neese
Post 4 Mark Ayers
Post 5 Kandis Strickland

City Manager Lisa Kelly
Assistant City Manager Oasis Nichols



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2026 - 2027 Proposed Budget , Version 2

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Proposed, Version 2

City of Hogansville
2026 - 2027 Proposed Budget , Version 2
All Funds Summary

City of Hogansville 2026 - 2027 Proposed Budget , Version 2 All Funds Summary		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					TOTALS
		General Fund	Special Revenue Funds										
			Federal	State	Hotel		Capital						
			Seizures	Seizures	Motel	2025	Projects						
			Fund	Fund	Fund	Tax Fund	SPLOST	Grant Funds	Electric	Gas	Water	Sewer	
Source of Funds													
Taxes	\$ 4,593,336	\$ 1,000	\$ 1,000	\$ 50,000	\$ 1,232,650							\$ 5,877,986	
License and Permits	\$ 1,213,033											\$ 1,213,033	
Intergovernmental	\$ 25,000											\$ 25,000	
Contributions and Donations	\$ 43,500											\$ 43,500	
Miscellaneous	\$ 127,800											\$ 127,800	
Charges for Service							\$ 5,297,538	\$ 1,429,732	\$ 1,946,440	\$ 2,696,703	\$ 393,524	\$ 11,763,938	
Court, Fines and Forfeitures	\$ 1,462,702											\$ 1,462,702	
Police, Code Enforcement	\$ 593,803											\$ 593,803	
Royal Theatre	\$ 271,300											\$ 271,300	
Cemeteries and Parks	\$ 22,000											\$ 22,000	
Streets and LMIG	\$ 136,000											\$ 136,000	
Transfers In / (Transfers Out)	\$ -											\$ -	
Use of Fund Balance	\$ -											\$ 400,000	
Other Financing Sources	not a formula					\$ 2,670,709						\$ 2,670,709	
Total Sources	\$ -	\$ 1,000	\$ 1,000	\$ 50,000	\$ 1,232,650	\$ 2,670,709	\$ 5,297,538	\$ 1,429,732	\$ 1,946,440	\$ 2,696,703	\$ 393,524	\$ 24,607,771	
Use of Funds													
Administration/Governing Body	\$ 3,371,725											\$ 3,371,725	
Police, Court, Code Enforcement	\$ 4,464,863	\$ 1,000	\$ 1,000									\$ 4,466,863	
Public Works	\$ 1,268,387				\$ 1,232,650	\$ 2,670,709	\$ 4,789,104	\$ 1,324,358	\$ 1,616,881	\$ 1,523,222	\$ 443,074	\$ 15,268,384	
Cemeteries and Parks	\$ 209,535											\$ 209,535	
Intergovernmental	\$ 644,007											\$ 644,007	
Royal Theatre	\$ 597,256											\$ 597,256	
Hotel/Motel				\$ 50,000								\$ 50,000	
Debt Service												\$ -	
Other Financing Uses	\$ -											\$ -	
Total Uses	\$ 10,555,774	\$ 1,000	\$ 1,000	\$ 50,000	\$ 1,232,650	\$ 2,670,709	\$ 4,789,104	\$ 1,324,358	\$ 1,616,881	\$ 1,523,222	\$ 443,074	\$ 24,607,771	
Excess / (Deficiency)	\$ (10,555,774)	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ 508,434	\$ 105,375	\$ 329,560	\$ 1,173,481	\$ (49,550)	\$ (0)	
Total Transfer Needed	\$ 10,555,774							\$ 2,067,299	Total Enterprise Fund				
Excess or (Shortfall) in Transfer from Fund 4	\$ -	\$ -											

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 month Estimated	Adopted Budget	Actual	Actual	Actual
				1	2	3	4	5	6	7
GENERAL FUND REVENUE										
0001	511	00300	Amazon Escrow - Sidewalk Payout	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -
0001	511	00302	Property Tax - Current Year	\$ 1,441,612	\$ 886,979	\$ 1,075,576	\$ 1,075,576	\$ 547,454	\$ 847,953	\$ 727,876
0001	511	00304	Property Tax - Prior Years	\$ 45,000	\$ 37,790	\$ 37,790	\$ 45,000	\$ 408,018	\$ 9,793	\$ 11,079
0001	511	00305	Title Advalorem/Motor Vehicle Tax, updated for actuals AA	\$ 130,000	\$ 81,637	\$ 122,455	\$ 130,000	\$ 99,947	\$ 99,143	\$ 113,667
0001	511	00306	Hotel Motel Tax	\$ 31,250	\$ -	\$ 26,875	\$ 26,875	\$ 20,714	\$ 20,714	\$ 17,270
0001	511	00307	Insurance Premium Tax	\$ 369,277	\$ 355,074	\$ 355,074	\$ 342,447	\$ -	\$ 289,523	\$ 262,954
0001	511	00308	Real Estate Transfer Tax	\$ 30,000	\$ 15,922	\$ 23,883	\$ 30,000	\$ 13,526	\$ 9,800	\$ 7,591
0001	511	00309	Beer & Wine Taxes	\$ 82,406	\$ 54,937	\$ 82,406	\$ 93,472	\$ 83,137	\$ 86,476	\$ 94,612
0001	511	00310	Local Option Sales Tax	\$ 1,151,391	\$ 764,790	\$ 1,019,720	\$ 948,344	\$ 721,402	\$ 963,709	\$ 893,773
0001	511	00311	Financial Institution Tax	\$ 28,622	\$ 28,622	\$ 28,622	\$ 987	\$ 25,031	\$ -	\$ 987
0001	511	00312	Development Fees	\$ 647,000	\$ 226,800	\$ 340,200	\$ 1,080,000	\$ 509,079	\$ 354,461	\$ 3,500
0001	511	00313	AT&T Franchise Tax	\$ 5,000	\$ 1,818	\$ 2,727	\$ 5,000	\$ 860	\$ 5,390	\$ 1,223
0001	511	00314	Cable TV Franchise Tax	\$ 6,000	\$ 3,916	\$ 5,874	\$ 22,000	\$ 7,530	\$ 15,440	\$ 2,814
0001	511	00315	Georga Power Franchise Tax	\$ 48,000	\$ -	\$ 48,000	\$ 48,000	\$ 33,666	\$ 36,925	\$ 40,530
0001	511	00316	Intangible Tax	\$ 49,212	\$ 32,808	\$ 49,212	\$ 32,873	\$ 30,803	\$ 22,614	\$ 15,450
0001	511	00317	In Lieu Taxes-Housing Authority	\$ 33,310	\$ -	\$ 30,282	\$ 1,470	\$ 27,529	\$ 25,235	\$ 22,959
0001	511	00319	Diverse Power Franchise Tax	\$ 35,081	\$ 33,095	\$ 33,095	\$ 20,234	\$ 20,234	\$ 21,214	\$ 20,752
0001	511	00320	Energy Excise Tax	\$ 66,120	\$ 39,371	\$ 59,056	\$ 64,178	\$ 56,554	\$ 58,672	\$ 58,722
0001	511	00321	Penalties & Interest on Taxes	\$ -	\$ -	\$ -	\$ 1,583	\$ -	\$ 2,171	\$ 1,583
0001	511	00322	Admin - Interest Income	\$ 350	\$ 318	\$ 477	\$ 344	\$ 435	\$ 387	\$ 344
0001	511	00324	Lien Payments	\$ -	\$ 998	\$ 998	\$ -	\$ -	\$ 15,064	\$ -
0001	511	00325	Hogansville Charitable Trust	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -
0001	511	00326	GA State Tax Refund (ACH Deposit)	\$ -	\$ 1,731	\$ 2,597	\$ -	\$ -	\$ -	\$ -
0001	511	00362	State of GA Refund HB 1302	\$ -	\$ 800	\$ 1,200	\$ -	\$ 400	\$ -	\$ 1,395
0001	511	00331	Admin-Utility Fund Franchise Tax	\$ 363,705	\$ 191,104	\$ 286,656	\$ 309,230	\$ 269,653	\$ 266,387	\$ 260,579
			Tax Total	\$ 4,593,336	\$ 3,088,509	\$ 3,962,774	\$ 4,279,813	\$ 2,905,973	\$ 3,151,071	\$ 2,559,660
0001	511	00341	Building Permits - CAA	\$ 894,176	\$ 820,632	\$ 1,094,176	\$ 539,276	\$ 819,603	\$ 407,974	\$ 53,820
0001	511	00343	Other Permits Income (LDP)	\$ 38,290	\$ 3,782	\$ 5,674	\$ 25,000	\$ 24,809	\$ 42,396	\$ 7,299
0001	511	00344	Business License Income	\$ 60,000	\$ 46,857	\$ 51,824	\$ 68,000	\$ 41,714	\$ 66,813	\$ 50,497
0001	511	00345	Politician Registration Fees	\$ -	\$ 1,068	\$ 1,068	\$ 750	\$ 250	\$ 776	\$ -
0001	511	00353	Filming Revenue	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
0001	511	00354	Admin-Fees for Occupation Tax, Variances, Annexations	\$ 10,000	\$ 2,635	\$ 3,953	\$ 5,000	\$ 11,799	\$ 2,315	\$ 2,020
0001	511	00355	ATT Cell Tower Lease	\$ 14,520	\$ 14,520	\$ 14,520	\$ 14,520	\$ 14,520	\$ 14,520	\$ 14,520
0001	511	00363	New Construction Engineering Review Fees	\$ 195,947	\$ -	\$ -	\$ 45,000	\$ 637,705	\$ 19,073	\$ 11,453
			License and Permit Total	\$ 1,213,033	\$ 889,495	\$ 1,171,215	\$ 697,646	\$ 1,550,400	\$ 574,871	\$ 139,609
0001	511	00388	Admin - Contributions to GF	\$ 43,500	\$ 13,544	\$ 20,316	\$ 54,541	\$ -	\$ 40,764	\$ 54,541
			Contributions Total	\$ 43,500	\$ 13,544	\$ 20,316	\$ 54,541	\$ -	\$ 40,764	\$ 54,541
0001	511	00391	Admin - Misc Income	\$ 25,000	\$ 16,341	\$ 24,511	\$ 15,502	\$ 104,706	\$ 104,706	\$ 15,502
0001	511	00392	Sale of Surplus Equipment	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	\$ 80,245	\$ 23,253
0001	511	00393	Transfer to/from Medical Insurance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
0001	511	00394	Service Charge on Return Checks	\$ 800	\$ 510	\$ 765	\$ 1,250	\$ 1,020	\$ 840	\$ 1,170
			Miscellaneous Total	\$ 127,800	\$ 116,851	\$ 125,276	\$ 118,752	\$ 205,726	\$ 285,791	\$ 139,925
			TOTAL REVENUES	\$ 5,977,669	\$ 4,108,399	\$ 5,279,581	\$ 5,150,752	\$ 4,662,099	\$ 4,052,497	\$ 2,893,735

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 month Estimated	Adopted Budget	Actual	Actual	Actual
ADMINISTRATION				1	2	3	4	5	6	7
			<u>EXPENSES</u>							
0001	511	00501	Admin-Salaries & Wages	\$ 666,691	\$ 408,385	\$ 612,578	\$ 598,569	\$ 535,598	\$ 517,026	\$ 468,339
0001	511	00502	Overtime	\$ -	\$ 1,083	\$ 1,624	\$ -	\$ 1,373	\$ 1,160	\$ 3,526
0001	511	00503	Vacation	\$ -	\$ -	\$ -	\$ -	\$ 12,456	\$ 19,874	\$ 21,456
0001	511	00504	Admin Bereavement, other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0001	511	00608	Admin Bonus	\$ -	\$ 6,358	\$ 6,358		\$ 551	\$ 7,132	\$ 3,898
			Total Salaries	\$ 666,691	\$ 415,826	\$ 620,560	\$ 598,569	\$ 549,978	\$ 545,192	\$ 497,219
0001	511	00505	Health Insurance Incentive / Wellness Program	\$ 1,850	\$ -	\$ -	\$ -	\$ 240	\$ -	\$ -
0001	511	00506	Pre & Post Employment Expenses	\$ 300	\$ 195	\$ 293	\$ 500	\$ 150	\$ 135	\$ 123
0001	511	00507	State / Federal Tax Penalties	\$ -	\$ 4,372	\$ 4,372	\$ -	\$ 19,579	\$ 5,075	\$ 1,306
0001	511	00508	Contributions to GF-Expenses	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
0001	511	00509	Uniform Expenses	\$ 2,000	\$ 719	\$ 1,079	\$ 2,000	\$ 586	\$ 1,481	\$ 1,811
0001	511	00510	Employer FICA	\$ 61,002	\$ 30,401	\$ 45,601	\$ 45,791	\$ 39,457	\$ 34,986	\$ 36,631
0001	511	00511	Group Insurance	\$ 97,694	\$ 8,406	\$ 75,360	\$ 75,360	\$ 6,222	\$ 62,292	\$ 46,760
0001	511	00512	Workers Comp	\$ 12,554	\$ 6,255	\$ 9,383	\$ 11,100	\$ 11,324	\$ 11,930	\$ 12,949
0001	511	00513	Retirement	\$ 34,611	\$ 23,669	\$ 35,504	\$ 32,667	\$ 46,489	\$ 29,109	\$ 25,678
0001	511	00514	Unemployment	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
0001	511	00515	Admin Staff-Travel, Training, Conference (5)	\$ 7,000	\$ 6,089	\$ 7,078	\$ 10,000	\$ 5,169	\$ 12,204	\$ 9,890
0001	511	00516	Events and Recognition	\$ 17,500	\$ 19,072	\$ 19,357	\$ 17,500	\$ 25,423	\$ 19,915	\$ 10,973
0001	511	00517	C of H Citizen Expenses	\$ 500	\$ 107	\$ 161	\$ 1,500	\$ 3,893	\$ 1,464	\$ 883
0001	511	00520	Committees-Travel, Training, Conference	\$ 2,500	\$ 2,691	\$ 4,231	\$ 1,500	\$ 495	\$ 952	\$ -
0001	511	00521	Mayor - T T & C, Jake Ayers	\$ 6,000	\$ 2,849	\$ 2,849	\$ 6,000	\$ 995	\$ 988	\$ 1,683
0001	511	00522	Council Post 1-T T & C, Michael Taylor	\$ 5,400	\$ 4,570	\$ 4,570	\$ 5,400	\$ 2,852	\$ 1,911	\$ 5,342
0001	511	00523	Council Post 2-T T & C, Jason Baswell	\$ 5,400	\$ 910	\$ 910	\$ 5,400	\$ 1,338	\$ 2,210	\$ 988
0001	511	00524	Council Post 3-T T & C, Mandy Neese	\$ 5,400	\$ 654	\$ 654	\$ 5,400	\$ 3,814	\$ (269)	\$ 3,952
0001	511	00525	Council Post 4-T T & C, Mark Ayers	\$ 5,400	\$ 50	\$ 50	\$ 5,400	\$ 1,091	\$ 939	\$ 2,043
0001	511	00526	Council Post 5-T T & C, Kandis Strickland	\$ 5,400	\$ 1,258	\$ 1,258	\$ 5,400	\$ 542	\$ 3,683	\$ 876
0001	511	00527	Charles Abbott Assoc Bldg Prmts Contracts	\$ 492,922	\$ 553,993	\$ 830,989	\$ 350,134	\$ 655,279	\$ 149,681	\$ 39,715
0001	511	00529	Admin Support Allocation	\$ (99,000)	\$ (99,000)	\$ (99,000)	\$ (99,000)	\$ (99,000)	\$ (99,000)	\$ (99,000)
0001	511	00530	Motor Vehicle Repair and Maintenance	\$ 1,500	\$ 2,523	\$ 3,785	\$ 1,500	\$ 7,410	\$ 989	\$ 1,186
0001	511	00531	City Manager Travel, Training, Conference	\$ 6,000	\$ 1,957	\$ 2,936	\$ 7,500	\$ 1,821	\$ 1,666	\$ 6,237
0001	511	00532	Other Repairs/Maint	\$ 10,000	\$ 10,034	\$ 15,051	\$ 5,000	\$ 28,814	\$ 16,570	\$ 7,016
0001	511	00533	Building Repairs/Maintenance	\$ 25,000	\$ 15,577	\$ 23,365	\$ 25,000	\$ 1,909	\$ 1,666	\$ 35,560
0001	511	00534	Auto Insurance	\$ 2,082	\$ 1,173	\$ 1,760	\$ 1,403	\$ 19,097	\$ 674	\$ 378
0001	511	00535	Property Insurance	\$ 4,334	\$ 3,217	\$ 4,826	\$ 3,847	\$ 4,613	\$ 8,153	\$ 5,543
0001	511	00536	Pub. Officials Ins & Accident	\$ 6,303	\$ 11,602	\$ 11,602	\$ 7,192	\$ 7,920	\$ 3,755	\$ 2,872
0001	511	00537	Tourism/Marketing, Christmas Decorations	\$ 25,000	\$ 23,182	\$ 23,182	\$ 15,000	\$ -	\$ 11,900	\$ 200
0001	511	00538	Engineering Services	\$ 5,000	\$ 32,447	\$ 48,671	\$ 5,000	\$ 29,140	\$ -	\$ 12,936
0001	511	00539	Legal Services	\$ 60,000	\$ 39,150	\$ 58,725	\$ 50,000	\$ 48,846	\$ 59,356	\$ 53,161
0001	511	00540	Other Professional Services	\$ 75,000	\$ 8,529	\$ 12,793	\$ 78,000	\$ 27,805	\$ 8,201	\$ 18,179
0001	511	00541	Advertising	\$ 3,000	\$ 2,065	\$ 3,098	\$ 3,000	\$ 2,133	\$ 1,568	\$ 1,693
0001	511	00542	Dues,Publications, Subscriptions, Memberships	\$ 10,000	\$ 6,394	\$ 9,592	\$ 10,000	\$ 12,311	\$ 16,658	\$ 9,394
0001	511	00543	Utilities	\$ 11,500	\$ 7,523	\$ 11,285	\$ 16,000	\$ 13,236	\$ 17,175	\$ 15,354

