

CITY OF OGLETHORPE 2026 BUDGET	2026 BUDGET		2026 BUDGET
REVENUES			
<b>100-GENERAL FUND</b>		<b>505-WATER &amp; SEWER</b>	
REVENUES		REVENUES	
011 TOTAL ASSETS AND OTHER DEBITS		011 ASSETS AND OTHER DEBITS	
031 TAXES		039120 OPERATING TRANSFERS	
31100 GENERAL PROPERTY TAXES		39100 TOTAL TRANSFERS	
031100 REAL PROPERTY - CURRENT YEAR	245,000	011 TOTAL ASSETS AND OTHER DEBITS	
031110 PROCEEDS FROM PROPERTY SALE	0		
031120 DELIQU TAXES PRIOR YEAR	0	032 LICENSES & PERMITS	
031130 TAVT	25,000	32200 NON-BUSINESS LICENSES & PERMIT	
031131 MOTOR VEHICLE TAXES	3,500	032293 STREET NUMBER DECALS	
031132 MOBILE HOME TAXES	3,000	32200 TOTAL NON-BUSINESS LICENSES & PERMIT	
031133 GOLF CART	0	032 TOTAL LICENSES & PERMITS	
031134 INTANGIBLE TAX	500	033 INTERGOVERNMENTAL REVENUES	
031135 RAILROAD EQUIP. TAX	6,500	33400 STATE GOVERNMENT GRANTS	
031136 ALTERNATIVE AD VALOREM TAX	500	033413 DCA SEWER GRANT	
031160 REAL ESTATE TRANSFER TAX	750	33400 TOTAL STATE GOVERNMENT GRANTS	
031171 GEORGIA POWER FRANCHISE FEE	55,000	033 TOTAL INTERGOVERNMENTAL REVENUES	
031173 ATLANTA GAS LIGHT FRANCHISE	1,500	034 CHARGES FOR SERVICES	
031175 CABLE TV FRANCHISE	1,500	34400 UTILITIES / ENTERPRISE	
031179 OTHER FRANCHISE FEES (FLINT)	100	034510 TRASH PICKUP (540 DEPT)	70,000
31100 TOTAL GENERAL PROPERTY TAXES	342,850	041100 REFUSE COLLECTION CHARGES (540 DEPT)	150,000
31300 GENERAL SALES & USE TAXES		042100 WATER CHARGES	425,000
031310 LOCAL OPTION SALES TAX	160,000	042101 W / S RECONNECTION FEES	
031330 HOMESTEAD OPTION TAX	0	042102 CUT ON / OFF FEES	
31300 TOTAL GENERAL SALES & USE TAXES	160,000	042103 WATER / SEWER PENALTIES	
31400 SELECTIVE SALES & USE TAXES		042104 OVERPAYMENT - UTILITIES	
031420 LIQUOR / WINE TAXES	6,000	042105 BALANCE ADJUSTMENT - UTILITIES	
031421 MALT BEVERAGES TAX	20,000	042106 RETURN CHECK - UTILITIES	
31400 TOTAL SELECTIVE SALES & USE TAXES	26,000	042107 HYDRANT WATER	
31600 BUSINESS TAXES		042550 SEWER CHARGES	375,000
031610 BUSINESS & OCCUPATION TAXES	5,000	34400 TOTAL UTILITIES / ENTERPRISE	1,020,000
031620 INSURANCE PREMIUM TAXES	100,000	034 TOTAL CHARGES FOR SERVICES	1,020,000
31600 TOTAL BUSINESS TAXES	105,000	036 INVESTMENT INCOME	
