

### FY 2026/2027 GENERAL FUND PROPOSED BUDGET TOTALS

Department	Department Description	FY26 Adopted Budget	FY27 Proposed Budget	Difference	% Change
10	ADMINISTRATION	\$ 1,316,722.40	\$ 1,485,456.04	\$ 168,733.64	12.81%
15	FINANCE	\$ 444,839.53	\$ 444,037.93	\$ (801.60)	-0.18%
20	MUNICIPAL COURT	\$ 274,979.23	\$ 270,051.15	\$ (4,928.08)	-1.79%
30	FIRE IMPACT FEE FUND (PUBLIC SAFETY)	\$ 3,002.85	\$ 40,000.00	\$ 36,997.15	1232.07%
30	PUBLIC SAFETY	\$ 2,635,404.05	\$ 2,800,417.80	\$ 165,013.75	6.26%
40	PUBLIC WORKS	\$ 6,740,565.25	\$ 5,870,112.40	\$ (870,452.85)	-12.91%
60	PARKS & RECREATION	\$ 441,887.40	\$ 636,909.56	\$ 195,022.16	44.13%
61	MUSEUM	\$ 12,750.00	\$ 11,150.00	\$ (1,600.00)	-12.55%
62	FOUNDERS DAY FUND	\$ 56,830.00	\$ 89,229.87	\$ 32,399.87	57.01%
62	TREE FUND	\$ 4,500.00	\$ -	\$ (4,500.00)	-100.00%
65	PUBLIC LIBRARY	\$ 459,020.38	\$ 475,430.47	\$ 16,410.09	3.58%
70	PLANNING & ZONING	\$ 649,765.65	\$ 647,303.87	\$ (2,461.78)	-0.38%
75	HOTEL/MOTEL TAX FUND	\$ 1,000.00	\$ 700.00	\$ (300.00)	-30.00%
<b>GENERAL FUND TOTAL EXPENSES</b>		<b>\$ 13,041,266.74</b>	<b>\$ 12,770,799.11</b>	<b>\$ (270,467.63)</b>	<b>-2.07%</b>
<b>GENERAL FUND TOTAL REVENUE</b>		<b>\$ 13,041,266.74</b>	<b>\$ 12,770,799.11</b>	<b>\$ (270,467.63)</b>	<b>-2.07%</b>
<b>GENERAL FUND TOTAL REVENUE / (LOSS)</b>		<b>\$ -</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

### FY 2026/2027 OTHER MISCELLANEOUS FUNDS PROPOSED BUDGET TOTALS

Fund Number	Fund Description	FY26 Adopted Budget	FY27 Proposed Budget	Difference	% Change
210	STATE CONFISCATED ASSETS FUND	\$ 6,500.00	\$ -	\$ (6,500.00)	-100.00%
211	FEDERAL CONFISCATED ASSETS FUND	\$ 1,200.00	\$ 5,445.00	\$ 4,245.00	353.75%
321	2017 SPLOST FUND	\$ 4,335,141.72	\$ 2,160,141.72	\$ (2,175,000.00)	-50.17%
322	2023 SPLOST FUND	\$ 3,960,000.00	\$ 3,102,500.00	\$ (857,500.00)	-21.65%
505	SEWER FUND	\$ 1,689,171.53	\$ 801,741.99	\$ (887,429.54)	-52.54%
<b>OTHER MISCELLANEOUS FUNDS TOTAL EXPENSES</b>		<b>\$ 9,992,013.25</b>	<b>\$ 6,069,828.71</b>	<b>\$ (3,922,184.54)</b>	<b>-39.25%</b>
<b>OTHER MISCELLANEOUS FUNDS TOTAL REVENUE</b>		<b>\$ 9,992,013.25</b>	<b>\$ 6,069,828.71</b>	<b>\$ (3,922,184.54)</b>	<b>-39.25%</b>
<b>OTHER MISC. FUNDS TOTAL REVENUE / (LOSS)</b>		<b>\$ -</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>0.00%</b>

