

**CITY OF RICHMOND HILL, GA**

**2026 PROPOSED BUDGET**

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 2026 PROPOSED BUDGET  
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## **2026 GENERAL AND FIRE FUND SIGNIFICANT ASSUMPTIONS IN PREPARATION OF BUDGET**

### **Resource Assumptions:**

- Projected property tax revenues are based on maintaining the current millage rate of 3.981 and an 8% growth in the digest.
- Sanitation fee increase to cover additional cost including second crew for dry trash pickup.

#### **The proposed rate increase is as follows:**

Residential per cart \$28.00. Current rate is \$21.50.

Commercial per cart \$28.00. Current rate is \$25.00.

Extra recycle cart \$9.00. Current rate is \$6.00

- Planning and zoning fee increases.
- Fire fee structure will generate same level of revenues for fiscal year 2026 as in prior years without consideration of settlement reimbursement.

### **Appropriation Assumptions:**

- 2% Cost of Living, Step increase and public safety promotions.
- Estimated increase in group health insurance of 5%.
- New position for police department.
- New position for fire department.
- Additional crew for dry trash pickup for sanitation department.
- Additional person for mowing on City right of ways for streets department.
- Reduction of Special Events budget.

## GENERAL FUND

|                                       | 2024<br>Actual     | 2025<br>Original<br>Budget | 2025<br>Current<br>Budget | 2026<br>Proposed<br>Budget | Increase<br>(Decrease)<br>from 2025<br>Current Budget |
|---------------------------------------|--------------------|----------------------------|---------------------------|----------------------------|---|
| <b>Resources</b>                      |                    |                            |                           |                            |   |
| Taxes                                 | \$ 14,496,183      | \$ 13,936,485              | \$ 13,736,884             | \$ 14,871,312              | \$ 1,134,428  |
| Licenses and permits                  | 513,780            | 505,000                    | 505,000                   | 547,500                    | 42,500  |
| Intergovernmental                     | 39,444             | 20,000                     | 20,000                    | 20,000                     | -   |
| Charges for services                  | 1,688,272          | 1,671,000                  | 1,671,000                 | 2,122,876                  | 451,876   |
| Fines and forfeitures                 | 840,086            | 913,000                    | 913,000                   | 815,000                    | (98,000)  |
| Investment income                     | 587,699            | 261,000                    | 261,000                   | 209,500                    | (51,500)  |
| Miscellaneous                         | 96,969             | 85,000                     | 85,000                    | 86,000                     | 1,000   |
| Transfers in                          | 616,072            | 696,450                    | 696,450                   | 675,040                    | (21,410)  |
| Total resources                       | <u>18,878,505</u>  | <u>18,087,935</u>          | <u>17,888,334</u>         | <u>19,347,228</u>          | <u>1,458,894</u>                                      |
| <b>Appropriations</b>                 |                    |                            |                           |                            |   |
| Mayor                                 | 22,746             | 29,996                     | 29,996                    | 31,096                     | 1,100   |
| Council                               | 81,456             | 124,382                    | 124,382                   | 120,955                    | (3,427)   |
| General administration                | 1,087,115          | 1,136,694                  | 1,136,694                 | 1,225,371                  | 88,677  |
| Special projects                      | 163,969            | 150,000                    | 150,000                   | 90,000                     | (60,000)  |
| Finance                               | 393,459            | 399,850                    | 399,850                   | 420,654                    | 20,804  |
| Human resources                       | 211,370            | 226,803                    | 226,803                   | 246,519                    | 19,716  |
| Government buildings                  | 116,141            | 176,500                    | 176,500                   | 180,500                    | 4,000   |
| Municipal court                       | 177,219            | 214,996                    | 214,996                   | 226,803                    | 11,807  |
| Police department                     | 5,698,847          | 6,531,872                  | 6,531,872                 | 6,915,735                  | 383,863   |
| Police - technology fees              | 5,450              | 30,000                     | 30,000                    | 30,000                     | -   |
| Storm emergency services              | 730,906            | -                          | -                         | -                          | -   |
| Streets                               | 2,005,139          | 1,943,008                  | 1,943,008                 | 2,141,180                  | 198,172   |
| Sanitation                            | 1,622,980          | 1,750,316                  | 1,750,316                 | 2,042,876                  | 292,560   |
| Park and tree                         | 1,037,149          | 1,096,633                  | 1,096,633                 | 1,095,949                  | (684)   |
| Planning and zoning                   | 888,789            | 1,156,011                  | 1,156,011                 | 1,226,257                  | 70,246  |
| Downtown Development Authority        | 125,000            | -                          | -                         | -                          | -   |
| Debt service                          | 9,520              | -                          | -                         | -                          | -   |
| Transfers out                         | 2,533,373          | 2,854,779                  | 2,655,178                 | 3,153,333                  | 498,155   |
| Contingency                           | -                  | 266,095                    | 266,095                   | 200,000                    | (66,095)  |
| Special item                          | 2,000,000          | -                          | -                         | -                          | -   |
| Total appropriations                  | <u>18,910,628</u>  | <u>18,087,935</u>          | <u>17,888,334</u>         | <u>19,347,228</u>          | <u>1,458,894</u>                                      |
| Resources over (under) appropriations | <u>\$ (32,123)</u> | <u>\$ -</u>                | <u>\$ -</u>               | <u>\$ -</u>                | <u>\$ -</u>   |