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 month Estimated	Adopted Budget	Actual	Actual	Actual
ADMINISTRATION				1	2	3	4	5	6	7
0001	511	00544	Telephones	\$ 30,000	\$ 39,450	\$ 59,175	\$ 40,000	\$ 58,587	\$ 60,097	\$ 67,299
0001	511	00545	PC/Network Support - VC3/MCSJ	\$ 40,841	\$ 4,532	\$ 6,798	\$ 5,000	\$ 8,393	\$ 10,406	\$ 6,000
0001	511	00546	Postage	\$ 2,500	\$ 1,714	\$ 2,571	\$ 2,500	\$ 2,092	\$ 1,683	\$ 393
0001	511	00547	Hummingbird Festival Expenses	\$ 5,500	\$ 3,258	\$ 4,887	\$ 5,500	\$ 725	\$ 1,177	\$ 1,166
0001	511	00548	Equipment Rental	\$ 7,000	\$ 4,555	\$ 6,833	\$ 7,500	\$ 7,242	\$ 6,716	\$ 6,200
0001	511	00549	Liability Insurance	\$ 1,410	\$ 4,776	\$ 7,164	\$ 2,437	\$ 2,875	\$ 7,371	\$ 5,392
0001	511	00550	Economic Development	\$ 20,000	\$ 12,135	\$ 18,202	\$ 22,000	\$ 31,802	\$ 16,628	\$ 31,332
0001	511	00551	Supplies & Maintenance	\$ 1,500	\$ -	\$ -	\$ 500	\$ 1,025	\$ -	\$ 165
0001	511	00552	IT Support	\$ 5,000	\$ 18,630	\$ 27,944	\$ 24,500	\$ 27,446	\$ 15,563	\$ 15,163
0001	511	00554	Recreation Facility Utilities (Lake & Trail)	\$ 6,000	\$ 3,984	\$ 5,976	\$ 5,000	\$ 5,621	\$ 4,311	\$ 3,268
0001	511	00555	Municode	\$ 8,000	\$ 17,460	\$ 13,460	\$ 8,000	\$ 21,538	\$ 22,953	\$ -
0001	511	00556	Line Of Credit Interest Expense	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 5,117	\$ 2,881	\$ -
0001	511	00557	Copier Expenses	\$ 5,000	\$ 2,531	\$ 3,796	\$ 3,000	\$ 3,150	\$ 2,146	\$ 1,700
0001	511	00558	CC,Web, Bank Fees	\$ 1,500	\$ 1,400	\$ 2,101	\$ 1,000	\$ 903	\$ 1,184	\$ 1,010
0001	511	00559	Annual Contracts	\$ 41,000	\$ 28,660	\$ 42,990	\$ 53,000	\$ 31,000	\$ 28,000	\$ 28,397
0001	511	00560	Municipal Election Expenses	\$ -	\$ 82	\$ 123	\$ 30,000	\$ 5,824	\$ 9,300	\$ 30
0001	511	00561	Office Supplies	\$ 7,500	\$ 5,455	\$ 8,183	\$ 7,500	\$ 9,048	\$ 7,664	\$ 4,420
0001	511	00562	Supplies & Materials	\$ 15,000	\$ 10,511	\$ 15,766	\$ 5,000	\$ 12,933	\$ 10,351	\$ 8,679
0001	511	00564	Vehicle Expenses	\$ 3,500	\$ 2,025	\$ 2,679	\$ 3,500	\$ 2,988	\$ 3,606	\$ 2,944
0001	511	00565	Small Tools, Equipment	\$ 150	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ 10
0001	511	00566	City Annex Expenses	\$ -	\$ -	\$ -	\$ -	\$ 149,958	\$ 85,192	\$ 18,606
0001	511	00567	Trophies and Awards	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -
0001	511	00570	Codification	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
0001	511	00571	Computer Expenses & Maintenance	\$ 10,000	\$ 24,400	\$ 36,601	\$ 40,000	\$ 43,644	\$ 43,044	\$ 23,393
0001	511	00572	Janitorial Supplies	\$ 1,500	\$ 58	\$ 87	\$ 1,500	\$ -	\$ 793	\$ 955
0001	511	00573	Auditor Expense (Audit & Special Projects)	\$ 70,000	\$ -	\$ 45,000	\$ 70,000	\$ 66,275	\$ 60,156	\$ 51,834
0001	511	00574	New Const. Review, Subdivision Inspection	\$ 100,000	\$ 40,539	\$ 60,809	\$ 50,000	\$ 226,036	\$ 18,920	\$ 36,587
0001	511	00576	Asst. City Mgr. Travel, Training, Conference	\$ 7,500	\$ 740	\$ 1,110	\$ 7,500	\$ 4,574	\$ 600	\$ -
0001	511	00588	Tax Commissioner	\$ 14,000	\$ -	\$ -	\$ 7,000	\$ -	\$ 4,199	\$ -
0001	511	00589	USDA Loan \$373,000 Facility	\$ 6,600	\$ 4,380	\$ 6,570	\$ 14,100	\$ 6,770	\$ 11,674	\$ 13,801
		00590		\$ -	\$ -	\$ -	\$ -	\$ 5,997	\$ 5,873	
0001	511	00591	USDA Loan - \$373,000 Faciltiy - Interest	\$ 7,500	\$ 5,020	\$ 7,530	\$ -	\$ 3,805	\$ 2,426	
		00592		\$ -	\$ -	\$ -		\$ 391	\$ 515	
0001	511	00598	Capital - Building Improvements	\$ 25,000	\$ 5,835	\$ 8,753	\$ -	\$ -	\$ -	
		00625						\$ 5,637	\$ -	
0001	511	00630	Civil Rights Marker Pavers Project	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
0001	511	00635	Contingency	\$ 10,000	\$ -	\$ -	\$ 20,660	\$ 107,308	\$ -	\$ -
0001	511	005XX	Capital-Radio System / Cust. Serv. to PW)	\$ -	\$ -	\$ -	\$ 6,508			\$ -
			Total Other Expenses	\$ 2,705,034	\$ 1,806,421	\$ 2,811,600	\$ 2,359,987	\$ 2,900,408	\$ 1,924,205	\$ 1,595,899
			Total Expenses	\$ 3,371,725	\$ 2,222,247	\$ 3,432,160	\$ 2,958,556	\$ 3,450,386	\$ 2,469,397	\$ 2,093,118
			Total Income / (Loss)	\$ 2,605,944	\$ 1,886,152	\$ 1,847,420	\$ 2,192,196	\$ 1,211,713	\$ 1,583,100	\$ 800,617

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 Month Actuals	12 Months Estimated	Adopted Budget	Actual	Actual	Actual
POLICE				\$ 1	2	3	4	5	6	7
			<u>REVENUE - POLICE</u>							
0001	521	00331	TCCS Proceeds for SRO	\$ 56,275	\$ 54,636	\$ 54,636	\$ 56,275	\$ -	\$ 53,045	\$ -
0001	521	00332	Insurance Proceeds	\$ -	\$ 11,763	\$ 11,763	\$ -	\$ 11,732	\$ 19,978	\$ 7,327
0001	521	00333	Probation Payments (Moved to Court)	\$ -	\$ -	\$ -	\$ 73,029	\$ 5,026	\$ 42,514	\$ 30,786
0001	521	00334	RedSpeed Fines	\$ 100,000	\$ 92,071	\$ 100,441	\$ 100,000	\$ 146	\$ -	\$ 48,815
0001	521	00337	Sale of Surplus Vehicles	\$ 75,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -
0001	521	00350	Technology Fees	\$ 88,000	\$ 43,419	\$ 65,128	\$ 57,380	\$ 45,343	\$ 48,694	\$ 31,189
0001	521	00388	Contributions to Police Department	\$ 5,000	\$ 8,500	\$ 8,500	\$ 1,000	\$ 4,000	\$ 2,850	\$ 4,580
0001	521	00394	OPB Grant Revenue (Moved to Grants)	\$ -	\$ 383,415	\$ 418,271	\$ 665,898	\$ -	\$ 52,908	\$ -
			Total Revenue	\$ 324,275	\$ 593,803	\$ 658,739	\$ 953,582	\$ 106,247	\$ 219,989	\$ 122,697
			<u>EXPENSES - POLICE</u>							
0001	521	00501	Police - Salaries/Wages	\$ 1,825,463	\$ 966,760	\$ 1,450,139	\$ 1,614,499	\$ 1,130,606	1,174,726	\$ 1,151,244
0001	521	00502	Police Overtime	\$ -	\$ 96,183	\$ 144,275	\$ -	\$ 130,283	125,418	\$ -
0001	521	00503	Police Vacation	\$ -	\$ -	\$ -	\$ -	\$ 19,233	38,162	\$ -
0001	521	00504	Police-Bereavement, Other	\$ -	\$ -	\$ -	\$ -	\$ 684	-	\$ -
0001	521	00504	Police-Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	15,345	\$ -
0001	521	00608	Christmas Bonus	\$ -	\$ 17,027	\$ 25,541	\$ -	\$ -	\$ -	\$ -
0001	521	00604	Catastrophic Leave Bank	\$ -	\$ 1,407	\$ 2,111	\$ -	\$ -	\$ -	\$ -
0001	521	00607	Housing Incentive	\$ 3,000	\$ 3,450	\$ 5,175	\$ -	\$ -	\$ -	\$ -
0001	521	00609	Longevity Incentive	\$ 15,500	\$ 10,364	\$ 15,546	\$ -	\$ -	\$ -	\$ -
			Total Salaries and Wages	\$ 1,843,963	\$ 1,095,191	\$ 1,642,786	\$ 1,614,499	\$ 1,280,806	\$ 1,353,651	\$ 1,151,244
			<u>EXPENSES - POLICE</u>							
0001	521	00506	Pre & Post Employment Expenses	\$ 3,500	\$ 3,055	\$ 4,583	\$ 2,000	\$ 2,815	1,147	\$ 1,987
0001	521	00509	Uniform Expense	\$ 12,500	\$ 8,331	\$ 12,497	\$ 12,500	\$ 17,134	8,446	\$ 13,673
0001	521	00510	Employer FICA	\$ 167,030	\$ 80,981	\$ 121,471	\$ 123,416	\$ 93,848	88,063	\$ 83,537
0001	521	00511	Group Insurance	\$ 291,749	\$ 206,734	\$ 206,734	\$ 206,734	\$ 134,098	191,212	\$ 193,726
0001	521	00512	Workers Comp	\$ 22,465	\$ 10,426	\$ 15,638	\$ 19,029	\$ 21,020	23,896	\$ 31,237
0001	521	00513	Retirement	\$ 66,110	\$ 38,804	\$ 58,206	\$ 53,555	\$ 53,121	56,165	\$ 48,849
0001	521	00514	Unemployment	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	-	\$ 9,490
0001	521	00515	Non-sworn Travel, Trng,Conf - Staff (9)	\$ 5,000	\$ 3,173	\$ 4,760	\$ 5,000	\$ 4,725	2,512	\$ 6,610
0001	521	00517	Certification, Accreditation	\$ 600	\$ -	\$ -	\$ 600	\$ 1,275	375	\$ 420
0001	521	00518	Employee Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 750	375	\$ 406
0001	521	00519	Police-Office Supplies	\$ 500	\$ -	\$ -	\$ 500	\$ 119	228	\$ 222
0001	521	00521	K-9 Supplies, expenses for 2 dogs	\$ 5,000	\$ 13,799	\$ 20,699	\$ 5,000	\$ 10,781	4,734	\$ 1,964
0001	521	00523	Redspeed Fines expenses	\$ 75,000	\$ 11,468	\$ 17,202	\$ -	\$ -	-	\$ -
0001	521	00530	Motor Vehicle Repair/Maint	\$ 40,000	\$ 40,932	\$ 61,398	\$ 16,000	\$ 64,738	58,492	\$ 40,130
0001	521	00531	Radio Maintenance	\$ 10,000	\$ 13,436	\$ 20,154	\$ 10,000	\$ 38,126	36,770	\$ 103,443
0001	521	00532	Other Repairs/Maint	\$ 7,500	\$ 3,600	\$ 5,400	\$ 7,500	\$ 14,299	5,136	\$ 3,744
0001	521	00533	Bldg Repair/Maintenance	\$ 25,000	\$ 8,911	\$ 13,367	\$ 25,000	\$ 37,330	31,906	\$ 13,183
0001	521	00534	Auto Insurance	\$ 77,013	\$ 40,418	\$ 57,786	\$ 49,729	\$ 56,574	21,138	\$ 10,089
0001	521	00535	Property Insurance	\$ 5,598	\$ 5,614	\$ 5,614	\$ 6,714	\$ 8,051	3,337	\$ 2,268
0001	521	00536	Criminal Investigations	\$ 500	\$ 454	\$ 681	\$ 500	\$ 512	191	\$ 99
0001	521	00539	Legal Services	\$ 17,500	\$ 10,944	\$ 16,416	\$ 20,000	\$ 23,972	27,366	\$ 4,718
0001	521	00540	Other Professional Services	\$ 4,000	\$ 741	\$ 1,112	\$ 4,000	\$ 10,637	5,485	\$ 4,286
0001	521	00541	Advertising	\$ 500	\$ -	\$ -	\$ 500	\$ 8	-	\$ 75
0001	521	00542	Dues,Publications,Subscriptions	\$ 10,000	\$ 4,390	\$ 6,585	\$ 5,000	\$ 5,024	17,627	\$ 3,546
0001	521	00543	Utilities	\$ 15,000	\$ 9,569	\$ 14,354	\$ 27,500	\$ 29,211	24,788	\$ 40,665

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 Month Actuals	12 Months Estimated	Adopted Budget	Actual	Actual	Actual
POLICE				\$ 1	2	3	4	5	6	7
0001	521	00544	Telephones	\$ 19,000	\$ 24,540	\$ 24,540	\$ 21,600	\$ 38,905	\$ 56,048	\$ 43,771
0001	521	00545	PC/Network Support - VC3/MCSJ	\$ 47,364	\$ 18,794	\$ 28,191	\$ 20,000	\$ 22,035	\$ 11,156	\$ -
0001	521	00546	Postage	\$ 400	\$ 48	\$ 72	\$ 400	\$ 26	\$ 306	\$ -
0001	521	00548	Equipment Rental	\$ 6,000	\$ 5,235	\$ 7,852	\$ 5,038	\$ 5,825	\$ 3,661	\$ 4,316
0001	521	00549	Liability Insurance	\$ 1,410	\$ 4,717	\$ 7,076	\$ 2,398	\$ 2,875	\$ 6,652	\$ 5,392
0001	521	00550	Police Professional Ins & Accident	\$ 21,998	\$ 36,595	\$ 21,469	\$ 21,469	\$ 27,496	\$ 18,923	\$ 15,143
0001	521	00552	Towing Police Vehicles	\$ 1,000	\$ 1,275	\$ 1,913	\$ 1,000	\$ 936	\$ -	\$ -
0001	521	00556	Community Relations, Crime Prevention	\$ 10,000	\$ 9,308	\$ 9,308	\$ 4,000	\$ 6,343	\$ 6,185	\$ 4,950
0001	521	00558	CC/Web/Bank Fees	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 520
0001	521	00559	Contracted Services	\$ 105,500	\$ 114,685	\$ 137,622	\$ 50,000	\$ 17,942	\$ 23,812	\$ 2,883
0001	521	00560	Copier Expense	\$ 1,500	\$ 1,001	\$ 1,502	\$ 1,000	\$ 975	\$ 254	\$ 99
0001	521	00561	Office Supplies	\$ 4,000	\$ 1,759	\$ 2,638	\$ 4,000	\$ 1,230	\$ 2,690	\$ 3,758
0001	521	00562	Supplies & Materials	\$ 20,000	\$ 9,161	\$ 13,741	\$ 25,000	\$ 35,076	\$ 18,047	\$ 20,878
0001	521	00563	Inmate Housing	\$ 12,000	\$ 6,885	\$ 10,328	\$ 7,500	\$ 3,150	\$ 4,500	\$ 45
0001	521	00564	Vehicle Gas & Oil	\$ 90,000	\$ 56,818	\$ 85,226	\$ 100,000	\$ 96,937	\$ 93,659	\$ 74,045
0001	521	00565	Small Tools	\$ 250	\$ 244	\$ 366	\$ 150	\$ -	\$ 182	\$ 1,338
0001	521	00567	Training Supplies	\$ 2,500	\$ 1,401	\$ 2,102	\$ 2,500	\$ 825	\$ 840	\$ 1,159
0001	521	00568	Events & Recognition	\$ 8,000	\$ 5,354	\$ 8,031	\$ 42,000	\$ 6,838	\$ 2,741	\$ 1,382
0001	521	00569	Agency Personnel, Travel, Training - Sworn (19)	\$ 25,000	\$ 23,825	\$ 29,443	\$ 15,500	\$ 13,756	\$ 15,812	\$ 8,879
0001	521	00571	Computer Expense	\$ 10,000	\$ 11,844	\$ 17,766	\$ 10,000	\$ 13,153	\$ 16,694	\$ 32,914
0001	521	00572	Janitorial Supplies	\$ 750	\$ 401	\$ 602	\$ 750	\$ 245	\$ 451	\$ 179
0001	521	00578	Small Equipment	\$ 500	\$ -	\$ -	\$ 500	\$ 1,022	\$ -	\$ -
0001	521	00581	Capital Equipment	\$ 19,000	\$ 14,284	\$ 21,426	\$ 20,000	\$ 33,826	\$ -	\$ -
0001	521	00586	Enterprise Fleet Program	\$ 430,720	\$ 216,120	\$ 310,280	\$ 288,732	\$ 149,589	\$ 187,910	\$ 66,690
0001	521	00597	Technology Fee Expenses	\$ 65,000	\$ 24,599	\$ 36,898	\$ 52,000	\$ 37,025	\$ 21,683	\$ 39,873
0001	521	00625	OPB Grant - \$650,000 (Moved to Grants)	\$ -	\$ 383,415	\$ 418,271	\$ 665,898	\$ 2,555	\$ 162,636	\$ -
0001	521	00635	Contingency	\$ 10,000	\$ 31	\$ 47	\$ 10,000	\$ -	\$ -	\$ -
			Subtotal Other Expenses	\$ 1,775,457	\$ 1,488,117	\$ 1,861,362	\$ 2,013,711	\$ 1,152,513	\$ 1,271,579	\$ 966,680
			Total Police Expenses	\$ 3,619,420	\$ 2,583,308	\$ 3,504,148	\$ 3,628,210	\$ 2,433,319	\$ 2,625,230	\$ 2,117,924
			Net Income / (Net Loss)	\$ (3,295,145)	\$ (1,989,504)	\$ (2,845,410)	\$ (2,674,628)	\$ (2,327,072)	\$ (2,405,241)	\$ (1,995,227)
			Combined Police, Court, Code Enforcement Revenue	\$ 1,786,977	\$ 1,413,634	\$ 1,644,252	\$ 1,998,934	\$ 1,088,069	\$ 1,021,737	\$ 642,208
			Combined Police, Court, Code Enforcement Expenses	\$ 4,464,863	\$ 3,023,847	\$ 4,205,393	\$ 4,436,057	\$ 2,976,517	\$ 2,897,975	\$ 2,311,016
			Net Income / (Net Loss)	\$ (2,677,886)	\$ (1,610,213)	\$ (2,561,141)	\$ (2,437,123)	\$ (1,888,448)	\$ (1,876,238)	\$ (1,668,808)

