



# Town of Thunderbolt, GA

**2026 Annual Budget**

Adopted December XX, 2025

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# General Fund

The General Fund is the primary operating budget of the Town. The General Fund accounts for the financial resources of the Town which are not accounted for in any other fund. Principal revenue sources are property taxes, beverage taxes, state and local use tax, licenses, permits and fines. The General Fund accounts for expenditures related to the general administration of the Town (general government), the protection and safety of people within the Town, including police, fire services, code enforcement (public safety), the maintenance and upkeep of infrastructure and Town property within the Town (public works), as well as providing a sense of community.

This section of the budget is organized as follows:

1. General Fund Summary – shows revenues grouped by source and expenditures by function
2. General Fund Detailed Revenues Budget – provides revenue by line item for each major revenue source
3. General Fund Expenditures by Department – shows the detailed expenditures for each department in the General Fund

## General Fund Summary of Revenues & Expenditures

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Revenues:								
Taxes	\$ 2,738,727	\$ 2,636,930	\$ 2,680,582	\$ 2,610,500	\$ 1,638,541	\$ 2,768,000	\$ 2,773,000	6.22%
Licenses & Permits	146,216	167,527	178,363	147,500	129,618	161,500	166,500	12.88%
Intergovernmental Revenue	73,552	92,214	112,727	105,000	112,553	114,000	118,500	12.86%
Charges for Services	8,709	102,339	80,783	4,400	2,485	4,750	4,750	7.95%
Fines & Forfeitures	157,970	113,815	175,065	137,000	64,476	100,000	160,000	16.79%
Miscellaneous Revenues	198,996	421,291	413,131	220,000	251,278	345,000	360,000	63.64%
Other Financing Sources	-	-	60,079	-	-	80,000	100,000	100.00%
Total General Fund Revenue	<u>\$ 3,324,170</u>	<u>\$ 3,534,116</u>	<u>\$ 3,700,730</u>	<u>\$ 3,224,400</u>	<u>\$ 2,198,951</u>	<u>\$ 3,573,250</u>	<u>\$ 3,682,750</u>	14.22%
Expenditures:								
Mayor & Council	\$ 32,107	\$ 31,086	\$ 50,062	\$ 128,994	\$ 78,806	\$ 110,194	\$ 148,550	15.16%
General Administrative	527,637	606,255	742,355	642,404	612,565	780,925	731,000	13.79%
Municipal Court	156,214	108,557	139,259	143,351	106,535	141,409	144,050	0.49%
Police Department	830,696	939,205	1,057,665	964,068	725,081	948,000	1,119,500	16.12%
Fire Department	564,612	629,776	688,869	665,377	530,060	702,500	776,050	16.63%
Streets	220,407	238,976	719,555	492,106	517,394	665,995	637,000	29.44%
Senior Citizens	38,136	22,762	19,375	57,000	15,617	27,000	29,500	-48.25%
Recreation	31,807	27,828	44,157	46,000	333,048	353,979	58,500	27.17%
Museum	2,412	279	2,234	4,000	8,630	14,000	18,500	362.50%
Zoning Board / Commission	3,482	15,533	27,298	21,100	12,515	19,600	20,100	-4.74%
Other Uses	-	-	-	60,000	58,000	58,000	-	-100.00%
Total General Fund Expenditures	<u>\$ 2,407,510</u>	<u>\$ 2,620,257</u>	<u>\$ 3,490,829</u>	<u>\$ 3,224,400</u>	<u>\$ 2,998,251</u>	<u>\$ 3,821,602</u>	<u>\$ 3,682,750</u>	14.22%
Beginning Fund Balance	\$ 4,407,230	\$ 5,973,058	\$ 7,231,280	\$ 7,435,472	\$ 7,435,472	\$ 7,435,472	\$ 7,187,120	
Annual Income / (Loss)	916,660	913,859	209,901	-	(799,300)	(248,352)	-	
Adjustments for accruals	649,168	344,363	(5,709)	-	-	-	-	
Ending Fund Balance	<u>\$ 5,973,058</u>	<u>\$ 7,231,280</u>	<u>\$ 7,435,472</u>	<u>\$ 7,435,472</u>	<u>\$ 6,636,172</u>	<u>\$ 7,187,120</u>	<u>\$ 7,187,120</u>	