**Fire Fund**

|                        | <b>2024<br/>Actual</b> | <b>2025<br/>Original<br/>Budget</b> | <b>2025<br/>Current<br/>Budget</b> | <b>2026<br/>Proposed<br/>Budget</b> | <b>Increase<br/>(Decrease)<br/>from 2025<br/>Current Budget</b> |
|------------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>       |                        |                                     |                                    |                                     |   |
| Intergovernmental      | \$ -                   | \$ -                                | \$ -                               | \$ -                                | \$ -  |
| Charges for services   | 1,519,937              | 1,555,832                           | 1,555,832                          | 1,555,000                           | (832)   |
| Miscellaneous          | 13,834                 | -                                   | -                                  | -                                   | -   |
| Transfers in           | 2,033,373              | 2,365,599                           | 2,365,599                          | 2,830,075                           | 464,476   |
| Total resources        | <u>3,567,144</u>       | <u>3,921,431</u>                    | <u>3,921,431</u>                   | <u>4,385,075</u>                    | <u>463,644</u>  |
| <b>Appropriations</b>  |                        |                                     |                                    |                                     |   |
| Fire Department        | 3,613,271              | 3,921,431                           | 3,921,431                          | 4,385,075                           | 463,644   |
| Total appropriations   | <u>3,613,271</u>       | <u>3,921,431</u>                    | <u>3,921,431</u>                   | <u>4,385,075</u>                    | <u>463,644</u>  |
| Change in fund balance | <u>\$ (46,127)</u>     | <u>\$ -</u>                         | <u>\$ -</u>                        | <u>\$ -</u>                         | <u>\$ -</u>   |

## Confiscated Funds

|                            | <b>2024<br/>Actual</b> | <b>2025<br/>Original<br/>Budget</b> | <b>2025<br/>Current<br/>Budget</b> | <b>2026<br/>Proposed<br/>Budget</b> | Increase<br>(Decrease)<br>from 2025<br>Current Budget |
|----------------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>           |                        |                                     |                                    |                                     |   |
| Fines and forfeitures      | \$ 3,581               | \$ 10,000                           | \$ 10,000                          | \$ 10,000                           | \$ -  |
| Total resources            | <u>3,581</u>           | <u>10,000</u>                       | <u>10,000</u>                      | <u>10,000</u>                       | <u>-</u>  |
| <b>Appropriations</b>      |                        |                                     |                                    |                                     |   |
| Police - Confiscated Funds | -                      | 10,000                              | 10,000                             | 10,000                              | -   |
| Total appropriations       | <u>-</u>               | <u>10,000</u>                       | <u>10,000</u>                      | <u>10,000</u>                       | <u>-</u>  |
| Change in fund balance     | <u>\$ 3,581</u>        | <u>\$ -</u>                         | <u>\$ -</u>                        | <u>\$ -</u>                         | <u>\$ -</u>   |

## Hotel Motel Tax Fund

|                              | <b>2024<br/>Actual</b> | <b>2025<br/>Original<br/>Budget</b> | <b>2025<br/>Current<br/>Budget</b> | <b>2026<br/>Proposed<br/>Budget</b> | Increase<br>(Decrease)<br>from 2025<br>Current Budget |
|------------------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>             |                        |                                     |                                    |                                     |   |
| Taxes                        | \$ 1,437,741           | \$ 1,400,000                        | \$ 1,400,000                       | \$ 1,400,000                        | \$ -  |
| Total resources              | <u>1,437,741</u>       | <u>1,400,000</u>                    | <u>1,400,000</u>                   | <u>1,400,000</u>                    | <u>-</u>  |
| <b>Appropriations</b>        |                        |                                     |                                    |                                     |   |
| CVB                          | 410,763                | 399,980                             | 399,980                            | 399,980                             | -   |
| Transfer to General Fund     | 616,072                | 600,040                             | 600,040                            | 600,040                             | -   |
| Transfer to City Center Fund | 410,906                | 399,980                             | 399,980                            | 399,980                             | -   |
| Total appropriations         | <u>1,437,741</u>       | <u>1,400,000</u>                    | <u>1,400,000</u>                   | <u>1,400,000</u>                    | <u>-</u>  |
| Change in fund balance       | <u>\$ -</u>            | <u>\$ -</u>                         | <u>\$ -</u>                        | <u>\$ -</u>                         | <u>\$ -</u>   |