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CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 months Estimated	Adopted Budget	Actual	Actual	Actual
COURT - DEPARTMENT 1522				1	2	3	4	5	6	7
			REVENUE - COURT							
0001	522	00331	0001-00331-522 "Court" Fines & Forfeitures	\$ 1,462,702	\$ 814,108	\$ 976,929	\$ 1,045,352	\$ 981,822	\$ 801,748	\$ 519,511
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Revenue	\$ 1,462,702	\$ 814,108	\$ 976,929	\$ 1,045,352	\$ 981,822	\$ 801,748	\$ 519,511
			EXPENSES - Court							
0001	522	00501	0001-00501-522 Court - Salaries/Wages	\$ 154,491	\$ 77,978	\$ 116,967	\$ 150,173	\$ 104,248	N/A	N/A
0001	522	00502	0001-00502-522 Court Overtime	\$ -	\$ 1,151	\$ 1,727	\$ -	\$ 7,842	N/A	N/A
0001	522	00503	0001-00503-522 Court Vacation	\$ -	\$ -	\$ -	\$ -	\$ 1,849	N/A	N/A
0001	522	00504	0001-00504-522 Court-Bereavement, Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
0001	522	00504	0001-00504-522 Court-Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
0001	522	00608	Christmas Bonus	\$ -	\$ 2,091	\$ 3,137	\$ -	\$ -	N/A	N/A
			Total Salaries and Wages	\$ 154,491	\$ 81,220	\$ 121,831	\$ 150,173	\$ 113,939	\$ -	\$ -
			EXPENSES - COURT							
0001	522	00510	0001-00510-522 Employer FICA	\$ 11,896	\$ 5,824	\$ 8,736	\$ 11,563	\$ 8,197	\$ -	\$ -
0001	522	00511	Group Insurance	\$ 19,206	\$ (1,884)	\$ 18,044	\$ 18,044	\$ 7,524	\$ -	\$ -
0001	522	00512	Workers Comp	\$ 1,586	\$ 1,251	\$ 1,877	\$ 2,379	\$ 326	\$ -	\$ -
0001	522	00513	Retirement	\$ 4,667	\$ 3,382	\$ 5,072	\$ 4,667	\$ 4,635	\$ -	\$ -
0001	522	00514	Unemployment	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
0001	522	00515	Travel, Training,Conference - Staff (1)	\$ 3,000	\$ 1,219	\$ 2,312	\$ 2,000	\$ 2,122	\$ 1,114	\$ 800
0001	522	00516	Court-Solicitor	\$ 22,500	\$ 14,000	\$ 21,000	\$ 21,525	\$ 21,550	\$ 14,400	\$ 13,200
0001	522	00519	Court-Office Supplies, Equipment	\$ 1,000	\$ 194	\$ 291	\$ 1,000	\$ 215	\$ 84	\$ 254
0001	522	00522	Court-Indigent Attorney Fees	\$ 2,000	\$ 1,050	\$ 1,575	\$ 400	\$ 324	\$ 150	\$ -
0001	522	00535	Court-Property Insurance	\$ 2,138	\$ 1,212	\$ 1,818	\$ 1,458	\$ 1,733	\$ -	\$ -
0001	500	00XXX	Court - General Liability	\$ 1,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0001	522	00539	Court-Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 411	\$ -
0001	522	00542	Court-Dues, Fees, Licenses	\$ 250	\$ 141	\$ 212	\$ -	\$ -	\$ -	\$ -
0001	522	00543	Court-Utilities	\$ 5,100	\$ 3,438	\$ 5,157	\$ 12,500	\$ 5,831	\$ 517	\$ -
0001	522	00544	Court-Phone	\$ 8,000	\$ 11,327	\$ 16,990	\$ 7,000	\$ 2,020	\$ 146	\$ -
0001	522	00546	Court-Postage	\$ 400	\$ 1	\$ 2	\$ 400	\$ 58	\$ 9	\$ 58
0001	522	00548	Court-Equipment Rental	\$ 2,350	\$ 1,592	\$ 2,389	\$ -	\$ 796	\$ -	\$ -
0001	522	00552	Court-PC Network Support / VC3	\$ 5,912	\$ 6,134	\$ 9,201	\$ -	\$ -	\$ -	\$ -
0001	522	00557	Court-Copier expenses	\$ 1,000	\$ 489	\$ 733	\$ 8,000	\$ 317	\$ -	\$ -
0001	522	00560	Building Repairs & Maintenance	\$ 8,500	\$ 5,222	\$ 7,833	\$ 10,000	\$ 212	\$ -	\$ -
0001	522	00561	Other Expenses	\$ 1,500	\$ 965	\$ 1,448	\$ 3,000	\$ 2,840	\$ 274	\$ 2,227
0001	522	00562	Court-Supplies & Materials	\$ 2,000	\$ 1,120	\$ 1,680	\$ 2,000	\$ 2,270	\$ 1,459	\$ 655
0001	522	00563	Court-Jail Fees, Add On Fees	\$ -	\$ -	\$ -	\$ -	\$ 585	\$ -	\$ -
0001	522	00571	Computer Expenses	\$ 2,500	\$ 970	\$ 1,454	\$ 2,200	\$ 23,555	\$ 371	\$ 1,295
0001	522	00573	Court-Payments to Other Agencies	\$ 288,000	\$ 149,952	\$ 224,928	\$ 287,472	\$ 223,989	\$ 224,645	\$ 148,398
			Total Other Expenses	\$ 395,914	\$ 207,599	\$ 332,751	\$ 396,607	\$ 310,749	\$ 244,345	\$ 166,887
			Total Expenses	\$ 550,405	\$ 288,819	\$ 454,582	\$ 546,780	\$ 424,688	\$ 244,345	\$ 166,887
			Total Income / (Loss)	\$ 912,297	\$ 525,288	\$ 522,347	\$ 498,572	\$ 557,134	\$ 557,403	\$ 352,624

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CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Adopted Budget	8 month Actuals	Estimated for the Year	Adopted Budget	Actual	Actual	Actual
CODE ENFORCEMENT / ANIMAL CONTROL DEPT 1523				1	2	3	4	5	6	7
0001	523	00300	REVENUE	\$ -	\$ 5,723	\$ 8,585	\$ -	\$ -	\$ -	\$ -
			Total Revenue	\$ -	\$ 5,723	\$ 8,585	\$ -	\$ -	\$ -	\$ -
EXPENSES - CODE ENFORCEMENT / ANIMAL CONTROL										
0001	523	00501	Salaries/Wages	\$ 125,983	\$ 65,001	\$ 97,501	\$ 122,300	\$ 55,634	\$ -	N/A
0001	523	00502	Overtime	\$ -	\$ 411	\$ 617		\$ 834	\$ -	\$ -
0001	523	00503	Vacation	\$ -	\$ -	\$ -			\$ -	\$ -
0001	523	00504	Bereavement, Other	\$ -	\$ -	\$ -			\$ -	\$ -
0001	523	00608	Christmas Bonus	\$ -	\$ 1,191	\$ 1,787		\$ -	\$ -	\$ -
0001	523	00609	Longevity Incentives	\$ -	\$ 1,083	\$ 1,625		\$ -	\$ -	\$ -
			Total Salaries and Wages	\$ 125,983	\$ 67,686	\$ 101,529	\$ 122,300	\$ 56,468	\$ -	\$ -
EXPENSES - CODE ENFORCEMENT / ANIMAL CONTROL										
0001	523	00510	Employer FICA	\$ 9,701	\$ 4,765	\$ 7,148	\$ 9,417	\$ 3,762	\$ -	\$ -
0001	523	00511	Group Insurance	\$ 14,612	\$ (2,226)	\$ 13,472	\$ 13,472	\$ 1,463	\$ -	\$ -
0001	523	00512	Workers Comp	\$ 1,586	\$ 417	\$ 626	\$ 1,586	\$ 183	\$ -	\$ -
0001	523	00513	Retirement	\$ 4,667	\$ 3,402	\$ 5,102	\$ 4,667	\$ 2,529	\$ -	\$ -
0001	523	00515	Travel, Training, Conference (1)	\$ 5,000	\$ 1,358	\$ 2,037	\$ 3,000	\$ 983	\$ 1,994	\$ 2,492
0001	523	00520	Animal Shelter Fees	\$ 45,000	\$ 38,900	\$ 58,351	\$ 36,000	\$ 40,871	\$ 15,764	\$ 15,050
0001	523	00530	Motor Vehicle Repair & Maint	\$ 5,500	\$ 4,353	\$ 6,529	\$ 3,000	\$ -	\$ -	\$ 150
0001	523	00537	Legal Fees	\$ 2,500	\$ -	\$ 2,500	\$ 5,000	\$ -	\$ -	\$ 3,747
0001	523	00542	Dues, Publications, Subscriptions	\$ 500	\$ 456	\$ 456	\$ 250	\$ 62	\$ 100	\$ 100
0001	523	00544	Phone	\$ 500	\$ 388	\$ 582			\$ -	\$ -
0001	523	00545	PC/Network Support	\$ 5,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0001	523	00546	Postage	\$ 1,500	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -
0001	523	00XXX	Auto Insurance	\$ 4,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0001	523	00549	Liability Insurance	\$ 1,410	\$ 25	\$ 38	\$ -	\$ -	\$ -	\$ -
0001	523	00561	Code Enforcement - All Expenses	\$ 4,000	\$ 242	\$ 363	\$ 4,500	\$ 10,995	\$ 10,098	\$ 4,087
0001	523	00562	Animal Control - All Expenses	\$ 11,000	\$ 4,182	\$ 6,274	\$ 4,000	\$ -	\$ 444	\$ 579
0001	523	000XXX	Enterprise Fleet Program	\$ 34,350	\$ 23,476	\$ 35,214	\$ 35,375	\$ -	\$ -	\$ -
0001	523	00564	Vehicle Gas and Oil	\$ 6,500	\$ 4,295	\$ 6,443	\$ 10,000	\$ 1,194	\$ -	\$ -
0001	523	00611	Capital Purchases - Equipment	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Other Expenses	\$ 169,055	\$ 84,034	\$ 145,133	\$ 138,767	\$ 62,042	\$ 28,400	\$ 26,205
			Total Expenses	\$ 295,038	\$ 151,720	\$ 246,663	\$ 261,067	\$ 118,510	\$ 28,400	\$ 26,205
			Total Income / (Loss)	\$ (295,038)	\$ (145,997)	\$ (238,078)	\$ (261,067)	\$ (118,510)	\$ (28,400)	\$ (26,205)

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 months estimated	Adopted Budget	Actuals	Actual	Actual
Cemetery and Parks 1532				1	2	3	4	5	6	7
			<u>REVENUE</u>							
0001	532	00335	Grave Openings	\$ 6,500	\$ 800	\$ 1,200	\$ 6,500	\$ 2,700	\$ 12,320	\$ 9,300
0001	532	00362	Cemetery Lot Sales	\$ 15,500	\$ 5,200	\$ 7,800	\$ 15,500	\$ 10,000	\$ 13,600	\$ 12,800
			Total Revenue	\$ 22,000	\$ 6,000	\$ 9,000	\$ 22,000	\$ 22,001	\$ 22,002	\$ 22,003
			<u>EXPENSES</u>							
0001	532	00531	Grass Cutting, Maintenance, Restrooms (Parks/Lake)	\$ 68,250	\$ 42,966	\$ 64,449	\$ 68,250	\$ 33,881	\$ 42,534	\$ 50,134
0001	532	00532	Grave Opening/Closing Labor and Supplies	\$ 1,250	\$ -	\$ -	\$ 1,250	\$ 85,670	\$ 118,061	\$ 53,313
0001	532	00533	Grass Cutting, Maintenance (Cemetery)	\$ 80,000	\$ 62,283	\$ 93,424	\$ 63,000	\$ 46,383	\$ -	\$ 36,320
0001	532	00535	Property Insurance (Lake & Amphitheater)	\$ 542	\$ 181	\$ 272	\$ 587		\$ -	\$ 358
0001	532	00XXX	Splashpad - All Expenses							
			Utilities	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Chemicals	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Capital Equipment	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Repairs & Maintenance	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0001	532	00549	Liability Insurance	\$ 1,410	\$ 3,143	\$ 4,715	\$ 2,200	\$ -	\$ -	\$ 5,395
0001	532	00559	Contracted Services	\$ 6,000	\$ 4,608	\$ 6,912	\$ 5,146	\$ 108	\$ -	\$ -
0001	532	00XXX	Maintenance/Repairs - Parks	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0001	532	00562	Supplies & Materials (Cemetery)	\$ 500	\$ 122	\$ 183	\$ 500	\$ 219	\$ 2,235	\$ 20
0001	532	00563	Supplies & Materials (Parks/Lake,AmphiTheatre)	\$ 2,500	\$ 4,331	\$ 6,496	\$ 2,500	\$ 777	\$ 682	\$ 4,680
			Magnolia Lease Payment (Project 1)							
0001	532	00577	Capital - Mini-Excavator (Year 2 of 6 - 26/27 - 3)	\$ 2,083	\$ -	\$ 2,083	\$ 2,084	\$ -	\$ -	\$ -
0001	532	00635	Contingency	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
			Total Expenses	\$ 209,535	\$ 117,633	\$ 178,533	\$ 150,518	\$ 167,364	\$ 163,512	\$ 150,423
			Net Income/ (Loss)	\$ (187,535)	\$ (111,633)	\$ (169,533)	\$ (128,518)	\$ (145,363)	\$ (141,510)	\$ (128,420)

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 month Estimated	Adopted Budget	Actual	Actual	Actual
STREET DEPARTMENT 1533				1	2	3	4	5	6	7
			REVENUE							
0001	533	00370	LMIG/LRA Revenue	\$ 136,000	\$ -	\$ -	\$ 68,000	\$ 121,803	\$ 53,873	\$ 49,855
0001	533	00379	GMA Lease One Magnolia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,075	\$ -
			Total Revenue	\$ 136,000	\$ -	\$ -	\$ 68,000	\$ 121,803	\$ 323,948	\$ 49,855
			EXPENSES							
0001	533	00501	Salaries & Wages	\$ 427,027	\$ 214,709	\$ 322,064	\$ 378,560	\$ 131,640	\$ 135,922	\$ 96,985
0001	533	00501	Seasonal Maint. (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,724	\$ -
0001	533	00502	Overtime	\$ -	\$ 9,291	\$ 13,936	\$ -	\$ 4,694	\$ 5,078	\$ 2,798
0001	533	00503	Vacation	\$ -	\$ -	\$ -	\$ -	\$ 982	\$ -	\$ 2,429
0001	533	00504	Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,949	\$ 2,340
0001	533	00608	Christmas Bonus	\$ -	\$ 4,737	\$ 7,106	\$ -	\$ -	\$ -	\$ -
			Total Salaries and Wages	\$ 427,027	\$ 228,737	\$ 343,105	\$ 378,560	\$ 137,316	\$ 149,673	\$ 104,552
0001	533	00506	Pre & Post Employment Expenses	\$ 500	\$ 825	\$ 1,238	\$ 500	\$ 585	\$ 975	\$ 434
0001	533	00509	Uniforms	\$ 4,000	\$ 3,195	\$ 4,793	\$ 4,000	\$ 3,962	\$ 2,556	\$ 3,438
0001	533	00510	Employer FICA	\$ 32,668	\$ 16,527	\$ 24,790	\$ 28,960	\$ 9,908	\$ 9,196	\$ 6,818
0001	533	00511	Group Insurance	\$ 87,624	\$ (4,021)	\$ 84,234	\$ 84,234	\$ 16,733	\$ 39,181	\$ 40,211
0001	533	00512	Workers Comp	\$ 6,898	\$ 2,502	\$ 3,753	\$ 6,739	\$ 3,652	\$ 4,210	\$ 8,398
0001	533	00513	Retirement	\$ 20,140	\$ 14,370	\$ 21,555	\$ 19,833	\$ 11,245	\$ 11,036	\$ 10,016
0001	533	00514	Unemployment	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
0001	533	00515	Travel, Training, Conference (2)	\$ 3,000	\$ 2,040	\$ 3,060	\$ 1,000	\$ 475	\$ 3,521	\$ 2,473
0001	533	00517	C of H Citizen Expenses	\$ 500	\$ -	\$ -	\$ 500	\$ 3,922	\$ -	\$ 227
0001	533	00518	Employee Assistance Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 375	\$ 406
0001	533	00530	Motor Vehicle Repair & Maintenance	\$ 7,500	\$ 8,463	\$ 12,694	\$ 4,500	\$ 9,000	\$ 5,904	\$ 4,334
0001	533	00532	Other Repairs & Maintenance (Equipment)	\$ 15,000	\$ 12,236	\$ 18,354	\$ 15,000	\$ 8,475	\$ 4,533	\$ 13,024
0001	533	00534	Auto Insurance	\$ 17,772	\$ 7,398	\$ 11,097	\$ 7,093	\$ 9,369	\$ 7,928	\$ 4,208
0001	533	00535	Property Insurance	\$ 722	\$ 197	\$ 296	\$ 205	\$ 304	\$ 221	\$ 151
0001	533	00536	Maintenance on Completed Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 431
0001	533	00538	Engineering Services	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
0001	533	00539	Legal Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ 1,500	\$ -	\$ -	\$ -
0001	533	00540	Other Professional Services (ROW Trees)	\$ 10,000	\$ 5,800	\$ 8,700	\$ 10,000	\$ 10,000	\$ 20,075	\$ 2,599
0001	533	00542	Dues, Licenses, Subscriptions	\$ 500	\$ 236	\$ 354	\$ 500	\$ 195	\$ 199	\$ -
0001	533	00543	Utilities	\$ 1,500	\$ 902	\$ 1,353	\$ 3,500	\$ 1,645	\$ 2,630	\$ 2,164
0001	533	00544	Telephones	\$ 2,000	\$ 2,790	\$ 4,185	\$ 2,000	\$ 3,206	\$ 5,340	\$ 4,771
0001	533	00546	Postage, Freight	\$ 100	\$ 29	\$ 44	\$ 100	\$ -	\$ -	\$ 76
0001	533	00547	Tire Recycling	\$ 500	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
0001	533	00548	Equipment Rental	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 95	\$ -	\$ -
0001	533	00549	Liability Insurance	\$ 1,410	\$ 14,970	\$ 7,444	\$ 7,444	\$ 9,650	\$ 7,045	\$ 5,392
0001	533	00552	Towing Vehicles	\$ 750	\$ 135	\$ 203	\$ 750	\$ -	\$ -	\$ -
0001	533	00559	Contracted Services - Street & Stormwater	\$ 50,000	\$ -	\$ -	\$ 108,000	\$ 1,729	\$ -	\$ -
0001	533	00561	Office Supplies	\$ 900	\$ 292	\$ 438	\$ 400	\$ 232	\$ -	\$ -
0001	533	00562	Supplies & Materials	\$ 30,000	\$ 19,604	\$ 29,406	\$ 35,000	\$ 30,415	\$ 42,249	\$ 21,725
0001	533	00564	Vehicle Gas & Oil	\$ 7,500	\$ 4,426	\$ 6,639	\$ 7,500	\$ 4,158	\$ 8,041	\$ 18,739
0001	533	00565	Small Tools	\$ 2,000	\$ 4,444	\$ 6,667	\$ 500	\$ -	\$ 293	\$ 456
0001	533	00566	Chemicals (Weed Control)	\$ 3,500	\$ 250	\$ 375	\$ 3,500	\$ -	\$ 24	\$ -

