



City of Aragon

Judd Fee, Mayor

Cristy Knox, City Clerk

Brandon Bowen, City Attorney

City Council: Travis Haney~ Dickie Gazaway ~ Ed Streetman~ David Spalding

2814 Rome Highway

Aragon, Georgia 30104

Minutes

January 22, 2026 Special City Council Meeting

Call to order: 4 pm

1. Pledge of Allegiance-Andy Anderson
2. Public comments-No comments

New business:

- A. The purchase of 2 Dodge Chargers for Aragon PD.- Approval motion made by David Spalding 2nd Ed Streetman
- B. The purchase of 1 fire truck. Approval motion made by David Spalding 2nd Ed Streetman.
- C. Adjourn. Approval motion by Travis Haney 2nd David Spalding

City of Aragon
Statement of Activities
January 2026

	TOTAL		
	JAN 2026	JUL 2025 - JAN 2026 (YTD)	% OF INCOME
Income			
311000 Taxes	2,619.47	8,819.42	3.83 %
311100 Real Property Current Year	1,471.94	33,412.11	2.15 %
311101 Real Property Prior Year	562.81	5,398.40	0.82 %
311315 Title AdValorem Tax		4,904.16	
311600 Real Estate Transfer Tax	237.92	781.87	0.35 %
314200 Alcohol Beverage Excise Taxes	2,327.07	13,945.31	3.40 %
Total 311000 Taxes	7,219.21	67,261.27	10.56 %
311700 Franchise Tax			
311710 Electric		1,148.57	
311730 Gas		1,283.91	
311750 Cable		2,021.67	
311760 Telephone	24.75	-145.33	0.04 %
Total 311700 Franchise Tax	24.75	4,308.82	0.04 %
319900 Other Fees	1,483.24	38,263.30	2.17 %
321100 Licenses and Permits		150.00	
321200 General Business Licenses	2,150.00	9,810.00	3.14 %
322200 Building & Sign Permits	150.00	2,850.00	0.22 %
Total 321100 Licenses and Permits	2,300.00	12,810.00	3.36 %
337100 SPLOST (Infrastructure) Revenue	26,465.72	310,141.82	38.71 %
337110 SPLOST (Recreation) Revenue		76,967.67	
342900 Public Safety Other		1,083.42	
344110 Trash Collection Charges	7,427.75	59,911.79	10.86 %
347000 Recreation Fees	250.00	1,695.00	0.37 %
347001 Aragon BBQ Receipts		4,411.25	
351170 Court Fines and Forfeitures	22,692.54	123,036.68	33.19 %
361000 Interest Revenues	508.98	4,195.23	0.74 %
371000 Contributions and Donations		1,589.00	
Total Income	\$68,372.19	\$705,675.25	100.00 %
GROSS PROFIT	\$68,372.19	\$705,675.25	100.00 %
Expenses			
511050 Payroll Expenses	96.25	462.87	0.14 %
511100 Regular Employees		168,107.16	
511101 City Hall	7,612.50	15,925.69	11.13 %
511102 Judge	500.00	1,500.00	0.73 %
511103 Police Department	15,845.75	34,170.04	23.18 %
511104 Public Works	8,892.80	20,008.80	13.01 %

	TOTAL		
	JAN 2026	JUL 2025 - JAN 2026 (YTD)	% OF INCOME
511107 Council Members	1,200.00	2,400.00	1.76 %
Total 511100 Regular Employees	34,051.05	242,111.69	49.80 %
511105 Holiday Pay (deleted)		4,250.00	
512000 Insurance Expense	6,213.55	85,789.68	9.09 %
512200 Payroll Tax Expenses		18,245.91	
512201 Police Dept Payroll Taxes	1,296.04	2,662.83	1.90 %
512202 City Hall Amin Payroll Taxes	625.62	1,277.44	0.92 %
512203 Public Works Payroll Taxes	722.77	1,559.87	1.06 %
512204 Council Payroll Taxes	99.00	198.00	0.14 %
512205 Judge Payroll Tax Expense	41.25	82.50	0.06 %
Total 512200 Payroll Tax Expenses	2,784.68	24,026.55	4.07 %
512400 Retirement Contribution		5,035.91	
521100 Professional Services	1,180.00	1,180.00	1.73 %
521201 Attorney		13,633.61	
521202 Public Defender	600.00	1,200.00	0.88 %
521204 Accounting Fees	1,600.00	11,551.75	2.34 %
Total 521100 Professional Services	3,380.00	27,565.36	4.94 %
521203 Professional Services - Consultant	10,200.00	10,825.00	14.92 %
521299 Technical Services	1,758.48	7,672.64	2.57 %
521300 Software	817.00	12,797.51	1.19 %
521301 Information Technology	208.13	6,875.63	0.30 %
Total 521299 Technical Services	2,783.61	27,345.78	4.07 %
522000 Repairs and Maintenance	664.39	2,265.84	0.97 %
522200 City Hall		3,232.00	
5222006 Security		70.00	
5222007 Traffic/Street Repairs		453.05	
522201 Vehicles	1,229.40	20,214.42	1.80 %
522202 Community Center		1,824.00	
522203 Ball Fields		165.95	
522205 Equipment		5,373.25	
Total 522000 Repairs and Maintenance	1,893.79	33,598.51	2.77 %
523100 Insurance, General Liability	4,283.00	21,022.00	6.26 %
523200 Communication		684.58	
523300 Advertising		1,013.63	
523350 Automobile Expense (deleted)		133.93	
523400 Printing Costs		1,440.00	
523500 Travel Expenses		543.00	
523550 Donations		100.00	
523600 Dues and Fees	10,769.50	18,253.52	15.75 %
523605 Fines & Forfeitures		52,399.01	
523610 Landfill Fees	7,270.47	48,480.11	10.63 %
523650 Late Fees/Penalties		150.00	
523700 Education and Training		2,308.40	
523850 Election Cost		750.00	
523855 Contract Labor		450.00	
523890 Meals and Entertainment		4,939.52	
523900 Miscellaneous	544.55	544.55	0.80 %