**City Center**

|                        | <b>2024<br/>Actual</b> | <b>2025<br/>Original<br/>Budget</b> | <b>2025<br/>Current<br/>Budget</b> | <b>2026<br/>Proposed<br/>Budget</b> | Increase<br>(Decrease)<br>from 2025<br>Current Budget |
|------------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>       |                        |                                     |                                    |                                     |   |
| Charges for services   | \$ 80,051              | \$ 150,000                          | \$ 150,000                         | \$ 343,376                          | \$ 193,376  |
| Investment income      | 19,910                 | 150                                 | 150                                | 2,000                               | 1,850   |
| Miscellaneous          | 407                    | -                                   | -                                  | -                                   | -   |
| Transfers in           | 410,906                | 399,980                             | 399,980                            | 399,980                             | -   |
| Total resources        | <u>511,274</u>         | <u>550,130</u>                      | <u>550,130</u>                     | <u>745,356</u>                      | <u>195,226</u>  |
| <b>Appropriations</b>  |                        |                                     |                                    |                                     |   |
| City Center            | 1,087,300              | 550,130                             | 550,130                            | 745,356                             | 195,226   |
| Total appropriations   | <u>1,087,300</u>       | <u>550,130</u>                      | <u>550,130</u>                     | <u>745,356</u>                      | <u>195,226</u>  |
| Change in fund balance | <u>\$ (576,026)</u>    | <u>\$ -</u>                         | <u>\$ -</u>                        | <u>\$ -</u>                         | <u>\$ -</u>   |

## Downtown Development Authority

|                        | <b>2024<br/>Actual</b> | <b>2025<br/>Original<br/>Budget</b> | <b>2025<br/>Current<br/>Budget</b> | <b>2026<br/>Proposed<br/>Budget</b> | Increase<br>(Decrease)<br>from 2025<br>Current Budget |
|------------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>       |                        |                                     |                                    |                                     |   |
| Miscellaneous          | \$ -                   | \$ -                                | \$ -                               | \$ -                                | \$ -  |
| Investment income      | 7,280                  | -                                   | -                                  | -                                   | -   |
| Transfers in           | 125,000                | -                                   | -                                  | -                                   | -   |
| Total resources        | <u>132,280</u>         | <u>-</u>                            | <u>-</u>                           | <u>-</u>                            | <u>-</u>  |
| <b>Appropriations</b>  |                        |                                     |                                    |                                     |   |
| Downtown Development   | 35,008                 | 150,000                             | 150,000                            | 100,000                             | (50,000)  |
| Total appropriations   | <u>35,008</u>          | <u>150,000</u>                      | <u>150,000</u>                     | <u>100,000</u>                      | <u>(50,000)</u>                                       |
| Change in fund balance | <u>\$ 97,272</u>       | <u>\$ (150,000)</u>                 | <u>\$ (150,000)</u>                | <u>\$ (100,000)</u>                 | <u>\$ 50,000</u>                                      |

**SPLOST**

|                                       | <b>2024<br/>Actual</b>       | <b>2025<br/>Original<br/>Budget</b> | <b>2025<br/>Current<br/>Budget</b> | <b>2026<br/>Proposed<br/>Budget</b> | Increase<br>(Decrease)<br>from 2025<br>Projected Budget |
|---------------------------------------|------------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>                      |                              |                                     |                                    |                                     |   |
| Intergovernmental - County            | \$ 1,222,319                 | \$ -                                | \$ -                               | \$ -                                | \$ -  |
| Intergovernmental - County settlement | 632,347                      | -                                   | -                                  | -                                   | -   |
| Intergovernmental - LMIG              | 238,075                      | -                                   | 243,595                            | -                                   | (243,595)   |
| Investment income                     | 323,051                      | 80,000                              | 323,937                            | 80,000                              | (243,937)   |
| Other financing sources - transfer in | -                            | -                                   | -                                  | -                                   | -   |
| <b>Total resources</b>                | <b><u>2,415,792</u></b>      | <b><u>80,000</u></b>                | <b><u>567,532</u></b>              | <b><u>80,000</u></b>                | <b><u>(487,532)</u></b>                                 |
| <b>Appropriations</b>                 |                              |                                     |                                    |                                     |   |
| Projects                              | 2,556,655                    | -                                   | 4,910,081                          | 80,000                              | (4,830,081)   |
| Debt service                          | 1,009,869                    | -                                   | 877,071                            | -                                   | (877,071)   |
| <b>Total appropriations</b>           | <b><u>3,566,524</u></b>      | <b><u>-</u></b>                     | <b><u>5,787,152</u></b>            | <b><u>80,000</u></b>                | <b><u>(5,707,152)</u></b>                               |
| Change in fund balance                | <b><u>\$ (1,150,732)</u></b> | <b><u>\$ 80,000</u></b>             | <b><u>\$ (5,219,620)</u></b>       | <b><u>\$ -</u></b>                  | <b><u>\$ 5,219,620</u></b>                              |