31900 PENALTIES & INTEREST-DELQ. TXS		36100 INTEREST REVENUES	
031910 PENALTIES & INTEREST ON TAXES	15,000	036100 INTEREST REVENUES	
031950 FI FA PENALTY LIENS	0	36100 TOTAL INTEREST REVENUES	
31900 TOTAL PENALTIES & INTEREST-DELQ. TXS	15,000	036 TOTAL INVESTMENT INCOME	
031 TOTAL TAXES	648,850	038 MISCELLANEOUS REVENUE	
032 LICENSES & PERMITS		38900 OTHER MISCELLANEOUS REVENUE	
32200 NON-BUSINESS LICENSES & PERMIT		038900 OVER/SHORT	
032210 BUILDING PERMITS	900	038901 MISCELLANEOUS REVENUES	
032221 ZONING AND LAND USE	0	050950 INTERGOVERNMENTAL	
032250 ANIMAL LICENSE	100	38900 TOTAL OTHER MISCELLANEOUS REVENUE	
32200 TOTAL NON-BUSINESS LICENSES & PERMIT	1,000	038 TOTAL MISCELLANEOUS REVENUE	
032 TOTAL LICENSES & PERMITS	1,000	039 SALE OF ASSETS	
033 INTERGOVERNMENTAL REVENUES		39100 TRANSFERS	
33300 REVENUES		039120 OPERATING TRANSFERS	
033301 PAYMENT IN LIEU OF TAXES	4500	39100 TOTAL TRANSFERS	
33790 BRACE GRANT (KAB)		039 TOTAL SALE OF ASSETS	
033617 BRACE GRANT (KAB)	5000	TOTAL REVENUES	1,020,000
33800 LOCAL GOVERNMENT REVENUES			
033801 FIRE DEPT. COUNTY PAYMENT	5,000	EXPENDITURES	
33800 TOTAL LOCAL GOVERNMENT REVENUES	14,500	011 ASSETS AND OTHER DEBITS	
033 TOTAL INTERGOVERNMENTAL REVENUES	14,500	11100 CURRENT ASSETS	
034 CHARGES FOR SERVICES		013120 DEFERRED OUTFLOWS - PENSIONS	
34100 GENERAL GOVERNMENT		11100 TOTAL CURRENT ASSETS	
034140 PRINTING & DUPLICATING SERVICE	0	011 TOTAL ASSETS AND OTHER DEBITS	
034320 FIRE SAFETY FEE	30,000	038 MISCELLANEOUS REVENUE	
34100 TOTAL GENERAL GOVERNMENT	30,000	03800 GENERAL USE	
34190 OTHER		038907 SUSPENSE - MMM	
034191 ELECTION QUALIFYING FEES	100	00000 TOTAL GENERAL USE	
34190 TOTAL OTHER	100	03800 TOTAL GENERAL USE	
34200 PUBLIC SAFETY		038 TOTAL MISCELLANEOUS REVENUE	
034220 FIRE REPORTS	0	150 GENERAL ADMINISTRATION	
042120 ACCIDENT REPORTS	50	01510 FINANCIAL ADMINISTRATION	
34200 TOTAL PUBLIC SAFETY	50	00052 PURCHASED / CONTRACTED SERVICE	
34400 UTILITY/ENTERPRISE		052214 CEMETERY MAINTENANCE CONTRACT	
042108 LIGHTS-UTILITY BILLING (SEC)	30,000	00052 TOTAL PURCHASED / CONTRACTED SERVICE	
34400 TOTAL UTILITY/ENTERPRISE	30,000	00054 CAPITAL OUTLAYS	
34900 OTHER CHARGES FOR SERVICES		054255 SECURITY EQUIPMENT	

