

CLIMAX

2026

APPROVED BUDGET

CITY OF CLIMAX, GEORGIA
2026 APPROVED BUDGET

	<u>General Fund</u>	<u>VFD Special Revenue Fund</u>	<u>W & G Fund</u>	<u>2026 Totals</u>
Revenues	\$ 141,270.00	\$ 4,000.00	\$ 111,780.00	\$ 257,050.00
Expenditures/Expenses				
General Government	\$ 69,660.00			\$ 69,660.00
Fire	\$ 7,800.00	\$ 4,000.00		\$ 11,800.00
Highways & Streets	\$ 51,364.80			\$ 51,364.80
Recreation	\$ 9,400.00			\$ 9,400.00
SPLOST Debt Service Fund				\$ -
W&G Fund			\$ 111,780.00	\$ 111,780.00
Total Expenditures/Expenses	\$ 138,224.80	\$ 4,000.00	\$ 111,780.00	\$ 254,004.80
Excess	\$ 3,045.20	\$ -	\$ -	\$ 3,045.20

CITY OF CLIMAX, GEORGIA
2026 BUDGET

GENERAL GOVERNMENT - REVENUES					
TAXES					
		2023	2024	2025	2026
1311200	Real Property Taxes	\$ 20,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
1311310	Motor Vehicle Tax	\$ 1,000.00	\$ 800.00	\$ 600.00	\$ 600.00
1311315	MV Title Ad Valorem Tax Fee	\$ 7,000.00	\$ 9,900.00	\$ 6,000.00	\$ 6,000.00
1311316	True Up Tax				
1311320	Mobile Home Tax	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00	\$ 400.00
1311350	Railroad Equipment	\$ 350.00		\$ 350.00	\$ 350.00
1311400	Personal Property Prior Year				
1311600	Real Estate Transfer Tax				
1311700	Franchise Taxes	\$ 12,300.00	\$ 12,900.00	\$ 14,000.00	\$ 14,000.00
1311340	Intangibles (Regular & Recording)	\$ 600.00	\$ 900.00	\$ 500.00	\$ 500.00
	Total General Property Taxes	\$ 42,750.00	\$ 50,000.00	\$ 47,450.00	\$ 45,850.00
General Sales and Use Tax					
1313100	1% Local Option Sales Tax (LOST)	\$ 90,000.00	\$ 73,000.00	\$ 55,000.00	\$ 55,000.00
1337100	Special Purpose L.O.S.T.				
	Total General Sales and Use Tax	\$ 90,000.00	\$ 73,000.00	\$ 55,000.00	\$ 55,000.00
Selective Sales and Use Tax					
1314200	Alcoholic Beverage Excise	\$ 16,500.00	\$ 13,000.00	\$ 9,000.00	\$ 9,000.00
	Total Selective Sales and Use Tax	\$ 16,500.00	\$ 13,000.00	\$ 9,000.00	\$ 9,000.00
Business Taxes					
1316100	Business and Occupational Tax	\$ 1,000.00	\$ 860.00	\$ 800.00	\$ 800.00
1316200	Insurance Premium Tax	\$ 22,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
	Insurance Proceeds		\$ 22,700.00	\$ 20,000.00	\$ 20,000.00

Total Business Taxes		\$ 23,500.00	\$ 25,560.00	\$ 22,800.00	\$ 22,800.00
LICENSES AND PERMITS					
1321200	General Business License	\$ 100.00		\$ 150.00	
1322990	Other Permits (Slow Moving Vehicle)	\$ 30.00		\$ 30.00	
Total Licenses and Permits		\$ 130.00		\$ -	\$ 180.00
CHARGES FOR SERVICES					
1347000	Culture and Recreation (Ball Park)				
Total Charges for Services					
INVESTMENT INCOME					
1361000	Interest	\$ 100.00	\$ 100.00	\$ 20.00	\$ 20.00
Total Investment Income		\$ 100.00	\$ 100.00	\$ 20.00	\$ 20.00
MISCELLANEOUS					
Federal Grant Revenue					
State Grant Revenue					
1392110	Miscellaneous Revenue				
1381000	Rents and Royalties	\$ 8,000.00	\$ 9,000.00	\$ 7,000.00	\$ 7,000.00
Total Miscellaneous		\$ 8,000.00	\$ 9,000.00	\$ 7,000.00	\$ 7,000.00
TOTAL REVENUES		\$ 180,980.00	\$ 170,660.00	\$ 141,270.00	\$ 139,850.00

