Annual Budget

For the Fiscal Year Ended December 31, 2027

DRAFT

City Of Lakeland, Georgia
64 South Valdosta Road
Lakeland, Georgia 31635
229-482-3100

City of Lakeland
Elected Officials

William P. (Bill) Darsey, Mayor

Otis Calhoun, Mayor Pro Tem

Johnny Reynolds, City Council Post 1

Jason Walden, City Council Post 2

Vallentio Brockington, City Council Post 3

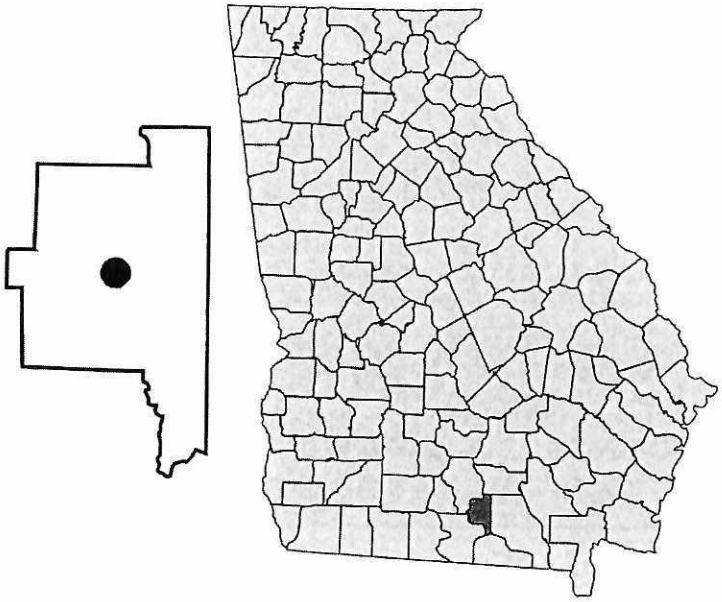
Grace Mack, City Council Post 4

Mary Sirmons, City Council Post 5



CITY OF LAKELAND, GEORGIA
2027 ANNUAL BUDGET
BUDGET OVERVIEW

General Fund Budget	$1,908,701.00
Water and Sewer Enterprise Fund Budget	$712,600.00
Solid Waste / Sanitation Fund Budget	$375,400.00
Special Purpose Local Option Sales Tax (SPLOST)	$276,400.00
Transportation Special Purpose Local Option Sales Tax (T-SPLOST)	$62,000.00
Hotel/Motel Tax	$400.00



CITY OF LAKELAND, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES

	2025 ACTUAL	2026 ORGINIAL BUDGET	2027 BUDGET Proposed
Revenues			
Taxes			
Property Taxes	$431,641.24	$436,338.00	$453,765.00
Motor Vehicle tax	$74,799.51	$65,000.00	$67,000.00
Mobile Home Tax	$9,799.51	$10,000.00	$10,000.00
Intangible Tax	$4,713.87	$4,500.00	$4,500.00
Real Estate Transfer Tax	$3,193.79	$2,500.00	$1,800.00
Franchise Tax	$184,956.25	$185,000.00	$192,000.00
Local Option Sale Tax	$488,645.35	$480,000.00	$495,000.00
Beer and Wine Alcoholic Tax	$58,276.23	$58,000.00	$57,000.00
Insurance Premium Tax	$331,501.62	$300,000.00	$320,000.00
Payment In Lieu of Taxes	$16,286.00	$16,000.00	$18,000.00
Total Taxes	**$1,603,813.37**	**$1,557,338.00**	**$1,619,065.00**
Licenses and permits			
Business License Fees	$24,006.72	$21,000.00	$30,000.00
DDA Special Event Fees	$1,521.00	$0.00	$200.00
Alcoholic Beverage Fees	$14,870.83	$10,000.00	$14,000.00
Building Permit Fees	$25,465.00	$10,000.00	$20,000.00
Total Licenses and permits	**$65,863.55**	**$41,000.00**	**$64,200.00**
Intergovernmental			
Deep South Solid Waste Authority Grant	0.00	0.00	5,000.00
Total Intergovernmental	**$0.00**	**0.00**	**$5,000.00**
Fines and Forfeitures			