034910	CEMETERY FEES	2,500		00054	TOTAL CAPITAL OUTLAYS	
034930	BAD CHECK FEES	0		01510	TOTAL FINANCIAL ADMINISTRATION	
34900	TOTAL OTHER CHARGES FOR SERVICES	2,500		150	TOTAL GENERAL ADMINISTRATION	
034	TOTAL CHARGES FOR SERVICES	62,650		400	PUBLIC WORKS	
035	FINES & FORFEITURES			04300	SEWER DEPARTMENT	
35100	FINES & FORFEITURES			00051	PERSONAL SVC & EMP BENEFITS	
035117	MUNICIPAL COURT FINES	70,000		051100	SALARIES	0
035132	CASH CONFISCATION/DRUG ENFORCE	0		051210	GROUP HEALTH INSURANCE	
035136	CONFISCATED PROPERTY	0		051215	LIFE INSURANCE	
35100	TOTAL FINES & FORFEITURES	70,000		051220	FICA EXPENSE	0
035	TOTAL FINES & FORFEITURES	70,000		051240	RETIREMENT CONTRIBUTIONS	
036	INVESTMENT INCOME			051260	UNEMPLOYMENT INSURANCE	
36100	INTEREST REVENUES			051270	GMAWSIF INS (WORKER'S COMP)	
036100	INTEREST REVENUES	10		00051	TOTAL PERSONAL SVC & EMP BENEFITS	0
36100	TOTAL INTEREST REVENUES	10		00052	PURCHASED / CONTRACTED SERVICE	
036	TOTAL INVESTMENT INCOME	10		052120	LEGAL FEES	
038	MISCELLANEOUS REVENUE			052121	AUDIT FEES	10,000
38900	OTHER MISCELLANEOUS REVENUE			052130	PEST CONTROL CONTRACT	
038900	OVER/SHORT			052131	COMPUTER MAINTENANCE	1,000
038901	MISCELLANEOUS REVENUES	2,000		052136	WATER TESTING	6,500
038902	BAND ROOM RENT			052200	REPAIRS AND MAINTENANCE	0
038904	GYM RENT			052201	REPAIRS & MAINTENANCE - BLDG.	
038905	CAFETERIA RENT	1,000		052202	REPAIRS & MAINTENANCE-VEHICLES	800
038906	OTHER REVENUES			052231	RAILROAD RENTAL R/O/W	
038910	GAIN/LOSS ON SALE OF ASSET			052232	EQUIPMENT RENTAL	
039130	INTERGOV. CITY/COUNCIL			052310	LIABILITY INS. (McKENZIE)	22,500
38900	TOTAL OTHER MISCELLANEOUS REVENUE	3,000		052320	TELEPHONE	2,200
038	TOTAL MISCELLANEOUS REVENUE	3,000		052321	POSTAGE	2,200
039	SALE OF ASSETS			052330	ADVERTISING	200
39100	TRANSFERS			052350	TRAVEL	
039110	NO DESCRIPTION			052360	DUES AND FEES	
039120	OPERATING TRANSFERS	400,000		052370	EDUCATION & TRAINING	
39100	TOTAL TRANSFERS	400,000		052385	CONTRACT LABOR	36,000
039	TOTAL SALE OF ASSETS	400,000		052392	CONSENT ORDER FINE	
	TOTAL REVENUES	1,200,010		052395	BANK CHARGES	
	EXPENDITURES			00052	TOTAL PURCHASED / CONTRACTED SERVICE	81,400
130	EXECUTIVE			00053	SUPPLIES	
01310	EXECUTIVE / MAYOR			053110	MATERIALS & SUPPLIES	2,500
051100	SALARIES	8,100		053111	OFFICE SUPPLIES	0
051220	FICA EXPENSE	585		053114	CHEMICALS	0
051240	RETIREMENT CONTRIBUTIONS	0		053123	ELECTRICITY	30,000
052350	TRAVEL	0		053127	GASOLINE	0
052370	EDUCATION	10,000		053159	MISCELLANEOUS	
00051	TOTAL PERSONAL SVC & EMP BENEFITS	18,685		053160	SMALL EQUIPMENT	
01310	TOTAL EXECUTIVE / MAYOR	18,685		053170	TIRES	
130	TOTAL EXECUTIVE	18,685		053173	UNIFORM RENTAL - WATER/SEWER	
140	ELECTIONS			00053	TOTAL SUPPLIES	32,500
01400	ELECTIONSPTION			00054	CAPITAL OUTLAYS	
00000	GENERAL USE			054200	C/O - MACHINERY & EQUIPMENT	0