CITY OF CLIMAX, GEORGIA
2026 BUDGET

GENERAL GOVERNMENT
EXPENDITURES

PERSONAL SERVICES & EMPLOYEE BENEFITS

Personal Serv-Salaries & Wages

		2021	2022	2023	2024	2025
1511000	Council	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -
1511100	City Clerk	\$ 25,000.00	\$ 26,500.00	\$ 27,500.00	\$ 27,200.00	\$ 18,720.00
1511101	Assistant City Clerk					
1512310	Personal Serv-Empl. Benefits- Payroll Taxes	\$ 1,300.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
1512311	Personal Serv-eEmpl. Benefits-Health Insurance	\$ 6,500.00	\$ 7,000.00	\$ 7,000.00	\$ 7,500.00	\$ -
1512700	Personal Serv-Empl. Benefits-Workers Comp Ins.	\$ 5,800.00	\$ 3,800.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00
	Employee Retirement - Employer Part			\$ 4,000.00	\$ 811.20	
	Total Personal Services	\$ 42,600.00	\$ 42,800.00	\$ 48,000.00	\$ 43,011.20	\$ 22,220.00

PURCHASED/CONTRACTED SERVICES

1521200	Professional Services	\$ 8,850.00	\$ 8,850.00	\$ 10,000.00	\$ 8,000.00	\$ 6,000.00
	Accounting & Auditing					
1521400	Election Expenses	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
1522200	Repairs and Maintenance	\$ 1,000.00	\$ 1,500.00	\$ 2,000.00	\$ 1,000.00	\$ 5,000.00
1523100	Insurance other than Employee Benefits	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 11,840.00
1523200	Communications	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00
1523300	Advertising	\$ 250.00	\$ 250.00	\$ 250.00	\$ 500.00	\$ 500.00
1523500	Travel	\$ 3,500.00	\$ 3,000.00	\$ 3,500.00	\$ 3,000.00	\$ 3,000.00
1523600	Dues & Fees	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00
1523700	Education and Training	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00	\$ 2,500.00
1523850	Contract Labor	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
1573010	Donations					
	Total Purchased/Contracted Services	\$ 36,600.00	\$ 36,600.00	\$ 38,750.00	\$ 35,000.00	\$ 36,340.00

SUPPLIES						
1531100	General supplies & materials	\$ 2,500.00	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
1531105	Health Grant Expenses					
1531110	Office Supplies	\$ 2,500.00	\$ 3,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,000.00
1531200	Energy	\$ 3,500.00	\$ 3,000.00	\$ 4,000.00	\$ 3,000.00	\$ 3,100.00
1531270	Gas & Oil					
1531700	Other Supplies					
Total Supplies		<u>\$ 8,500.00</u>	<u>\$ 9,000.00</u>	<u>\$ 12,500.00</u>	<u>\$ 11,500.00</u>	<u>\$ 11,100.00</u>
TOTAL GENERAL GOVERNMENT EXPENDITURES		<u>\$ 87,700.00</u>	<u>\$ 88,400.00</u>	<u>\$ 99,250.00</u>	<u>\$ 89,511.20</u>	<u>\$ 69,660.00</u>

CITY OF CLIMAX, GEORGIA
2026 BUDGET

PUBLIC SAFETY - FIRE
EXPENDITURES

PERSONAL SERVICES & EMPLOYEE BENEFITS

		2021	2022	2023	2024	2025
	Fireman's Cancer Insurance	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
	Fireman's PTSD Insurance					\$ 1,000.00
3512700	Worker's Compensation	\$ 152.00	\$ 152.00	\$ 152.00	\$ 616.00	\$ 700.00
3522200	Repairs and Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00
3523200	Communications	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	
3523850	Contract Labor - Pest Control	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
3523900	Other					
	Total Purchased/Contracted Service	\$ 7,152.00	\$ 7,152.00	\$ 6,652.00	\$ 4,116.00	\$ 4,200.00