Fines From Municipal Court	$86,650.48	$85,000.00	$95,000.00
Police Dept Family Fund	$0.00	$100.00	$75.00
Opioid Settlement Payment	$2,199.31	$2,000.00	$2,000.00
Restitution	$2.25	$0.00	$0.00
Total Fines and Forfeitures	**$88,852.04**	**$87,100.00**	**$97,075.00**
Miscellaneous			
Firemans Funds	$0.00	$1,000.00	$0.00
Interest Income	$11,201.61	$5,280.00	$6,110.00
Reimbursements / Refunds	$774,997.66	$8,000.00	$5,000.00
Reimbursement - Chamber Salary	$94,432.39	$87,000.00	$94,000.00
Election Qualifying Fees	$455.00	0.00	$0.00
Sales of Materials	$5,764.40	$5,000.00	$5,500.00
Miscellaneous	$82,505.98	$5,000.00	$13,000.00
Total Miscellaneous	**$969,357.04**	**$111,280.00**	**$123,361.00**
Total Revenues	**$2,732,886.00**	**$1,796,718.00**	**$1,908,701.00**
City Officials			
Salaries -City Council	$18,000.00	$18,000.00	$18,000.00
Salaries - Mayor	$4,800.00	$4,800.00	$4,800.00
Election Fees	0.00	$0.00	$0.00
Attorney Fees	$36,424.71	$35,000.00	$40,000.00
Total City Officials Fees	**$59,224.71**	**$57,800.00**	**$62,800.00**
General Government			
S&W-Chamber	$127,243.78	$87,000.00	$94,700.00
SS Cont. Chamber		$0.00	$3,000.00
Med. Cont. Chamber		$0.00	$900.00
Miscellaneous	$9,108.57	$2,500.00	$6,000.00
Finance Salaries	$75,975.36	$78,500.00	$78,500.00
Finance Group Insurance	$12,966.25	$13,000.00	$12,000.00
Finance - SS Contributions	$5,366.85	$6,700.00	$6,500.00
Deposit Refund MH	$1,000.00	$500.00	$500.00
Finance-Retirement Contribute	$3,262.38	$5,000.00	$4,000.00
Finance Workers Comp. Insurance	$2,605.00	$18,500.00	$26,000.00
Clerk/Superior Court	0.00	$0.00	$200.00
Unemployment Insurance	0.00	$0.00	$5,000.00
South Ga Regional Library	$5,000.00	$5,000.00	$5,000.00

Chamber Of Commerce	$5,655.00	$5,000.00	$5,500.00
Professional Service	$10,361.58	$20,000.00	$15,000.00
Audit Fees	$48,634.26	$33,000.00	$33,000.00
Finance-Professional Service	$7,227.33	$10,000.00	$10,000.00
Building Inspector	$11,265.00	$5,000.00	$10,000.00
Janitorial Services	$120.00	$1,200.00	$250.00
Insurance Liability	$25,422.56	$48,000.00	$47,000.00
Finance Communication	$0.00	$600.00	$300.00
Finance Advertising	$1,025.00	$1,000.00	$1,000.00
Finance Travel	$3,551.25	$10,000.00	$7,500.00
Dues and Subscriptions	$10,863.33	$11,000.00	$11,000.00
Finance-Education and Training	$16,186.22	$20,000.00	$26,000.00
Postage/Permit	$4,095.13	$8,000.00	$8,000.00
Finance-Supplies	$5,821.23	$4,000.00	$4,000.00
General Office supplies	$2,909.79	$1,500.00	$1,700.00
Office Supplies	$270.30	$1,500.00	$1,500.00
Office Furniture-Small	$0.00	$500.00	$500.00
Finance Other Supplies	$44.09	$1,000.00	$700.00
Tax Commissioners Fees	$4,800.00	$5,000.00	$5,000.00
Capital Outlay Bldg	$172,679.51	$0.00	$8,500.00
Capital Outlay Office Equipment	0.00	$2,000.00	$2,000.00
Capital Outlay Other	$26,817.00	$15,000.00	$10,000.00
Finance Repairs and Maint.	$5,940.86	$5,000.00	$6,000.00
Pest Control	$2,136.20	$700.00	$950.00
Charles Knight Cemetery	$3,600.00	$3,600.00	$3,600.00
Utilities General Government	$12,773.20	$15,500.00	$18,000.00
Farmers Market	0.00	$0.00	$1,000.00
Economic Development - DDA	$3,507.05	$7,000.00	$1,500.00
Total General Government	**$628,234.08**	**$451,800.00**	**$481,800.00**

