



City of Walthourville - Annual Budget Proposal
For Consideration by the Mayor and City Council

DATE: December 9, 2025

TO: Honorable Mayor and Council Members
City of Walthourville, Georgia

FROM: CKH City CPA's

SUBJECT: Budget Proposal for Council Action – FY 2026

Summary

Cash Basis		
	2026 Budget	
<u>General Fund</u>		
Revenues	\$	3,306,812.05
Expenditures	\$	2,825,798.43
Transfer OUT to Water Fund	\$	178,283.25
Build-up of Reserves	\$	360,497.39
Other Accounts Payable	\$	35,104.33
Net Revenues & Expenditures	\$	(92,871.36)
<u>Water Fund</u>		
Revenues	\$	2,673,003.06
Expenditures	\$	3,319,286.31
Adjustment for Depreciation	\$	(468,000.00)
Transfer IN from General Fund	\$	178,283.25
Net Revenues & Expenditures	\$	(0.00)
Combined (Water Fund + General Fund- Accounts Payable)		\$ (92,871.36)

General Fund

2026 Budget

Revenues

BUSINESS LICENSES	GENERAL BUSINESS TAXES	14,010.06
GENERAL PROPERTY TAXES	PROPERTY TAX	1,074,300.54
FLOST REVENUE	FLOST REVENUE	-
BUSINESS TAXES	INSURANCE PREMIUM TAXES	495,881.33
FINES AND FORFEITURES	COURT FINES	245,555.17
GENERAL PROPERTY TAXES	FRANCHISE TAXES	221,244.86
GENERAL SALES AND USE TAXES	LOCAL OPT. SALES AND USE TAX	753,435.55
INTEREST REVENUES	INTEREST REVENUES	100.45
OTHER MISCELLANEOUS REVENUES	OTHER MISCELLANEOUS REVEN	21,686.22
PERSONAL PROPERTY	PERSONAL PROPERTY TAXES	5,468.21
RENTS AND ROYALTIES	RENTS AND ROYALTIES	6,379.80
SELECTIVE SALES AND USE TAXES	CKH City CPA's	-
STATE GOVERNMENT GRANTS	OPERATING-CATEGORICAL	500.00
UTILITIES / ENTERPRISE	FIRE FEE CHARGES	468,249.85
Total Revenues		3,306,812.05

Expenses

COST FOR TRANSIT SYSTEM	PURCHASED/CONTRACTED SER	42,813.05
FIRE DEPARTMENT	CAPITAL OUTLAYS	11,177.36
FIRE DEPARTMENT	PERSONAL SER./EMP. BENEFITS	566,289.80
FIRE DEPARTMENT	PURCHASED/CONTRACTED SER	6,543.57
FIRE DEPARTMENT	SUPPLIES	43,093.21
GENERAL ADMINISTRATION	CAPITAL OUTLAYS	20,000.00
GENERAL ADMINISTRATION	OTHER COSTS	79,036.27
GENERAL ADMINISTRATION	PERSONAL SER./EMP. BENEFITS	27,386.53
GENERAL ADMINISTRATION	PURCHASED/CONTRACTED SER	394,034.29
GENERAL ADMINISTRATION	SUPPLIES	28,741.67
GOVERNING BODY - COUNCIL	PERSONAL SER./EMP. BENEFITS	40,368.39
GOVERNING BODY - COUNCIL	PURCHASED/CONTRACTED SER	50,000.00
MAYOR	PERSONAL SER./EMP. BENEFITS	14,400.00
MUNICIPAL COURT	PURCHASED/CONTRACTED SER	14,059.50
PARKS AND RECREATION	PURCHASED/CONTRACTED SER	1,034.53
PARKS AND RECREATION	SUPPLIES	2,330.71
POLICE DEPARTMENT	CAPITAL OUTLAYS	21,645.20
POLICE DEPARTMENT	OTHER COSTS	47,797.86
POLICE DEPARTMENT	PERSONAL SER./EMP. BENEFITS	577,317.75
POLICE DEPARTMENT	PURCHASED/CONTRACTED SER	41,773.80
POLICE DEPARTMENT	SUPPLIES	34,271.98
PUBLIC WORKS	TRANSPORTATION	20,688.00
STREET DEPARTMENT	CAPITAL OUTLAYS	18,334.00
STREET DEPARTMENT	DEBT SERVICE	-
STREET DEPARTMENT	PERSONAL SER./EMP. BENEFITS	208,405.94
STREET DEPARTMENT	PURCHASED/CONTRACTED SER	6,112.98
STREET DEPARTMENT	SUPPLIES	141,485.76
CLERK ADMINISTRATION	PERSONAL SER./EMP. BENEFITS	159,736.51
Total Expenses		2,638,878.68

Total Accounts Payable 186,919.76

Total Expenses + Accounts Payable **2,825,798.43**

Profit / (loss) before other financing sources **481,013.61**

Transfer OUT to Water Fund 178,283.25

Build Up of Reserves 360,497.39

Total Profit / (loss) - **57,767.03**

Total Other Accounts Payable 35,104.33

Combined (Water Fund + General Fund-Accounts Payable) - **92,871.36**

Water/Sewer Fund**2026 Budget****Revenues**

OTHER CHARGES FOR SERVICES	BAD CHECK FEES	-	1,507.35
	Tap Fees: New houses (66)		564,300.00
UTILITIES / ENTERPRISE	WATER CHARGES		854,752.71
UTILITIES / ENTERPRISE	REFUSE COLLECTION CHARGES		455,414.92
UTILITIES / ENTERPRISE	WATER/SEWERAGE		800,042.79
Total Revenues			2,673,003.06

Expenses

PUBLIC WORKS	PERSONAL SER./EMP. BENEFITS		262,306.97
SEWAGE COLLECTION AND DISPOSAL	DEBT SERVICE		320,587.80
SEWAGE COLLECTION AND DISPOSAL	PURCHASED/CONTRACTED SERVICES		-
SEWAGE COLLECTION AND DISPOSAL	SUPPLIES		368,705.02
SOLID WASTE AND RECYCLING	CAPITAL OUTLAYS		-
SOLID WASTE AND RECYCLING	PERSONAL SER./EMP. BENEFITS		-
SOLID WASTE AND RECYCLING	PURCHASED/CONTRACTED SERVICES		472,393.55
SOLID WASTE AND RECYCLING	SUPPLIES		2,748.13
WATER ADMINISTRATION	CAPITAL OUTLAYS		75,000.00
WATER ADMINISTRATION	DEBT SERVICE		-
WATER ADMINISTRATION	DEPRECIATION AND AMORTIZATION		468,000.00
WATER ADMINISTRATION	OTHER COSTS		-
WATER ADMINISTRATION	PERSONAL SER./EMP. BENEFITS		150,129.85
WATER ADMINISTRATION	PURCHASED/CONTRACTED SERVICES		617,706.28
WATER ADMINISTRATION	SUPPLIES		117,104.00
CLERK ADMINISTRATION	PERSONAL SER./EMP. BENEFITS		95,410.40
	WATER TOWER COSTS		134,448.00
IMPACT FEE	New houses (66) (Meter and Pipes)		33,000.00
Total Expenses			3,117,540.01

Total Accounts Payable**201,746.31****Total Expenses + Accounts Payable****3,319,286.31****Total Profit / (loss)****- 646,283.25**

Adjustment for Non-cash Items

DEPRECIATION AND AMORTIZATION 468,000.00

Transfer IN from General Fund

178,283.25

"Cash" profit / (loss)**- 0.00**