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 month Estimated	Adopted Budget	Actual	Actual	Actual
				1	2	3	4	5	6	7
STREET DEPARTMENT 1533										
0001	533	00571	Computer Supplies & Materials	\$ 3,500	\$ 3,248	\$ 4,873	\$ 3,500	\$ 3,794	\$ 5,947	\$ 8,927
0001	533	00572	Janitorial Supplies	\$ 250	\$ 105	\$ 157	\$ 250	\$ -	\$ -	\$ -
0001	533	00576	Mowing Equipment	\$ 7,500	\$ -	\$ -	\$ 5,000	\$ -	\$ 1,920	\$ -
0001	533	00578	Principal, Backhoe USDA Loan (Yr 3/10) GASB54	\$ 13,500	\$ 13,577	\$ 13,577	\$ 13,294	\$ -	\$ 13,017	\$ 14,160
0001	533	00579	Interest, Backhoe USDA Loan (Yr 3/10) GASB55	\$ 1,150	\$ 583	\$ 583	\$ 1,150	\$ -	\$ 1,143	\$ -
0001	533	00579	LMIG/LRA Expense	\$ 136,000	\$ -	\$ -	\$ 68,000	\$ 68,834	\$ -	\$ -
			One Magnolia Lease (Project 1)							
0001	533	00586	Capital Equip - GPR (Yr. 2 of 6 - 26/27 - 6)	\$ 551	\$ -	\$ 551	\$ 551	\$ -	\$ -	\$ -
0001	533	00577	Capital Equip - Mini X (Yr. 2 of 6 26/27 - 5)	\$ 2,083		\$ 2,083	\$ -	\$ -	\$ -	\$ -
0001	533	00583	Capital Equip - Leaf Vac (Yr. 2 of 6 - 26/27 - 1)	\$ 11,034	\$ -	\$ 11,034	\$ 5,518	\$ -	\$ -	\$ -
0001	533	00591	Capital Equip - O'Brien Jet Machine (Yr. 2 of 6 - 26/27)	\$ 7,000	\$ -	\$ 7,000	\$ 6,944	\$ -	\$ -	\$ -
0001	533	00582	Capital Equip. - JD Tractor (Yr. 2 of 6 26/27 - 4)	\$ 1,063	\$ -	\$ 1,064	\$ 1,064	\$ -	\$ 6,379	\$ -
0001	533	00580	Capital Equip -JD Tractor (USDA Yr. 3 of 5-26/27)	\$ 6,379	\$ -	\$ 6,379	\$ 6,379	\$ -	\$ -	\$ -
0001	533	00581	Capital Equipment - Storage Building	\$ -	\$ 3,825	\$ 3,825	\$ 3,333	\$ 21,050	\$ -	\$ -
0001	533	00584	Capital Equipment-Street Sweeper (Yr. 0 of 5) USDA	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
0001	533	00592	Capital-Radio System / Cus Serv to PW	\$ -	\$ -	\$ 6,508	\$ 6,508	\$ 6,898	\$ -	\$ -
0001	533	00593	Capital - Equipment	\$ 2,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0001	533	00595	Capital-Building Improvements	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0001	533	00602	Enterprise Fleet Program	\$ 40,562	\$ 28,318	\$ 42,478	\$ 32,118	\$ 18,736	\$ 32,118	\$ 30,253
0001	533	00603	Capital-Maintenance Bldg. Repairs	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -
0001	533	00660	Infrastructure Improvements	\$ 250,000	\$ 52,475	\$ 78,713	\$ 250,000	\$ 16,550	\$ 71,173	\$ 35,500
			Total Other Expenses	\$ 809,681	\$ 224,742	\$ 435,494	\$ 767,968	\$ 275,567	\$ 307,229	\$ 239,331
			Total Expenses	\$ 1,236,708	\$ 453,479	\$ 778,600	\$ 1,146,528	\$ 412,883	\$ 456,902	\$ 343,883
			Net Income / (Loss)	\$ (1,100,708)	\$ (453,479)	\$ (778,600)	\$ (1,078,528)	\$ (291,080)	\$ (132,954)	\$ (294,028)

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024
			ACCOUNT DESCRIPTION	Proposed	8 month Actuals	12 month estimated	Adopted Budget	Actual	Actual

ROYAL THEATER Department				1	\$	2	3	4	\$	5	6				
REVENUE															
0001	536	00300	Box Office Live Events	\$	142,300	\$	48,962	\$	73,443	\$	97,000	\$	15,966	\$	-
0001	536	00301	Box Office Film/Other	\$	24,500	\$	8,666	\$	12,999	\$	22,000	\$	66,681	\$	-
0001	536	00302	Concessions - Live Events	\$	15,000	\$	7,952	\$	11,928	\$	8,200	\$	2,065	\$	-
0001	536	00303	Concessions - Film	\$	12,000	\$	6,617	\$	9,926	\$	10,000	\$	1,214	\$	-
0001	536	00304	Advertising	\$	-	\$	-	\$	-	\$	8,500	\$	-	\$	-
0001	536	00305	Faciltiy Rental	\$	15,000	\$	9,264	\$	13,896	\$	7,000	\$	2,100	\$	-
0001	536	00306	Sponsorship - Live Events & Film	\$	20,000	\$	8,000	\$	12,000	\$	45,000	\$	15,280	\$	-
0001	536	00307	Membership 1937/Chairman's Club	\$	30,000	\$	16,061	\$	24,092	\$	30,000	\$	5,146	\$	-
0001	536	00308	Fund Raising / Donations	\$	5,500	\$	3,518	\$	5,277	\$	5,000	\$	2,925	\$	-
0001	536	00309	All Other Revenue	\$	-	\$	-	\$	-	\$	-	\$	106	\$	-
0001	536	00310	Product Sales - Merchandise	\$	5,000	\$	1,493	\$	2,240	\$	-	\$	2,500	\$	-
0001	536	00311	Alcohol Sales (25% of Sales)	\$	2,000	\$	707	\$	848	\$	-	\$	-	\$	-
			Total Revenue	\$	271,300	\$	111,240	\$	166,648	\$	232,700	\$	113,983	\$	-
			EXPENSES												
0001	536	00501	Salaries & Wages	\$	148,243	\$	73,649	\$	110,474	\$	124,276	\$	84,324	\$	11,250
0001	536	00502	Overtime	\$	-	\$	1,297	\$	1,945	\$	-	\$	221	\$	-
0001	536	00503	Vacation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
0001	536	00608	Bonus	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
0001	536	00504	Bonus	\$	-	\$	1,516	\$	1,516	\$	-	\$	-	\$	-
			Total Salaries and Wages	\$	148,243	\$	76,462	\$	113,935	\$	124,276	\$	84,545	\$	11,250
0001	536	00506	Royal Theater Pre & Post Employment Expenses	\$	250	\$	-	\$	-	\$	250	\$	-	\$	5,079
0001	536	00509	Royal Theater Uniform Expense	\$	750	\$	127	\$	190	\$	750	\$	2,037	\$	-
0001	536	00510	Royal Theater Employer FICA	\$	11,341	\$	5,510	\$	8,265	\$	9,507	\$	6,462	\$	445
0001	536	00511	Royal Theater Group Insurance	\$	12,269	\$	(990)	\$	11,744	\$	11,744	\$	8,714	\$	-
0001	536	00512	Workers Comp	\$	2,247	\$	834	\$	1,251	\$	1,586	\$	583	\$	-
0001	536	00513	Royal Theater Retirement	\$	4,667	\$	3,384	\$	5,075	\$	4,667	\$	4,635	\$	-
0001	536	00515	Royal Theater Travel, Training, Conference	\$	3,500	\$	4,578	\$	6,867	\$	2,500	\$	5,398	\$	60
0001	536	00516	Production: Live (People)	\$	142,300	\$	94,639	\$	141,959	\$	100,000	\$	291,311	\$	-
0001	536	00517	Production: NonLive (Movies)	\$	24,500	\$	14,695	\$	20,395	\$	33,000	\$	438	\$	-
0001	536	00518	Royal Theater Hospitality	\$	16,000	\$	7,181	\$	10,772	\$	28,000	\$	22,895	\$	-
0001	536	00519	Royal Theater (Credit Card, Bank Fees)	\$	5,500	\$	3,378	\$	5,068	\$	1,500	\$	3,486	\$	-

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024
			ACCOUNT DESCRIPTION	Proposed	8 month Actuals	12 month estimated	Adopted Budget	Actual	Actual
ROYAL THEATER Department				1	\$ 2	3	4	\$ 5	6
0001	536	00520	Transportation - Live Events	\$ 9,000	\$ -	\$ -	\$ 2,000	\$ 943	\$ -
0001	536	00521	Accomodations - Live Events	\$ 12,000	\$ -	\$ -	\$ -	\$ 649	\$ -
0001	536	00522	Merchandise Purchases for Sale	\$ 3,000	\$ 4,481	\$ 6,721	\$ -	\$ 2,115	\$ -
0001	536	00525	Tech Crew Services	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -
0001	536	00532	Royal Theater Other Repairs & Maintenance	\$ 7,000	\$ 4,428	\$ 6,642	\$ 5,000	\$ 3,371	\$ -
0001	536	00533	Royal Theater Building Repairs & Maintenance	\$ 5,000	\$ 1,437	\$ 2,155	\$ 5,000	\$ 5,239	\$ -
0001	536	00535	Royal Theater Property Insurance	\$ 8,160	\$ 9,520	\$ 14,280	\$ 13,439	\$ 12,218	\$ -
0001	536	00537	Movie Rentals (Move to 1 536 00517)	\$ -	\$ -	\$ -	\$ 10,000	\$ 3,260	\$ -
0001	536	00539	Royal Theater Legal Fees	\$ 4,000	\$ 2,980	\$ 4,470	\$ 10,000	\$ 11,336	\$ 175
0001	536	00540	Royal Theater Other Professional Services	\$ 36,000	\$ 3,090	\$ 4,635	\$ 5,000	\$ 2,575	\$ -
0001	536	00541	Royal Theater Advertising & Marketing	\$ 30,000	\$ 20,284	\$ 30,426	\$ 30,000	\$ 20,108	\$ -
0001	536	00542	Royal Theater Dues, Permits, Subscriptions	\$ 1,200	\$ 1,000	\$ 1,499	\$ 1,200	\$ 4,225	\$ -
0001	536	00543	Royal Theater Utilities	\$ 5,000	\$ 2,715	\$ 4,072	\$ 12,000	\$ 364	\$ -
0001	536	00544	Royal Theater Telephones	\$ 4,000	\$ 3,085	\$ 4,627	\$ 3,575	\$ 4,220	\$ 27
0001	536	00545	Royal Theater PC / Network Support	\$ 7,421	\$ 4,551	\$ 6,827	\$ 3,600	\$ 1,978	\$ -
0001	536	00546	Royal Theater Website Design & Maintenance	\$ 7,000	\$ 3,919	\$ 5,878	\$ 8,500	\$ 9,045	\$ -
0001	536	00548	Royal Theater Equipment Rental	\$ 18,000	\$ -	\$ -	\$ 25,000	\$ 11,968	\$ -
0001	536	00549	Royal Theater Liability Insurance	\$ 1,410	\$ 3,709	\$ 5,564	\$ 2,576	\$ 2,342	\$ -
0001	536	00559	Royal Theater Contract Services	\$ 15,000	\$ 23,835	\$ 35,753	\$ 26,000	\$ 51,513	\$ -
0001	536	00561	Royal Theater Office Supplies	\$ 1,500	\$ 1,319	\$ 1,978	\$ 500	\$ 1,464	\$ -
0001	536	00562	Royal Theater Supplies & Materials	\$ 7,500	\$ 7,072	\$ 10,607	\$ 5,000	\$ 27,179	\$ 71
0001	536	00565	Royal Theater Small Tools	\$ 500	\$ 260	\$ 390	\$ 150	\$ -	\$ -
0001	536	00566	Royal Theater Concessions Purchases	\$ 10,000	\$ 6,851	\$ 10,276	\$ 7,500	\$ 10,402	\$ -
0001	536	00571	Royal Theater Computer Expenses & Maintenance	\$ 3,500	\$ 2,739	\$ 4,109	\$ 2,400	\$ 12,795	\$ 1,500
0001	536	00572	Royal Theater Janitorial Supplies	\$ 500	\$ 11	\$ 16	\$ 500	\$ -	\$ -
0001	536	00578	Royal Theater Equipment	\$ 5,000	\$ 2,505	\$ 3,757	\$ 5,000	\$ 18,229	\$ -
			Total Other Expenses	\$ 449,014	\$ 243,124	\$ 376,268	\$ 377,443	\$ 563,497	\$ 7,357
			Total Expenses	\$ 597,256	\$ 319,586	\$ 490,203	\$ 501,719	\$ 648,042	\$ 18,607
			Net Income/Loss	\$ (325,956)	\$ (208,347)	\$ (323,555)	\$ (269,019)	\$ (534,059)	\$ (18,607)

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CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month actuals	12 month estimated	Adopted Budget	Actual	Actual	Actual
GARAGE Department				1	2	3	1	5	6	7
			<u>REVENUE</u>							
0001	591	00330	Garage Work Orders							
0001	591	00XXX		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
			Total Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
			<u>EXPENSES</u>							
0001	591	00501	Garage-Salaries & Wages	\$ 22,708	\$ 72,853	\$ 32,823	\$ 32,823	\$ 67,586	\$ 10,747	\$ 8,003
0001	591	00502	Overtime	\$ -	\$ 180	\$ 270	\$ -	\$ -	\$ -	\$ -
0001	591	00503	Vacation	\$ -	\$ -	\$ -	\$ -	\$ 1,275	\$ 1,488	\$ 1,430
0001	591	00504	Garage-Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650	\$ 135
0001	591	00608	Garage Christmas Bonus	\$ -	\$ 1,775	\$ 2,663	\$ 3,050	\$ -	\$ -	\$ -
			Total Salaries and Wages	\$ 22,708	\$ 74,808	\$ 35,756	\$ 35,873	\$ 68,861	\$ 12,885	\$ 9,569
0001	591	00509	Uniform Expenses	\$ -	\$ 780	\$ 1,171	\$ 500	\$ 872	\$ 998	\$ 1,354
0001	591	00510	Employer FICA	\$ 1,737	\$ 5,237	\$ 7,855	\$ 2,511	\$ 4,812	\$ 4,069	\$ 4,276
0001	591	00511	Group Insurance	\$ 3,966	\$ (2,505)	\$ 3,592	\$ 3,592	\$ (23)	\$ 5,515	\$ (2,334)
0001	591	00512	Workers Comp	\$ 264	\$ 834	\$ 834	\$ 591	\$ 537	\$ 539	\$ 302
0001	591	00513	Retirement	\$ 728	\$ 846	\$ 1,268	\$ 1,167	\$ 808	\$ 2,079	\$ 70
0001	591	00515	Travel, Training, Conference	\$ -	\$ 184	\$ 277	\$ -	\$ 66	\$ 67	\$ -
0001	591	00518	Employee Assistance	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 375	\$ 406
0001	591	00530	Motor Vehicle Repairs & Maintenance	\$ 1,000	\$ 76	\$ 114	\$ 500	\$ 49	\$ 80	\$ 113
0001	591	00532	Other Repairs & Maintenance	\$ 1,500	\$ 544	\$ 816	\$ 1,500	\$ 3,397	\$ 1,478	\$ 2,722
0001	591	00533	Building Repairs & Maintenance	\$ -	\$ 699	\$ 1,049	\$ -	\$ 189	\$ -	\$ -
0001	591	00534	Auto Insurance	\$ 2,122	\$ 1,376	\$ 2,064	\$ 1,943	\$ 1,766	\$ 780	\$ 378
0001	591	00535	Property Insurance	\$ 454	\$ 209	\$ 314	\$ 298	\$ 271	\$ 4,166	\$ 151
0001	591	00540	Other Professional Services	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
0001	591	00542	Dues,Publications,Subscriptions	\$ 250	\$ 236	\$ 354	\$ 200	\$ 195	\$ -	\$ 1,322
0001	591	00543	Utilities	\$ 2,000	\$ 2,048	\$ 3,072	\$ 1,500	\$ 2,133	\$ 2,470	\$ 2,387
0001	591	00544	Telephones	\$ 2,000	\$ 2,165	\$ 3,248	\$ 2,000	\$ 3,675	\$ 5,472	\$ 4,120
0001	591	00545	PC / Network Support - VC3/MCSJ	\$ 350	\$ 259	\$ 388	\$ 350	\$ 506	\$ -	\$ -
0001	591	00547	Recycling	\$ 500	\$ -	\$ -	\$ 500	\$ 3,181	\$ 4,495	\$ 2,600
0001	591	00548	Equipment Rental	\$ 1,000	\$ 910	\$ 1,365	\$ 1,000	\$ 908	\$ 1,065	\$ 600
0001	591	00549	Liability Insurance	\$ 1,410	\$ 2,910	\$ 4,365	\$ 1,581	\$ 1,437	\$ 743	\$ 5,392
0001	591	00561	Office Supplies	\$ 100	\$ 99	\$ 149	\$ -	\$ 3	\$ -	\$ -
0001	591	00562	Supplies & Materials for work orders	\$ 500	\$ 810	\$ 1,215	\$ 500	\$ 2,162	\$ 1,518	\$ 1,338
0001	591	00564	Vehicle Gas & Oil	\$ 750	\$ 434	\$ 651	\$ 750	\$ 848	\$ 1,396	\$ 4,504
0001	591	00565	Small Tools	\$ 150	\$ 244	\$ 366	\$ 150	\$ -	\$ -	\$ 35
0001	591	00571	Computer Expenses & Maintenance	\$ -	\$ 4,344	\$ -	\$ -	\$ 505	\$ 173	\$ 98
0001	591	00572	Janitorial Supplies	\$ 50	\$ -	\$ -	\$ 50	\$ -	\$ 7	\$ -
0001	591	00578	Equipment	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
0001	591	00602	Enterprise Fleet Program	\$ (12,861)	\$ -	\$ -	\$ 3,050	\$ 3,035	\$ 12,139	\$ 9,749
			Total Other Expenses	\$ 8,971	\$ 22,740	\$ 34,525	\$ 25,232	\$ 32,082	\$ 49,624	\$ 39,583
			Total Expenses	\$ 31,679	\$ 97,547	\$ 70,281	\$ 61,105	\$ 100,943	\$ 62,509	\$ 49,152
			Net Income/Loss	\$ (31,679)	\$ (97,547)	\$ (70,281)	\$ (61,105)	\$ (100,943)	\$ (62,509)	\$ (49,152)

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023	2021 / 2022
			ACCOUNT DESCRIPTION	Proposed Budget	8 month actuals	12 month estimated	Adopted Budget	Actual	Actual	Actual	Actual
Intergovernmental				1	2	3	1	5	5	6	7
			<u>REVENUE</u>								
0001	594	00xxx	Misc. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,462	\$ 2,709
			<u>EXPENSES</u>								
0001	594	00605	Intergovernmental - Support to Other Agencies	\$ 15,000	\$ 500	\$ 750	\$ 24,000	\$ -	\$ -	\$ -	\$ -
0001	594	00605	TCAC -Troup County Animal Coalition - TNR Cats	\$ 3,000	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
0001	594	00605	Celebrate Recovery - Support for Car Show	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0001	594	00611	Intrgvnmntl - Pioneer Youth Inc.	\$ 25,000	\$ 16,667	\$ 25,000	\$ 25,000	\$ 55,996	\$ 47,913	\$ 47,079	\$ 24,996
0001	594	00611	Intrgvnmntl - Youth Group, Elevation of 5Cs	\$ 25,000	\$ 16,667	\$ 25,000	\$ 25,000	\$ -	\$ -		
0001	594	00615	Three Rivers Regional Commission	\$ 3,240	\$ 3,240	\$ 3,240	\$ 3,251	\$ 3,240	\$ 3,251	\$ 3,251	\$ 3,251
0001	594	00618	Intrgvnmntl-Fire Services	\$ 206,767	\$ 138,318	\$ 207,477	\$ 200,745	\$ 218,433	\$ 195,000	\$ -	\$ -
0001	594	00619	Intrgvnmntl-Troup Strategy	\$ 10,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
0001	594	00620	Intrgvnmntl-AMR Subsidy	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
0001	594	00625	Demolition Condemned Structures	\$ 50,000	\$ -	\$ -	\$ 100,000	\$ 33,100	\$ 7,900	\$ 20,500	\$ 110,559
			Total Expenses	\$ 644,007	\$ 181,391	\$ 272,467	\$ 688,996	\$ 310,769	\$ 259,064	\$ 75,830	\$ 151,696
			Net Income/Loss	\$ (644,007)	\$ (181,391)	\$ (272,467)	\$ (688,996)	\$ (310,769)	\$ (259,064)	\$ (62,368)	\$ (148,987)