Public Safety

Police Department

Police Admin-S&W	$99,131.00	$94,000.00	$99,500.00
Police Admin-Overtime	$144.00	$500.00	$300.00
Police Admin-Group Health Ins.	$24,747.68	$40,000.00	$56,400.00
Police-Retirement	$29,394.71	$35,000.00	$38,000.00
Police Admin Medicare	$734.21	$0.00	$800.00
Police-Admin SS	$1,702.09	$0.00	$1,700.00
Police Admin. Workers Comp. Insurance	$1,110.00	$0.00	$5,000.00
Municipal Court Judge	$4,572.55	$4,500.00	$4,500.00
POT/POF Expense	$17,724.13	$16,000.00	$18,500.00

Professional Services	$38,296.19	$32,000.00	$35,000.00
Drug Testing	$309.94	$500.00	$400.00
Office Supplies	$2,012.98	$2,000.00	$2,000.00
Repairs & Maintenance Vehicle	$7,563.63	$18,000.00	$12,000.00
Maint. & Repair Office Equip.	$6,689.07	$2,000.00	$3,500.00
Insurance Liability	$28,027.94	$20,000.00	$20,000.00
Police- Communications	$13,790.00	$5,000.00	$7,000.00
Travel Expense	0.00	$1,000.00	$1,000.00
Dues & Subscriptions	0.00	$200.00	$250.00
Employee Education	$1,660.79	$3,800.00	$5,500.00
Miscellaneous Fees	$39.80	$500.00	$250.00
Wrecker Service/Towing	0.00	$250.00	$250.00
Drug Investigation	0.00	$500.00	$500.00
Utilities/Police Dept	$10,476.74	$18,000.00	$15,000.00
Fuel- Police Dept.	$27,560.89	$40,000.00	$35,000.00
General Operating Supplies Pol	$2,861.07	$4,500.00	$4,500.00
Uniforms -Police	$12,553.40	$7,000.00	$10,000.00
Capital Outlay - Motor Vehicle/Equip	$20,000.00	$30,000.00	$30,000.00
Capital Outlay - Comm. Eq	$181,676.70	$1,500.00	$1,500.00
Patrol Salaries	$283,151.88	$340,000.00	$390,000.00
Patrol Overtime	$39,295.93	$20,000.00	$20,000.00
Patrol SS Contr.	$2,646.16	$0.00	$4,000.00
Patrol Medicare	$618.89	$0.00	$900.00
Boarding Prisoners	$3,245.00	$3,000.00	$8,000.00
FICA-Share	$33,823.71	$0.00	$20,000.00
Total Police Department	**$895,561.08**	**$739,250.00**	**$851,250.00**
Animal Control			
Animal Control Salaries	0.00	0.00	0.00
Animal Control Overtime	0.00	0.00	0.00
Animal Control - Health Ins.	0.00	0.00	0.00
Animal Control-SS	0.00	0.00	0.00
Animal Control-Medicare	0.00	0.00	0.00
Animal Control-Retirement	0.00	0.00	0.00
Animal Control Workers Comp. Insurance	0.00	0.00	0.00
Animal Control Utilities	$265.18	$500.00	$500.00
LAPS Expenses	1,200.00	0.00	0.00
Animal Control-Fuel	$416.03	$500.00	$500.00
Animal Control Repair&Maint-Vehicle	$738.28	$500.00	$500.00
Animal Control Uniforms	0.00	0.00	0.00