051120	SALARIES	500		054220	VEHICLES	0
053111	OFFICE SUPPLIES			054240	COMPUTER & SOFTWARE	5,000
140	TOTAL ELECTIONS	500		00054	TOTAL CAPITAL OUTLAYS	5,000
150	GENERAL ADMINISTRATION			00055	INTERFUND / INTERDEPT CHARGES	
01510	FINANCIAL ADMINISTRATION			055110	INTERFUND/INTERDEPARTMENTAL CH	
042600	STREET LIGHTING			00055	TOTAL INTERFUND / INTERDEPT CHARGES	0
051100	SALARIES	134,953		00057	OTHER COSTS	
051210	GROUP HEALTH INSURANCE	30,000		057150	OTHER EXPENSE	
051215	LIFE INSURANCE	365		057300	PAYMENTS TO OTHERS	0
051220	FICA EXPENSE	9,744		00057	TOTAL OTHER COSTS	0
051240	RETIREMENT CONTRIBUTIONS	2,400		04300	TOTAL SEWER DEPARTMENT	118,900
051260	UNEMPLOYMENT INSURANCE	0		04400	WATER DEPARTMENT	
051270	GMAWSIF INS (WORKER'S COMP)	500		00051	PERSONAL SVC & EMP BENEFITS	
075500	BETTERHOME DDA ADMIN.			051100	SALARIES	0
00051	TOTAL PERSONAL SVC & EMP BENEFITS	177,962		051210	GROUP HEALTH INSURANCE	
00052	PURCHASED / CONTRACTED SERVICE			051215	LIFE INSURANCE	
052110	PURCHASED PROFESSIONAL SERVICE	0		051220	FICA EXPENSE	0
052120	LEGAL FEES	2,500		051240	RETIREMENT CONTRIBUTIONS	0
052121	AUDIT FEES	10,000		051260	UNEMPLOYMENT INSURANCE	
052122	CITY ATTORNEY FEES	6,000		051270	GMAWSIF INS (WORKER'S COMP)	0
052123	MUNICIPAL COURT JUDGE	1,800		00051	TOTAL PERSONAL SVC & EMP BENEFITS	0
052124	PHYSICAL & DRUG TESTING	0		00052	PURCHASED / CONTRACTED SERVICE	
052125	LANDSCAPE ARCHITECT	0		052120	LEGAL FEES	
052129	TREE SURGEONS	0		052121	AUDIT FEES	10,000
052130	PEST CONTROL	8,000		052124	PHYSICAL & DRUG TESTING	

052131	COMPUTER MAINTENANCE	2,500	052130	PEST CONTROL CONTRACT	
052200	REPAIRS AND MAINTENANCE	250	052131	COMPUTER MAINTENANCE	1,000
052201	REPAIRS & MAINTENANCE - BLDG.	1,500	052135	WTR TANK MAINTENANCE CONTRACT	39,100
052211	GARBAGE CONTRACT	0	052136	WATER TESTING	10,000
052214	CEMETERY MAINTENANCE CONTRACT	0	052137	DW - FEE - CONTRACT	10,000
052230	LEASE PAYMENT	150	052200	REPAIRS AND MAINTENANCE	0
052232	EQUIPMENT RENTAL	1,500	052202	REPAIRS & MAINTENANCE-VEHICLES	500
052310	LIABILITY INS. (McKENZIE)	8,800	052211	GARBAGE CONTRACT	0
052320	TELEPHONE	6,650	052230	LEASE PAYMENT	150
052321	POSTAGE	0	052231	RAILROAD RENTAL R/O/W	2,500
052330	ADVERTISING	3,000	052232	EQUIPMENT RENTAL	500
052340	PRINTING & BINDING	500	052310	LIABILITY INS. (McKENZIE)	44,500
052350	TRAVEL	0	052320	TELEPHONE	1,500
052360	DUES AND FEES	3,000	052321	POSTAGE	2,500
052370	EDUCATION & TRAINING	2,000	052330	ADVERTISING	200
052385	CONTRACT LABOR	0	052340	PRINTING & BINDING	1,000
052390	MISCELLANEOUS	2,000	052350	TRAVEL	
052395	BANK CHARGES	1,000	052360	DUES AND FEES	1,000
00052	TOTAL PURCHASED / CONTRACTED SERVICE	61,150	052370	EDUCATION & TRAINING	
00053	SUPPLIES		052385	CONTRACT LABOR	35,000
053110	MATERIALS & SUPPLIES	1,200	052395	BANK CHARGES	500
053111	OFFICE SUPPLIES	2,500	00052	TOTAL PURCHASED / CONTRACTED SERVICE	159,950