**FY 2026/2027 GENERAL FUND REVENUE PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-00-311100	REAL PROPERTY CURRENT YEAR	\$ 1,855,118.11	\$ 2,006,523.61	\$ 1,466,856.99	\$ 2,006,523.61	\$ -	0.00%
100-00-311200	REAL PROPERTY PRIOR YEARS	\$ 6,417.93	\$ 2,000.00	\$ 1,833.91	\$ 2,000.00	\$ -	0.00%
100-00-311300	PERSONAL PROPERTY - CURRENT YR	\$ 112,319.70	\$ 106,000.00	\$ 52,427.74	\$ 100,000.00	\$ (6,000.00)	-5.66%
100-00-311310	MOTOR VEHICLE TAX	\$ 7,087.07	\$ 4,500.00	\$ 3,718.34	\$ 6,000.00	\$ 1,500.00	33.33%
100-00-311315	TAVT - TITLE AD VALOREM TAX	\$ 467,381.08	\$ 400,000.00	\$ 242,631.64	\$ 420,000.00	\$ 20,000.00	5.00%
100-00-311316	AAVT - ALT. APPORTIONED VEHICLES TAX	\$ 3,131.65	\$ 3,150.00	\$ -	\$ 3,000.00	\$ (150.00)	-4.76%
100-00-311320	MOBILE HOME	\$ 466.11	\$ 50.00	\$ 18.47	\$ 400.00	\$ 350.00	700.00%
100-00-311340	INTANGIBLE TAX	\$ 19,995.53	\$ 18,000.00	\$ 10,114.81	\$ 15,000.00	\$ (3,000.00)	-16.67%
100-00-311350	RAILROAD EQUIPMENT CAR TAXES	\$ 862.79	\$ 875.00	\$ -	\$ 750.00	\$ (125.00)	-14.29%
100-00-311390	PERSONAL PROP TAX OTHER - CURRENT YR	\$ 25.70	\$ -	\$ -	\$ 20.00	\$ 20.00	0.00%
100-00-311400	PERSONAL PROPERTY - PRIOR Y	\$ 3,253.02	\$ 25.00	\$ 444.83	\$ 400.00	\$ 375.00	1500.00%
100-00-311600	REAL ESTATE TRANSFER	\$ 7,504.63	\$ 7,000.00	\$ 4,326.20	\$ 6,800.00	\$ (200.00)	-2.86%
100-00-311710	ELECTRICITY FRANCHISE TAX	\$ 397,942.75	\$ 350,000.00	\$ 402,650.13	\$ 405,000.00	\$ 55,000.00	15.71%
100-00-311730	NATURAL GAS FRANCHISE TAX	\$ 79,304.72	\$ 80,000.00	\$ 87,817.44	\$ 85,000.00	\$ 5,000.00	6.25%
100-00-311750	CABLE FRANCHISE TAX	\$ 78,539.49	\$ 84,000.00	\$ 35,367.95	\$ 65,000.00	\$ (19,000.00)	-22.62%
100-00-311760	TELEPHONE FRANCHISE TAX	\$ 81,667.22	\$ 71,000.00	\$ 38,985.20	\$ 76,000.00	\$ 5,000.00	7.04%
100-00-311770	REFUSE FRANCHISE TAX	\$ 16,147.89	\$ 20,000.00	\$ 11,231.07	\$ 22,000.00	\$ 2,000.00	10.00%
100-00-313100	LOCAL OPTION SALES AND USE	\$ 2,480,722.79	\$ 2,300,000.00	\$ 1,429,886.10	\$ 2,200,000.00	\$ (100,000.00)	-4.35%
100-00-314200	ALCOHOLIC BEV. EXCISE - BEER/WINE	\$ 48,888.93	\$ 45,000.00	\$ 31,149.39	\$ 46,000.00	\$ 1,000.00	2.22%
100-00-314300	ALCOHOLIC BEV. EXCISE MIXED DRINK-WHOLESALE	\$ 169.49	\$ 125.00	\$ 535.27	\$ 750.00	\$ 625.00	500.00%
100-00-314310	ALCOHOLIC BEV. EXCISE MIXED DRINK - PRIVATE	\$ 1,283.72	\$ 1,100.00	\$ 1,587.77	\$ 2,500.00	\$ 1,400.00	127.27%
100-00-316100	BUSINESS & OCCUPATION TAX	\$ 103,104.46	\$ 110,000.00	\$ 82,007.60	\$ 95,000.00	\$ (15,000.00)	-13.64%
100-00-316200	INSURANCE PREMIUM	\$ 734,206.20	\$ 750,000.00	\$ 837,700.00	\$ 850,000.00	\$ 100,000.00	13.33%
100-00-316300	FINANCIAL INSTITUTIONS TAX	\$ 11,104.00	\$ 10,000.00	\$ 22,097.00	\$ 11,200.00	\$ 1,200.00	12.00%
100-00-319000	PENALTIES & INTEREST ON DELINQUENT TAX	\$ 3,509.34	\$ 1,500.00	\$ 2,004.40	\$ 3,000.00	\$ 1,500.00	100.00%
	<b>TOTAL TAXES</b>	<b>\$ 6,520,154.32</b>	<b>\$ 6,370,848.61</b>	<b>\$ 4,765,392.25</b>	<b>\$ 6,422,343.61</b>	<b>\$ 51,495.00</b>	<b>0.81%</b>
100-00-321100	ALCOHOLIC BEVERAGE LICENSES	\$ 34,450.00	\$ 26,500.00	\$ 37,100.00	\$ 43,500.00	\$ 17,000.00	64.15%
100-00-321910	SOLICITOR LICENSE	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	\$ -	0.00%
100-00-322210	ZONING & LAND USE FEE	\$ 5,235.00	\$ 50,000.00	\$ 17,225.00	\$ 23,000.00	\$ (27,000.00)	-54.00%
100-00-322230	SIGN PERMITS	\$ 1,320.00	\$ 900.00	\$ 1,500.00	\$ 1,400.00	\$ 500.00	55.56%
100-00-323100	BUILDING PERMIT	\$ 102,592.82	\$ 150,000.00	\$ 158,286.02	\$ 550,000.00	\$ 400,000.00	266.67%
100-00-323300	SHORT-TERM RENTAL REGISTRATION	\$ 660.00	\$ 600.00	\$ 800.00	\$ 1,200.00	\$ 600.00	100.00%
100-00-323310	MASSAGE REGISTRATION FEE	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.00%
100-00-323900	OTHER REGULATORY FEES	\$ 200.00	\$ 100.00	\$ 200.00	\$ 100.00	\$ -	0.00%
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 144,607.82</b>	<b>\$ 228,250.00</b>	<b>\$ 215,211.02</b>	<b>\$ 619,350.00</b>	<b>\$ 391,100.00</b>	<b>171.35%</b>
100-00-331101	FEDERAL GOVT OPERATING GRANT-PD	\$ 350.00	\$ 1,750.00	\$ 1,837.50	\$ 1,695.73	\$ (54.27)	-3.10%
100-00-331110	FEDERAL OPERATING GRANT-LAP	\$ 470,792.30	\$ -	\$ -	\$ -	\$ -	0.00%
100-00-331310	FEDERAL GOVT GRANTS - CAPITAL	\$ -	\$ 1,807,500.00	\$ -	\$ 1,807,500.00	\$ -	0.00%
100-00-334100	STATE GOVERNMENT GRANTS	\$ 87,246.81	\$ 9,200.00	\$ 51,935.42	\$ 11,000.00	\$ 1,800.00	19.57%
100-00-334301	STREET RESURFACING STATE GRANT	\$ 303,486.75	\$ 301,453.00	\$ 154,367.41	\$ 165,000.00	\$ (136,453.00)	-45.27%
100-00-336000	LOCAL GOVERNMENT GRANTS	\$ 18,000.00	\$ 18,000.00	\$ 11,100.00	\$ 18,000.00	\$ -	0.00%
100-00-336100	STATE REIMBURSEMENT	\$ 39,182.00	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 919,057.86</b>	<b>\$ 2,137,903.00</b>	<b>\$ 219,240.33</b>	<b>\$ 2,003,195.73</b>	<b>\$ (134,707.27)</b>	<b>-6.30%</b>
100-00-341390	DEVELOPMENT INSPECTION FEES	\$ 4,140.00	\$ 3,000.00	\$ 5,720.00	\$ 17,000.00	\$ 14,000.00	466.67%
100-00-341400	PRINTING & DUPLICATING SVCS	\$ 1,760.84	\$ 1,600.00	\$ 1,497.38	\$ 1,750.00	\$ 150.00	9.38%
100-00-341910	ELECTION QUALIFYING FEE	\$ -	\$ 648.00	\$ 432.00	\$ -	\$ (648.00)	-100.00%
100-00-342120	ACCIDENT REPORTS	\$ 875.00	\$ 1,000.00	\$ 660.00	\$ 1,200.00	\$ 200.00	20.00%
100-00-342900	PUBLIC SAFETY OTHER	\$ 2,732.00	\$ 2,100.00	\$ 1,755.00	\$ 2,100.00	\$ -	0.00%
100-00-346410	BACKGROUND CHECK FEE	\$ 1,610.00	\$ 1,400.00	\$ 1,050.00	\$ 1,500.00	\$ 100.00	7.14%
100-00-347310	VENDOR APPLICATION FEES	\$ 1,225.00	\$ 1,200.00	\$ 1,250.00	\$ 1,500.00	\$ 300.00	25.00%
100-00-347320	SPONSORSHIP ADVERTISEMENTS	\$ -	\$ -	\$ 450.00	\$ 500.00	\$ 500.00	0.00%
100-00-347500	PROGRAM FEE	\$ 19,861.00	\$ 17,000.00	\$ 14,399.57	\$ 18,000.00	\$ 1,000.00	5.88%
100-00-349300	BAD CHECK FEES	\$ 80.00	\$ 40.00	\$ 120.00	\$ 80.00	\$ 40.00	100.00%
100-00-349900	OTHER CHARGES FOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 32,283.84</b>	<b>\$ 27,988.00</b>	<b>\$ 27,333.95</b>	<b>\$ 43,630.00</b>	<b>\$ 15,642.00</b>	<b>55.89%</b>
100-00-351170	MUNICIPAL FINES	\$ 111,830.95	\$ 100,000.00	\$ 69,160.58	\$ 90,000.00	\$ (10,000.00)	-10.00%
100-00-351500	LIBRARY FINES	\$ 6,427.70	\$ 5,000.00	\$ 3,843.97	\$ 5,000.00	\$ -	0.00%
100-00-351900	OTHER REVENUE	\$ 18,037.50	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 136,296.15</b>	<b>\$ 105,000.00</b>	<b>\$ 73,004.55</b>	<b>\$ 95,000.00</b>	<b>\$ (10,000.00)</b>	<b>-9.52%</b>
100-00-361100	INTEREST REVENUES	\$ 269,528.35	\$ 180,000.00	\$ 129,880.12	\$ 190,000.00	\$ 10,000.00	5.56%
100-00-361101	INTEREST REVENUE - LEASES	\$ 784.52	\$ 1,000.00	\$ -	\$ 400.00	\$ (600.00)	-60.00%
	<b>TOTAL INVESTMENT INCOME</b>	<b>\$ 270,312.87</b>	<b>\$ 181,000.00</b>	<b>\$ 129,880.12</b>	<b>\$ 190,400.00</b>	<b>\$ 9,400.00</b>	<b>5.19%</b>
100-00-371000	PRIVATE CONTRIB & DONATIONS-PUBL SAFETY	\$ 2,000.00	\$ -	\$ 3,040.00	\$ 1,000.00	\$ 1,000.00	0.00%
100-00-371002	DONATIONS/NEW LIBRARY BOOKS	\$ 110.00	\$ -	\$ -	\$ -	\$ -	0.00%
100-00-371005	VETERAN BRICKS & CROSSES	\$ -	\$ 100.00	\$ 275.00	\$ -	\$ (100.00)	-100.00%
100-00-371007	CONTRIBUTIONS-RECREATION	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