**SPLOST 24-30**

|                                | <u>2024<br/>Actual</u> | <u>2025<br/>Original<br/>Budget</u> | <u>2025<br/>Current<br/>Budget</u> | <u>2026<br/>Proposed<br/>Budget</u> | <u>Increase<br/>(Decrease)<br/>from 2025<br/>Current Budget</u> |
|--------------------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>               |                        |                                     |                                    |                                     |   |
| Intergovernmental - County     | \$ 3,794,351           | \$ 5,052,674                        | \$ 5,052,674                       | \$ 5,044,645                        | \$ (8,029)  |
| Intergovernmental - State LMIG | -                      | 230,000                             | 230,000                            | 230,000                             | -   |
| Investment income              | 32,349                 | 75,000                              | 75,000                             | 75,000                              | -   |
| Miscellaneous                  | -                      | -                                   | 31,000                             | -                                   | (31,000)  |
| Total resources                | <u>3,826,700</u>       | <u>5,357,674</u>                    | <u>5,388,674</u>                   | <u>5,349,645</u>                    | <u>(39,029)</u>   |
| <b>Appropriations</b>          |                        |                                     |                                    |                                     |   |
| Projects                       | 268,286                | 4,669,674                           | 6,755,531                          | 4,761,645                           | (1,993,886)   |
| Debt service                   | -                      | 688,000                             | 1,776,065                          | 588,000                             | (1,188,065)   |
| Total appropriations           | <u>268,286</u>         | <u>5,357,674</u>                    | <u>8,531,596</u>                   | <u>5,349,645</u>                    | <u>(3,181,951)</u>  |
| Change in fund balance         | <u>\$ 3,558,414</u>    | <u>\$ -</u>                         | <u>\$ (3,142,922)</u>              | <u>\$ -</u>                         | <u>\$ 3,142,922</u>   |

**TSPLOST**

|                                       | <b>2024<br/>Actual</b> | <b>2025<br/>Original<br/>Budget</b> | <b>2025<br/>Current<br/>Budget</b> | <b>2026<br/>Proposed<br/>Budget</b> | Increase<br>(Decrease)<br>from 2025<br>Current Budget |
|---------------------------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>                      |                        |                                     |                                    |                                     |   |
| Intergovernmental - County            | \$ -                   | \$ -                                | \$ -                               | \$ -                                | \$ -  |
| Intergovernmental - County settlement | -                      | -                                   | 1,000,000                          | -                                   | (1,000,000)   |
| Investment income                     | 186,165                | 50,000                              | -                                  | 50,000                              | 50,000  |
| <b>Total resources</b>                | <u>186,165</u>         | <u>50,000</u>                       | <u>1,000,000</u>                   | <u>50,000</u>                       | <u>(950,000)</u>                                      |
| <b>Appropriations</b>                 |                        |                                     |                                    |                                     |   |
| Projects                              | -                      | 50,000                              | 2,285,594                          | 50,000                              | (2,235,594)   |
| Debt service                          | -                      | -                                   | -                                  | -                                   | -   |
| <b>Total appropriations</b>           | <u>-</u>               | <u>50,000</u>                       | <u>2,285,594</u>                   | <u>50,000</u>                       | <u>(2,235,594)</u>                                    |
| <b>Change in fund balance</b>         | <u>\$ 186,165</u>      | <u>\$ -</u>                         | <u>\$ (1,285,594)</u>              | <u>\$ -</u>                         | <u>\$ 1,285,594</u>                                   |