053112	RECREATION SUPPLIES	0	00053	SUPPLIES	
053117	PARK - GYM SUPPLIES	0	053110	MATERIALS & SUPPLIES	5,000
053118	CITY EVENTS-EXPENSES	0	053111	OFFICE SUPPLIES	200
053122	NATURAL GAS	0	053114	CHEMICALS	0
053123	ELECTRICITY	9,000	053115	METERS	0
053127	GASOLINE	0	053116	PIPE	
053160	SMALL EQUIPMENT	0	053122	NATURAL GAS	
00053	TOTAL SUPPLIES	12,700	053123	ELECTRICITY	55,000
00054	CAPITAL OUTLAYS		053127	GASOLINE	1,000
054120	CAPITAL INVESTMENTS	0	053159	MISCELLANEOUS	
054200	C/O - MACHINERY & EQUIPMENT	0	053160	SMALL EQUIPMENT	
054230	FURNITURE	0	053170	TIRES	
054240	COMPUTER & SOFTWARE	5,000	053173	UNIFORM RENTAL - WATER/SEWER	
054255	SECURITY EQUIPMENT	0	00053	TOTAL SUPPLIES	61,200
00054	TOTAL CAPITAL OUTLAYS	5,000	00054	CAPITAL OUTLAYS	
00057	OTHER COSTS		054200	C/O - MACHINERY & EQUIPMENT	
057300	PAYMENTS TO OTHERS (GTS)	20,000	054210	SMALL MACHINERY	
057500	PRIOR YRS PAYROLL TAXES	0	054220	VEHICLES	0
057900	CONTINGENCY		054240	COMPUTER & SOFTWARE	5,000
00057	TOTAL OTHER COSTS	20,000	054255	SECURITY EQUIPMENT	0
01510	TOTAL FINANCIAL ADMINISTRATION	276,812	00054	TOTAL CAPITAL OUTLAYS	5,000
150	TOTAL GENERAL ADMINISTRATION	276,812	00055	INTERFUND / INTERDEPT CHARGES	
200	COMMUNITY DEVELOPMENT		055110	INTERFUND/INTERDEPARTMENTAL CH	
33790	BRACE GRANT (KAB)		00055	TOTAL INTERFUND / INTERDEPT CHARGES	0
033617	BRACE GRANT (KAB)	5,000	00056	DEPRECIATION & AMORTIZATION	
200	TOTAL COMMUNITY DEVELOPMENT	5,000	056100	DEPRECIATION	
300	PUBLIC SAFETY		056200	AMORTIZATION	
03200	POLICE DEPARTMENT		00056	TOTAL DEPRECIATION & AMORTIZATION	0
00051	PERSONAL SVC & EMP BENEFITS		00057	OTHER COSTS	
051100	SALARIES	334,094	057150	OTHER EXPENSE	
051130	CONTRACT-MTZ POL. DEPT.	0	057300	PAYMENTS TO OTHERS	
051210	GROUP HEALTH INSURANCE	75,000	057400	BAD DEBTS	
051215	LIFE INSURANCE	750	057900	CONTINGENCY	
051220	FICA EXPENSE	24,122	00057	TOTAL OTHER COSTS	0
051240	RETIREMENT CONTRIBUTIONS	5,000	00058	DEBT SERVICE	
051260	UNEMPLOYMENT INSURANCE	0	058110	BOND PRINCIPAL EXPENSE 1997	
051270	GMAWSIF INS (WORKER'S COMP)	5,000	058111	BOND PRINCIPAL EXPENSE 2001	
00051	TOTAL PERSONAL SVC & EMP BENEFITS	443,966	058112	BOND PRINCIPAL EXPENSE 2008	
00052	PURCHASED / CONTRACTED SERVICE		058210	BOND INTEREST EXPENSE 1984	
052120	LEGAL FEES	0	058211	BOND INTEREST EXPENSE 1997	
052121	AUDIT FEES	10,000	058212	BOND INTEREST EXPENSE 2001	
052124	PHYSICAL & DRUG TESTING	200	058213	BOND INTEREST EXPENSE 2008	
052130	PEST CONTROL CONTRACT	800	058215	LEASE INTEREST EXPENSE	
052131	COMPUTER MAINTENANCE	4,000	058216	GEFA LOAN 2011 PRINCIPAL	
052200	REPAIRS AND MAINTENANCE	5,000	058217	GEFA LOAN INTEREST (ALL LOANS)	10,422
052202	REPAIRS & MAINTENANCE-VEHICLES	8,000	058218	GEFA LOAN 2014 PRINCIPAL	0
052230	LEASE PAYMENT	150	058219	GEFA LOAN 2014 INTEREST	0
052232	EQUIPMENT RENTAL	1,000	058220	GEFA 2014 ADMIN LOAN EXPENSE	0