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023	2021 / 2022
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 month Estimated	Adopted Budget	Actual	Actual	Actual	Actual
Hotel Motel				1	2	3	1		5	6	7
<u>REVENUE</u>											
0002	201	00312	Hotel / Motel Revenue	\$ 50,000	\$ 27,476	\$ 41,214	\$ 58,368	\$ 55,238	\$ 55,238	\$ 46,054	\$ 47,373
			Total Revenue	\$ 50,000	\$ 27,476	\$ 41,214	\$ 58,368	\$ 55,238	\$ 55,238	\$ 46,054	\$ 47,373
<u>EXPENSES</u>											
0002	201	00589	Hotel / Motel Tourism 62.5%	\$ 31,250	\$ 17,173	\$ 25,759	\$ 36,480	\$ 34,524	\$ 34,524	\$ 28,784	\$ 29,608
0002	201	00591	Hotel / Motel City of Hogansville 37.5%	\$ 18,750	\$ 10,304	\$ 15,455	\$ 21,888	\$ 20,714	\$ 20,714	\$ 17,270	\$ 17,765
0002	201	00800	0002-00800-000 Hotel / Motel Transfer			\$ -					
			Total Expenses	\$ 50,000	\$ 27,476	\$ 41,214	\$ 58,368	\$ 55,238	\$ 55,238	\$ 46,054	\$ 47,373
			Net Income/ (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 month Estimated	Adopted Budget	Actual	Actual	Actual
Confiscated Drug Funds				1	2	3	4	5	6	7
REVENUE										
0006	000	00322	Fund 6 Interest Income	\$ 25	\$ 11	\$ 17	\$ 1,000		\$ 8	\$ 10
0006	600	00331	State-Confiscated Funds Revenue	\$ 500	\$ -	\$ -	\$ 1,000	\$ -	\$ 7,650	\$ -
0006	600	00322	State Interest Income	\$ -	\$ 3	\$ 5	\$ -	\$ 3	\$ 3	\$ 2
0006	600	00334	State-Police Confiscated	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
0006	600	00335	State Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
0006	600	00392	State-Sale of Surplus Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
0006	601	00331	Federal-Confiscated Funds Revenue	\$ 500	\$ 1,000	\$ 1,500	\$ 1,000		\$ -	\$ -
0006	601	00322	Fed Interest Income	\$ -	\$ 1	\$ 2	\$ -	\$ 2	\$ 2	\$ 1
0006	601	00334	Federal-Confiscated Funds Sale of Seized Assets	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
0006	601	00392	Federal-Confiscated Funds Sale of Surplus	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
			Total Revenue	\$ 1,025	\$ 1,015	\$ 1,523	\$ 3,000	\$ 5	\$ 7,663	\$ 13
EXPENSES										
0006	600	00431	State-District Attorney 10%	\$ -	\$ -	\$ -	\$ -	\$ 1,056	\$ 765	\$ -
0006	600	00513	State-Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0006	600	00532	State-Vehicle Tracking System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0006	600	00558	State- Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0006	600	00600	State-Capital Purchases	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0006	601	00505	Federal-Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0006	601	00558	Federal Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0006	601	00562	Federal Supplies Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 779	\$ -
0006	601	00571	Federal-Computer Supplies/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0006	601	00580	Federal-Capital Purchases		\$ -			\$ -	\$ 7,650	\$ -
0006	601	00600	Federal-Capital Purchases		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0006	601	00622	Federal-Anti Drug Programs	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Expenses	\$ 1,025	\$ -	\$ -	\$ -	\$ 1,056	\$ 9,194	\$ -
			Net Income / Loss	\$ -	\$ 1,015	\$ 1,523	\$ 3,000	\$ (1,051)	\$ (1,531)	\$ 13

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 month Estimated	Adopted Budget	Actual	Actual	Actual
FUND 8 GRANTS				1	2	3	4	5	6	7
			REVENUE							
0008	000	00125	CDBG Grant Receivable	\$ -	\$ -	\$ -	\$ -		\$ -	\$ (32,121)
0008	000	00310	CDBG Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ 3,842	\$ -	\$ -
0008	000	00322	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 3
			Total Fund 8	\$ -	\$ -	\$ -	\$ -	\$ 3,842	\$ 12	\$ (32,118)
0008	803	00310	Fox Theatre II Grant Revenue	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
0008	804	00310	Infrastructure Lines project	\$ -	\$ -	\$ -	\$ 593,000	\$ -	\$ -	\$ -
0008	806	00310	GDOT TAP Grant - Sidewalks	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0001	521	00394	OPB Grant - \$650,000	\$ 504,563	\$ 161,335	\$ 161,335				
0008	807	00310	USDA Grant - Wastewater Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ 32,000	\$ -	\$ -
0008	810	00310	GA DNR Grant - Scrap Tire	\$ 4,057	\$ 4,057	\$ -	\$ -	\$ -	\$ -	\$ -
0008	825	00310	LMIG Grant Revenue (Moved to Street Dept.)	\$ -	\$ -	\$ -	\$ -	\$ 67,579		
0008	860	00310	CDBG 2024 Grants Revenue	\$ 962,089	\$ 37,911	\$ 37,911	\$ 1,000,000	\$ -	\$ -	\$ -
0008	865	00310	CDBG 2021 Grants Revenue	\$ -	\$ -	\$ -	\$ -	\$ 21,061	\$ 107,582	\$ 642,418
0008	899	00310	Fund 8 Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Revenue	\$ 2,670,709	\$ 203,303	\$ 274,246	\$ 12,935,000	\$ 128,324	\$ 107,606	\$ 578,182
					\$ 104,120			\$ 124,482	\$ 107,595	\$ 610,300
					\$ (99,183)	\$ (274,246)	\$ (12,935,000)	\$ (3,842)	\$ (11)	\$ 32,118
			EXPENSES							
0008	810	00310	GA DNR Grant - Scrap Tire	\$ 4,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0008	803	00578	Royal Theatre, All Grant	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
0008	804	00578	Infrastructure Lines project	\$ -	\$ -	\$ -	\$ 593,000		\$ -	\$ -
0008	XXX	00578	GDOT TAP Grant - Sidewalks	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000		\$ -	\$ -
0001	521	00625	OPB Grant - \$650,000	\$ 504,563	\$ 161,335	\$ 161,335	\$ 665,898	\$ 2,555	\$ 162,636	\$ -
0008	860	00578	CDBG 2024	\$ 962,089	\$ 48,771	\$ 37,911	\$ 1,000,000	\$ 172,106	\$ 8,940	\$ 3,818
0008	864	00578	CDBG 2026 Grant Expenses (Repurpose as of 09 09 2025)	\$ -	\$ 2,000	\$ -	\$ -		\$ -	\$ -
0008	865	00578	CDBG 2021 Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ 317,791	\$ 130,759	\$ 686,198
0008	999	00578	Fund 8 Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -
0008	001	00800	General Fund/Grant Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 3
0008	001	00801	Utility Fund/Grant Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,127)	\$ (47,599)
0008	001	00802	Transfer to/from Splost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
			Total Expenses	\$ 2,670,709	\$ 212,106	\$ 274,246	\$ 3,533,898	\$ 492,452	\$ 270,230	\$ 892,420
			Net Income/ (Loss)	\$ -	\$ (8,803)	\$ -	\$ 9,401,102	\$ (364,128)	\$ (162,624)	\$ (314,238)

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023	2021 / 2022
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 Month Estimated	Adopted Budget	Actual	Actual	Actual	Actual
FUND 11 ARPA SFLRF				1	2	3	4	5	6	7	8
			<u>REVENUE</u>								
0011	001	00310	Fund 11 ARPA Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,024,694	\$ 125,660
0011	001	00311	Fund 11 ARPA Revenue		\$ -	\$ -		\$ -	\$ 59,364	\$ -	\$ -
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0011	001	00322	Fund 11 CBT, 1677, Interest Income	\$ -	\$ 2	\$ -	\$ -	\$ 2	\$ 700	\$ 11	\$ -
0011	001	00323	Fund 11 GF1, 6227, Interest Income		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
					\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
0011	001	00800	Transfers To/From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (125,660)
0011	001	00XXX	Use of Fund Balance, Revenue	\$ -	\$ -	\$ -	\$ 1,976,423	\$ -	\$ -	\$ -	\$ -
			TOTAL REVENUE	\$ -	\$ 2	\$ -	\$ 1,976,423	\$ 2	\$ 60,064	\$ 1,024,705	\$ -
			<u>EXPENSES</u>								
0011	001	00578	WATER SEWER PROJECTS	\$ -	\$ -	\$ -	\$ 1,976,423	\$ -	\$ 59,364	\$ 1,024,694	\$ -
0011	001	00XXX	Use of Fund Balance, Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 1,976,423	\$ -	\$ 59,364	\$ 1,024,694	\$ -
			Net Income/ (Loss)	\$ -	\$ 2	\$ -	\$ -	\$ 2	\$ 700	\$ 11	\$ -

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE					2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION		Proposed Budget	8 month Actuals	12 Month Estimated	Adopted Budget	Actual	Actual	Actual
FUND 12 SPLOST VI 2025					1	2	3	4	5	6	7
REVENUE											
0012	700	00310	2025 SPLOST Revenue		\$ 1,232,650	\$ 854,232	\$ 1,138,976	\$ 720,000	\$ -	\$ -	\$ -
			Total Revenue		\$ 1,232,650	\$ 854,232	\$ 1,138,976	\$ 720,000	\$ -	\$ -	\$ -
EXPENSES											
0012	700	00558	2025 SPLOST Bank fees		\$ -	\$ 19	\$ 29	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0012	700	00577	SPLOST Water, Sewer and Equipment \$1,200,000		\$ 391,472	\$ -	\$ -	\$ 246,857	\$ -	\$ -	\$ -
			Bushog Tractor - Split w/ 577, 578, 579	\$ 9,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Kabota Compact Loader - Split w/ 577, 578	\$ 20,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ice Machine - Split w/ 577, 578, 579	\$ 2,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Walk Behind Concrete Saw - Split w/ 577, 578	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0012	700	00578	2025 SPLOST Roads, Sidewalks and Equipment \$1,200,000		\$ 351,234	\$ -	\$ -	\$ 246,857	\$ -	\$ -	\$ -
			Bushog Tractor - Split w/ 577, 578, 579	\$ 9,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Kabota Compact Loader - Split w/ 577, 578	\$ 20,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ice Machine - Split w/ 577, 578, 579	\$ 2,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Walk Behind Concrete Saw - Split w/ 577, 578	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0012	700	00579	2025 SPLOST Recreation, Parks and Trails \$750,000		\$ 229,492	\$ 102,408	\$ 153,612	\$ 159,286	\$ -	\$ -	\$ -
			Bushog Tractor - Split w/ 577, 578, 579	\$ 9,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ice Machine - Split w/ 577, 578, 579	\$ 2,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0012	700	00580	2025 SPLOST City Equipment \$350,000		\$ 167,677	\$ 6,850	\$ 10,275	\$ 72,000	\$ -	\$ -	\$ -
			Total Expenses		\$ 1,232,650	\$ 109,309	\$ 204,153	\$ 725,000	\$ 2	\$ -	\$ -
			Net Income/ (Loss)		\$ (0)	\$ 744,923	\$ 934,823	\$ (5,000)	\$ (2)	\$ -	\$ -

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 Month Estimated	Adopted Budget	Actual	Actual	Actual
Fund 4 Electric Department 4581				1	2	3	4	5	6	7
			<u>REVENUE</u>							
0004	581	00323	0004-00323-581 ECG, Annual Refund	\$ 89,725	\$ -	\$ 89,725	\$ -	\$ 89,725	\$ -	\$ 119,633
0004	581	00330	Sales	\$ 4,515,752	\$ 3,072,816	\$ 4,097,088	\$ 4,657,598	\$ 4,135,912	\$ 3,846,479	\$ 3,491,572
0004	581	00331	New Construction Revenue	\$ 410,000	\$ 210,338	\$ 315,507	\$ 480,000	\$ -	\$ 223,394	\$ -
0004	581	00332	Electric Tap Fees	\$ 184,000	\$ 125,367	\$ 188,050	\$ 395,250	\$ 69,102	\$ 51,359	\$ 142,694
0004	581	00333	Pole Attachments	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ 11,234	\$ 27,449
0004	581	00334	MV Lights	\$ 31,061	\$ 20,707	\$ 31,061	\$ 34,906	\$ 31,714	\$ 31,703	\$ 32,020
0004	581	00339	Electric Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (36)	\$ (6)
0004	581	00389	UB Adjustments (MEAG)	\$ (500)	\$ (857)	\$ (857)	\$ (300)	\$ -	\$ (739)	\$ (60)
0004	581	00391	Misc Income	\$ 67,500	\$ 40,529	\$ 54,038	\$ 67,500	\$ 82,760	\$ 38,285	\$ 143,652
						\$ -				
			Total Revenue	\$ 5,297,538	\$ 3,468,899	\$ 5,203,349	\$ 5,634,954	\$ 4,409,248	\$ 4,201,679	\$ 3,956,954
			<u>EXPENSES</u>			\$ -				
0004	581	00501	Salaries/Wages	\$ 310,315	\$ 139,513	\$ 209,270	\$ 279,158	\$ 159,158	\$ 186,085	\$ 143,455
0004	581	00502	Overtime	\$ -	\$ 5,632	\$ 8,447	\$ -	\$ 6,395	\$ 7,194	\$ 4,635
0004	581	00503	Vacation	\$ -	\$ -	\$ -	\$ -	\$ 3,604	\$ 7,968	\$ 3,654
0004	581	00504	Bonus	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ 3,655	\$ 2,205
0004	581	00505	Compensated Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149	\$ 295
0004	581	00608	Christmas Bonus		\$ 4,825	\$ 7,238		\$ -	\$ -	\$ -
						\$ -				
			Total Salaries and Wages	\$ 310,315	\$ 145,145	\$ 217,717	\$ 279,158	\$ 169,607	\$ 205,051	\$ 154,244
						\$ -				
0004	581	00506	Pre & Post Employment	\$ 250	\$ 180	\$ 180	\$ 300	\$ 150	\$ 45	\$ 423
0004	581	00509	Uniform Expense	\$ 2,800	\$ 1,832	\$ 2,748	\$ 3,500	\$ 3,157	\$ 3,042	\$ 5,010
0004	581	00510	Employer FICA	\$ 23,739	\$ 10,853	\$ 16,280	\$ 21,356	\$ 12,143	\$ 13,921	\$ 12,267
0004	581	00511	Group Insurance	\$ 68,030	\$ 43,939	\$ 65,908	\$ 78,019	\$ 64,859	\$ 28,620	\$ 23,457
0004	581	00512	Workers Comp	\$ 4,916	\$ 3,336	\$ 5,004	\$ 4,559	\$ 4,500	\$ 3,917	\$ 5,745
0004	581	00513	Retirement	\$ 14,156	\$ 8,721	\$ 13,082	\$ 13,417	\$ 12,975	\$ 9,431	\$ 6,977
0004	581	00514	Unemployment	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
0004	581	00515	Travel, training, conference (4)	\$ 500	\$ 255	\$ 383	\$ 4,000	\$ 719	\$ 183	\$ 477
0004	581	00517	C of H Citizen expenses	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
0004	581	00518	Employee Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 375	\$ 406
0004	581	00528	PC/Network Support - VC3/MCSJ	\$ 5,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	581	00529	Admin Support Allocation	\$ -	\$ -	\$ -	\$ 54,450	\$ -	\$ 54,444	\$ 54,444
0004	581	00530	Motor Vehicle Repairs & Maintenance	\$ 2,500	\$ 109	\$ 164	\$ 2,500	\$ 741	\$ 551	\$ -
0004	581	00531	Hand Held Radio Ms S	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -
0004	581	00532	Other Repairs/Maintenance	\$ 4,000	\$ 2,702	\$ 4,053	\$ 3,750	\$ 2,140	\$ -	\$ 433
0004	581	00533	Diverse Power-Maintenance Expenses	\$ 350,000	\$ 612,894	\$ 668,612	\$ 350,000	\$ 760,245	\$ 529,963	\$ 338,688
0004	581	00534	Auto Insurance	\$ 3,658	\$ 3,638	\$ 5,457	\$ 4,371	\$ 5,203	\$ 2,598	\$ 1,512
0004	581	00535	Property Insurance	\$ 454	\$ 209	\$ 314	\$ 298	\$ 271	\$ 322	\$ 151
0004	581	00538	Diverse Power -New Construction	\$ 410,000	\$ 539,753	\$ 588,821	\$ 480,000	\$ 398,286	\$ 8,718	\$ -
0004	581	00539	Legal Services	\$ 500	\$ 70	\$ 105	\$ 1,000	\$ 70	\$ 656	\$ 1,190
0004	581	00540	Other Professional Services	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -
0004	581	00542	Dues, Publications, Subscriptions	\$ 1,050	\$ 711	\$ 1,067	\$ 1,500	\$ 195	\$ 900	\$ 1,397