General Fund  
Detailed Revenues

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Amended 2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Taxes									
31101	General Property Tax	\$ 692,367	\$ 713,977	\$ 801,085	\$ 750,000	\$ 405,000	\$ 805,000	\$ 810,000	8.00%
31131	Motor Vehicle Tax (MVT)	3,608	3,206	2,283	5,000	1,471	3,500	3,500	-30.00%
31132	Mobile Home Tax	2,991	3,661	3,160	3,000	3,000	3,500	3,500	16.67%
31134	Recording Tax (Intangibles)	11,266	5,430	7,016	4,500	4,292	5,000	5,000	11.11%
31160	Real Estate Transfer Tax	7,983	6,788	8,671	7,500	5,488	8,500	8,500	13.33%
31179	Franchise Tax - Electric	213,785	227,827	253,802	250,000	229,996	255,000	255,000	2.00%
31310	Local Option Sales & Use Tax (LOST)	1,409,825	1,256,397	1,171,105	1,200,000	851,221	1,250,000	1,250,000	4.17%
31315	Recording Tax (TVAT)	63,210	87,386	82,309	75,000	64,497	80,000	80,000	6.67%
31440	Energy Excise Tax	63,446	38,676	29,181	25,000	17,618	30,000	30,000	20.00%
31420	Alcoholic Beverage Excise Tax	35,873	36,858	36,533	35,000	26,604	40,000	40,000	14.29%
31430	Local Alcoholic Beverage Tax	24,487	24,383	32,848	30,000	26,450	35,000	35,000	16.67%
31620	Insurance Premium Tax	207,561	226,545	243,958	220,000	-	245,000	245,000	11.36%
31990	Penalties & Interest on Delinquent Tax	2,325	5,796	8,631	5,500	2,904	7,500	7,500	36.36%
	Total Taxes	<u>2,738,727</u>	<u>2,636,930</u>	<u>2,680,582</u>	<u>2,610,500</u>	<u>1,638,541</u>	<u>2,768,000</u>	<u>2,773,000</u>	6.22%
Licenses & Permits									
32115	Alcohol Beverage License	27,425	34,032	32,532	35,000	33,551	35,000	35,000	0.00%
32122	General Business License	33,764	7,670	6,285	6,000	11,866	15,000	15,000	150.00%
32129	Business License	58,618	88,818	110,555	80,000	70,222	85,000	85,000	6.25%
32191	HMOCC/PR Care HH RE	1,504	1,250	1,608	1,500	-	1,500	1,500	0.00%
32310	Building Permits	24,905	35,757	27,383	25,000	13,979	25,000	30,000	20.00%
	Total Licenses & Permits	<u>146,216</u>	<u>167,527</u>	<u>178,363</u>	<u>147,500</u>	<u>129,618</u>	<u>161,500</u>	<u>166,500</u>	12.88%
Intergovernmental Revenue									
33600	CNT Force	73,552	59,151	77,970	70,000	33,616	35,000	75,000	7.14%
33603	LMIG	-	33,063	34,757	35,000	43,489	43,500	43,500	24.29%
	Misc Grant	-	-	-	-	35,448	35,500	-	0.00%
	Total Intergovernmental Revenue	<u>73,552</u>	<u>92,214</u>	<u>112,727</u>	<u>105,000</u>	<u>112,553</u>	<u>114,000</u>	<u>118,500</u>	12.86%

General Fund  
Detailed Revenues (Continued)

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Charges for Services									
34135	Plan Development Application	1,200	707	1,404	1,250	400	1,750	1,750	40.00%
34212	Special Police Service - Accident	3,284	1,538	929	1,500	585	1,000	1,000	-33.33%
34220	Special Service District - Fire Subscription	4,225	1,650	2,000	1,650	1,500	2,000	2,000	21.21%
34330	Speed Camera Revenue	-	98,444	76,450	-	-	-	-	100.00%
	Total Charges for Services	8,709	102,339	80,783	4,400	2,485	4,750	4,750	7.95%
Fines & Forfeitures									
35100	Police Fines	135,770	93,441	145,309	117,000	43,492	75,000	135,000	15.38%
35112	Probation Payments	22,200	20,374	29,756	20,000	20,984	25,000	25,000	25.00%
	Total Fines & Forfeitures	157,970	113,815	175,065	137,000	64,476	100,000	160,000	16.79%
Miscellaneous Revenue									
36100	Investment Income	37,027	246,545	331,271	150,000	207,572	275,000	300,000	100.00% (1)
37105	Donations / Event Sponsors	-	7,000	1,000	-	-	-	-	0.00%
38100	Leases & Rentals	61,213	132,229	60,532	55,000	35,772	55,000	45,000	-18.18%
38901	Miscellaneous Revenue	97,574	29,017	20,328	15,000	7,934	15,000	15,000	0.00%
38902	Insurance Reimbursement	3,182	-	-	-	-	-	-	0.00%
	Total Miscellaneous Revenue	198,996	421,291	413,131	220,000	251,278	345,000	360,000	63.64%
Other Financing Sources									
12001	Transfer of room tax	-	-	60,079	-	-	80,000	100,000	100.00% (2)
	Total Other Financing Sources	-	-	60,079	-	-	80,000	100,000	
	Total General Fund Revenue	<u>\$ 3,324,170</u>	<u>\$ 3,534,116</u>	<u>\$ 3,700,730</u>	<u>\$ 3,224,400</u>	<u>\$ 2,198,951</u>	<u>\$ 3,573,250</u>	<u>\$ 3,682,750</u>	14.22%

Significant Variances Explanation:

- (1) Increase to reflect current rates and increased cash balance
- (2) Undesignated room tax allocated to General Fund

General Fund Expenditures  
 Mayor & Council - 13100

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Amended 2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51102	Council Salaries	\$ 19,683	\$ 19,200	\$ 30,982	\$ 87,500	\$ 65,177	\$ 87,500	\$ 93,150	6.46%
51210	Insurance Benefits	-	-	-	9,200	-	-	10,000	8.70%
51220	FICA Taxes	1,481	1,469	2,354	6,694	4,832	6,694	5,650	-15.60%
51240	Retirement	491	-	-	1,100	-	-	6,750	513.64%
	Total Personnel	21,655	20,669	33,336	104,494	70,009	94,194	115,550	10.58%
Services									
52350	Travel / Training / Events	4,443	6,501	10,155	12,500	4,844	6,500	15,000	20.00%
52360	Dues & Membership	596	661	4,430	5,000	-	2,500	5,000	0.00%
52397	Legal Notices	707	125	120	1,500	1,319	1,500	2,500	66.67%
	Total Services	5,746	7,287	14,705	19,000	6,163	10,500	22,500	18.42%
Supplies & Other									
53110	Supplies	1,472	3,130	2,021	5,500	2,634	5,500	5,500	0.00%
53120	Elections	3,234	-	-	-	-	-	5,000	0.00%
	Total Supplies	4,706	3,130	2,021	5,500	2,634	5,500	10,500	90.91%
	Total Mayor & Council	32,107	31,086	50,062	128,994	78,806	110,194	148,550	15.16%