### FY 2026/2027 GENERAL FUND REVENUE PROPOSED BUDGET

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-00-371010	HOLIDAY REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL CONTRIBUTIONS &amp; DONATIONS</b>	<b>\$ 2,110.00</b>	<b>\$ 100.00</b>	<b>\$ 3,315.00</b>	<b>\$ 1,000.00</b>	<b>\$ 900.00</b>	<b>900.00%</b>
100-00-381000	RENTS & ROYALTIES	\$ 1,848.56	\$ 9,400.00	\$ 9,555.68	\$ 9,400.00	\$ -	0.00%
100-00-381001	RECREATION RENTAL	\$ 8,130.00	\$ 6,000.00	\$ 7,775.00	\$ 10,000.00	\$ 4,000.00	66.67%
100-00-381002	LEASE INCOME	\$ 7,048.64	\$ 7,048.64	\$ -	\$ 7,048.64	\$ -	0.00%
100-00-383000	REIMBURSE FOR DAMAGED PROPERTY	\$ -	\$ -	\$ 11,700.00	\$ -	\$ -	0.00%
100-00-389100	MISCELLANEOUS REVENUE	\$ 3,545.09	\$ 2,000.00	\$ 3,847.25	\$ 3,000.00	\$ 1,000.00	50.00%
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 20,572.29</b>	<b>\$ 24,448.64</b>	<b>\$ 32,877.93</b>	<b>\$ 29,448.64</b>	<b>\$ 5,000.00</b>	<b>20.45%</b>
100-00-391001	FUNDS CARRIED FORWARD	\$ -	\$ 3,900,395.64	\$ -	\$ 3,180,446.26	\$ (719,949.38)	-18.46%
100-00-391007	FUNDS CARRIED FORWARD-ASSIGNED FUNDS	\$ -	\$ -	\$ -	\$ 55,055.00	\$ 55,055.00	0.00%
100-00-391200	OPERATING TRANSFERS IN	\$ (17,216.93)	\$ -	\$ 516.42	\$ -	\$ -	0.00%
100-00-392100	SALE OF ASSETS	\$ 7,096.83	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
100-00-393000	GENERAL LONG-TERM DEBT ISSUED	\$ 39,054.65	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 28,934.55</b>	<b>\$ 3,900,395.64</b>	<b>\$ 516.42</b>	<b>\$ 3,236,501.26</b>	<b>\$ (663,894.38)</b>	<b>-17.02%</b>
	<b>REVENUE TOTAL</b>	<b>\$ 8,074,329.70</b>	<b>\$ 12,975,933.89</b>	<b>\$ 5,466,771.57</b>	<b>\$ 12,640,869.24</b>	<b>\$ (335,064.65)</b>	<b>-2.58%</b>