	TOTAL		
	JAN 2026	JUL 2025 - JAN 2026 (YTD)	% OF INCOME
531100 Supplies and Materials	2,446.64	22,630.87	3.58 %
5311001 Safety Equipment		80.00	
5311002 Police Supplies		27,368.68	
Total 531100 Supplies and Materials	2,446.64	50,079.55	3.58 %
531101 Postage	234.00	1,821.22	0.34 %
531200 Utilities	873.50	11,232.00	1.28 %
531210 Water	203.61	1,289.17	0.30 %
531220 Natural Gas	253.68	4,045.26	0.37 %
531230 Electricity	5,164.81	32,923.95	7.55 %
531240 Pest Control	125.00	340.00	0.18 %
Total 531200 Utilities	6,620.60	49,830.38	9.68 %
531270 Gasoline	3,338.71	12,127.26	4.88 %
531280 Computer and Internet Expenses	228.16	228.16	0.33 %
531650 Office Supplies	2,424.21	14,113.71	3.55 %
531700 Other Supplies-Uniforms	469.15	1,230.72	0.69 %
582300 Bank Service Charges	50.50	650.61	0.07 %
Total Expenses	\$100,082.42	\$744,305.21	146.38 %
NET OPERATING INCOME	\$ -31,710.23	\$ -38,629.96	-46.38 %
NET INCOME	\$ -31,710.23	\$ -38,629.96	-46.38 %

Note

No assurance provided on these financial statements.

City of Aragon
Statement of Financial Position
As of January 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
111100 General Fund - Colony	36,457.03
111102 SPLOST Recreation	156,277.15
111110 Children's Fund	1,278.42
111111 SPLOST Infrastructure	102,383.16
111111.SS SPLOST 2020 - Infrastructure	3.55
111115 Emergency Fund	25,095.22
111116 Police Seized Funds	142.65
111117 Police Grants, Donations	1,612.03
111118 Court Fines	26,015.92
111160 Petty Cash	300.00
Total Bank Accounts	\$349,565.13
Accounts Receivable	
111400 Receivables, Net	
111500 Taxes Receivable	53,369.25
111904 Other Receivables	48,032.99
112700 Intergovernmental Receivables	9,619.18
Total 111400 Receivables, Net	111,021.42
Total Accounts Receivable	\$111,021.42
Other Current Assets	
111000 Undeposited Funds	6,944.49
113501 Advances	8,146.92
124999 Due From Other Funds	7,389.80
Total Other Current Assets	\$22,481.21
Total Current Assets	\$483,067.76
Fixed Assets	
114200 Bldgs and Bldg Improvements	810,759.30
114300 Land	278,119.70
114500 Vehicles	500,115.10
114550 Machinery and Equipment	193,582.48
114551 Backhoe	85,500.00
114900 Accumulated Depreciation	-1,180,749.32
Total Fixed Assets	\$687,327.26
Other Assets	
113802 Prepaid Items	7,524.93
Total Other Assets	\$7,524.93
TOTAL ASSETS	\$1,177,919.95

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

121100 Accounts Payable	28,785.72
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Total Accounts Payable	\$28,785.72
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Other Current Liabilities

121500 Deposits and Unearned Reveune	40,907.25
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122000 Due to Other Funds	7,389.80
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24000 Payroll Liabilities	0.00
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121319 FUTA	0.04
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121450 Accrued Compensation	22,927.91
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Total 24000 Payroll Liabilities	22,927.95
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Total Other Current Liabilities	\$71,225.00
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Total Current Liabilities	\$100,010.72
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Long-Term Liabilities

125000 Deferred Inflow of Resources

125005 Unavailable Revenue-Fines and F	44,598.00
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125010 Unavailable Revenue-Property Ta	3,594.04
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125015 Unearned Property Tax Revenue	186,386.87
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Total 125000 Deferred Inflow of Resources	234,578.91
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Total Long-Term Liabilities	\$234,578.91
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Total Liabilities	\$334,589.63
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Equity

135100 Fund Balances

135200 Restricted	83,714.32
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135300 Nonspendable	7,437.93
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Total 135100 Fund Balances	91,152.25
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30000 Opening Balance Equity	43,654.00
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32000 Unrestricted Net Assets	747,154.03
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Net Income	-38,629.96
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Total Equity	\$843,330.32
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TOTAL LIABILITIES AND EQUITY	\$1,177,919.95
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City of Aragon
Notes to Prepared Financial Statements
Month Ended January 31, 2026

1. The financial statements do not include a statement of cash flows.
2. Substantially all disclosures ordinarily included in financial statements prepared on the modified cash-basis of accounting are not included.