Significant Variances Explanation:

- (1) Includes City Clerk retirement allocation

General Fund Expenditures  
General & Administrative - 15010

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Amended 2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51100	Salaries & Wages	\$ 137,898	\$ 125,237	\$ 152,285	\$ 119,919	\$ 89,363	\$ 120,000	\$ 175,000	45.93%
51210	Insurance Benefits	6,707	12,127	35,872	23,822	28,772	40,000	35,000	46.92%
51220	FICA Taxes	11,179	8,849	16,113	9,175	6,815	9,000	13,500	47.14%
51240	Retirement	23,577	12,736	22,953	13,946	18,086	24,500	17,000	21.90%
51270	Workers Compensation	11,209	6,779	6,832	8,426	7,743	10,325	15,000	78.02%
	Total Personnel	190,570	165,728	234,055	175,288	150,779	203,825	255,500	45.76% (1)
Services									
52120	Contract Services	123,779	146,756	163,323	170,000	219,950	295,000	200,000	17.65%
52220	Repairs & Maintenance	43,567	21,555	45,859	50,000	8,287	12,000	15,000	-70.00%
52310	Property & Liability Insurance	85,343	96,596	118,883	103,116	125,000	125,000	125,000	21.22% (2)
52322	Dues & Membership	9,179	13,122	10,691	11,000	19,194	25,000	20,000	81.82%
52350	Travel / Training / Events	19,411	15,137	16,127	17,500	20,599	27,500	20,000	14.29%
52394	Special Events (sponsored)	-	80,664	87,847	50,000	15,592	20,000	25,000	-50.00%
52396	Bank Service Charges	5,937	5,575	8,190	7,500	5,476	7,500	7,500	0.00%
52397	Other	2,858	4,363	-	3,000	99	100	1,000	-66.67%
	Total Services	290,074	383,768	450,920	412,116	414,197	512,100	413,500	0.34%
Supplies									
53110	Supplies & Equipment	18,133	15,169	22,817	20,000	23,368	30,000	22,000	10.00%
53123	Utilities	28,860	41,590	34,563	35,000	24,221	35,000	40,000	14.29%
	Total Supplies	46,993	56,759	57,380	55,000	47,589	65,000	62,000	12.73%
	Total General & Administrative	<u>527,637</u>	<u>606,255</u>	<u>742,355</u>	<u>642,404</u>	<u>612,565</u>	<u>780,925</u>	<u>731,000</u>	13.79%

Significant Variances Explanation:

- (1) Increase to reflect cost of living adjustments and reallocation of Code Enforcement wages to General Admin from Police Dept.
- (2) Increase to reflect premium costs

General Fund Expenditures  
Municipal Court - 265

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51100	Salaries & Wages	80,389	46,481	44,363	57,997	53,926	71,000	60,000	3.45%
51210	Insurance Benefits	6,044	485	492	25,328	3,616	4,800	20,550	-18.86%
51220	FICA Taxes	4,973	3,498	3,314	4,436	3,933	5,200	4,500	1.44%
51240	Retirement	5,488	7,055	4,591	5,724	3,617	4,850	5,500	-3.91%
51270	Workers Compensation	2,241	1,349	1,381	366	1,544	2,059	500	36.61%
	Total Personnel	99,135	58,868	54,141	93,851	66,636	87,909	91,050	-2.98%
Services									
52385	Contract Services	50,190	39,087	41,803	40,000	29,236	39,000	40,000	0.00%
52321	Dues & Membership	424	1,299	3,091	2,000	4,456	6,000	5,000	150.00%
52350	Travel / Training / Events	665	3,574	859	1,500	2,309	3,000	3,000	100.00%
52392	Other	580	1,054	35,398	500	-	-	500	0.00%
	Total Services	51,859	45,014	81,151	44,000	36,001	48,000	48,500	10.23%
Supplies									
53110	Supplies & Equipment	5,220	4,675	3,967	5,500	3,898	5,500	4,500	-18.18%
	Total Supplies	5,220	4,675	3,967	5,500	3,898	5,500	4,500	-18.18%
	Total Municipal Court	<u>156,214</u>	<u>108,557</u>	<u>139,259</u>	<u>143,351</u>	<u>106,535</u>	<u>141,409</u>	<u>144,050</u>	0.49%

Significant Variances Explanation:

General Fund Expenditures  
Police Department - 32000

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51100	Salaries & Wages	\$ 483,511	\$ 482,103	\$ 638,663	\$ 551,016	\$ 397,678	\$ 535,000	\$ 625,000	13.43%
51210	Insurance Benefits	101,223	137,793	185,171	170,940	118,405	158,000	220,000	28.70%
51220	FICA Taxes	34,994	33,912	45,088	40,241	27,804	40,000	50,000	24.25%
51240	Retirement	57,278	42,966	57,788	52,183	45,925	61,000	60,000	14.98%
51270	Workers Compensation	<u>26,902</u>	<u>16,186</u>	<u>16,371</u>	<u>13,188</u>	<u>19,412</u>	<u>26,000</u>	<u>25,000</u>	89.57%
	Total Personnel	703,908	712,960	943,081	827,568	609,224	820,000	980,000	18.42% (1)
Services									
52120	Contract Services	45,225	36,005	29,468	45,000	43,731	48,000	50,000	11.11%
52221	Repairs & Maintenance	28,050	15,149	16,181	20,000	16,404	20,000	20,000	0.00%
52322	Dues & Membership	169	2,543	3,674	4,000	9,498	10,000	4,000	0.00%
52350	Travel / Training / Events	2,027	3,362	6,590	10,000	2,565	2,500	7,000	-30.00%
52397	Other	671	2,248	351	1,500	386	1,500	1,500	0.00%
	Speed Camera Expenses	-	125,473	-	-	-	-	-	0.00%
	Total Services	76,142	184,780	56,264	80,500	72,584	82,000	82,500	2.48%
Supplies									
53110	Supplies & Equipment	21,411	12,472	24,349	20,000	13,990	20,000	20,000	0.00%
53107	Ammunition / Range	1,000	520	1,419	1,000	15,293	1,000	2,000	100.00%
53127	Fuel	<u>28,235</u>	<u>28,473</u>	<u>32,552</u>	<u>35,000</u>	<u>13,990</u>	<u>25,000</u>	<u>35,000</u>	0.00%
	Total Supplies	50,646	41,465	58,320	56,000	43,273	46,000	57,000	1.79%
	Total Police Department	<u>830,696</u>	<u>939,205</u>	<u>1,057,665</u>	<u>964,068</u>	<u>725,081</u>	<u>948,000</u>	<u>1,119,500</u>	16.12%

Significant Variances Explanation:

- (1) Multiple promotions and step increases

General Fund Expenditures  
Fire Department - 35000

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Amended 2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51100	Salaries & Wages	\$ 345,214	\$ 378,395	\$ 395,565	\$ 403,867	\$ 327,026	\$ 430,000	\$ 461,500	14.27%
51210	Insurance Benefits	53,172	69,298	72,000	76,532	54,515	75,000	100,500	31.32%
51220	FICA Taxes	24,590	27,280	28,611	30,896	23,950	32,000	35,750	15.71%
51240	Retirement	37,563	39,025	37,266	40,156	26,395	35,000	50,000	24.51%
51270	Workers Compensation	15,693	9,442	9,558	8,426	10,805	15,000	15,000	78.02%
	Total Personnel	476,232	523,440	543,000	559,877	442,691	587,000	662,750	18.37% (1)
Services									
52385	Contract Services	15,800	9,119	13,159	15,000	14,548	15,000	15,000	0.00%
52200	Repairs & Maintenance	28,736	48,130	65,725	30,000	35,234	40,000	35,300	17.67%
52320	Utilities	14,719	17,159	20,620	20,000	12,359	21,000	21,000	5.00%
52360	Dues & Membership	817	1,537	3,498	2,000	2,621	3,000	2,500	25.00%
52370	Travel / Training / Events	394	691	4,267	3,000	118	1,000	3,500	16.67%
52392	Other	609	1,301	9,444	500	-	500	1,000	100.00%
	Total Services	61,075	77,937	116,713	70,500	64,880	80,500	78,300	11.06%
Supplies & Other Items									
53110	Supplies & Equipment	14,669	19,089	17,634	20,000	14,433	20,000	20,000	0.00%
53127	Fuel	12,636	9,310	11,522	15,000	8,056	15,000	15,000	0.00%
	Total Supplies	27,305	28,399	29,156	35,000	22,489	35,000	35,000	0.00%
	Total Fire Department	<u>564,612</u>	<u>629,776</u>	<u>688,869</u>	<u>665,377</u>	<u>530,060</u>	<u>702,500</u>	<u>776,050</u>	16.63%

Significant Variance Explanation:

(1) Additional full-time position added mid-year

General Fund Expenditures  
Streets - 42010

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51100	Salaries & Wages	\$ 28,425	\$ 25,897	\$ 31,851	\$ 53,305	\$ 29,492	\$ 40,000	\$ 70,000	31.32%
51210	Insurance Benefits	2,865	2,368	6,622	9,420	3,899	5,100	6,500	-31.00%
51220	FICA Taxes	3,139	2,012	2,428	4,077	2,077	3,000	5,500	34.90%
51240	Retirement	26,328	18,195	22,953	17,576	18,085	25,000	25,000	42.24%
51270	Workers Compensation	11,209	14,449	13,646	6,228	7,718	11,000	11,000	76.62%
	Total Personnel	71,966	62,921	77,500	90,606	61,271	84,100	118,000	30.23%
Services									
52385	Contract Services	27,017	41,129	94,628	50,000	46,610	62,000	60,000	20.00%
52200	Repairs & Maintenance	9,017	22,285	9,762	23,500	3,519	5,000	23,500	0.00%
52320	Utilities	65,223	66,046	100,973	90,000	59,374	80,000	90,000	0.00%
52360	Dues & Membership	3,877	150	1,569	2,500	-	-	2,500	0.00%
52370	Travel / Training / Events	2,446	1,057	887	1,500	(371)	-	1,500	0.00%
52324	Leases / Equipment Rental	3,380	8,601	12,135	10,000	33,651	45,000	30,000	200.00%
52386	Pavement Maintenance	-	-	327,559	100,000	62,394	83,000	150,000	50.00%
54145	Stormwater Maintenance	18,259	16,597	74,965	100,000	124,205	165,000	135,000	35.00%
52392	Other	1,527	848	743	1,000	-	-	1,000	0.00%
	Total Services	130,746	156,713	623,221	378,500	329,382	440,000	493,500	30.38%
Supplies & Other Items									
53110	Supplies & Equipment	12,746	19,342	18,187	18,000	35,302	50,000	20,500	13.89%
53127	Fuel	4,949	-	647	5,000	1,544	2,000	5,000	0.00%
	Total Supplies	17,695	19,342	18,834	23,000	36,846	52,000	25,500	10.87%
Capital									
53110	Capital Purchases	-	-	-	-	89,895	89,895	-	0.00%
	Total Capital	-	-	-	-	89,895	89,895	-	0.00%
	Total Streets	<u>220,407</u>	<u>238,976</u>	<u>719,555</u>	<u>492,106</u>	<u>517,394</u>	<u>665,995</u>	<u>637,000</u>	29.44%