**TSPLOST - 23-28**

|                            | <b>2024<br/>Actual</b> | <b>2025<br/>Original<br/>Budget</b> | <b>2025<br/>Current<br/>Budget</b> | <b>2026<br/>Proposed<br/>Budget</b> | Increase<br>(Decrease)<br>from 2025<br>Current Budget |
|----------------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>           |                        |                                     |                                    |                                     |   |
| Intergovernmental - County | \$ 4,446,807           | \$ 4,500,000                        | \$ 4,500,000                       | \$ 4,313,093                        | \$ (186,907)  |
| Investment income          | 219,446                | 50,000                              | 50,000                             | 85,000                              | 35,000  |
| Total resources            | <u>4,666,253</u>       | <u>4,550,000</u>                    | <u>4,550,000</u>                   | <u>4,398,093</u>                    | <u>(151,907)</u>                                      |
| <b>Appropriations</b>      |                        |                                     |                                    |                                     |   |
| Projects                   | -                      | 4,550,000                           | 11,615,795                         | 4,398,093                           | (7,217,702)   |
| Total appropriations       | <u>-</u>               | <u>4,550,000</u>                    | <u>11,615,795</u>                  | <u>4,398,093</u>                    | <u>(7,217,702)</u>                                    |
| Change in fund balance     | <u>\$ 4,666,253</u>    | <u>\$ -</u>                         | <u>\$ (7,065,795)</u>              | <u>\$ -</u>                         | <u>\$ 7,065,795</u>                                   |

## Capital Improvement Fund

|                               | <b>2024<br/>Actual</b> | <b>2025<br/>Original<br/>Budget</b> | <b>2025<br/>Current<br/>Budget</b> | <b>2026<br/>Proposed<br/>Budget</b> | Increase<br>(Decrease)<br>from 2025<br>Current Budget |
|-------------------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>              |                        |                                     |                                    |                                     |   |
| Intergovernmental             | \$ -                   | \$ -                                | \$ -                               | \$ -                                | \$ -  |
| Miscellaneous                 | -                      | -                                   | -                                  | -                                   | -   |
| Investment income             | 337,648                | 100,000                             | 100,000                            | 100,000                             | -   |
| Miscellaneous                 | 64,911                 | -                                   | -                                  | -                                   | -   |
| Transfer from other funds     | 500,000                | 359,055                             | 359,055                            | 123,258                             | (235,797)   |
| <b>Total resources</b>        | <u>902,559</u>         | <u>459,055</u>                      | <u>459,055</u>                     | <u>223,258</u>                      | <u>(235,797)</u>                                      |
| <b>Appropriations</b>         |                        |                                     |                                    |                                     |   |
| Projects                      | 1,465,823              | 110,000                             | 873,809                            | 223,258                             | (650,551)   |
| <b>Total appropriations</b>   | <u>1,465,823</u>       | <u>110,000</u>                      | <u>873,809</u>                     | <u>223,258</u>                      | <u>(650,551)</u>                                      |
| <b>Change in fund balance</b> | <u>\$ (563,264)</u>    | <u>\$ 349,055</u>                   | <u>\$ (414,754)</u>                | <u>\$ -</u>                         | <u>\$ 414,754</u>                                     |

## **2026 WATER AND SEWER FUND SIGNIFICANT ASSUMPTIONS IN PREPARATION OF BUDGET**

### **Resource Assumptions:**

- Recommended rate adjustment recommended in the 2024 Water and Sewer rate study.

#### **Water:**

|                     |      |
|---------------------|------|
| Residential         |      |
| Monthly Base        | 0.50 |
| Tier 1 (0 to 6k)    | 0.30 |
| Tier 2 (6k to 10k)  | 0.30 |
| Tier 3 (10k to 25k) | 0.30 |
| Tier 4 (25k+)       | 0.30 |
| Commercial          |      |
| Monthly Base        | 0.50 |
| Volume              | 0.30 |
| Irrigation          |      |
| Monthly Base        | 0.50 |
| Volume              | 0.30 |

#### **Sewer:**

|                     |      |
|---------------------|------|
| Residential         |      |
| Monthly Base        | 0.50 |
| Tier 1 (0 to 6k)    | 0.30 |
| Tier 2 (6k to 10k)  | 0.30 |
| Tier 3 (10k to 25k) | 0.30 |
| Tier 4 (25k+)       | 0.30 |
| Commercial          |      |
| Monthly Base        | 0.50 |
| Volume              | 0.30 |

### **Appropriation Assumptions:**

- Increased cost in the Water department for meters used in the City's meter replacement project.