Animal Control Capital Outlay	$0.00	$500.00	$1,000.00
Animal Control Supplies	$5,284.11	$5,000.00	$5,000.00
Total Animal Control	**$7,903.60**	**$7,000.00**	**$7,250.00**
Fire Department			
Fire Department Workers Compensation	$0.00	$0.00	$1,500.00
Fuel, Oil & Lube Fire Dept	$1,834.85	$5,000.00	$5,000.00
Maint. and Repair Bldg	$28.00	$2,500.00	$2,000.00
Communication Equipment	$14,547.00	$1,500.00	$2,200.00
Insurance Liability Fire Dept	$4,806.98	$3,500.00	$3,500.00
Repair & Maint Vehicle Fire Dept	$4,755.78	$8,000.00	$8,000.00
Capital Outlay- Vehicles	0.00	0.00	0.00
Capital Outlay-Equipment	0.00	$500.00	$2,500.00
Supplies	$48,910.69	$5,300.00	$8,000.00
Utilities/Fire Dept	$6,607.30	$9,300.00	$8,300.00
Fire Fighting Salary Reg. Employee	$24,500.00	$24,300.00	$26,000.00
Total Fire Department	**$105,990.60**	**$59,900.00**	**$67,000.00**
Street Department Road Maintenance			
Public Works Salary and Wages	$142,642.50	$161,000.00	$165,000.00
Public Works Overtime	$699.75	$5,000.00	$2,500.00
Public Works-Group Insurance	$5,706.27	$41,500.00	$10,000.00
Public Works-SS	$6,795.70	$5,500.00	$6,000.00
Public Works-Medicare	$1,571.02	$1,000.00	$1,500.00
Public Works-Retirement Contri	$17,608.02	$21,000.00	$22,000.00
Repairs& Maint.Vehicle Streets	$27,475.64	$9,500.00	$25,000.00
Repairs and Maint. Streets	$4,407.11	$1,000.00	$1,000.00
Insurance Liability	$13,122.51	$6,000.00	$9,500.00
Public Works-Workers Comp.	$12,000.00	$10,000.00	$12,000.00
Drug Testing	$1,598.78	$1,000.00	$1,100.00
Operating Supplies	$22,258.78	$25,000.00	$20,000.00
Uniforms-Street	$8,691.90	$12,500.00	$9,000.00
Fuel, Oil & Lube Street Dept	$15,601.28	$20,000.00	$20,000.00
Utilities /Street Dept	$94,567.37	$90,000.00	$100,000.00
Capital Outlay- Building	$6,756.45	$3,000.00	$3,000.00
Capital Outlay-Equipment	$21,327.00	$48,118.00	$30,000.00
Miscellaneous	50.09	$750.00	$951.00
Total Road Maintenance	**$402,880.17**	**$461,868.00**	**$438,601.00**
Total Expenditures	**$2,099,794.24**	**$1,777,618.00**	**$1,908,701.00**
Excess (Deficit) Revenue			

Over Expenditures	**$633,091.76**	**$19,100.00**	**$0.00**

CITY OF LAKELAND
WATER AND SEWER
ENTERPRISE FUND

	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Budget
OPERATING REVENUES			
Water Charges	603,150.33	660,000.00	660,000.00
Transfer Fee	1,807.86	1,500.00	1,500.00
Penalties	26,377.40	25,000.00	25,000.00
Water Tapping Fee	5,600.00	1,600.00	2,200.00
Reconnection Fees	20,702.79	18,000.00	18,000.00
Sewer Connection Fees	3,350.00	1,600.00	2,400.00
Interest Income	1,304.83	3,500.00	3,500.00
Miscellaneous Income	50.00		
Total operating revenue	$659,938.82	$711,200.00	$712,600.00
EXPENSES			
Personal-Salaries	154,931.50	149,000.00	149,000.00
GEFA Expenses (debit)	124,733.40	124,733.24	124,733.00
FICA	8,577.30	7,500.00	7,500.00
Overtime Salaries	11,328.00	5,000.00	5,000.00
Medicare	2,116.41	2,500.00	2,500.00
Group Health Insurance	875.66	16,000.00	16,000.00
WaterSewer SS	1,665.79	0.00	2,000.00
Employee Medicare	192.88	0.00	500.00
Retirement	9,783.50	15,000.00	15,000.00
Workers Companion	0.00	7,000.00	7,000.00
Professional Services	67,773.47	45,000.00	45,000.00
Engineering Services	59,459.75	50,000.00	50,000.00
Office Supplies	2,773.48	3,000.00	3,000.00
Vehicle Repair & Maint.	8,524.99	10,000.00	10,000.00
Heavy Eqt Repair & Maint.	15,800.15	35,000.00	35,000.00
Other Equipment Rep.&Maint	15,118.80	10,000.00	10,000.00
Capital Outlay – Other Equp.	142,400.79	62,917.00	60,417.00
Insurance Liability	10,836.76	11,000.00	11,000.00
Travel Expense	0.00	250.00	250.00
Dues and Subscriptions	2,119.14	6,500.00	6,500.00
Employee Education	0.00	500.00	500.00
Postage/Permit	11,424.58	10,000.00	10,000.00
Operating Supplies	59,006.36	50,000.00	51,400.00
Utilities	66,695.70	65,000.00	65,000.00