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 Month Estimated	Adopted Budget	Actual	Actual	Actual
Fund 4 Electric Department 4581				1	2	3	4	5	6	7
0004	581	00543	Utilities	\$ 1,500	\$ 902	\$ 1,353	\$ 2,500	\$ 1,645	\$ 2,183	\$ 2,164
0004	581	00544	Telephones	\$ 5,000	\$ 6,182	\$ 9,273	\$ 5,000	\$ 5,570	\$ 6,204	\$ 4,705
0004	581	00545	Streetlights	\$ 550	\$ 268	\$ 402	\$ 550	\$ 719	\$ 859	\$ 723
0004	581	00546	Postage	\$ 7,000	\$ 4,610	\$ 6,916	\$ 7,500	\$ 8,633	\$ 5,490	\$ 5,557
0004	581	00549	Liability Insurance	\$ 1,410	\$ 5,820	\$ 8,730	\$ 3,163	\$ 2,875	\$ 7,045	\$ 5,392
0004	581	00558	CC/Bank Charges/Equifax	\$ 3,000	\$ 1,840	\$ 2,760	\$ 4,000	\$ 2,657	\$ 2,538	\$ 6,614
0004	581	00559	Contracted Services	\$ 63,173	\$ 5,138	\$ 7,707	\$ 50,000	\$ 122,973	\$ 62,954	\$ 84,459
0004	581	00560	Meter Testing	\$ 2,500	\$ 2,105	\$ 2,105	\$ 2,500	\$ -	\$ -	\$ -
0004	581	00561	Office Supplies	\$ 500	\$ 345	\$ 517	\$ 500	\$ 455	\$ 451	\$ 1,288
0004	581	00562	Supplies & Materials	\$ 25,000	\$ 2,629	\$ 3,944	\$ 25,000	\$ 5,458	\$ 3,249	\$ 5,094
0004	581	00564	Vehicle Gas & Oil	\$ 4,000	\$ 2,314	\$ 3,471	\$ 4,000	\$ 2,034	\$ 2,540	\$ 6,057
0004	581	00565	Small Tools	\$ 500	\$ 244	\$ 366	\$ 500	\$ -	\$ -	\$ -
0004	581	00567	MEAG Wholesale Purchased Electricity	\$ 2,945,906	\$ 1,850,942	\$ 2,776,413	\$ 2,747,593	\$ 2,448,205	\$ 2,277,833	\$ 2,231,431
0004	581	00571	Computer Expense - All Other	\$ 3,500	\$ 10,517	\$ 10,517	\$ 3,500	\$ 5,025	\$ 3,798	\$ 5,294
0004	581	00572	Janitorial Supplies	\$ 50	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -
0004	581	00577	Enterprise Fleet Program	\$ 17,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	581	00578	Capital - Equipment/AMI Meters/AMR System	\$ 45,000	\$ 2,712	\$ 4,068	\$ 45,000	\$ 72,980	\$ 15,735	\$ -
0004	581	00579	Capital - Streetlights	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
0004	581	00581	Capital-ATT New Phone Equipment	\$ -	\$ -	\$ -		\$ 14,491	\$ -	\$ -
0004	581	00584	Diverse Power-Poles	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
0004	581	00585	System Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
			One Magnolia Payment (Project 1)							
0004	581	00586	Capital Equip. - GPR (Yr. 2 of 6 26/27 - 5)	\$ 551	\$ -	\$ 551	\$ 551	\$ -	\$ -	\$ -
0004	581	00587	Capital Purchase - Metal Building	\$ -	\$ 3,825	\$ 5,738	\$ 3,333	\$ 3,320	\$ -	\$ -
0004	581	00592	Capital-Radio System	\$ -	\$ -	\$ -	\$ 6,508	\$ 6,898	\$ -	\$ -
0004	581	00598	Capital Equipment	\$ -	\$ 1,971	\$ 2,957	\$ -	\$ -	\$ -	\$ -
0004	581	00601	Depreciation Expense	\$ 81,368	\$ -	\$ -	\$ 195,283	\$ 81,368	\$ 273,979	\$ 244,103
0004	581	00602	Capital Expenditures - Building Improvements	\$ 10,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
0004	581	00604	Catastrophic Leave Bank	\$ -	\$ 499	\$ 499				
0004	581	00635	Contingency / Reserve	\$ 50,000	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -
0004	581	00635	Reserve	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	581	00999	Teller Over/Short	\$ (1)	\$ (1)	\$ (1)	\$ -	\$ (713)	\$ -	\$ -
			Total Other Expenses	\$ 4,478,789	\$ 3,132,065	\$ 4,220,462	\$ 4,559,300	\$ 4,050,997	\$ 3,322,544	\$ 3,055,958
			Total Expenses	\$ 4,789,104	\$ 3,277,210	\$ 4,438,179	\$ 4,838,459	\$ 4,220,604	\$ 3,527,595	\$ 3,210,202
			Net Income / (Loss)	\$ 508,434	\$ 191,690	\$ 765,170	\$ 796,495	\$ 188,644	\$ 674,084	\$ 746,752

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 Month Estimated	Adopted Budget	Actual	Actual	Actual
Fund 4 Gas Department 4582				1	2	3	4	5	6	7
			REVENUE							
0004	582	00321	Sales	\$ 1,036,343	\$ 856,343	\$ 934,192	\$ 931,068	\$ 807,390	744,334	\$ 1,089,512
0004	582	00323	Sales Tax Revenue	\$ 311,370	\$ 207,580	\$ 311,370	\$ -	\$ 177,956	\$ 279,634	\$ -
0004	582	00325	MGAG Refunds	\$ 82,169	\$ -	\$ -	\$ 74,474	\$ -	\$ 83,823	\$ 80,757
0004	582	00329	Adjustments	\$ (250)	\$ (242)	\$ (363)	\$ -	\$ (9,588)	\$ (9)	\$ (981)
0004	582	00335	Miscellaneous	\$ 100		\$ -	\$ 100			\$ -
						\$ -				
			Total Revenue	\$ 1,429,732	\$ 1,063,681	\$ 1,595,521	\$ 1,005,642	\$ 975,758	\$ 1,107,782	\$ 1,169,288
			EXPENSES							
0004	582	00501	Salaries/wages	\$ 167,090	\$ 97,043	\$ 145,565	\$ 145,615	\$ 135,475	\$ 136,260	\$ 133,655
0004	582	00502	Overtime	\$ -	\$ 1,749	\$ 2,624	\$ -	\$ 3,739	\$ 2,880	\$ 1,107
0004	582	00503	Vacation	\$ -	\$ -	\$ -	\$ -	\$ 2,460	\$ 7,951	\$ 3,738
0004	582	00504	Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,971	\$ 2,155
0004	582	00505	Compensated Absences	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,355)	\$ 1,312
						\$ -				
			Total Salaries and Wages	\$ 167,090	\$ 98,792	\$ 148,188	\$ 145,615	\$ 141,674	\$ 146,707	\$ 141,967
0004	582	00506	Pre & Post Employment Expenses	\$ 150	\$ 105	\$ 158	\$ 150	\$ 80	\$ 225	\$ 250
0004	582	00509	Uniform Expense	\$ 4,000	\$ 2,670	\$ 4,006	\$ 5,000	\$ 3,761	\$ 3,220	\$ 5,109
0004	582	00510	Employer FICA	\$ 12,782	\$ 7,449	\$ 11,173	\$ 11,140	\$ 10,135	\$ 9,647	\$ 8,901
0004	582	00511	Group Insurance	\$ 37,655	\$ 1,872	\$ 29,499	\$ 29,499	\$ 8,728	\$ 23,534	\$ 26,711
0004	582	00512	Workers Comp	\$ 2,537	\$ 2,085	\$ 3,128	\$ 2,180	\$ 3,085	\$ 3,150	\$ 4,641
0004	582	00513	Retirement	\$ 7,156	\$ 4,650	\$ 6,974	\$ 6,417	\$ 6,023	\$ 7,192	\$ 7,047
0004	582	00514	Unemployment	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
0004	582	00515	Travel, Training, Conference (3)	\$ 8,000	\$ 3,944	\$ 5,915	\$ 5,000	\$ 2,766	\$ 2,669	\$ 7,808
0004	582	00518	Employee Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 375	\$ 406
0004	582	00520	Gas Rebate Refund to Customer	\$ 2,400	\$ -	\$ -	\$ 2,400		\$ -	\$ -
0004	582	00528	Computer/Supplies (Do Not Use - 571)	\$ -	\$ -	\$ -	\$ 1,500		\$ -	\$ -
0004	582	00529	Admin Support Allocation	\$ -	\$ -	\$ -	\$ 15,840	\$ -	\$ 15,840	\$ 15,840
0004	582	00530	Motor Vehicle Repairs & Maintenance	\$ 3,500	\$ 1,227	\$ 1,841	\$ 3,000	\$ 1,864	\$ 2,274	\$ 296
0004	582	00532	Other Repairs/Maintenance	\$ 10,000	\$ 3,207	\$ 4,810	\$ 10,000	\$ 1,757	\$ 1,000	\$ 7,947
0004	582	00534	Auto Insurance	\$ 7,358	\$ 2,421	\$ 3,632	\$ 2,574	\$ 3,790	\$ 1,468	\$ 806
0004	582	00535	Property Insurance	\$ 454	\$ 175	\$ 263	\$ 186	\$ 271	\$ 221	\$ 151
0004	582	00538	Engineering Services	\$ 1,000	\$ 288	\$ 432	\$ 1,000	\$ -	\$ -	\$ 143
0004	582	00539	Legal Services	\$ 1,000	\$ 320	\$ 480	\$ 2,500	\$ -	\$ -	\$ -
0004	582	00540	Other Professional Services	\$ 12,000	\$ 5,900	\$ 8,850	\$ 12,000	\$ 950	\$ 10,523	\$ 5,074
0004	582	00541	Advertising	\$ 250	\$ -	\$ -	\$ 250		\$ -	\$ -
0004	582	00542	Dues, Publications, Subscriptions	\$ 1,200	\$ 711	\$ 1,067	\$ 1,750	\$ 1,171	\$ 2,454	\$ 2,635
0004	582	00543	Utilities	\$ 11,000	\$ 7,249	\$ 10,874	\$ 3,500	\$ 106,277	\$ 3,075	\$ 2,905
0004	582	00544	Telephones	\$ 6,000	\$ 7,100	\$ 10,649	\$ 6,000	\$ 10,592	\$ 14,691	\$ 11,576
0004	582	00545	PC/Network Support - VC3/MCSJ	\$ 6,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	582	00546	Postage	\$ 7,000	\$ 4,697	\$ 7,045	\$ 7,000	\$ 7,314	\$ 5,325	\$ 6,488
0004	582	00548	Equipment Rental	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
0004	582	00549	Liability Insurance	\$ 1,410	\$ 4,746	\$ 7,119	\$ 2,416	\$ 2,875	\$ 7,045	\$ 5,392

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CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 Month Estimated	Adopted Budget	Actual	Actual	Actual
Fund 4 Gas Department 4582				1	2	3	4	5	6	7
0004	582	00554	US Bank Admin Expense	\$ -	\$ -	\$ -	\$ 850	\$ -	\$ 808	\$ 833
0004	582	00558	Bank Fees	\$ -	\$ 1	\$ 1	\$ 25	\$ 50	\$ -	\$ 275
0004	582	00559	Contracted Services	\$ 48,000	\$ 9,151	\$ 13,727	\$ 25,000	\$ 39,081	\$ (10,363)	\$ 12,638
0004	582	00560	Laboratory Supplies/Tests	\$ 100	\$ -	\$ -	\$ 500	\$ -	\$ 1,298	\$ 1,300
0004	582	00561	Office Supplies	\$ 750	\$ 589	\$ 883	\$ 250	\$ 145	\$ 306	\$ 850
0004	582	00562	Supplies & Materials	\$ 65,000	\$ 35,384	\$ 53,076	\$ 50,000	\$ 46,090	\$ 41,393	\$ 23,817
0004	582	00564	Vehicle Gas & Oil	\$ 4,000	\$ 2,474	\$ 3,712	\$ 4,000	\$ 2,181	\$ 2,941	\$ 5,525
0004	582	00565	Small Tools	\$ 3,000	\$ 1,669	\$ 2,503	\$ 1,500	\$ 610	\$ 450	\$ 3,225
0004	582	00566	Chemicals	\$ -	\$ 70	\$ 105	\$ -	\$ -	\$ -	\$ -
0004	582	00567	Wholesale Purchase Gas	\$ 398,268	\$ 239,527	\$ 359,290	\$ 401,409	\$ 428,566	\$ 374,841	\$ 626,962
0004	582	00568	Sales Tax Expense	\$ 311,370	\$ 189,743	\$ 284,614		\$ 78,046	\$ 279,634	\$ -
0004	582	00571	Computer Software/Maintenance	\$ 4,000	\$ 6,313	\$ 9,469	\$ 6,000	\$ 9,614	\$ 7,728	\$ 12,893
0004	582	00572	Janitorial Supplies	\$ 100	\$ 50	\$ 75	\$ 75	\$ -	\$ 228	\$ -
0004	582	00576	Capital Equipment, (USDA) GPR	\$ -	\$ -	\$ -		\$ 17,211	\$ -	\$ 6,582
			One Magnolia Payment (Project 1)							
0004	582	00577	Capital Equip. - GPR (Yr. 2 of 6 26/27 - 5)	\$ 551	\$ -	\$ 551	\$ 551	\$ -	\$ -	\$ -
0004	582	00581	Capital Equip. - Mini X (Yr. 2 of 6 26/27 - 5)	\$ 2,083	\$ -	\$ 2,083	\$ 2,083	\$ 35,813	\$ -	\$ -
0004	582	00588	Capital Equip. - JD Tractor (Yr. 2 of 6 26/27 - 4)	\$ 1,063	\$ -	\$ 1,063	\$ -	\$ -	\$ -	\$ -
0004	582	00578	Cap Equip, Vac. Exc - USDA Loan (4 of 5 years)	\$ 4,457	\$ -	\$ -	\$ 4,457	\$ -	\$ 4,638	\$ -
0004	582	00579	Capital, Equip Transmitters/Indexes - DO NOT USE	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 6,582
0004	582	00580	Capital Equipment -JD Tractor (USDA Yr. 3 of 5)	\$ 1,063	\$ -	\$ -	\$ 1,063	\$ -	\$ -	\$ -
0004	582	00582	Capital - Meters	\$ 22,500	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
0004	582	00583	Capital Equipment, Gas Rammer	\$ -	\$ -	\$ -	\$ 967	\$ -	\$ -	\$ -
0004	582	00584	Capital Equipment - Equipment	\$ -	\$ 6,739	\$ 6,739	\$ 6,500	\$ -	\$ -	\$ -
0004	582	00585	Capital Purchase - Metal Building	\$ -	\$ 3,169	\$ 4,754	\$ 3,333	\$ 3,320	\$ -	\$ -
0004	582	00586	Enterprise Fleet Program	\$ 22,769	\$ 16,636	\$ 24,954	\$ 19,484	\$ 14,803	\$ 19,039	\$ 10,897
0004	582	00587	Capital Equipment - Locator x2	\$ -	\$ 16,659	\$ 16,659	\$ 16,000	\$ -	\$ -	\$ -
0004	00582	00592	Capital-Radio System / Cust. Serv. to PW)	\$ -	\$ -	\$ -	\$ 6,508	\$ -	\$ -	\$ -
0004	00582	00593	Capital Equipment	\$ 2,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	00582	00595	Capital- Building Improvements	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	00582	00598	Safety Glass Enclouser at payment windows	\$ -	\$ 1,971	\$ 2,957	\$ -	\$ -	\$ -	\$ -
0004	582	00601	Depreciation Expense	\$ 35,735	\$ -	\$ -	\$ 71,469	\$ 35,735	\$ 118,968	\$ 107,204
0004	582	00635	Contingency / Reserve	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
0004	582	00635	Reserve	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ (20,725)	\$ -
0004	582	00660	Infrastructure Projects	\$ 50,000	\$ 14,124	\$ 21,186	\$ 50,000	\$ -	\$ -	\$ -
					\$ -					
			Total Other Expenses	\$ 1,157,268	\$ 605,084	\$ 907,627	\$ 827,825	\$ 883,453	\$ 935,112	\$ 939,709
			Total Expenses	\$ 1,324,358	\$ 703,877	\$ 1,055,815	\$ 973,440	\$ 1,025,127	\$ 1,081,819	\$ 1,081,676
			Net Income / (Loss)	\$ 105,375	\$ 359,804	\$ 539,707	\$ 32,202	\$ (49,370)	\$ 25,963	\$ 87,612

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CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 months Estimated	Adopted Budget	Actual	Actual	Actual
Fund 4 Water Distribution Department 4583				1	2	3	4	5	6	7
			<u>REVENUE</u>							
0004	583	00301	Water Sales	\$ 1,141,284	\$ 738,621	\$ 984,828	\$ 1,067,923	\$ 857,415	\$ 871,952	\$ 820,138
0004	583	00302	Water Tap Fees	\$ 804,000	\$ 143,750	\$ 215,625	\$ 574,877	\$ 2,100,141	\$ 102,250	\$ 27,300
0004	583	00303	Water Meter Fees	\$ 1,156	\$ 578	\$ 578	\$ 867	\$ 939	\$ 867	\$ 3,517
0004	583	00319	Water Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Revenue	\$ 1,946,440	\$ 882,949	\$ 1,201,031	\$ 1,643,667	\$ 2,958,495	\$ 975,069	\$ 850,955
			<u>EXPENSES</u>							
0004	583	00501	Salaries/Wages	\$ 313,428	\$ 143,814	\$ 215,721	\$ 343,043	\$ 139,283	\$ 129,846	\$ 138,235
0004	583	00502	Overtime	\$ -	\$ 6,880	\$ 10,320	\$ -	\$ 6,577	\$ 8,069	\$ 8,458
0004	583	00503	Vacation	\$ -	\$ -	\$ -	\$ -	\$ 1,927	\$ 5,099	\$ 3,641
0004	583	00504	Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,545	\$ 2,947
0004	583	00505	Compensated Absences	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (575)	\$ 172
0004	583	00608	Christmas Bonus	\$ -	\$ 3,065			\$ -	\$ -	\$ -
			Total Salaries and Wages	\$ 313,428	\$ 153,759	\$ 226,041	\$ 343,043	\$ 147,787	\$ 144,984	\$ 153,453
0004	583	00506	Pre & Post Employment	\$ 300	\$ 360	\$ 540	\$ 150	\$ 790	\$ 45	\$ 311
0004	583	00509	Uniform Expense	\$ 3,500	\$ 2,877	\$ 4,315	\$ 3,500	\$ 2,814	\$ 3,204	\$ 3,658
0004	583	00510	Employer FICA	\$ 23,977	\$ 11,460	\$ 17,189	\$ 26,243	\$ 10,322	\$ 9,282	\$ 10,208
0004	583	00511	Group Insurance	\$ 56,397	\$ (877)	\$ 64,774	\$ 64,774	\$ 28,193	\$ 19,948	\$ 29,498
0004	583	00512	Workers Comp	\$ 4,123	\$ 3,772	\$ 5,658	\$ 5,352	\$ 3,960	\$ 3,573	\$ 5,880
0004	583	00513	Retirement	\$ 11,823	\$ 11,412	\$ 17,118	\$ 15,750	\$ 13,187	\$ 7,476	\$ 7,047
0004	583	00514	Unemployment	\$ 1,000	\$ -	\$ -	\$ 1,000		\$ -	
0004	583	00515	Travel, training, conference (3)	\$ 5,000	\$ 1,480	\$ 2,220	\$ 3,000	\$ 350	\$ 67	\$ 321
0004	583	00517	C of H Citizen Expenses	\$ 1,000	\$ 1,500	\$ 2,250	\$ 3,375	\$ 5,063	\$ -	\$ -
0004	583	00518	Employee Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 375	\$ 406
0004	583	00529	Water Dist-Admin Support Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,876	\$ 12,876
0004	583	00530	Motor Vehicle Repairs & Maintenance	\$ 5,172	\$ 2,261	\$ 3,392	\$ 5,088	\$ 2,179	\$ 1,928	\$ 404
0004	583	00532	Other Repairs/Maintenance	\$ 7,000	\$ 6,748	\$ 7,361	\$ 8,030	\$ 27,980	\$ 10,030	\$ 1,650
0004	583	00534	Auto Insurance	\$ 9,393	\$ 3,746	\$ 5,619	\$ 4,227	\$ 4,807	\$ 2,422	\$ 1,587
0004	583	00535	Property Insurance	\$ 8,567	\$ 2,384	\$ 3,576	\$ 2,690	\$ 3,061	\$ 351	\$ 151
0004	583	00538	Engineering Services	\$ 15,000	\$ 41,550	\$ 62,324	\$ 15,000	\$ 27,207	\$ 18,667	\$ 25,601
0004	583	00539	Legal Fees	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	\$ -	\$ -	\$ 438
0004	583	00540	Other Professional Services	\$ 5,000	\$ 7,000	\$ 7,000	\$ 5,000	\$ 26,446	\$ 7,847	\$ 12,300
0004	583	00542	Dues, Licenses, Subscriptions	\$ 1,700	\$ 1,641	\$ 1,641	\$ 750	\$ 671	\$ 509	\$ 2,155
0004	583	00543	Utilities	\$ 25,000	\$ 17,526	\$ 26,289	\$ 6,000	\$ 9,578	\$ 11,087	\$ 11,045
0004	583	00544	Telephones	\$ 3,000	\$ 5,750	\$ 8,625	\$ 3,000	\$ 5,633	\$ 6,181	\$ 4,373
0004	583	00545	PC/Network Support - VC3/MCSJ	\$ 9,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	583	00546	Postage	\$ 7,000	\$ 4,611	\$ 6,916	\$ 7,500	\$ 7,561	\$ 4,969	\$ 4,229
0004	583	00548	Equipment Rental	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 56	\$ -	\$ -
0004	583	00549	Liability Insurance	\$ 1,410	\$ 5,829	\$ 8,744	\$ 6,117	\$ 2,881	\$ 7,045	\$ 5,392
0004	583	00559	Contracted Services	\$ 15,000	\$ 5,474	\$ 8,211	\$ 35,000	\$ 36,111	\$ (2,638)	\$ 12,638
0004	583	00560	Testing/Lab Supplies	\$ 11,000	\$ 3,023	\$ 4,535	\$ 750	\$ 8,356	\$ -	\$ 3,030
0004	583	00561	Office Supplies	\$ 250	\$ 66	\$ 98	\$ 275	\$ 3	\$ 302	\$ 721
0004	583	00562	Supplies & Materials	\$ 75,000	\$ 36,796	\$ 55,194	\$ 50,000	\$ 41,954	\$ 71,128	\$ 31,270
0004	583	00564	Vehicle Gas & Oil	\$ 9,000	\$ 4,082	\$ 6,122	\$ 7,000	\$ 2,592	\$ 5,440	\$ 7,404
0004	583	00565	Small Tools	\$ 2,000	\$ 1,387	\$ 2,081	\$ 500	\$ -	\$ -	\$ 199
0004	583	00566	Chemicals/Chlorine	\$ 7,500	\$ 2,407	\$ 3,610	\$ 10,500	\$ 2,674	\$ 11,060	\$ 7,919
0004	583	00567	Wholesale Purchase Water	\$ 517,135	\$ 558,233	\$ 608,982	\$ 444,600	\$ 691,453	\$ 836,124	\$ 642,171