## Water and Sewer Fund

|   | <b>2024</b>         | <b>2025</b>                | <b>2025</b>               | <b>2026</b>                | <b>Increase<br/>(Decrease)</b>      |
|---|---------------------|----------------------------|---------------------------|----------------------------|-------------------------------------|
|   | <b>Actual</b>       | <b>Original<br/>Budget</b> | <b>Current<br/>Budget</b> | <b>Proposed<br/>Budget</b> | <b>from 2025<br/>Current Budget</b> |
| <b>Resources</b>                                    |                     |                            |                           |                            |                                     |
| Charges for services                                | \$ 8,389,155        | \$ 8,425,420               | \$ 8,425,420              | \$ 9,270,000               | \$ 844,580                          |
| Intergovernmental - Disaster recovery grants        | \$ 265,394          |                            |                           |                            |                                     |
| Investment income                                   | 1,270,790           | 373,660                    | 373,660                   | 331,916                    | (41,744)                            |
| Miscellaneous                                       | 252,621             | 200,000                    | 200,000                   | 200,000                    | -                                   |
| Contributions - Connection Fees                     | 5,776,231           | 1,944,293                  | 1,944,293                 | 2,106,635                  | 162,342                             |
| Debt issuance                                       | -                   | 4,000,000                  | 4,000,000                 | 4,250,000                  | 250,000                             |
| Transfers in  | 1,564,893           |                            |                           |                            |                                     |
| <b>Total resources</b>                              | <b>17,519,084</b>   | <b>14,943,373</b>          | <b>14,943,373</b>         | <b>16,158,551</b>          | <b>1,215,178</b>                    |
| <b>Appropriations</b>                               |                     |                            |                           |                            |                                     |
| <b>Operations</b>                                   |                     |                            |                           |                            |                                     |
| General Administration                              | 982,552             | 1,095,918                  | 1,095,918                 | 1,136,293                  | 40,375                              |
| Disaster expenses                                   | 313,083             |                            |                           |                            | -                                   |
| Water   | 1,826,011           | 1,749,886                  | 1,749,886                 | 2,312,800                  | 562,914                             |
| Sewer   | 1,693,574           | 1,725,269                  | 1,725,269                 | 1,819,050                  | 93,781                              |
| Waste Water Treatment Plant                         | 1,523,280           | 1,589,379                  | 1,589,379                 | 1,663,000                  | 73,621                              |
| <b>Total operations</b>                             | <b>6,338,500</b>    | <b>6,160,452</b>           | <b>6,160,452</b>          | <b>6,931,143</b>           | <b>770,691</b>                      |
| <b>Capital Outlay</b>                               |                     |                            |                           |                            |                                     |
| General Administration                              | 927,205             | 8,500,000                  | 8,500,000                 | 5,000,000                  | (3,500,000)                         |
| Water   | 234,677             | 1,200,400                  | 1,200,400                 | 993,200                    | (207,200)                           |
| Sewer   | 1,999,875           | 800,000                    | 800,000                   | 630,000                    | (170,000)                           |
| Waste Water Treatment Plant                         | -                   | 190,000                    | 190,000                   | 2,221,000                  | 2,031,000                           |
| <b>Total capital outlay</b>                         | <b>3,161,757</b>    | <b>10,690,400</b>          | <b>10,690,400</b>         | <b>8,844,200</b>           | <b>(1,846,200)</b>                  |
| Debt service  | 2,366,711           | 2,484,343                  | 2,484,343                 | 2,565,050                  | 80,707                              |
| <b>Total appropriations</b>                         | <b>11,866,968</b>   | <b>19,335,195</b>          | <b>19,335,195</b>         | <b>18,340,393</b>          | <b>(994,802)</b>                    |
| <b>Change in Fund Balance / Use of Fund Balance</b> | <b>\$ 5,652,116</b> | <b>\$ (4,391,822)</b>      | <b>\$ (4,391,822)</b>     | <b>\$ (2,181,842)</b>      | <b>\$ 2,209,980</b>                 |