**FY 2026/2027 GENERAL FUND ADMINISTRATION PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-10-511100	REGULAR EMPLOYEES	\$ 278,376.71	\$ 303,559.95	\$232,407.72	\$ 318,076.71	\$ 14,516.76	4.78%
100-10-511102	MAYOR & COUNCIL	\$ 43,200.00	\$ 43,200.00	\$32,400.00	\$ 43,200.00	\$ -	0.00%
100-10-511300	OVERTIME	\$ 2,390.49	\$ 2,442.28	\$1,953.84	\$ 1,074.06	\$ (1,368.22)	-56.02%
100-10-512100	GROUP HEALTH INSURANCE	\$ 47,765.13	\$ 62,972.16	\$40,619.06	\$ 69,325.70	\$ 6,353.54	10.09%
100-10-512101	GROUP DENTAL INSURANCE	\$ 2,534.36	\$ 2,602.22	\$2,289.94	\$ 3,560.13	\$ 957.91	36.81%
100-10-512102	GROUP LIFE INSURANCE	\$ 727.50	\$ 988.04	\$666.90	\$ 1,035.02	\$ 46.98	4.75%
100-10-512103	AD&D	\$ 93.84	\$ 65.84	\$84.00	\$ 130.34	\$ 64.50	97.96%
100-10-512104	LONG TERM DISABILITY	\$ 864.30	\$ 629.06	\$774.30	\$ 1,199.15	\$ 570.09	90.63%
100-10-512105	COBRA ADMINISTRATION	\$ 48.30	\$ 54.00	\$40.50	\$ 54.00	\$ -	0.00%
100-10-512200	F.I.C.A. CONTRIBUTION	\$ 20,148.85	\$ 21,665.05	\$16,293.57	\$ 22,995.85	\$ 1,330.80	6.14%
100-10-512300	MEDICARE CONTRIBUTION	\$ 4,712.18	\$ 4,834.51	\$3,810.56	\$ 5,378.06	\$ 543.55	11.24%
100-10-512400	RETIREMENT CONTRIBUTIONS	\$ 22,291.92	\$ 47,522.64	\$35,641.98	\$ 55,271.04	\$ 7,748.40	16.30%
100-10-512600	WORKERS' COMPENSATION	\$ 2,484.83	\$ 6,869.95	\$1,715.49	\$ 2,515.94	\$ (4,354.01)	-63.38%
100-10-512900	OTHER BENEFITS	\$ 260.00	\$ 240.00	\$2,461.88	\$ 8,790.00	\$ 8,550.00	3562.50%
	<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 425,898.41</b>	<b>\$ 497,645.70</b>	<b>\$ 371,159.74</b>	<b>\$ 532,605.99</b>	<b>\$ 34,960.29</b>	<b>7.03%</b>
100-10-521100	OFFICIAL / ADMIN SVCS	\$ 767.65	\$ 10,000.00	\$ 182.78	\$ 7,000.00	\$ (3,000.00)	-30.00%
100-10-521200	PROFESSIONAL SERVICES	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	0.00%
100-10-521201	LEGAL SERVICES	\$ 26,745.28	\$ 55,000.00	\$ 24,562.50	\$ 50,000.00	\$ (5,000.00)	-9.09%
100-10-521300	TECHNICAL SERVICES	\$ 1,742.48	\$ 10,000.00	\$ 1,416.40	\$ 52,000.00	\$ 42,000.00	420.00%
100-10-521301	DRUG TESTING SERVICES	\$ -	\$ 100.00	\$ -	\$ 70.00	\$ (30.00)	-30.00%
100-10-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	\$ 41,230.66	\$ 97,920.00	\$ 72,089.13	\$ 191,671.00	\$ 93,751.00	95.74%
100-10-521350	SPECIAL PROGRAM SERVICES	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ -	0.00%
100-10-522201	VEHICLE REPAIR & MAINTENANCE	\$ 2,451.36	\$ 3,000.00	\$ 1,208.92	\$ 1,500.00	\$ (1,500.00)	-50.00%
100-10-522202	EQUIPMENT REPAIR & MAINTENANCE	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0.00%
100-10-522206	BUILDING MAINTENANCE	\$ 3,042.29	\$ 5,000.00	\$ 650.00	\$ 5,000.00	\$ -	0.00%
100-10-522320	RENTAL OF EQUIPMENT & VEHICLES	\$ 4,419.88	\$ 5,000.00	\$ 2,838.12	\$ 5,000.00	\$ -	0.00%
100-10-523101	BUILDING INSURANCE	\$ 14,241.47	\$ 18,000.00	\$ 14,189.24	\$ 22,840.00	\$ 4,840.00	26.89%
100-10-523102	VEHICLE INSURANCE	\$ 23,759.45	\$ 25,500.00	\$ 21,146.09	\$ 29,375.00	\$ 3,875.00	15.20%
100-10-523103	PUBLIC OFFICIALS LIABILITY INS	\$ 12,148.97	\$ 12,000.00	\$ 9,803.17	\$ 13,500.00	\$ 1,500.00	12.50%
100-10-523105	BOILER & MACHINERY INSURANCE	\$ 3,142.39	\$ 4,500.00	\$ 3,482.83	\$ 4,820.00	\$ 320.00	7.11%
100-10-523106	LAKES & DAMS INSURANCE	\$ 1,732.06	\$ 2,200.00	\$ 1,743.76	\$ 2,005.00	\$ (195.00)	-8.86%
100-10-523108	GENERAL LIABILITY INSURANCE	\$ 13,164.39	\$ 16,500.00	\$ 12,706.41	\$ 18,310.00	\$ 1,810.00	10.97%
100-10-523200	COMMUNICATIONS	\$ 495.00	\$ 1,000.00	\$ 330.00	\$ 500.00	\$ (500.00)	-50.00%
100-10-523300	ADVERTISING	\$ 1,650.85	\$ 1,800.00	\$ 2,310.00	\$ 2,000.00	\$ 200.00	11.11%
100-10-523400	PRINTING & BINDING	\$ 234.47	\$ 1,000.00	\$ 456.60	\$ 1,000.00	\$ -	0.00%
100-10-523500	TRAVEL	\$ 2,799.68	\$ 7,000.00	\$ 3,737.11	\$ 7,000.00	\$ -	0.00%
100-10-523510	MAYOR & COUNCIL TRAVEL	\$ 1,717.23	\$ 5,000.00	\$ 90.00	\$ 5,000.00	\$ -	0.00%
100-10-523600	DUES & FEES	\$ 6,204.83	\$ 5,445.00	\$ 6,226.24	\$ 9,164.00	\$ 3,719.00	68.30%
100-10-523700	EDUCATION & TRAINING	\$ 4,075.75	\$ 8,000.00	\$ 3,715.00	\$ 11,000.00	\$ 3,000.00	37.50%
100-10-523710	MAYOR & COUNCIL EDUC & TRAINING	\$ 1,096.86	\$ 5,000.00	\$ 485.00	\$ 5,000.00	\$ -	0.00%
	<b>TOTAL SERVICES COSTS</b>	<b>\$ 171,863.00</b>	<b>\$ 299,765.00</b>	<b>\$ 183,369.30</b>	<b>\$ 444,555.00</b>	<b>\$ 144,790.00</b>	<b>48.30%</b>
100-10-531005	SPECIAL PROGRAM SUPPLIES	\$ 100.00	\$ 800.00	\$ 50.00	\$ 800.00	\$ -	0.00%
100-10-531101	OFFICE SUPPLIES	\$ 2,006.55	\$ 2,000.00	\$ 830.06	\$ 1,500.00	\$ (500.00)	-25.00%
100-10-531103	POSTAGE	\$ 189.17	\$ 1,000.00	\$ 10.48	\$ 750.00	\$ (250.00)	-25.00%
100-10-531105	MAYOR AND COUNCIL SUPPLIES	\$ 4,444.51	\$ 10,000.00	\$ 6,416.70	\$ 10,000.00	\$ -	0.00%
100-10-531210	WATER	\$ 922.43	\$ 1,500.00	\$ 731.89	\$ 1,200.00	\$ (300.00)	-20.00%
100-10-531220	NATURAL GAS	\$ 1,901.08	\$ 2,200.00	\$ 816.25	\$ 1,500.00	\$ (700.00)	-31.82%
100-10-531231	ELECTRICITY - BUILDING	\$ 20,588.33	\$ 20,300.00	\$ 12,565.61	\$ 20,000.00	\$ (300.00)	-1.48%
100-10-531232	ELECTRICITY- TRAFFIC LIGHTS	\$ 1,322.53	\$ 1,500.00	\$ 887.64	\$ 1,350.00	\$ (150.00)	-10.00%
100-10-531233	ELECTRICITY-STREET LIGHTS	\$ 101,677.15	\$ 110,000.00	\$ 67,500.91	\$ 102,000.00	\$ (8,000.00)	-7.27%
100-10-531270	GASOLINE/DIESEL	\$ 2,078.92	\$ 3,500.00	\$ 890.61	\$ 1,500.00	\$ (2,000.00)	-57.14%
100-10-531280	TELEPHONE	\$ 10,923.63	\$ 11,000.00	\$ 7,282.80	\$ 12,200.00	\$ 1,200.00	10.91%
100-10-531300	FOOD & INCIDENTALS	\$ 2,395.89	\$ 3,500.00	\$ 1,148.76	\$ 3,500.00	\$ -	0.00%
100-10-531400	BOOKS & PERIODICALS	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0.00%
100-10-531600	SMALL EQUIPMENT	\$ 3,296.16	\$ 5,000.00	\$ 3,137.28	\$ 5,000.00	\$ -	0.00%
100-10-531601	SIGNS	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ -	0.00%
100-10-531700	OTHER SUPPLIES	\$ 1,977.82	\$ 4,000.00	\$ 2,606.27	\$ 4,000.00	\$ -	0.00%
	<b>TOTAL SUPPLIES COSTS</b>	<b>\$ 153,824.17</b>	<b>\$ 176,700.00</b>	<b>\$ 104,875.26</b>	<b>\$ 165,700.00</b>	<b>\$ (11,000.00)</b>	<b>-6.23%</b>
100-10-541100	SITES	\$ 15,090.00	\$ -	\$ -	\$ -	\$ -	0.00%
100-10-542400	COMPUTERS	\$ 13,548.43	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 28,638.43</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
100-10-552200	CLAIMS	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	0.00%
	<b>TOTAL INTERFUND / INTERDEPARTMENT COSTS</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
100-10-574000	BAD DEBTS	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0.00%
	<b>TOTAL OTHER COSTS</b>	<b>\$ -</b>	<b>\$ 100.00</b>	<b>\$ -</b>	<b>\$ 100.00</b>	<b>\$ -</b>	<b>0.00%</b>
100-10-581100	BONDS	\$ 237,000.00	\$ 232,000.00	\$ 242,000.00	\$ 247,000.00	\$ 15,000.00	6.47%