SUPPLIES

3531100	General supplies & materials	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 300.00
3531270	Gas & Oil	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
3531200	Energy (GA Power)	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,800.00
	Total Supplies	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00	\$ 3,600.00

CAPITAL OUTLAY

3542000	Machinery & Equipment					
	Total Capital Outlay					

OTHER COST

3573000	Payments to Other Agencies					
	Total Other Cost					

	TOTAL PUBLIC SAFETY - FIRE EXPENDITURES	\$ 10,452.00	\$ 10,452.00	\$ 9,952.00	\$ 7,416.00	\$ 7,800.00
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CITY OF CLIMAX, GEORGIA
2026 BUDGET

HIGHWAYS AND STREETS
EXPENDITURES

PERSONAL SERVICES & EMPLOYEE BENEFITS

		2021	2022	2023	2024	2025
4511000	Personal Serv-Salaries & Wages (Craig)	\$ 28,500.00	\$ 29,700.00	\$ 29,900.00	\$ 30,700.00	\$ 21,964.80
4512100	Personal Serv-Employ Benefits - Health Insurance	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 5,000.00	\$ -
4512310	Payroll Taxes	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	\$ 1,500.00
	Workers' Compensation					\$ 1,000.00
	Total Personal Services	\$ 35,000.00	\$ 37,200.00	\$ 37,400.00	\$ 39,200.00	\$ 23,464.80

PURCHASED/CONTRACTED SERVICES

4522200	Repairs and Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
4523200	Communications	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
4523700	Eduation, Training, & Travel	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
4523850	Contract Labor	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 2,000.00
	Total Purchased/Contracted Services	\$ 7,600.00	\$ 7,600.00	\$ 7,600.00	\$ 7,100.00	\$ 3,600.00

SUPPLIES

4531100	General supplies & materials	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
4531110	Office Supplies	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
4531200	Energy	\$ 15,000.00	\$ 16,000.00	\$ 16,000.00	\$ 17,700.00	\$ 19,000.00
4531270	Gas & Oil	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	Total Supplies	\$ 19,300.00	\$ 20,300.00	\$ 20,300.00	\$ 22,000.00	\$ 24,300.00

CAPITAL OUTLAY

Total Capital Outlay

TOTAL HIGHWAYS AND STREETS EXP.

\$ 61,900.00	\$ 65,100.00	\$ 65,300.00	\$ 68,300.00	\$ 51,364.80	

CITY OF CLIMAX, GEORGIA
2026 BUDGET

RECREATION
EXPENDITURES

PERSONAL SERVICES & EMPLOYEE BENEFITS

		2021	2022	2023	2024	2025
5511000	Personal Serv-Salaries & Wages					
5512310	Personal Serv-Employ Benefits					
	Total Personal Services					

PURCHASED/CONTRACTED SERVICES

5522200	Repairs and Maintenance	\$ 500.00	\$ 500.00	\$ 3,500.00	\$ 2,000.00	\$ 5,000.00
5523850	Contract Labor	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
	Total Purchased/Contracted Services	\$ 700.00	\$ 700.00	\$ 3,700.00	\$ 2,200.00	\$ 5,200.00

SUPPLIES

5531100	General supplies & materials	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
5531200	Energy	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00	\$ 4,000.00
5531300	Food					
	Total Supplies	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 3,200.00	\$ 4,200.00

CAPITAL OUTLAY

5541000	Property					
	Total Capital Outlay					

TOTAL RECREATION

\$ 3,400.00	\$ 3,400.00	\$ 6,400.00	\$ 5,400.00	\$ 9,400.00
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CITY OF CLIMAX, GEORGIA
2026 BUDGET

SPLOST DEBT SERVICE FUND

REVENUES

	2021	2022	2023	2024	2025
7313200 Intergovernmental Revenue	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00
Refuse Collection Charges					
Total Revenues	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00

DEBT SERVICE

7582000 Principal & Interest	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00
Total Debt Service	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00

Non-Operating Expenses

Total Non-Operating Expenses

Total Capital Outlay

Net	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 60,000.00
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CITY OF CLIMAX, GEORGIA
2026 BUDGET