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CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 months Estimated	Adopted Budget	Actual	Actual	Actual
Fund 4 Water Distribution Department 4583				1	2	3	4	5	6	7
0004	583	00571	Computer Expenses & Maintenance	\$ 3,000	\$ 4,109	\$ 6,163	\$ 3,000	\$ 8,536	\$ 5,552	\$ 7,171
0004	583	00572	Janitorial Supplies	\$ 150	\$ 11	\$ 16	\$ 150	\$ -	\$ -	\$ -
0004	583	00577	Cap Equip, Phase III Hydrants repair/replace	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
0004	583	00578	Equipment/Meters	\$ 100,000	\$ 3,400	\$ 5,100	\$ 5,000	\$ 55,730	\$ 30,299	\$ 263
0004	583	00580	Capital, Equipment (SCADA system)	\$ 6,000	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
			One Magnolia Lease (Project 1)							
0004	583	00582	Capital Equipment - GPR (Yr. 2 of 6 - 26/27 - 6)	\$ 551	\$ 3,825	\$ 551	\$ 551	\$ -	\$ -	\$ -
0004	583	00581	Capital Equipment - Mini X (Yr. 2 of 6 - 26/27 -5)	\$ 2,083	\$ -	\$ 2,083	\$ 2,083	\$ 40,856	\$ -	\$ -
0004	583	00583	Capital - Culvert Auger	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
0004	583	00584	Capital Equipment, Metal Building	\$ -	\$ 3,825	\$ 5,737	\$ 3,333	\$ 33,200	\$ -	\$ -
0004	583	00585	Capital-Radio Read Transmitters	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
0004	583	00586	Enterprise Fleet Program	\$ 57,888	\$ 28,544	\$ 42,816	\$ 15,075	\$ 15,392	\$ 604	\$ 23,434
0004	583	00587	Project 202385 (moved to Capital spreadsheet)	\$ -	\$ -	\$ -		\$ 119,243	\$ -	\$ -
0004	583	00588	GEFA, DW20020028 (moved to Capital)	\$ -	\$ 46,959	\$ 46,959	\$ -	\$ 236,430	\$ -	\$ 29,340
0004	583	00590	Capital-Building Improvements	\$ 10,000	\$ -	\$ -		\$ -	\$ -	\$ -
0004	583	00592	Capital-Radio System / Cust. Serv. to PW	\$ -	\$ -	\$ -	\$ 6,508	\$ 6,898	\$ -	\$ -
0004	583	00594	Capital Equipment	\$ 2,025	\$ -	\$ -	\$ -	\$ -	\$ -	
0004	583	00595	Capital Equipment - Vacuum Excavator (USDA Yr. 2 of 5)	\$ 4,457	\$ -	\$ -	\$ 4,457	\$ -	\$ -	\$ -
0004	583	00596	Capital - Replace service lines (5 of 5 years)	\$ 25,000	\$ 34,685	\$ 52,027	\$ 10,000	\$ -	\$ -	\$ -
0004	583	00597	Cap Equip, Water Tank Maintenance/Repair	\$ 45,000	\$ 43,356	\$ 43,356	\$ 2,500	\$ 17,342	\$ -	\$ -
0004	583	00598	Safety Glass Enclosure Payment Window	\$ -	\$ 1,971	\$ 2,957		\$ 96,330	\$ -	\$ -
0004	583	00601	Depreciation Expense	\$ 86,499	\$ -	\$ -	\$ 94,363	\$ 86,499	\$ 258,830	\$ 259,497
0004	583	00605	Chlorine Booster Stations	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -
0004	583	00635	Contingency	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
0004	583	00635	Reserve	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ (29,879)	\$ -	\$ -
0004	583	00660	Infrastructure Improvements	\$ 30,000	\$ 14,596	\$ 21,894	\$ 50,000	\$ 14,000	\$ 44,082	\$ 31,612
			Total Other Expenses	\$ 1,286,656	\$ 929,276	\$ 1,175,544	\$ 1,011,691	\$ 1,667,209	\$ 1,388,665	\$ 1,196,199
			Total Expenses	\$ 1,600,084	\$ 1,083,036	\$ 1,401,585	\$ 1,354,734	\$ 1,814,995	\$ 1,533,649	\$ 1,349,652
			Net Income/(Loss)	\$ 346,357	\$ (200,086)	\$ (200,554)	\$ 288,933	\$ 1,143,500	\$ (558,580)	\$ (498,697)
			Combined Water Distribution and Water Filter Plant Revenue	\$ 1,946,440	\$ 882,949	\$ 1,201,031	\$ 1,643,667	\$ 2,958,495	\$ 975,069	\$ 850,955
			Combined Water Distribution and Water Filter Plant Expenses	\$ 1,616,881	\$ 1,089,664	\$ 1,408,805	\$ 1,360,986	\$ 1,826,249	\$ 1,589,620	\$ 1,271,203
			Combined Water Distribution and Water Filter Plant Net Income / (Loss)	\$ 329,560	\$ (206,714)	\$ (207,774)	\$ 282,681	\$ 1,132,246	\$ (614,551)	\$ (420,248)

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Adopted Budget	8 MONTH ACTUALS	12 MONTHS ESTIMATED	Adopted Budget	Actual	Actual	Actual
Fund 4 Water Filter Plant Dept. 4584 - This department is phasing out.				1	2	3	4	5	6	7
			<u>REVENUE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>EXPENSES</u>										
0004	584	00501	Salaries/Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,120
0004	584	00502	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206
0004	584	00503	Vacation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 581
0004	584	00504	Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206
			Total Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,113
			<u>EXPENSES</u>							
0004	584	00509	Uniforms	\$ -	\$ -	\$ -	\$ -		\$ 146	\$ -
0004	584	00511	Group Insurance	\$ -	\$ -	\$ -	\$ -		\$ 10,634	\$ 13,728
0004	584	00512	Workers Comp	\$ -	\$ -	\$ -	\$ -		\$ 1,158	\$ 1,861
0004	584	00513	Retirement	\$ -	\$ -	\$ -	\$ -		\$ 2,282	\$ 2,719
0004	584	00518	Employee Assistance Program	\$ -	\$ -	\$ -	\$ -		\$ 375	\$ 406
0004	584	00532	Other Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -		\$ 1,000	\$ 24
0004	584	00533	Building Repairs & Maintenance	\$ 10,000	\$ -	\$ -	\$ 2,000		\$ -	\$ -
0004	584	00534	Auto Insurance	\$ -	\$ -	\$ -	\$ -		\$ 608	\$ 378
0004	584	00535	Property Insurance	\$ 1,343	\$ 1,116	\$ 1,221	\$ 1,343	\$ 1,597	\$ 1,538	\$ 1,159
0004	584	00537	GA Dept Natural Resources EPD Complia	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 10,564
0004	584	00542	Dues, Publications, Subscriptions	\$ -	\$ -	\$ -	\$ -		\$ 2,595	\$ -
0004	584	00543	Utilities	\$ 500	\$ 459	\$ 501	\$ 500	\$ 692	\$ 705	\$ 630
0004	584	00544	Telephones	\$ -	\$ 286	\$ 686	\$ -	\$ 4,666	\$ 15,798	\$ 13,186
0004	584	00549	Liability Insurance	\$ 4,954	\$ 4,735	\$ 4,735	\$ 2,409	\$ 2,869	\$ 6,978	\$ 5,392
0004	584	00562	Supplies & Materials	\$ -	\$ 32	\$ 77	\$ -	\$ 930	\$ -	\$ -
0004	584	00564	Vehicle Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108	\$ 1,655
0004	584	00571	Computer Expenses & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675	\$ 5,052
0004	584	00578	Equipment	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 11,371	\$ -
0004	584	00586	Enterprise Fleet Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,582
0004	584	00592	Capital-radio system (Cust Ser to PW)	\$ -	\$ -	\$ -	\$ -	\$ 6,898	\$ -	\$ 1
			Total Other Expenses	\$ 16,797	\$ 6,628	\$ 7,220	\$ 6,252	\$ 11,254	\$ 55,971	\$ 62,336
			Total Expenses	\$ 16,797	\$ 6,628	\$ 7,220	\$ 6,252	\$ 11,254	\$ 55,971	\$ 78,449
			Net Income / (Loss)	\$ (16,797)	\$ (6,628)	\$ (7,220)	\$ (6,252)	\$ (11,254)	\$ (55,971)	\$ (78,449)

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month actuals	12 months estimated	Adopted Budget	Actual	Actual	Actual
Fund 4 Sewer Collection Department 4585				1	2	3	4	5	6	7
			<u>REVENUE</u>							
0004	585	00311	0004-00311-585 Sales	\$ 1,292,799	\$ 875,500	\$ 1,167,334	\$ 1,376,069	\$ 1,144,450	\$ 1,116,115	\$ 1,062,905
0004	585	00312	0004-00312-585 Sewer Tap Fees	\$ 1,443,904.00	\$ 165,500	\$ 198,600	\$ 508,380	\$ 78,669	\$ 130,000	\$ 3,500
0004	585	00319	0004-00319-585 Revenue Adjustment	\$ (40,000)	\$ (34,127)	\$ (40,952)	\$ (45,000)	\$ (41,430)	\$ (41,710)	\$ (59,695)
0004	585	00335	0004-00335-585 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -				
			Total Revenue	\$ 2,696,703	\$ 1,006,873	\$ 1,208,248	\$ 1,839,449	\$ 1,181,689	\$ 1,204,405	\$ 1,006,710
			<u>EXPENSES</u>							
0004	585	00501	Salaries/Wages	\$ 159,791	\$ 12,511	\$ 18,767	\$ 140,843	\$ 72,229	\$ 72,930	\$ 50,305
0004	585	00502	Overtime	\$ -	\$ 73	\$ 110	\$ -	\$ 3,191	\$ 1,827	\$ 928
0004	585	00503	Vacation	\$ -	\$ -	\$ -	\$ -	\$ 1,005	\$ 2,298	\$ 2,778
0004	585	00504	Bonus	\$ -	\$ -	\$ -	\$ -	\$ 384	\$ 1,299	\$ 1,727
0004	585	00505	Compensated Absences	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (53)	\$ (285)
			Total Salaries and Wages	\$ 159,791	\$ 12,584	\$ 18,876	\$ 140,843	\$ 76,809	\$ 78,301	\$ 55,453
0004	585	00506	Pre & Post Employment Expenses	\$ 150	\$ 100	\$ 150	\$ 150	\$ 90	\$ 45	\$ 73
0004	585	00509	Uniform Expense	\$ 2,500	\$ 1,671	\$ 2,507	\$ 2,500	\$ 993	\$ 2,525	\$ 1,518
0004	585	00510	Employer FICA	\$ 12,224	\$ 941	\$ 1,411	\$ 10,775	\$ 5,724	\$ 5,060	\$ 2,956
0004	585	00511	Group Insurance	\$ 38,628	\$ 240	\$ 360	\$ 53,450	\$ 56,280	\$ 19,190	\$ 22,362
0004	585	00512	Workers Comp	\$ 2,537	\$ 1,251	\$ 1,877	\$ 2,180	\$ 2,602	\$ 2,081	\$ 2,636
0004	585	00513	Retirement	\$ 7,156	\$ 4,650	\$ 6,974	\$ 6,417	\$ 6,023	\$ 4,953	\$ 4,895
0004	585	00515	Travel, Training, Conference (1)	\$ 5,000	\$ 105	\$ 158	\$ 1,500	\$ 198	\$ 612	\$ -
0004	585	00517	C of H Citizen Expenses	\$ 500		\$ -	\$ 500	\$ -	\$ 400	\$ -
0004	585	00518	Employee Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 375	\$ 406
0004	585	00529	Admin Support Allocation	\$ -	\$ -	\$ -	\$ 10,890	\$ -	\$ 10,890	\$ 10,890
0004	585	00530	Motor Vehicle Repair & Maintenance	\$ 10,000	\$ 842	\$ 1,263	\$ 1,000	\$ 643	\$ 373	\$ 652
0004	585	00532	Other Repairs & Maintenance	\$ 52,000	\$ 3,753	\$ 5,629	\$ 10,000	\$ 19,366	\$ 2,348	\$ 4,702
0004	585	00534	Auto Insurance	\$ 1,292	\$ 826	\$ 1,239	\$ 1,117	\$ 1,015	\$ 1,199	\$ 806
0004	585	00535	Property Insurance	\$ 699	\$ 983	\$ 1,475	\$ 2,454	\$ 2,231	\$ 283	\$ 151
0004	585	00538	Engineering Services	\$ 40,000	\$ 15,529	\$ 23,294	\$ 40,000	\$ 17,206	\$ 50,281	\$ 34,741
0004	585	00539	Legal Services	\$ 1,000	\$ 1,090	\$ 1,090	\$ 1,000	\$ -	\$ -	\$ -
0004	585	00540	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
0004	585	00542	Dues,Publications,Subscriptions	\$ 1,500	\$ 711	\$ 1,067	\$ 1,500	\$ 672	\$ 509	\$ 1,685
0004	585	00543	Utilities	\$ 3,500	\$ 2,401	\$ 3,602	\$ 1,750	\$ 4,535	\$ 4,512	\$ 4,342
0004	585	00544	Telephones	\$ 3,000	\$ 2,456	\$ 3,684	\$ 3,000	\$ 5,219	\$ 3,484	\$ 4,621
0004	585	00545	PC/Network Support - VC3/MCSJ	\$ 5,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	585	00546	Postage	\$ 7,000	\$ 4,611	\$ 6,916	\$ 6,500	\$ 6,742	\$ 5,246	\$ 5,227
0004	585	00548	Equipment Rental	\$ 500	\$ -	\$ -	\$ 500	\$ 56	\$ -	\$ -
0004	585	00549	Liability Insurance	\$ 1,410	\$ 5,820	\$ 8,730	\$ 3,163	\$ 2,875	\$ 7,045	\$ 5,392
0004	585	00559	Contracted Services	\$ 28,000	\$ 4,997	\$ 7,496	\$ 28,000	\$ -	\$ -	\$ -
0004	585	00561	Office Supplies	\$ 150	\$ 66	\$ 99	\$ 150	\$ 145	\$ 53	\$ -
0004	585	00562	Supplies & Materials	\$ 15,000	\$ 7,512	\$ 11,269	\$ 6,000	\$ 12,596	\$ 6,576	\$ 5,930
0004	585	00564	Vehicle Gas & Oil	\$ 2,000	\$ 1,012	\$ 1,519	\$ 1,750	\$ 481	\$ 324	\$ 1,624
0004	585	00565	Small Tools, Small Equipment	\$ 3,500	\$ 344	\$ 516	\$ 150	\$ -	\$ -	\$ 35
0004	585	00566	Chemicals	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 100
0004	585	00571	Computer Expenses & Maintenance	\$ 3,800	\$ 2,987	\$ 4,480	\$ 3,800	\$ 4,160	\$ 1,763	\$ 3,220
0004	585	00572	Janitorial Services	\$ 50	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -
0004	585	00578	Trunk Lines maintenance	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
0004	585	00579	Capital, Lift Stations	\$ 25,000	\$ 13,878	\$ 13,878	\$ 25,000	\$ -	\$ -	\$ -
			One Magnolia Lease							