**FY 2026/2027 GENERAL FUND ADMINISTRATION PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-10-582100	BOND INTEREST	\$ 70,610.65	\$ 75,511.70	\$ 34,067.00	\$ 60,495.05	\$ (15,016.65)	-19.89%
	<b>TOTAL DEBT SERVICE COSTS</b>	<b>\$ 307,610.65</b>	<b>\$ 307,511.70</b>	<b>\$ 276,067.00</b>	<b>\$ 307,495.05</b>	<b>\$ (16.65)</b>	<b>-0.01%</b>
100-10-612000	TRANSFER OUT - DDA	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	0.00%
	<b>TOTAL OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>ADMINISTRATION TOTAL</b>	<b>\$ 1,087,834.66</b>	<b>\$ 1,316,722.40</b>	<b>\$ 935,471.30</b>	<b>\$ 1,485,456.04</b>	<b>\$ 168,733.64</b>	<b>12.81%</b>

**FY 2026/2027 GENERAL FUND FINANCE PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-15-511100	REGULAR EMPLOYEES	\$ 209,193.38	\$ 224,764.47	\$ 172,554.18	\$ 231,485.50	\$ 6,721.03	2.99%
100-15-511300	OVERTIME	\$ 1,353.63	\$ 1,178.84	\$ 740.02	\$ 1,350.83	\$ 171.99	14.59%
100-15-512100	GROUP HEALTH INSURANCE	\$ 57,230.95	\$ 57,935.10	\$ 39,070.67	\$ 64,507.68	\$ 6,572.58	11.34%
100-15-512101	GROUP DENTAL INSURANCE	\$ 2,705.46	\$ 2,471.61	\$ 2,303.06	\$ 3,381.43	\$ 909.82	36.81%
100-15-512102	GROUP LIFE INSURANCE	\$ 618.18	\$ 731.75	\$ 561.76	\$ 756.38	\$ 24.63	3.37%
100-15-512103	AD&D	\$ 79.32	\$ 63.61	\$ 70.72	\$ 95.25	\$ 31.64	49.74%
100-15-512104	LONG TERM DISABILITY	\$ 732.48	\$ 607.73	\$ 650.79	\$ 872.70	\$ 264.97	43.60%
100-15-512105	COBRA ADMINISTRATION	\$ 48.30	\$ 54.00	\$ 40.50	\$ 54.00	\$ -	0.00%
100-15-512200	F.I.C.A. CONTRIBUTION	\$ 12,144.48	\$ 14,010.56	\$ 10,327.64	\$ 14,435.85	\$ 425.29	3.04%
100-15-512300	MEDICARE CONTRIBUTION	\$ 2,840.24	\$ 3,276.66	\$ 2,415.31	\$ 3,376.13	\$ 99.47	3.04%
100-15-512400	RETIREMENT CONTRIBUTIONS	\$ 15,170.16	\$ 32,739.72	\$ 24,554.79	\$ 36,747.48	\$ 4,007.76	12.24%
100-15-512600	WORKERS' COMPENSATION	\$ 737.28	\$ 4,969.48	\$ 277.79	\$ 563.70	\$ (4,405.78)	-88.66%
	<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 302,853.86</b>	<b>\$ 342,803.53</b>	<b>\$ 253,567.23</b>	<b>\$ 357,626.93</b>	<b>\$ 14,823.40</b>	<b>4.32%</b>
100-15-521201	LEGAL SERVICES	\$ 855.00	\$ 1,500.00	\$ 607.50	\$ 1,000.00	\$ (500.00)	-33.33%
100-15-521206	AUDITING SERVICES	\$ 34,000.00	\$ 50,000.00	\$ 36,000.00	\$ 51,000.00	\$ 1,000.00	2.00%
100-15-521300	TECHNICAL SERVICES	\$ 449.20	\$ 435.00	\$ 472.60	\$ 9,000.00	\$ 8,565.00	1968.97%
100-15-521301	DRUG TESTING SERVICES	\$ -	\$ 70.00	\$ -	\$ 70.00	\$ -	0.00%
100-15-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	\$ 32,875.91	\$ 33,331.00	\$ 27,937.34	\$ 11,301.00	\$ (22,030.00)	-66.09%
100-15-522202	EQUIPMENT REPAIR & MAINTENANCE	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -	0.00%
100-15-523300	ADVERTISING	\$ -	\$ 1,000.00	\$ -	\$ 1,100.00	\$ 100.00	10.00%
100-15-523400	PRINTING & BINDING	\$ -	\$ 350.00	\$ 32.76	\$ 420.00	\$ 70.00	20.00%
100-15-523500	TRAVEL	\$ -	\$ 2,000.00	\$ 33.75	\$ 100.00	\$ (1,900.00)	-95.00%
100-15-523600	DUES & FEES	\$ 383.34	\$ 450.00	\$ 197.48	\$ 370.00	\$ (80.00)	-17.78%
100-15-523700	EDUCATION & TRAINING	\$ 328.00	\$ 3,000.00	\$ 370.00	\$ 2,200.00	\$ (800.00)	-26.67%
	<b>TOTAL SERVICES COSTS</b>	<b>\$ 68,891.45</b>	<b>\$ 92,336.00</b>	<b>\$ 65,651.43</b>	<b>\$ 76,761.00</b>	<b>\$ (15,575.00)</b>	<b>-16.87%</b>
100-15-531101	OFFICE SUPPLIES	\$ 1,351.37	\$ 3,500.00	\$ 550.11	\$ 3,500.00	\$ -	0.00%
100-15-531103	POSTAGE	\$ 10.72	\$ 50.00	\$ -	\$ 50.00	\$ -	0.00%
100-15-531400	BOOKS & PERIODICALS	\$ -	\$ 250.00	\$ -	\$ 100.00	\$ (150.00)	-60.00%
100-15-531600	SMALL EQUIPMENT	\$ 241.06	\$ 3,500.00	\$ -	\$ 4,000.00	\$ 500.00	14.29%
100-15-531700	OTHER SUPPLIES	\$ 333.50	\$ 2,000.00	\$ 25.00	\$ 2,000.00	\$ -	0.00%
	<b>TOTAL SUPPLIES COSTS</b>	<b>\$ 1,936.65</b>	<b>\$ 9,300.00</b>	<b>\$ 575.11</b>	<b>\$ 9,650.00</b>	<b>\$ 350.00</b>	<b>3.76%</b>
	<b>FINANCE TOTAL</b>	<b>\$ 373,681.96</b>	<b>\$ 444,439.53</b>	<b>\$ 319,793.77</b>	<b>\$ 444,037.93</b>	<b>\$ (401.60)</b>	<b>-0.09%</b>