General Fund Expenditures  
Senior Center - 55000

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Services									
52385	Contract Services	\$ 23,041	\$ 2,506	\$ 6,090	\$ 25,000	\$ 2,983	\$ 4,500	\$ 4,500	-82.00%
52200	Repairs & Maintenance	5,396	10,395	1,256	15,000	5,826	10,000	10,000	-33.33%
52320	Utilities	8,514	8,124	10,155	7,000	6,285	10,000	10,000	42.86%
	Total Services	36,951	21,025	17,501	47,000	15,094	24,500	24,500	-47.87%
Supplies & Other Items									
53110	Supplies	1,185	1,737	1,874	10,000	523	2,500	5,000	-50.00%
	Total Supplies	1,185	1,737	1,874	10,000	523	2,500	5,000	-50.00%
	Total Senior Citizens	<u>38,136</u>	<u>22,762</u>	<u>19,375</u>	<u>57,000</u>	<u>15,617</u>	<u>27,000</u>	<u>29,500</u>	-48.25%

General Fund Expenditures  
Recreation - 61000

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Services									
52385	Contract Services	\$ 13,786	\$ 4,847	\$ 2,045	\$ 7,500	\$ 16,190	\$ 21,000	\$ 15,000	100.00%
52362	Repairs & Maintenance	11,415	13,355	24,121	25,000	13,151	17,000	20,000	-20.00%
52320	Utilities	2,553	2,211	2,844	3,500	1,582	2,100	3,500	0.00%
	Total Services	27,754	20,413	29,010	36,000	30,923	40,100	38,500	6.94%
Supplies & Other Items									
53111	Supplies	4,053	7,415	15,147	10,000	33,246	45,000	20,000	100.00%
	Total Supplies	4,053	7,415	15,147	10,000	33,246	45,000	20,000	100.00%
Capital									
54250	Capital Purchases	-	-	-	-	268,879	268,879	-	0.00%
	Total Supplies	-	-	-	-	268,879	268,879	-	0.00%
	Total Recreation	<u>31,807</u>	<u>27,828</u>	<u>44,157</u>	<u>46,000</u>	<u>333,048</u>	<u>353,979</u>	<u>58,500</u>	27.17%

General Fund Expenditures  
Museum - 66000

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Services									
52385	Contract Services	\$ 1,023	\$ 66	\$ 60	\$ 500	\$ 1,273	\$ 2,500	\$ 2,000	300.00%
52200	Repairs & Maintenance	294	213	1,475	2,500	2,976	5,000	10,000	300.00%
52320	Utilities	1,095	-	699	1,000	4,381	6,500	6,500	550.00%
	Total Services	2,412	279	2,234	4,000	8,630	14,000	18,500	362.50%
	Total Museum	<u>2,412</u>	<u>279</u>	<u>2,234</u>	<u>4,000</u>	<u>8,630</u>	<u>14,000</u>	<u>18,500</u>	362.50%

General Fund Expenditures  
Zoning Board / Commission - 74100

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51100	Salaries & Wages	\$ 500	\$ -	\$ 2,650	\$ 4,600	\$ 1,450	\$ 4,600	\$ 4,600	0.00%
	Total Personnel	500	-	2,650	4,600	1,450	4,600	4,600	0.00%
Services									
52385	Contract Services	2,670	15,041	24,648	15,000	11,065	15,000	15,000	0.00%
52397	Dues & Membership	312	31	-	-	-	-	-	0.00%
52370	Travel / Training / Events	-	461	-	1,500	-	-	500	-66.67%
	Total Services	2,982	15,533	24,648	16,500	11,065	15,000	15,500	-6.06%
	Total Zoning Board / Commission	<u>3,482</u>	<u>15,533</u>	<u>27,298</u>	<u>21,100</u>	<u>12,515</u>	<u>19,600</u>	<u>20,100</u>	-4.74%

General Fund Expenditures  
Other Uses - 90000

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Other Uses									
90001	Capital Savings - Fire Department	-	-	-	20,000	37,500	37,500	-	-100.00%
90002	Capital Savings - Police Department	-	-	-	10,000	-	-	-	-100.00%
90003	Capital Savings - Public Works	-	-	-	10,000	20,500	20,500	-	-100.00%
90004	Capital Savings - Town Hall	-	-	-	20,000	-	-	-	-100.00%
	Total Other Uses	-	-	-	60,000	58,000	58,000	-	-100.00% (1)
	Total General Fund Expenditures	<u>\$ 2,407,510</u>	<u>\$ 2,620,257</u>	<u>\$ 3,490,829</u>	<u>\$ 3,224,400</u>	<u>\$ 2,998,251</u>	<u>\$ 3,821,602</u>	<u>\$ 3,682,750</u>	14.22%

Significant Variances Explanation:

(1) Removed capital savings from operating budget

# Capital Fund

## **Fund / Department Description:**

The majority of the Town's capital purchases are infrastructure projects, building renovations or larger vehicle and equipment purchases that are not SPLOST or Utility fund related. These non-routine purchases deemed to be one-time expenditures and not SPLOST or Utility Fund related are accounted for in the Capital Fund. These purchases are financed through either current year General Fund budget surplus or General Fund unreserved fund balance.