052310	LIABILITY INS. (McKENZIE)	29,500	033425	GEFA 2011L20WJ	25,333
052320	TELEPHONE	17,000	012540	GEFA 2005L49WS	20,544
052321	POSTAGE	0	058300	FISCAL AGENT'S FEES	0

052330	ADVERTISING	100		00058	TOTAL DEBT SERVICE	56,299
052340	PRINTING & BINDING	250		00061	ADMIN CHARGES	
052350	TRAVEL	1,000		061100	OPERATING TRANSFERS FROM FUND	400,000
052360	DUES AND FEES	1,000		00061	TOTAL ADMIN CHARGES	400,000
052370	EDUCATION & TRAINING	3,000		04400	TOTAL WATER DEPARTMENT	682,449
052385	CONTRACT LABOR	0		04400	TOTAL WATER/SEWER DEPARTMENT	801,349
052390	MISCELLANEOUS	1,000				
00052	TOTAL PURCHASED / CONTRACTED SERVICE	82,000				
00053	SUPPLIES					
053110	MATERIALS & SUPPLIES	2,500				
053111	OFFICE SUPPLIES	1,000				
053123	ELECTRICITY	3,500				
053127	GASOLINE	20,000				
053160	SMALL EQUIPMENT	3,000				
053169	GUNS & TASERS - POLICE	1,500				
053170	TIRES	0				
053171	UNIFORM PURCHASE - POLICE	2,500				
00053	TOTAL SUPPLIES	34,000				
00054	CAPITAL OUTLAYS					
054220	VEHICLES	0				
054240	COMPUTER & SOFTWARE	15,000				
054255	SECURITY EQUIPMENT	3,500				
00054	TOTAL CAPITAL OUTLAYS	18,500				
00057	OTHER COSTS					
057100	POLICE OFFICERS A & B FUND	0				
057101	JAIL COSTS	2,000				
057300	PAYMENTS TO OTHERS	15,000				
057900	CONTINGENCY	0				
00057	TOTAL OTHER COSTS	17,000				
03200	TOTAL POLICE DEPARTMENT	563,211				
	03500 FIRE DEPARTMENT					
00000	GENERAL USE					
052202	REPAIRS & MAINTENANCE-VEHICLES	0				
00000	TOTAL GENERAL USE	0				
00051	PERSONAL SVC & EMP BENEFITS					
051100	SALARIES	5,875				
051101	PER CALL	30,000				
051215	LIFE INSURANCE	1,200				
051220	FICA EXPENSE	424				
051270	GMAWSIF INS (WORKER'S COMP)	2,000				
00051	TOTAL PERSONAL SVC & EMP BENEFITS	39,499				
00052	PURCHASED / CONTRACTED SERVICE					
052130	PEST CONTROL CONTRACT					
052131	COMPUTER MAINTENANCE	500				
052200	REPAIRS AND MAINTENANCE	2,000				
052201	REPAIRS & MAINTENANCE - BLDG.	2,000				
052202	REPAIRS & MAINTENANCE-VEHICLES	3,500				
052310	LIABILITY INS. (McKENZIE)	13,500				
052320	TELEPHONE	0				
052390	MISCELLANEOUS	0				
00052	TOTAL PURCHASED / CONTRACTED SERVICE	21,500				
00053	SUPPLIES					
053110	MATERIALS & SUPPLIES	1,500				
053113	UNIFORM CLEANING	0				
053122	NATURAL GAS	800				
053123	ELECTRICITY	0				
053127	GASOLINE	1,000				
053160	SMALL EQUIPMENT	0				
00053	TOTAL SUPPLIES	3,300				
00057	OTHER COSTS					
057800	VOLUNTEER RETENTION	700				
00057	TOTAL OTHER COSTS	700				
03500	TOTAL FIRE DEPARTMENT	64,999				
	04200 STREET DEPARTMENT					
00051	PERSONAL SVC & EMP BENEFITS					
051100	SALARIES	24,000				
051210	GROUP HEALTH INSURANCE	0				
051215	LIFE INSURANCE	0				
051220	FICA EXPENSE	1,733				
051240	RETIREMENT CONTRIBUTIONS	0				
051260	UNEMPLOYMENT INSURANCE	0				
051270	GMAWSIF INS (WORKER'S COMP)	0				
00051	TOTAL PERSONAL SVC & EMP BENEFITS	25,733				
052100	ENGINEERS FEES					