**FY 2026/2027 GENERAL FUND MUNICIPAL COURT PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-20-511100	REGULAR EMPLOYEES	\$ 111,588.31	\$ 115,475.36	\$ 88,002.66	\$ 118,955.20	\$ 3,479.84	3.01%
100-20-511300	OVERTIME	\$ 2,709.67	\$ 1,249.13	\$ 1,195.78	\$ 1,520.39	\$ 271.26	21.72%
100-20-512100	GROUP HEALTH INSURANCE	\$ 39,045.11	\$ 48,771.96	\$ 32,418.44	\$ 54,306.43	\$ 5,534.47	11.35%
100-20-512101	GROUP DENTAL INSURANCE	\$ 1,530.70	\$ 1,580.64	\$ 1,390.96	\$ 2,162.45	\$ 581.81	36.81%
100-20-512102	GROUP LIFE INSURANCE	\$ 349.56	\$ 379.08	\$ 315.90	\$ 388.80	\$ 9.72	2.56%
100-20-512103	AD&D	\$ 45.06	\$ 44.64	\$ 39.80	\$ 48.96	\$ 4.32	9.68%
100-20-512104	LONG TERM DISABILITY	\$ 414.54	\$ 426.48	\$ 362.80	\$ 448.46	\$ 21.98	5.15%
100-20-512105	COBRA ADMINISTRATION	\$ 32.20	\$ 36.00	\$ 27.00	\$ 36.00	\$ -	0.00%
100-20-512200	F.I.C.A. CONTRIBUTION	\$ 6,721.68	\$ 7,244.36	\$ 5,293.04	\$ 7,469.49	\$ 225.13	3.11%
100-20-512300	MEDICARE CONTRIBUTION	\$ 1,572.00	\$ 1,694.25	\$ 1,237.91	\$ 1,746.90	\$ 52.65	3.11%
100-20-512400	RETIREMENT CONTRIBUTIONS	\$ 8,279.88	\$ 17,956.80	\$ 13,467.60	\$ 20,171.16	\$ 2,214.36	12.33%
100-20-512600	WORKERS' COMPENSATION	\$ 378.53	\$ 2,573.85	\$ 135.58	\$ 275.24	\$ (2,298.61)	-89.31%
100-20-512900	OTHER BENEFITS	\$ -	\$ 120.00	\$ -	\$ -	\$ (120.00)	-100.00%
<b>TOTAL PERSONNEL COSTS</b>		<b>\$ 172,667.24</b>	<b>\$ 197,552.55</b>	<b>\$ 143,887.47</b>	<b>\$ 207,529.47</b>	<b>\$ 9,976.92</b>	<b>5.05%</b>
100-20-521201	LEGAL SERVICES	\$ 315.00	\$ 600.00	\$ 1,305.00	\$ 2,000.00	\$ 1,400.00	233.33%
100-20-521202	PROSECUTOR SVCS	\$ 17,017.56	\$ 17,017.56	\$ 12,763.17	\$ 17,017.56	\$ -	0.00%
100-20-521203	MUNICIPAL JUDGE SERVICES	\$ 19,584.12	\$ 20,584.12	\$ 14,688.09	\$ 20,584.12	\$ -	0.00%
100-20-521207	COURT APPOINTED ATTORNEY	\$ 4,920.00	\$ 6,150.00	\$ 1,640.00	\$ 3,950.00	\$ (2,200.00)	-35.77%
100-20-521300	TECHNICAL SERVICES	\$ 3,742.00	\$ 15,200.00	\$ 1,900.80	\$ 4,300.00	\$ (10,900.00)	-71.71%
100-20-521301	DRUG TESTING SERVICES	\$ -	\$ 35.00	\$ -	\$ 35.00	\$ -	0.00%
100-20-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	\$ 10,066.84	\$ -	\$ 74.95	\$ 180.00	\$ 180.00	100.00%
100-20-522202	EQUIPMENT REPAIR & MAINTENANCE	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
100-20-522320	RENTAL OF EQUIPMENT & VEHICLES	\$ 1,193.91	\$ 1,500.00	\$ 886.70	\$ 1,400.00	\$ (100.00)	-6.67%
100-20-523400	PRINTING & BINDING	\$ 354.00	\$ 600.00	\$ -	\$ 400.00	\$ (200.00)	-33.33%
100-20-523500	TRAVEL	\$ 5,354.17	\$ 6,350.00	\$ 2,743.16	\$ 4,500.00	\$ (1,850.00)	-29.13%
100-20-523600	DUES & FEES	\$ 210.00	\$ 330.00	\$ 501.42	\$ 555.00	\$ 225.00	68.18%
100-20-523700	EDUCATION & TRAINING	\$ 2,356.36	\$ 2,590.00	\$ 2,697.30	\$ 2,150.00	\$ (440.00)	-16.99%
<b>TOTAL SERVICES COSTS</b>		<b>\$ 65,113.96</b>	<b>\$ 71,956.68</b>	<b>\$ 39,200.59</b>	<b>\$ 58,071.68</b>	<b>\$ (13,885.00)</b>	<b>-19.30%</b>
100-20-531101	OFFICE SUPPLIES	\$ 793.52	\$ 750.00	\$ -	\$ 750.00	\$ -	0.00%
100-20-531103	POSTAGE	\$ 586.55	\$ 650.00	\$ -	\$ 500.00	\$ (150.00)	-23.08%
100-20-531270	GASOLINE/DIESEL	\$ 479.60	\$ -	\$ -	\$ -	\$ -	0.00%
100-20-531400	BOOKS & PERIODICALS	\$ 211.49	\$ 220.00	\$ 78.52	\$ 200.00	\$ (20.00)	-9.09%
100-20-531600	SMALL EQUIPMENT	\$ 472.23	\$ 3,000.00	\$ 1,166.90	\$ 2,000.00	\$ (1,000.00)	-33.33%
100-20-531700	OTHER SUPPLIES	\$ 507.94	\$ 850.00	\$ 501.82	\$ 1,000.00	\$ 150.00	17.65%
<b>TOTAL SUPPLIES COSTS</b>		<b>\$ 3,051.33</b>	<b>\$ 5,470.00</b>	<b>\$ 1,747.24</b>	<b>\$ 4,450.00</b>	<b>\$ (1,020.00)</b>	<b>-18.65%</b>
100-20-542001	EQUIPMENT	\$ 4,268.90	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 4,268.90</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MUNICIPAL COURT TOTAL</b>		<b>\$ 245,101.43</b>	<b>\$ 274,979.23</b>	<b>\$ 184,835.30</b>	<b>\$ 270,051.15</b>	<b>\$ (4,928.08)</b>	<b>-1.79%</b>