To better understand the recurring operational costs of the Town, management has separated capital purchases from the general fund. In order to effectively manage the replacement of these items, the condition, estimated useful life, and anticipated replacement dates for each asset will be reviewed by department heads each year. Based on this input, these items are then prioritized and incorporated in the annual capital budget in a way that attempts to manage the annual funding levels needed to replace these assets in a fiscally sustainable manner.

In the current fiscal year, the Town has elected to bring capital requests to Council for approval each time a capital item is needed rather than during the budget process. The following page is the current capital requests expected to be purchased in the upcoming year.

# Itemized List of Capital Requests

Description	FY26 Budget Request
Town Hall	
Furniture	\$ 10,000
Ionization Machines	15,000
HVACs for Museum	16,000
Total Town Hall Capital Additions	41,000
Fire Department	
UHP system for squad	\$ 25,000
Total Fire Department Capital Additions	25,000
Public Works	
Bypass pump	\$ 75,000
Pavement maintenance equipment	24,000
Ford F-150	110,000
Total Fire Department Capital Additions	209,000
Parks & Recreation	
Capital	\$ 50,000
Total Capital	50,000
Total Capital Additions	\$ 325,000

# SPLOST 2020 Fund

## Department Description:

The Special Purpose Local Option Sales Tax (SPLOST) 2020 Fund is a capital project fund. The SPLOST 2020 accounts for construction of major capital projects financed by SPLOST proceeds. The original 2019 intergovernmental agreement between Chatham County and the Town of Thunderbolt stated the Town may anticipate \$2.9 million in proceeds over the life of the SPLOST to finance the approved capital projects below. Collections of SPLOST were higher than anticipated, and excess funds have been distributed to communities based on population. These excess funds have increased Thunderbolts spending capabilities on a variety of projects. FY26 budget includes stormwater, water/sewer system infrastructure improvements and building maintenance.

Account	Revenue Source	Project Budget	Prior Year Revenue	Current Year Revenue	Total Revenue	2026 Budget
	Intergovernmental Revenue					
	SPLOST VII Revenue	\$ 2,950,162	\$ 989,508	\$ 777,829	\$ 1,767,337	\$ 300,000
	Investment Income	-	148,673	91,102	239,775	50,000
	<b>Total Revenues</b>	<b>\$ 2,950,162</b>	<b>\$ 1,138,181</b>	<b>\$ 868,931</b>	<b>\$ 2,007,112</b>	<b>\$ 350,000</b>
Account	Project	Project Budget	Prior Year Expenditures	Current Year Expenditures	Total Expenditures	2026 Budget
	Capital Outlay					
	Public Safety					
	Vehicles, Equipment, Technology	\$ 350,162	\$ 458,582	\$ 8,424	\$ 467,006	\$ -
	Isle of Armstrong Fire Suppression	335,000	-	-	-	-
	Public Works					
	Water & Sewer System Improvements	1,900,000	192,539	205,334	397,873	425,000
	Road & Stormwater Drainage Improvements	100,000	-	-	-	3,250,000
	Vehicles & Equipment	100,000	32,895	-	32,895	-
	Cultural & Recreational					
	Facilities & Equipment	75,000	-	14,040	14,040	50,000
	General Government					
	Buildings & Equipment	90,000	219,795	25,361	245,156	150,000
		-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 2,950,162</b>	<b>\$ 903,811</b>	<b>\$ 253,159</b>	<b>\$ 1,156,970</b>	<b>\$ 3,875,000</b>
	Fund Balance Beginning		\$ 2,455,363	\$ 2,689,733	\$ 2,689,733	\$ 3,539,875
	Surplus / (Deficit)		\$ 234,370	\$ 615,772	\$ 850,142	\$ (3,525,000)
	Fund Balance Ending		\$ 2,689,733	\$ 3,305,505	\$ 3,539,875	\$ 14,875

# Police Seizure Fund

## Fund 200 - Police Seizure Revenues

Account	Account Name	2022 Actual	2023 Actual	2024 Budget	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Miscellaneous Income									
36100	Investment interest	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	0.00%
	Total Miscellaneous Income	-	-	-	50	50	50	50	0.00%
	Total Police Seizure Revenue	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	0.00%

## Fund 200 - Police Seizure Expenses

Account	Account Name	2022 Actual	2023 Actual	2024 Budget	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Services									
52392	Miscellaneous	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	0.00%
	Total Services	-	-	-	50	50	50	50	0.00%
	Total Police Seizure Expenses	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	0.00%

# Room Tax Fund

## Fund 275 - Room Tax Fund Revenues

Account	Account Name	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Taxes								
31410	Room Tax Revenue	\$ 4,717	\$ -	\$ 50,000	\$ 133,883	\$ 150,000	\$ 150,000	200.00%
	Total Taxes	4,717	-	50,000	133,883	150,000	150,000	200.00%
	Total Room Tax Revenue	<u>\$ 4,717</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 133,883</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	200.00%

## Fund 275 - Room Tax Fund Expenses

Account	Account Name	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Transfers								
	Transfers out	-	-	50,000	-	150,000	150,000	200.00%
	Total Transfers	-	-	50,000	-	150,000	150,000	200.00%
	Total Room Tax Expenditures	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	200.00%

## Water / Sewer Utility Fund

### **Department Description:**

The Water / Sewer Utility Fund is considered a proprietary fund. It accounts for the provision of water and sewer services to the residents of the Town. All activities necessary to provide such services are accounted for in this fund. Activities include providing high-quality drinking water, wastewater treatment and disposal services, and adequate water under sufficient pressure to our residents, businesses and visitors.