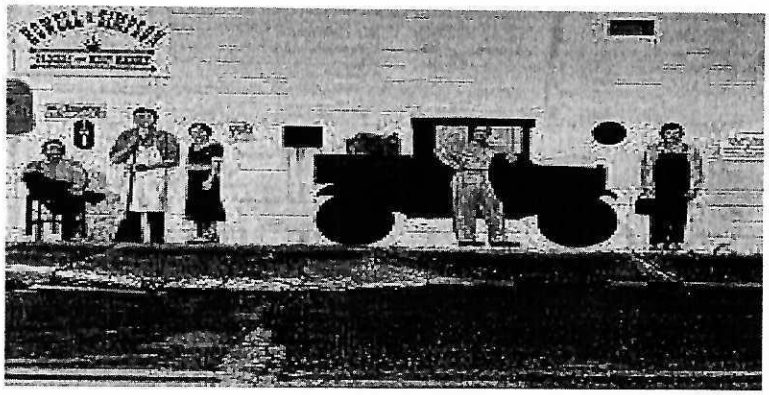
CITY OF LAKELAND
WATER AND SEWER
ENTERPRISE FUND

Fuel, Oil & Lube	17,400.53	20,000.00	20,000.00
Miscellaneous	136.69	500.00	500.00
Uniforms	3,3.07.11	3,800.00	3,800.00
Office Equipment	0.00	1,000.00	1,000.00
Total expenses	$702,838.18	$711,200.00	$712,600.00



CITY OF LAKELAND
SOLID WASTE/SANITATION
ENTERPRISE FUND

	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Budget
OPERATING REVENUES			
Charges Sanitation Fees	394,718.50	375,000.00	375,000.00
Interest Income	851.46	400.00	400.00
Total operating revenues	**$395,569.96**	**$375,400.00**	**$375,400.00**
OPERATING EXPENSES			
Salaries	36,587.00	35,100.00	44,000.00
Overtime	2,081.26	500.00	500.00
Uniforms	1,496.85	2,000.00	2,000.00
Group Insurance	6,113.94	8,500.00	8,500.00
Social Security	1,174.84	2,000.00	2,000.00
Medicare	503.09	700.00	700.00
Retirement	3,072.13	4,500.00	4,500.00
Workers Comp	779.22	3,500.00	3,500.00
Repair & Maint. Vehicle	22,409.05	18,000.00	15,000.00
Insurance Liability	1,841.40	2,000.00	2,000.00
Contract Sanitation Services	213,220.81	247,000.00	246,100.00
Supplies	3,360.51	8,000.00	8,000.00
Capital Outlay	10,044.50	24,600.00	24,600.00
Fuel, Oil & Lube	10,299.45	18,000.00	13,000.00
Utilities	449.66	1,000.00	1,000.00
Total operating expenses	**$313,433.71**	**$375,400.00**	**$375,400.00**



CITY OF LAKELAND
SPECIAL PURPOSE LOCAL OPTION SALES TAX
2022 SPLOST Fund

The Capital Projects Special Purpose Sales Tax Funds, (SPLOST), account for the special purpose local option sales tax that is received by the City . The revenue is restricted to the stated purpose of the road projects submitted, roads, streets and bridges.

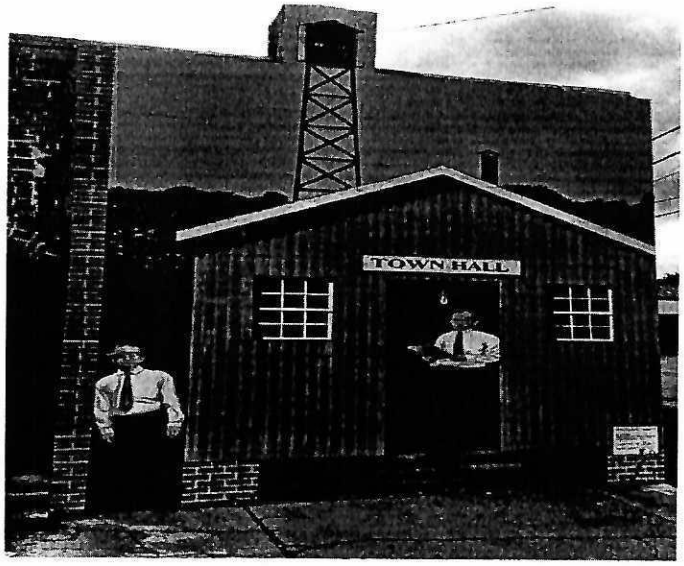
	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Proposed Budget
OPERATING REVENUES			
SPLOST Fee	240,711.80	288,000.00	276,000.00
Interest Income	1,584.29	400.00	400.00
Total operating revenue	$242,296.09	$288,400.00	$276,400.00
EXPENSES			
Personal-Salaries	80,883.50	45,000.00	45,000.00
Overtime Salaries	2,890.50	3,000.00	1,000.00
Medicare	1,158.80	900.00	900.00
Group Health Insurance	173.20	1,000.00	1,000.00
Social Security	5,151.68	1,000.00	1,000.00
Retirement	0.00	0.00	
Workers Companion	0.00	0.00	1,000.00
Repair & Main. Vehicle	33,999.54	20,000.00	20,000.00
Vehicle/Capital Outlay	141,609.00	30,000.00	30,000.00
Maint. Rd,St,&Brd	8,677.40	100,500.00	86,000.00
Equipment/Capital Outlay	0.00	45,000.00	45,000.00
Insurance Liability	0.00	1,000.00	1,500.00
Supplies	4,012.22	20,000.00	20,000.00
Fuel, Oil, & Lube	22,861.25	20,000.00	20,000.00
Utilities	822.43	1,000.00	4,000.00
Total expenses	$302,239.52	$288,400.00	$276,400.00