**FY 2026/2027 GENERAL FUND PUBLIC SAFETY PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Adopted Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-30-511100	REGULAR EMPLOYEES	\$ 996,421.14	\$ 1,333,207.28	\$ 962,032.88	\$ 1,366,783.36	\$ 33,576.08	2.52%
100-30-511300	OVERTIME	\$ 22,892.26	\$ 31,712.21	\$ 31,098.46	\$ 39,366.74	\$ 7,654.53	24.14%
100-30-512100	GROUP HEALTH INSURANCE	\$ 247,707.61	\$ 419,570.37	\$ 243,489.54	\$ 434,102.42	\$ 14,532.05	3.46%
100-30-512101	GROUP DENTAL INSURANCE	\$ 11,528.09	\$ 15,257.28	\$ 12,159.59	\$ 20,167.78	\$ 4,910.50	32.18%
100-30-512102	GROUP LIFE INSURANCE	\$ 2,895.33	\$ 4,396.68	\$ 3,135.66	\$ 4,364.28	\$ (32.40)	-0.74%
100-30-512103	AD&D	\$ 373.13	\$ 401.76	\$ 394.95	\$ 549.58	\$ 147.82	36.79%
100-30-512104	LONG TERM DISABILITY	\$ 4,659.29	\$ 3,838.32	\$ 5,993.29	\$ 5,046.52	\$ 1,208.20	31.48%
100-30-512105	COBRA ADMINISTRATION	\$ 241.50	\$ 216.00	\$ 216.00	\$ 324.00	\$ -	0.00%
100-30-512200	F.I.C.A. CONTRIBUTION	\$ 53,864.94	\$ 72,378.51	\$ 46,143.32	\$ 87,230.91	\$ 14,852.40	20.52%
100-30-512300	MEDICARE CONTRIBUTION	\$ 13,898.72	\$ 19,823.81	\$ 13,727.31	\$ 20,400.78	\$ 576.97	2.91%
100-30-512400	RETIREMENT CONTRIBUTIONS	\$ 68,535.72	\$ 194,640.72	\$ 145,665.54	\$ 224,928.84	\$ 30,288.12	15.56%
100-30-512600	WORKERS' COMPENSATION	\$ 47,344.33	\$ 29,053.11	\$ 17,771.00	\$ 40,255.60	\$ 11,202.49	38.56%
100-30-512900	OTHER BENEFITS	\$ 4,220.00	\$ 8,980.00	\$ 4,670.00	\$ 9,440.00	\$ 460.00	5.12%
100-31-511100	REGULAR EMPLOYEES	\$ 218,864.68	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-511300	OVERTIME	\$ 980.00	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512100	GROUP HEALTH INSURANCE	\$ 40,944.03	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512101	GROUP DENTAL INSURANCE	\$ 2,021.96	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512102	GROUP LIFE INSURANCE	\$ 625.98	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512103	AD&D	\$ 80.82	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512104	LONG TERM DISABILITY	\$ 743.88	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512105	COBRA ADMINISTRATION	\$ 32.20	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512200	F.I.C.A. CONTRIBUTION	\$ 10,835.21	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512300	MEDICARE CONTRIBUTION	\$ 3,056.58	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512400	RETIREMENT CONTRIBUTIONS	\$ 16,212.36	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512600	WORKERS' COMPENSATION	\$ 10,435.67	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-512900	OTHER BENEFITS	\$ 680.00	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 1,780,095.43</b>	<b>\$ 2,133,584.05</b>	<b>\$ 1,486,497.54</b>	<b>\$ 2,252,960.80</b>	<b>\$ 119,376.75</b>	<b>5.60%</b>
100-30-521200	PROFESSIONAL SERVICES	\$ 540.00	\$ 1,000.00	\$ 615.00	\$ 900.00	\$ (100.00)	-10.00%
100-30-521201	LEGAL SERVICES	\$ 2,295.00	\$ 2,000.00	\$ 4,140.00	\$ 2,500.00	\$ 500.00	25.00%
100-30-521300	TECHNICAL SERVICES	\$ (980.33)	\$ 1,000.00	\$ 316.00	\$ 1,000.00	\$ -	0.00%
100-30-521301	DRUG TESTING SERVICES	\$ 160.00	\$ 500.00	\$ 190.00	\$ 807.00	\$ 307.00	61.40%
100-30-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	\$ 39,070.79	\$ 19,820.00	\$ 15,959.01	\$ 18,115.00	\$ (1,705.00)	-8.60%
100-30-522201	VEHICLE REPAIR & MAINTENANCE	\$ 22,564.29	\$ 25,000.00	\$ 16,586.57	\$ 25,000.00	\$ -	0.00%
100-30-522202	EQUIPMENT REPAIR & MAINTENANCE	\$ 2,319.45	\$ 10,000.00	\$ 1,155.00	\$ 5,000.00	\$ (5,000.00)	-50.00%
100-30-522207	G.C.I.C. COMPUTER MAINTENANCE	\$ 667.80	\$ 900.00	\$ 431.88	\$ 900.00	\$ -	0.00%
100-30-522320	RENTAL OF EQUIPMENT & VEHICLES	\$ 15,405.86	\$ 20,000.00	\$ 12,335.79	\$ 20,000.00	\$ -	0.00%
100-30-523002	ACCREDITATION SVCS	\$ 1,102.75	\$ 450.00	\$ 462.50	\$ 500.00	\$ 50.00	11.11%
100-30-523102	VEHICLE INSURANCE	\$ 53,001.84	\$ 60,000.00	\$ 47,172.04	\$ 51,960.00	\$ (8,040.00)	-13.40%
100-30-523104	LAW ENFORCEMENT LIAB INSUR	\$ 28,480.74	\$ 29,000.00	\$ 22,982.41	\$ 33,500.00	\$ 4,500.00	15.52%
100-30-523200	COMMUNICATIONS	\$ 9,433.95	\$ 10,500.00	\$ 6,290.49	\$ 9,600.00	\$ (900.00)	-8.57%
100-30-523226	CUSTODY OF PRISONERS	\$ -	\$ 1,000.00	\$ 30.19	\$ 3,000.00	\$ 2,000.00	200.00%
100-30-523400	PRINTING & BINDING	\$ 663.16	\$ 1,000.00	\$ 766.85	\$ 1,000.00	\$ -	0.00%
100-30-523500	TRAVEL	\$ -	\$ 2,000.00	\$ 202.49	\$ 1,500.00	\$ (500.00)	-25.00%
100-30-523600	DUES & FEES	\$ 207.00	\$ 250.00	\$ 299.50	\$ 500.00	\$ 250.00	100.00%
100-30-523700	EDUCATION & TRAINING	\$ -	\$ 1,500.00	\$ 630.00	\$ 1,200.00	\$ (300.00)	-20.00%
100-30-523850	CONTRACT LABOR	\$ -	\$ 5,000.00	\$ 2,000.00	\$ 5,000.00	\$ -	0.00%
100-30-523900	OTHER SERVICES	\$ -	\$ 500.00	\$ -	\$ -	\$ (500.00)	-100.00%
100-31-521201	LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-521300	TECHNICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-521301	DRUG TESTING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-522201	VEHICLE REPAIR & MAINTENANCE	\$ 560.01	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-522202	EQUIPMENT REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-523500	TRAVEL	\$ 635.49	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-523600	DUES & FEES	\$ 150.00	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-523700	EDUCATION & TRAINING	\$ 545.00	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL SERVICES COSTS</b>	<b>\$ 176,822.80</b>	<b>\$ 191,420.00</b>	<b>\$ 132,565.72</b>	<b>\$ 181,982.00</b>	<b>\$ (9,438.00)</b>	<b>-4.93%</b>
100-30-531001	UNIFORMS	\$ 8,184.17	\$ 400.00	\$ 5,486.00	\$ 10,000.00	\$ 9,600.00	2400.00%
100-30-531101	OFFICE SUPPLIES	\$ 706.12	\$ 1,000.00	\$ 459.13	\$ 1,000.00	\$ -	0.00%
100-30-531103	POSTAGE	\$ 699.78	\$ 800.00	\$ 27.74	\$ 500.00	\$ (300.00)	-37.50%
100-30-531104	INVESTIGATIONS	\$ 1,205.86	\$ 1,800.00	\$ 622.00	\$ 1,200.00	\$ (600.00)	-33.33%
100-30-531106	AMMUNITION	\$ 1,779.35	\$ 1,000.00	\$ 923.00	\$ 1,500.00	\$ 500.00	50.00%
100-30-531210	WATER	\$ 341.98	\$ 500.00	\$ 267.88	\$ 450.00	\$ (50.00)	-10.00%
100-30-531220	NATURAL GAS	\$ 694.76	\$ 650.00	\$ 380.31	\$ 675.00	\$ 25.00	3.85%
100-30-531231	ELECTRICITY - BUILDING	\$ 18,706.92	\$ 19,000.00	\$ 10,879.85	\$ 17,000.00	\$ (2,000.00)	-10.53%
100-30-531270	GASOLINE/DIESEL	\$ 64,580.81	\$ 60,000.00	\$ 40,517.19	\$ 70,000.00	\$ 10,000.00	16.67%
100-30-531400	BOOKS & PERIODICALS	\$ 98.95	\$ 250.00	\$ 102.95	\$ 150.00	\$ (100.00)	-40.00%
100-30-531600	SMALL EQUIPMENT	\$ 10,882.24	\$ 20,000.00	\$ 533.02	\$ 20,000.00	\$ -	0.00%
100-30-531700	OTHER SUPPLIES	\$ 2,902.33	\$ 5,000.00	\$ 2,061.10	\$ 5,000.00	\$ -	0.00%
100-31-531001	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-531270	GASOLINE/DIESEL	\$ 1,586.83	\$ -	\$ -	\$ -	\$ -	0.00%