## Stormwater Fund

|                               | <b>2024</b>       | <b>2025</b>                | <b>2025</b>               | <b>2026</b>                | Increase<br>(Decrease)      |
|-------------------------------|-------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
|                               | <b>Actual</b>     | <b>Original<br/>Budget</b> | <b>Current<br/>Budget</b> | <b>Proposed<br/>Budget</b> | from 2025<br>Current Budget |
| <b>Resources</b>              |                   |                            |                           |                            |                             |
| Charges for services          | \$ 652,251        | \$ 886,320                 | \$ 886,320                | \$ 890,000                 | \$ 3,680                    |
| Investment income             | 15,035            | 5,000                      | 5,000                     | 5,000                      | -                           |
| Grant - FEMA                  | 97,841            | -                          | -                         | -                          | -                           |
| Contributions - Developers    | 450,349           | -                          | -                         | -                          | -                           |
| Transfers in                  | 449,508           | 33,715                     | 33,715                    | 125,000                    | 91,285                      |
| <b>Total resources</b>        | <u>1,664,984</u>  | <u>925,035</u>             | <u>925,035</u>            | <u>1,020,000</u>           | <u>94,965</u>               |
| <b>Appropriations</b>         |                   |                            |                           |                            |                             |
| <b>Operations</b>             |                   |                            |                           |                            |                             |
| General Administration        | 167,350           | 114,791                    | 114,791                   | 123,177                    | 8,386                       |
| Stormwater - EOM              | 529,842           | 810,244                    | 810,244                   | 775,100                    | (35,144)                    |
| <b>Total operations</b>       | <u>697,192</u>    | <u>925,035</u>             | <u>925,035</u>            | <u>898,277</u>             | <u>(26,758)</u>             |
| Debt service                  | 33,172            | -                          | -                         | -                          | -                           |
| <b>Total appropriations</b>   | <u>730,364</u>    | <u>925,035</u>             | <u>925,035</u>            | <u>898,277</u>             | <u>(26,758)</u>             |
| <b>Change in fund balance</b> | <u>\$ 934,620</u> | <u>\$ -</u>                | <u>\$ -</u>               | <u>\$ 121,723</u>          | <u>\$ 121,723</u>           |

**Convention and Visitors Bureau - Component Unit**

|                                | <b>2024<br/>Actual</b> | <b>2025<br/>Original<br/>Budget</b> | <b>2025<br/>Current<br/>Budget</b> | <b>2026<br/>Approved<br/>Budget</b> | Increase<br>(Decrease)<br>from 2025<br>Current Budget |
|--------------------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|---|
| <b>Resources</b>               |                        |                                     |                                    |                                     |   |
| Intergovernmental              | \$ 410,763             | \$ 399,980                          | \$ 399,980                         | \$ 399,980                          | \$ -  |
| Miscellaneous                  | 823                    | -                                   | -                                  | -                                   | -   |
| Total resources                | <u>411,586</u>         | <u>399,980</u>                      | <u>399,980</u>                     | <u>399,980</u>                      | <u>-</u>  |
| <b>Appropriations</b>          |                        |                                     |                                    |                                     |   |
| Convention and Visitors Bureau | 448,605                | 399,980                             | 399,980                            | 399,980                             | -   |
| Total appropriations           | <u>448,605</u>         | <u>399,980</u>                      | <u>399,980</u>                     | <u>399,980</u>                      | <u>-</u>  |
| Change in fund balance         | <u>\$ (37,019)</u>     | <u>\$ -</u>                         | <u>\$ -</u>                        | <u>\$ -</u>                         | <u>\$ -</u>   |