CITY OF LAKELAND
TRANSPORATION SPECIAL PURPOSE LOCAL OPTION SALES TAX
T-SPLOST Fund

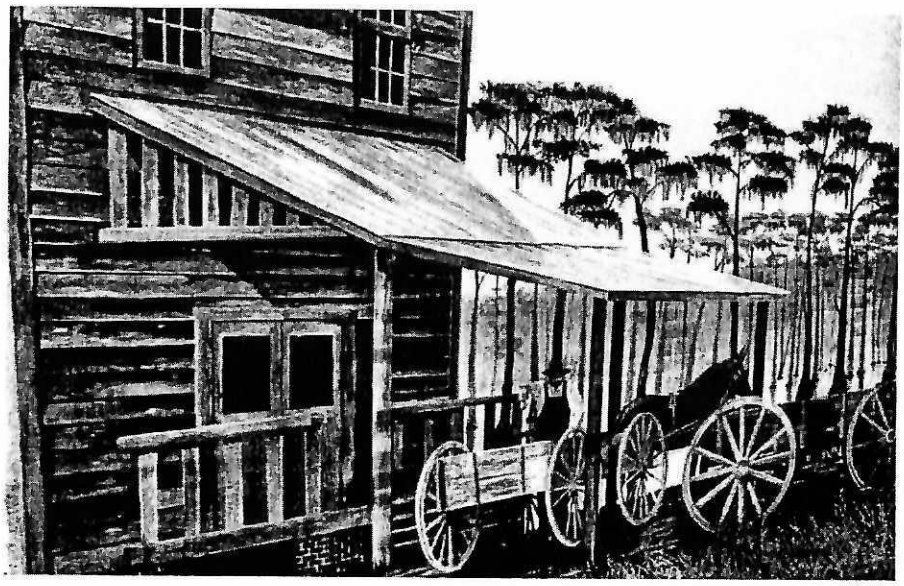
The Capital Projects Transportation Special Purpose Sales Tax Funds, (TSPLOST), account for the special purpose local option sales tax that is received by the City . The revenue is restricted to the stated purpose of the road projects submitted, roads, streets and bridges.

	FY 2025 Actual	FY 2025 Original Budget	FY 2027 Proposed Budget
OPERATING REVENUES			
T-SPLOST fee	$62,895.20	$63,000.00	$62,000.00
Total operating revenue	$62,895.20	$63,000.00	$62,000.00
EXPENSES			
Road Construction	$27,783.68	$60,000.00	$62,000.00
Total expenses	$27,783.68	$60,000.00	$62,000.00



CITY OF LAKELAND
HOTEL/MOTEL TAX
2027 FUNDS

OPERATING REVENUES	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Proposed
Hotel/Motel	246.06	800.00	400.00
Total revenue	246.06	800.00	400.00
EXPENSES			
Tourism	0.00	800.00	400.00
Total expenses	0.00	800.00	400.00



CITY OF LAKELAND
LOCAL MAINTENANCE IMPROVEMENT GRANT
2027 FUNDS

OPERATING REVENUES	FY 2025 Actual	FY 2026 Original Budget	FY 2027 Proposed
LMIG Grant	106,048.61	56,000.00	57,214.94
Total revenue	106,048.61	56,000.00	57,214.94
EXPENSES			
Maint. Rd,St,&Brd	197,529.29	56,000.00	57,214.94
Total expenses	197,529.29	56,000.00	57,214.94

Georgia Department of Transportation Grant.