VOLUNTEER FIRE DEPT SRF

REVENUES

	2021	2022	2023	2024	2025
9336000 Intergovenmental					
9371000 Contributions	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Refuse Collection Charges					
Total Revenues	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00

EXPENDITURES

9531100 Operating Expenses	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Total Debt Services	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00

Non-Operating Expenses

Total Non-Operating Expenses					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF CLIMAX, GEORGIA
2026 BUDGET

Water and Garbage Fund						
Operating Revenues						
		2021	2022	2023	2024	2025
344190	Penalties and Late Charges					
344200	Water & Refuse Collection Charges	\$ 100,000.00	\$ 86,000.00	\$ 95,400.00	\$ 101,000.00	\$ 111,780.00
8361000						
Total Operating Revenues		\$ 100,000.00	\$ 86,000.00	\$ 95,400.00	\$ 101,000.00	\$ 111,780.00
Operating Expenses						
Personal Services and Employee Benefits						
8511100	City Clerk - Salary	\$ 8,000.00	\$ 9,000.00	\$ 9,000.00	\$ 11,300.00	\$ 6,240.00
8511000	Other Salaries (Craig)	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 11,300.00	\$ 5,491.20
	Water Operater - subcontractor (Bo Ladner)					\$ 4,800.00
8512311	Personal Serv-Emplo Benefits - Health Insurance	\$ 6,900.00	\$ 6,000.00	\$ 6,000.00	\$ 6,556.00	
8512310	Payroll Taxes	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
	Workers Compensation				\$ 2,000.00	\$ 1,000.00
Total Personal Services		\$ 25,500.00	\$ 25,600.00	\$ 25,600.00	\$ 32,756.00	\$ 19,131.20
Purchased Professional Technical Services						
8521200	Accounting & Auditing	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
8522100	Disposal	\$ 32,000.00	\$ 30,000.00	\$ 30,000.00	\$ 27,261.00	\$ 27,261.00
8522200	Repairs and Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
8523100	Insurance other than employee benefit	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 8,000.00
8523200	Communications	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 1,500.00
8523600	Dues & Fees	\$ 350.00	\$ 350.00	\$ 350.00	\$ 400.00	\$ 1,500.00
8523700	Education, training, & travel	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 3,500.00
8523850	Other Contractual Services (Inmate Labor)	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,800.00
	(American Tank Maintenance)	\$ 7,797.00	\$ 7,797.00	\$ 7,900.00	\$ 8,000.00	\$ 9,000.00
8523900	Drinking Water Fees	\$ 790.00	\$ 790.00	\$ 790.00	\$ 790.00	\$ 790.00
Total Purchased & Company		\$ 54,237.00	\$ 52,237.00	\$ 52,840.00	\$ 50,251.00	\$ 61,351.00
Supplies						
8531100	General Supplies & Maintenance	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 2,000.00

8531110	Office Supplies - Postage	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00
8531200	Energy	\$ 15,000.00	\$ 13,000.00	\$ 11,000.00	\$ 11,000.00	\$ 14,000.00
8531270	Gas & Oil	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
8531700	Other Supplies					
	Total Supplies	<u>\$ 20,100.00</u>	<u>\$ 18,600.00</u>	<u>\$ 16,600.00</u>	<u>\$ 16,600.00</u>	<u>\$ 21,700.00</u>

Water & Garbage Fund Cont.

Depreciation

8561000	Total Depreciation					
	Total Depreciation					

Major Repairs

Generators

Total Major Repairs

Capital Outlay

Capital Outlay

Total Capital Outlay

Total Operating Expenditures

<u>\$ 99,837.00</u>	<u>\$ 96,437.00</u>	<u>\$ 95,040.00</u>	<u>\$ 99,607.00</u>	<u>\$ 102,182.20</u>
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Operating Income (Loss)

\$ 163.00	\$ (10,437.00)	\$ 360.00	\$ 1,393.00	\$ 9,597.80
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Non-Operating Revenues

Interest Income

Miscellaneous

Total Non-Operating Revenues

Non-Operating Expenses

Total Non-Operating Expenses

NET

<u>\$ 163.00</u>	<u>\$ (10,437.00)</u>	<u>\$ 360.00</u>	<u>\$ 1,393.00</u>	<u>\$ 9,597.80</u>
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