Increases to water/sewer rates will be adjusted on an annual, ongoing basis.

Fund 505 - Water / Sewer Fund  
 Summary of Revenues & Expenses

**Summary of Revenues**

Source	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Public Charges for Services	\$ 1,909,673	\$ 1,983,237	\$ 1,985,727	\$ 1,993,525	\$ 1,551,351	\$ 2,070,000	\$ 2,074,000	4.58%
Other Financing Sources	15,707	34,561	198,297	50,000	39,913	50,000	55,000	100.00%
<b>Total Water / Sewer Fund Revenue</b>	<b>\$ 1,925,380</b>	<b>\$ 2,017,798</b>	<b>\$ 2,184,024</b>	<b>\$ 2,043,525</b>	<b>\$ 1,591,264</b>	<b>\$ 2,120,000</b>	<b>\$ 2,129,000</b>	<b>5.51%</b>

**Summary of Expenses**

Department	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel	\$ 418,369	\$ 511,216	\$ 574,664	\$ 535,398	\$ 435,942	\$ 535,290	\$ 586,500	14.73%
Services	882,591	1,066,103	1,141,810	1,180,524	933,376	1,138,500	1,177,500	10.45%
Supplies & Other Items	108,289	103,707	123,128	190,000	82,638	112,000	130,000	25.35%
Capital & Depreciation	150,044	203,431	227,996	335,000	162,330	335,000	235,000	15.52%
<b>Total Water / Sewer Fund Expenses</b>	<b>\$ 1,559,293</b>	<b>\$ 1,884,457</b>	<b>\$ 2,067,598</b>	<b>\$ 2,240,922</b>	<b>\$ 1,614,286</b>	<b>\$ 2,120,790</b>	<b>\$ 2,129,000</b>	<b>12.98%</b>
<b>Increase / (Decrease) in Equity</b>	<b>\$ 366,087</b>	<b>\$ 133,341</b>	<b>\$ 116,426</b>	<b>\$ (197,397)</b>	<b>\$ (23,022)</b>	<b>\$ (790)</b>	<b>\$ -</b>	

Fund 505 - Water / Sewer Fund  
Revenues

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Public Charges for Services									
44215	Water Rents	\$ 634,811	\$ 659,288	\$ 661,226	\$ 675,000	\$ 504,001	\$ 685,000	\$ 700,000	3.70%
44236	Sewer Rents	1,146,074	1,225,345	1,235,630	1,245,000	941,141	1,250,000	1,265,000	1.61%
38907	Water / Sewer Penalties	74,822	61,132	84,427	48,000	80,006	100,000	75,000	56.25%
38100	Celltower Rent	52,221	23,709	3,923	25,000	25,153	33,500	33,500	34.00%
38900	Miscellaneous	1,745	13,763	521	525	1,050	1,500	500	-4.76%
	Total Public Charges for Services	<u>1,909,673</u>	<u>1,983,237</u>	<u>1,985,727</u>	<u>1,993,525</u>	<u>1,551,351</u>	<u>2,070,000</u>	<u>2,074,000</u>	4.04%
Other Financing Sources									
36100	Investment Income	15,707	34,561	54,288	50,000	39,913	50,000	55,000	10.00%
	Transfer In	-	-	144,009	-	-	-	-	0.00%
	Total Other Financing Sources	<u>15,707</u>	<u>34,561</u>	<u>198,297</u>	<u>50,000</u>	<u>39,913</u>	<u>50,000</u>	<u>55,000</u>	10.00%
	Total Water / Sewer Revenues	<u>\$ 1,925,380</u>	<u>\$ 2,017,798</u>	<u>\$ 2,184,024</u>	<u>\$ 2,043,525</u>	<u>\$ 1,591,264</u>	<u>\$ 2,120,000</u>	<u>\$ 2,129,000</u>	4.18%

Fund 505 - Water / Sewer Fund  
Expenses

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51117	Wages & Benefits allocated from GF	\$ 407,160	\$ 511,216	\$ 574,664	\$ 515,672	\$ 428,224	\$ 525,000	\$ 575,000	11.50%
	Workers Compensation	11,209	-	-	19,726	7,718	10,290	11,500	-41.70%
	Total Personnel	418,369	511,216	574,664	535,398	435,942	535,290	586,500	9.54%
Services									
52385	Contract Services	187,370	232,848	227,660	265,000	192,043	255,000	255,000	-3.77%
52391	Purchased Water	72,035	67,886	115,570	95,000	50,238	65,000	85,000	-10.53%
52221	Repairs & Maintenance	20,073	14,921	21,655	30,000	4,195	6,000	25,000	-16.67%
52203	Sewer Treatment	559,962	681,230	704,258	700,000	613,672	725,000	725,000	3.57%
52310	Property & Liability Insurance	32,381	41,922	27,119	55,524	39,849	40,000	40,000	-27.96%
52324	Equipment Rental	975	3,273	22,766	15,000	21,878	25,000	25,000	66.67%
52370	Travel / Training / Events	7,970	18,707	15,302	17,500	6,658	15,000	15,000	-14.29%
52360	Dues & Membership	1,257	2,008	4,106	2,000	1,342	2,500	2,500	25.00%
52392	Other	568	3,308	3,374	500	3,501	5,000	5,000	900.00%
	Total Services	882,591	1,066,103	1,141,810	1,180,524	933,376	1,138,500	1,177,500	-0.26%
Supplies & Other Items									
53113	Supplies & Equipment	58,988	41,961	47,907	115,000	29,930	40,000	50,000	-56.52%
53123	Utilities	48,690	55,446	64,557	65,000	43,576	60,000	65,000	0.00%
53127	Fuel	611	6,300	10,664	10,000	9,132	12,000	15,000	50.00%
	Total Supplies & Other Items	108,289	103,707	123,128	190,000	82,638	112,000	130,000	-31.58%
Capital & Depreciation									
54141	Capital Improvement Program	-	-	3,986	100,000	-	100,000	-	-100.00%
54145	Water Conservation Program	44	2,084	10,548	20,000	1,080	20,000	20,000	0.00%
56100	Depreciation	150,000	201,347	213,462	215,000	161,250	215,000	215,000	0.00%
	Total Capital & Depreciation	150,044	203,431	227,996	335,000	162,330	335,000	235,000	-29.85%
	Total Water / Sewer Expenses	<u>1,559,293</u>	<u>1,884,457</u>	<u>2,067,598</u>	<u>2,240,922</u>	<u>1,614,286</u>	<u>2,120,790</u>	<u>2,129,000</u>	-4.99%