## 2026 Capital Projects All Funds

| Funding Source            | Department          | Project Description                                 | 2026<br>Funded       | 2026<br>Request      |
|---------------------------|---------------------|---|----------------------|----------------------|
| <b>Water</b>              |                     |   |                      |                      |
| WS Operating              | Water               | Bass Drive Elevated Tank Upgrades                   | \$ 250,000           | \$ 250,000           |
| WS Operating              | Water               | Rosemont Street Pipe Replacement                    | 133,200              | 133,200              |
| WS Operating              | Water               | Value Insertion Project                             | 60,000               | 60,000               |
| WS Operating              | Water               | Well repairs, inspections and cleanings             | 75,000               | 75,000               |
| WS Operating              | Water               | Water Line Replacements                             | 380,000              | 380,000              |
| WS Operating              | Water               | Vehicles and equipment                              | 95,000               | 95,000               |
| <b>Sewer</b>              |                     |   |                      |                      |
| Connection Fees           | Sewer               | Belfast Commerce Centre Phase 3                     | 500,000              | 500,000              |
| Connection Fees/GEFA Loan | Sewer               | Regional Pump Station Upgrades                      | 4,500,000            | 4,500,000            |
| WS Operating              | Sewer               | Manhole/Sewer Line Repairs                          | 350,000              | 350,000              |
| WS Operating              | Sewer               | Lift Station Repairs                                | 135,000              | 135,000              |
| WS Operating              | Sewer               | Bypass pump/generator replacement                   | 65,000               | 65,000               |
| WS Operating              | Sewer               | Vehicles and equipment                              | 80,000               | 80,000               |
| <b>WWTP</b>               |                     |   |                      |                      |
| WS Operating              | WWTP                | Pumps & Blowers                                     | 80,000               | 80,000               |
| WS Operating              | WWTP                | UV Bank Bulbs                                       | 10,000               | 10,000               |
| WS Operating              | WWTP                | Electrical Components (Actuators/VFDS/Etc)          | 35,000               | 35,000               |
| WS Operating              | WWTP                | Switchgear, MCC and panel cleaning                  | 36,000               | 36,000               |
| WS Operating              | WWTP                | Replace memberants in Bioreactor Basins             | 2,060,000            | 2,060,000            |
| SPLOST                    |                     | Reserve for future projects and debt                | 80,000               | 80,000               |
| SPLOST 24-30              | Government Building | Community House                                     | 600,000              | 600,000              |
| SPLOST 24-30              | Fire                | Training Center and props                           | -                    | 650,000              |
| SPLOST 24-30              | Fire                | Special Operations Team (Water Rescue) equipment    | -                    | 100,000              |
| SPLOST 24-30              | Fire                | SCBA cylinders (mandatory; replace current bottles) | 30,000               | 30,000               |
| SPLOST 24-30              | Fire                | SCBA packs (mandatory; replace current packs)       | 40,000               | 40,000               |
| SPLOST 24-30              | Fire                | Turnout gear washer                                 | 25,000               | 25,000               |
| SPLOST 24-30              | Fire                | Engine (stationed at Station 4, replacing 2001 E-3) | 420,000              | 420,000              |
| SPLOST 24-30              | Fire                | Radios  | 100,000              | 100,000              |
| SPLOST 24-30              | Fire                | Drone   | -                    | 20,000               |
| SPLOST 24-30              | Fire                | Vehicle for inspector                               | 65,000               | 65,000               |
| SPLOST 24-30              | Fire                | Cascade system                                      | 25,000               | 25,000               |
| SPLOST 24-30              | Fire                | 2 vehicles (Fire Marshal & Operations Chief)        | 65,000               | 65,000               |
| SPLOST 24-30              | Fire                | Station 3 renovation (make a permanent station)     | -                    | 125,000              |
| SPLOST 24-30              | Police              | Unmarked and Patrol Vehicles                        | 300,000              | 300,000              |
| SPLOST 24-30              | Police              | Software - Reporting System                         | 200,000              | 200,000              |
| SPLOST 24-30              | Park                | Mowers  | 30,000               | 30,000               |
| SPLOST 24-30              | Park                | Trucks  | 60,000               | 60,000               |
| SPLOST 24-30              | Park                | Playground equipment and other facilities           | 75,000               | 75,000               |
| SPLOST 24-30              | Streets             | Road Projects                                       | 500,000              | 550,000              |
| SPLOST 24-30              | Streets             | LMIG Projects                                       | 300,000              | 300,000              |
| SPLOST 24-30              | Streets             | Lawnmowers  | 54,000               | 54,000               |
| SPLOST 24-30              | Streets             | Trailers  | 15,000               | 15,000               |
| SPLOST 24-30              | Streets             | Trucks  | 60,000               | 60,000               |
| SPLOST 24-30              | Streets             | Grapple Truck                                       | 300,000              | 300,000              |
| SPLOST 24-30              | Streets             | Sidewalks   | -                    | -                    |
| SPLOST 24-30              | P&Z                 | Vehicle   | 42,500               | 42,500               |
| SPLOST 24-30              | P&Z                 | Parking Lot   | 37,500               | 37,500               |
| SPLOST 24-30              | P&Z                 | P&Z Building Renovations                            | 60,000               | 60,000               |
| SPLOST 24-30              | Stormwater          | Various drainage improvements                       | 450,000              | 500,000              |
| SPLOST 24-30              | Debt                | Debt service - Water Sewer                          | 300,000              | 400,000              |
| SPLOST 24-30              | Debt                | Debt service - 51 Acres and Bakery Bonds            | 288,000              | 288,000              |
| SPLOST 24-30              |                     | Reserve for future projects and debt                | 907,645              | 550,000              |
| TSPLOST                   | Streets             | Brisbon and Pedestrian Bridge (Harris Trail)        | 50,000               | 50,000               |
| TSPLOST 23-28             | Streets             | Belfast Keller Road Improvements                    | 4,398,093            | 4,398,093            |
| Capital Improvement Fund  | Facilities          | Facility Repairs/Equipment                          | 35,000               | 35,000               |
| Capital Improvement Fund  | Police              | Police equipment                                    | 23,579               | 23,579               |
| Capital Improvement Fund  | Fire                | Fire equipment                                      | 25,000               | 25,000               |
| Capital Improvement Fund  |                     | Reserved for future projects                        | 139,679              | 16,421               |
| <b>Total</b>              |                     |   | <b>\$ 18,945,196</b> | <b>\$ 19,559,293</b> |