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month actuals	12 months estimated	Adopted Budget	Actual	Actual	Actual
Fund 4 Sewer Collection Department 4585				1	2	3	4	5	6	7
0004	585	00580	Capital, O'Brien Jet Machine (Yr. 2 of 6))	\$ 6,944	\$ -	\$ -	\$ 6,944	\$ -	\$ 3,435	\$ -
0004	585	00581	Capital,Polaris Ranger (Yr. 2 of 6))	\$ 1,333	\$ -	\$ -	\$ 1,333	\$ 17,484	\$ -	\$ -
0004	585	00582	Capital,Ground Pntrtng Radar (Yr. 2 of 6)	\$ 551	\$ -	\$ -	\$ 551	\$ -	\$ -	\$ -
0004	585	00583	Capital,JD Tractor (Yr. 2 of 6)	\$ 1,063	\$ -	\$ -	\$ 1,063	\$ -	\$ -	\$ -
0004	585	00586	Capital, Mini-X (Yr. 2 of 6)	\$ 2,083	\$ -	\$ -	\$ 2,083	\$ -	\$ -	\$ -
0004	585	00585	Capital, Trailer for Sewer equipment	\$ 4,300	\$ -	\$ -	\$ 4,300	\$ -	\$ -	\$ -
0004	585	00587	Capital Equipment	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
0004	585	00588	Capital, Metal Building	\$ -	\$ 3,825	\$ 5,738	\$ 3,333	\$ 3,320	\$ -	\$ -
0004	585	00590	Capital, Building Improvements	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	585	00592	Capital, Radio System	\$ -	\$ -	\$ -	\$ 6,508	\$ 6,898	\$ -	\$ -
0004	585	00595	Capital, Vacuum Excavator (USDA Yr. 3 of 5)	\$ 4,457	\$ -	\$ -	\$ 4,457	\$ -	\$ -	\$ -
0004	585	00598	Safety Glass Enclosure, located at the Payment Window	\$ -	\$ 1,971	\$ 2,957	\$ -	\$ -	\$ -	\$ -
0004	585	00635	Contingency	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
0004	585	00635	Reserve	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
0004	585	00660	Infrastructure Improvements	\$ 30,000	\$ 4,450	\$ 6,675	\$ 30,000	\$ 5,000	\$ 66,114	\$ 13,325
			Total Other Expenses	\$ 394,740	\$ 89,023	\$ 126,050	\$ 345,817	\$ 183,304	\$ 199,676	\$ 133,289
			Total Expenses	\$ 554,531	\$ 101,607	\$ 144,926	\$ 486,660	\$ 260,113	\$ 277,977	\$ 188,742
			Combined Sewer Collection, WTP, Sprayfield Revenue	\$ 2,696,703	\$ 1,006,873	\$ 1,208,248	\$ 1,839,449	\$ 1,181,689	\$ 1,204,405	\$ 1,006,710
			Combined Sewer Collection, WTP, Sprayfield Expenses	\$ 1,523,222	\$ 584,137	\$ 775,970	\$ 1,514,355	\$ 1,096,593	\$ 1,425,071	\$ 1,295,085
			Combined Sewer Collection, WTP, Sprayfield Net Income /(Loss)	\$ 1,173,481	\$ 422,737	\$ 432,278	\$ 325,094	\$ 85,096	\$ (220,666)	\$ (288,375)

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CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month actuals	12 months estimated	Adopted Budget	Actual	Actual	Actual
Fund 4 Sewer Waste Water Plant Department 4586				1	2	3	4	5	6	7
			<u>REVENUE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			<u>EXPENSES</u>							
0004	586	00501	Salaries/Wages	\$ 257,591	\$ 142,440	\$ 213,660	\$ 198,547	\$ 193,760	\$ 183,918	\$ 146,578
0004	586	00502	Overtime	\$ -	\$ 3,975	\$ 5,963	\$ -	\$ 6,680	\$ 1,498	\$ 698
0004	586	00503	Vacation	\$ -	\$ -	\$ -	\$ -	\$ 4,071	\$ 7,558	\$ 6,598
0004	586	00504	Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,875	\$ 1,949
0004	586	00505	Compensated Absences		\$ -	\$ -	\$ -	\$ -	\$ 803	\$ (216)
0004	586	00608	Christmas Bonus	\$ -	\$ 3,016	\$ 4,524	\$ 20,000	\$ -	\$ -	\$ -
			Total Salaries and Wages	\$ 257,591	\$ 146,415	\$ 219,623	\$ 198,547	\$ 204,511	\$ 196,652	\$ 155,607
0004	586	00506	Pre & Post Employment	\$ 150	\$ -	\$ -	\$ 150	\$ -	\$ 255	\$ 59
0004	586	00509	Uniform Expense	\$ 3,500	\$ 1,341	\$ 2,012	\$ 3,500	\$ 2,696	\$ 2,142	\$ 2,935
0004	586	00510	Employer FICA	\$ 19,835	\$ 10,628	\$ 15,942	\$ 15,288	\$ 14,505	\$ 13,791	\$ 10,772
0004	586	00511	Group Insurance	\$ 37,542	\$ (2,200)	\$ (3,299)	\$ 24,825	\$ 11,392	\$ 16,935	\$ 16,778
0004	586	00512	Workers Comp	\$ 3,171	\$ 1,668	\$ 2,502	\$ 2,379	\$ 2,169	\$ 2,753	\$ 4,913
0004	586	00513	Retirement	\$ 9,333	\$ 6,762	\$ 10,143	\$ 7,000	\$ 6,602	\$ 6,718	\$ 6,103
0004	586	00514	Unemployment	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
0004	586	00515	Travel, Training, Conference (4)	\$ 6,500	\$ 1,224	\$ 1,836	\$ 5,000	\$ 3,513	\$ 2,263	\$ 2,081
0004	586	00518	Employee Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 375	\$ 438
0004	586	00530	Motor Vehicle Repair Maintenance	\$ 2,000	\$ 748	\$ 1,122	\$ 2,000	\$ 2,853	\$ 1,739	\$ 764
0004	586	00532	Other Repairs & Maintenance	\$ 40,000	\$ 20,432	\$ 30,647	\$ 50,000	\$ 40,617	\$ 33,090	\$ 50,511
0004	586	00533	Building Repair Maintenance	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
0004	586	00534	Auto Insurance	\$ 11,136	\$ 4,477	\$ 6,716	\$ 3,505	\$ 5,037	\$ 3,362	\$ 2,075
0004	586	00535	Property Insurance	\$ 12,655	\$ 14,740	\$ 22,110	\$ 19,678	\$ 19,678	\$ 8,821	\$ 6,551
0004	586	00538	Engineering Fees	\$ 20,000	\$ 14,350	\$ 21,524	\$ 10,000	\$ 413	\$ -	\$ 8,119
0004	586	00539	Legal Fees	\$ 5,000	\$ 4,870	\$ 7,305	\$ 5,000	\$ -	\$ 1,505	\$ 5,827
0004	586	00540	Other Professional Services	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ 4,278	\$ -
0004	586	00541	Advertising	\$ 500	\$ -	\$ -	\$ 1,000	\$ -	\$ 109	\$ -
0004	586	00542	Dues, Licenses, Publications, Subscriptions	\$ 1,000	\$ 431	\$ 471	\$ 1,000	\$ 450	\$ 1,012	\$ 2,248
0004	586	00543	Utilities	\$ 60,553	\$ 94,068	\$ 102,619	\$ 60,553	\$ 135,788	\$ 127,347	\$ 136,193
0004	586	00544	Telephones	\$ 10,000	\$ 8,818	\$ 13,227	\$ 10,000	\$ 7,925	\$ 15,998	\$ 12,480
0004	586	00545	PC/Network Support - VC3/MCSJ	\$ 5,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	586	00546	Postage	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ 108	\$ 8
0004	586	00547	Disposal of Sludge	\$ 80,000	\$ 58,888	\$ 64,241	\$ 75,000	\$ 64,936	\$ 70,178	\$ 60,182
0004	586	00548	Equipment Rental	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
0004	586	00549	Liability Insurance	\$ 1,410	\$ 4,746	\$ 2,196	\$ 2,416	\$ 2,875	\$ 7,045	\$ 5,392
0004	586	00554	Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64	\$ -
0004	586	00559	Contracted Services	\$ 5,000	\$ 1,138	\$ 1,706	\$ 5,000	\$ -	\$ -	\$ -
0004	586	00560	Lab-testing Supplies & Equipment	\$ 15,000	\$ 7,677	\$ 8,375	\$ 25,000	\$ 56,939	\$ 19,618	\$ 27,811
0004	586	00561	Office Supplies	\$ 500	\$ 316	\$ 475	\$ 500	\$ 48	\$ 48	\$ 168
0004	586	00562	Supplies & Materials	\$ 15,000	\$ 8,324	\$ 12,486	\$ 5,000	\$ 4,117	\$ 5,448	\$ 4,300
0004	586	00564	Vehicle Gas & Oil	\$ 7,000	\$ 3,580	\$ 5,369	\$ 5,500	\$ 3,562	\$ 1,599	\$ 5,680
0004	586	00565	Small Tools	\$ 500	\$ 532	\$ 798	\$ 500	\$ 34	\$ 64	\$ 234

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CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month actuals	12 months estimated	Adopted Budget	Actual	Actual	Actual
Fund 4	Sewer Waste	Water Plant Department 4586		1	2	3	4	5	6	7
0004	586	00566	Chemicals	\$ 70,000	\$ 22,496	\$ 24,541	\$ 56,000	\$ 45,264	\$ 38,792	\$ 33,940
0004	586	00571	Computer Expenses & Maintenance	\$ 5,500	\$ 3,006	\$ 4,509	\$ 3,500	\$ 4,491	\$ 3,560	\$ 3,147
0004	586	00572	Janitorial Supplies	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ 193	\$ 613
0004	586	00575	Capital Equipment - JD Tractor (Yr. 3 of 6)	\$ 1,064	\$ -	\$ -	\$ 1,064	\$ -	\$ -	\$ -
0004	586	00577	Machinery, Repair, Maintenance	\$ 5,000	\$ 3,126	\$ 4,689	\$ 5,000	\$ -	\$ -	\$ -
0004	586	00578	Capital Equipment	\$ 10,000	\$ 13,598	\$ 13,598	\$ 15,000	\$ -	\$ -	\$ -
0004	586	00579	Capital Vehicles - Enterprise (Do Not Use)	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
			Magnolia Lease Payment (Project 1)							
0004	585	00581	Capital-Polaris Ranger (Yr. 2 of 6 - 26/27 - 2)	\$ 1,278	\$ -	\$ -	\$ 1,333	\$ 17,484	\$ -	\$ -
0004	585	00582	Capital - GPR (Yr 2 of 6 - 26/27 - 5)	\$ 551	\$ -	\$ -	\$ 551	\$ -	\$ -	\$ -
0004	585	00586	Capital - Mini-X (Yr. 2 of 6 - 26/27 - 5)	\$ 2,083	\$ -	\$ -	\$ 2,083	\$ -	\$ -	\$ -
0004	585	00580	Capital - Jet Machine (Yr. 2 of 6 - 26/27 - 2)	\$ 7,000	\$ -	\$ -	\$ 6,944	\$ -	\$ 3,435	\$ -
0004	585	00583	Capital - JD Tractor (Yr. 2 of 6 - 26/27 - 4)	\$ 1,063	\$ -	\$ -	\$ 1,063	\$ -	\$ -	\$ -
0004	586	00585	Building and Structures	\$ -	\$ 277	\$ -	\$ -	\$ -	\$ -	\$ -
0004	586	00586	Enterprise Fleet Program	\$ 27,588	\$ 3,586	\$ -	\$ -	\$ (22,643)	\$ 39,621	\$ 13,198
0004	586	00592	Capital-Radio System / Cust. Serv. to PW	\$ -	\$ -	\$ 6,898	\$ 6,508	\$ 6,898	\$ -	\$ -
0004	586	00601	Depreciation Expense	\$ 152,487	\$ -	\$ -	\$ 296,975	\$ 152,487	\$ 452,103	\$ 457,462
0004	586	00635	Contingency	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
			Total Other Expenses	\$ 684,820	\$ 313,648	\$ 384,760	\$ 779,416	\$ 590,880	\$ 884,369	\$ 880,982
			Total Expenses	\$ 942,411	\$ 460,063	\$ 604,383	\$ 977,962	\$ 795,391	\$ 1,081,021	\$ 1,036,589

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CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023
			ACCOUNT DESCRIPTION	Proposed Budget	8 month Actuals	12 month Estimated	Adopted Budget	Actual	Actual	Actual
Fund 4 Sewer Sprayfield 4588 - Phasing Out This Department				1	2	3	4	5	6	7
			<u>REVENUE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	588	00501	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490
0004	588	00502	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	588	00503	Vacation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	588	00504	Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	588	00505	Compensated Absences		\$ -	\$ -	\$ -	\$ -	\$ (1,938)	\$ 762
			Total Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,938)	\$ 1,252
0004	588	00506	Pre & Post Employment Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30
0004	588	00509	Uniform Expense	\$ -	\$ -	\$ -	\$ -	\$ 1,718	\$ 1,047	\$ 1,207
0004	588	00510	Employer FICA	\$ -	\$ -	\$ -	\$ 4,178	\$ -	\$ -	\$ 35
0004	588	00511	Group Insurance	\$ -	\$ -	\$ -	\$ 11,219	\$ 6,932	\$ 129	\$ 8,959
0004	588	00512	Worker's Compensation	\$ -	\$ -	\$ -	\$ 793	\$ 937	\$ 767	\$ 1,314
0004	588	00513	Retirement	\$ -	\$ -	\$ -	\$ 2,333	\$ 1,966	\$ 2,239	\$ 1,798
0004	588	00518	Employee Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 375	\$ 406
0004	588	00530	Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
0004	588	00532	Other Repairs & Maintenance	\$ 150	\$ 77	\$ 77	\$ 250	\$ 388	\$ -	\$ 4,227
0004	588	00533	Building Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
0004	588	00534	Auto Insurance	\$ -	\$ -	\$ -	\$ 1,745	\$ 1,454	\$ 544	\$ 378
0004	588	00535	Property Insurance	\$ 19	\$ 772	\$ 1,157	\$ 1,164	\$ 970	\$ 470	\$ 353
0004	588	00538	Engineering Services	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 18,266	\$ -
0004	588	00540	Other Professional Services	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
0004	588	00542	Dues, Publications, Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 195	\$ 149	\$ 666
0004	588	00543	Utilities	\$ 2,050	\$ 1,345	\$ 2,018	\$ 500	\$ 1,179	\$ 644	\$ 528
0004	588	00549	Liability Insurance	\$ 1,410	\$ 6,237	\$ 9,356	\$ 3,450	\$ 2,875	\$ 7,092	\$ 5,392
0004	588	00559	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -
0004	588	00562	Supplies and materials	\$ 50	\$ -	\$ -	\$ 50	\$ 80	\$ -	\$ -
0004	588	00564	Vehicle Gas & Oil	\$ 50	\$ 36	\$ 54	\$ 750	\$ 494	\$ 1,135	\$ 2,055
0004	588	00578	Capital, Cut Sprayfield 2 times	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 7,000	\$ 14,000	\$ 20,000
0004	588	00601	Depreciation Expense	\$ 7,051	\$ -	\$ -	\$ 7,051	\$ 7,051	\$ 21,154	\$ 21,154
0004	588	00606	Hay Production	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -
			Total Other Expenses	\$ 26,280	\$ 22,467	\$ 26,662	\$ 49,732	\$ 41,089	\$ 68,011	\$ 68,502
			Total Expenses	\$ 26,280	\$ 22,467	\$ 26,662	\$ 49,732	\$ 41,089	\$ 66,073	\$ 69,754

CITY OF HOGANSVILLE

CITY OF HOGANSVILLE				2026 / 2027	2025 / 2026	2025 / 2026	2025 / 2026	2024 / 2025	2023 / 2024	2022 / 2023	2021 / 2022
			ACCOUNT DESCRIPTION	Proposed Budget	Actuals thru	Estimated for the Year	Adopted Budget	Actual	Actual	Actual	Actual
				1	2	3	4	5	6	7	8
Fund 4 Sanitation 4535											
			REVENUE								
0004	535	00340	Sanitation Sales	\$ 394,524	\$ 235,973	\$ 314,631	\$ 336,047	\$ 304,736	\$ 295,151	\$ 291,458	\$ 287,282
0004	535	00349	Sanitation Adjustments	\$ (1,000)	\$ (905)	\$ (905)	\$ (665)	\$ (594)	\$ (149)	\$ (182)	\$ (714)
			Total Revenue	\$ 393,524	\$ 235,068	\$ 313,726	\$ 335,382	\$ 304,142	\$ 295,002	\$ 291,276	\$ 286,568
			EXPENSES								
0004	535	00518	Employee Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 375	\$ 375	\$ -	\$ -
0004	535	00529	Admin Support Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,950	\$ 4,950	\$ 3,000
0004	535	00562	Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446	\$ -
0004	535	00567	Wholesale Purchase - Sanitation Services	\$ 425,074	\$ 295,118	\$ 442,677	\$ 352,458	\$ 314,189	\$ 363,277	\$ 353,712	\$ 308,066
0004	535	00xxx	Wholesale Purchase - Recycling	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0004	535	00598	Safety Glass Enclosure Payment Window	\$ -	\$ 1,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0004	535	00601	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ 3,300	\$ 17,726	\$ 9,899	\$ -
			Total Other Expenses	\$ 443,074	\$ 297,089	\$ 442,677	\$ 352,458	\$ 317,864	\$ 386,328	\$ 369,007	\$ 311,066
			Total Expenses	\$ 443,074	\$ 297,089	\$ 442,677	\$ 352,458	\$ 317,864	\$ 386,328	\$ 369,007	\$ 311,066
			Net Income / (Loss)	\$ (49,550)	\$ (62,021)	\$ (128,951)	\$ (17,076)	\$ (13,722)	\$ (91,326)	\$ (77,731)	\$ (24,498)

City of Hogansville											
Year 2026 / 2027 Budget	Salary	Overtime	Vacation	Bonus		Life / AD&D	LTD	Medical	Cost to Employee	Workers Comp	Retirement
Admin	\$ 638,095	\$ 1,667	\$ 21,128	\$ 5,800		\$ 2,913	\$ 2,844	\$ 106,159	\$ 14,222	\$ 12,554	\$ 34,611
Police	\$ 1,707,091	\$ 43,738	\$ 54,833	\$ 19,800		\$ 5,336	\$ 7,493	\$ 328,492	\$ 49,572	\$ 22,465	\$ 66,110
Court	\$ 146,504	\$ 1,514	\$ 4,673	\$ 1,800		\$ 368	\$ 535	\$ 24,036	\$ 5,733	\$ 1,586	\$ 4,667
Code Enforcement	\$ 114,405	\$ 1,389	\$ 4,400	\$ 5,789		\$ 368	\$ 503	\$ 24,036	\$ 10,295	\$ 1,586	\$ 4,667
Streets	\$ 394,618	\$ 11,031	\$ 15,187	\$ 6,190		\$ 1,601	\$ 1,736	\$ 104,557	\$ 20,270	\$ 6,898	\$ 20,140
Royal Theatre	\$ 140,427	\$ 1,460	\$ 4,656	\$ 1,700		\$ 368	\$ 533	\$ 12,018	\$ 650	\$ 2,247	\$ 4,667
Garage	\$ 21,347	\$ 223	\$ 821	\$ 317		\$ 61	\$ 94	\$ 4,006	\$ 195	\$ 264	\$ 728
Electric	\$ 287,714	\$ 7,302	\$ 11,008	\$ 4,290		\$ 1,141	\$ 1,265	\$ 74,512	\$ 8,888	\$ 4,916	\$ 14,156
Gas	\$ 155,769	\$ 3,344	\$ 5,987	\$ 1,990		\$ 589	\$ 685	\$ 38,458	\$ 2,076	\$ 2,537	\$ 7,156
Water Distribution	\$ 269,293	\$ 6,749	\$ 33,895	\$ 3,490		\$ 957	\$ 1,184	\$ 62,494	\$ 8,238	\$ 4,123	\$ 11,823
Sewage	\$ 389,778	\$ 7,929	\$ 14,935	\$ 4,740		\$ 1,325	\$ 1,715	\$ 87,531	\$ 14,400	\$ 5,709	\$ 16,490
	\$ 4,265,041	\$ 86,346	\$ 171,525	\$ 55,905		\$ 15,027	\$ 18,587	\$ 866,298	\$ 134,540	\$ 64,884	\$ 185,213
	\$ 4,578,818					\$ 765,371					
Total Employee Compensation Proposed 26 / 27 Budget	\$ 5,594,286										
Total Employee Compensation 25 / 26 Budget	\$ 5,079,111										
Increase in Payroll	\$ 515,175										