## Solid Waste Fund

### **Department Description:**

The Solid Waste Fund is considered a proprietary fund. The Solid Waste Fund accounts for the provision of sanitation collection services to the residents of the Town. The Town contracts out the garbage collections of residential and commercial customers with a 3<sup>rd</sup> party to provide solid waste collection services. All activities necessary to provide such services are accounted for in this fund. The Town charges a per cart fee for monthly service.

Deficits are supplemented by the General Fund.

Fund 540 - Solidwaste Fund  
 Summary of Revenues & Expenses

**Summary of Revenues**

Source	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Public Charges for Services	\$ 288,951	\$ 294,926	\$ 296,820	\$ 295,000	\$ 218,932	\$ 295,000	\$ 300,000	1.69%
Total Solidwaste Fund Revenue	<u>\$ 288,951</u>	<u>\$ 294,926</u>	<u>\$ 296,820</u>	<u>\$ 295,000</u>	<u>\$ 218,932</u>	<u>\$ 295,000</u>	<u>\$ 300,000</u>	1.69%

**Summary of Expenses**

Department	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel	\$ 12,841	\$ 15,238	\$ 18,606	\$ 16,244	\$ 12,069	\$ 16,244	\$ 17,000	4.65%
Services	<u>281,525</u>	<u>267,396</u>	<u>320,287</u>	<u>280,000</u>	<u>247,070</u>	<u>300,000</u>	<u>300,000</u>	7.14%
Total Solidwaste Fund Expenses	<u>\$ 294,366</u>	<u>\$ 282,634</u>	<u>\$ 338,893</u>	<u>\$ 296,244</u>	<u>\$ 259,139</u>	<u>\$ 316,244</u>	<u>\$ 317,000</u>	7.01%
Increase / (Decrease) in Equity	<u>\$ (5,415)</u>	<u>\$ 12,292</u>	<u>\$ (42,073)</u>	<u>\$ (1,244)</u>	<u>\$ (40,207)</u>	<u>\$ (21,244)</u>	<u>\$ (17,000)</u>	
Beginning Cash Balance	\$ (49,553)	\$ (54,968)	\$ (42,676)	\$ (54,968)	\$ (54,968)	\$ (54,968)	\$ (76,212)	
Adjustments to "accrual" basis:								
Adjustments for accruals	-	-	-	-	-	-	-	
Capital Contributions	-	-	-	-	-	-	-	
Applied Budget Surplus	-	-	-	-	-	-	-	
Ending Cash Balance	<u>\$ (54,968)</u>	<u>\$ (42,676)</u>	<u>\$ (84,749)</u>	<u>\$ (56,212)</u>	<u>\$ (95,175)</u>	<u>\$ (76,212)</u>	<u>\$ (93,212)</u>	

Fund 540 - Solidwaste Fund  
Revenues

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Public Charges for Services									
34411	Garbage Fees	\$ 288,951	\$ 294,926	\$ 296,820	\$ 295,000	\$ 218,932	\$ 295,000	\$ 300,000	1.69%
	Total Public Charges for Services	<u>288,951</u>	<u>294,926</u>	<u>296,820</u>	<u>295,000</u>	<u>218,932</u>	<u>295,000</u>	<u>300,000</u>	1.69%
	Total Solidwaste Revenues	<u>\$ 288,951</u>	<u>\$ 294,926</u>	<u>\$ 296,820</u>	<u>\$ 295,000</u>	<u>\$ 218,932</u>	<u>\$ 295,000</u>	<u>\$ 300,000</u>	1.69%

Fund 540 - Solidwaste Fund  
Expenses - 45000

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	2025 Budget	9/30/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51117	Wages & Benefits allocated from GF	\$ 12,841	\$ 15,238	\$ 18,606	\$ 16,244	\$ 12,069	\$ 16,244	\$ 17,000	4.65%
	Total Personnel	12,841	15,238	18,606	16,244	12,069	16,244	17,000	4.65%
Services									
52385	Contract Services	<u>281,525</u>	<u>267,396</u>	<u>320,287</u>	<u>280,000</u>	<u>247,070</u>	<u>300,000</u>	<u>300,000</u>	7.14%
	Total Services	<u>281,525</u>	<u>267,396</u>	<u>320,287</u>	<u>280,000</u>	<u>247,070</u>	<u>300,000</u>	<u>300,000</u>	7.14%
	Total Solidwaste Expenses	<u>294,366</u>	<u>282,634</u>	<u>338,893</u>	<u>296,244</u>	<u>259,139</u>	<u>316,244</u>	<u>317,000</u>	7.01%