### FY 2026/2027 GENERAL FUND PUBLIC SAFETY PROPOSED BUDGET

Account ID	Description	FY25 Actuals	FY26 Adopted Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-31-531300	FOOD & INCIDENTALS	\$ 383.82	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-531600	SMALL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-31-531700	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL SUPPLIES COSTS</b>	<b>\$ 112,753.92</b>	<b>\$ 110,400.00</b>	<b>\$ 62,260.17</b>	<b>\$ 127,475.00</b>	<b>\$ 17,075.00</b>	<b>15.47%</b>
100-30-542001	EQUIPMENT	\$ 5,985.00	\$ 20,000.00	\$ 74.71	\$ 20,000.00	\$ -	0.00%
100-30-542200	VEHICLES	\$ 226,502.40	\$ 175,000.00	\$ 132,326.30	\$ 175,000.00	\$ -	0.00%
100-30-542400	COMPUTERS	\$ 10,933.40	\$ -	\$ -	\$ 38,000.00	\$ 38,000.00	0.00%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 243,420.80</b>	<b>\$ 195,000.00</b>	<b>\$ 132,401.01</b>	<b>\$ 233,000.00</b>	<b>\$ 38,000.00</b>	<b>19.49%</b>
100-30-552200	CLAIMS	\$ 2,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	0.00%
	<b>TOTAL INTERFUND / INTERDEPARTMENT COSTS</b>	<b>\$ 2,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>PUBLIC SAFETY TOTAL</b>	<b>\$ 2,315,092.95</b>	<b>\$ 2,635,404.05</b>	<b>\$ 1,813,724.44</b>	<b>\$ 2,800,417.80</b>	<b>\$ 165,013.75</b>	<b>6.26%</b>

**FY 2026/2027 GENERAL FUND PUBLIC WORKS PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-40-511100	REGULAR EMPLOYEES	\$ 452,728.42	\$ 490,883.05	\$ 372,803.77	\$ 516,293.78	\$ 25,410.73	5.18%
100-40-511300	OVERTIME	\$ 7,433.14	\$ 11,101.43	\$ 4,685.70	\$ 14,131.52	\$ 3,030.09	27.29%
100-40-512100	GROUP HEALTH INSURANCE	\$ 97,810.00	\$ 123,042.03	\$ 85,696.12	\$ 164,919.34	\$ 41,877.31	34.03%
100-40-512101	GROUP DENTAL INSURANCE	\$ 4,783.50	\$ 5,037.27	\$ 5,000.39	\$ 8,182.02	\$ 3,144.75	62.43%
100-40-512102	GROUP LIFE INSURANCE	\$ 1,251.86	\$ 1,612.87	\$ 1,098.62	\$ 1,686.58	\$ 73.71	4.57%
100-40-512103	AD&D	\$ 161.37	\$ 191.95	\$ 137.95	\$ 212.38	\$ 20.43	10.65%
100-40-512104	LONG TERM DISABILITY	\$ 1,633.86	\$ 1,833.87	\$ 1,449.90	\$ 1,946.43	\$ 112.56	6.14%
100-40-512105	COBRA ADMINISTRATION	\$ 144.90	\$ 162.00	\$ 121.50	\$ 162.00	\$ -	0.00%
100-40-512200	F.I.C.A. CONTRIBUTION	\$ 28,078.59	\$ 31,574.76	\$ 23,181.99	\$ 32,886.37	\$ 1,311.61	4.15%
100-40-512300	MEDICARE CONTRIBUTION	\$ 6,566.79	\$ 7,464.04	\$ 5,421.58	\$ 7,691.17	\$ 227.13	3.04%
100-40-512400	RETIREMENT CONTRIBUTIONS	\$ 32,559.84	\$ 71,957.76	\$ 53,968.32	\$ 82,432.32	\$ 10,474.56	14.56%
100-40-512600	WORKERS' COMPENSATION	\$ 29,607.50	\$ 11,294.22	\$ 8,112.00	\$ 19,464.50	\$ 8,170.28	72.34%
100-40-512900	OTHER BENEFITS	\$ -	\$ -	\$ 20.00	\$ 120.00	\$ 100.00	0.00%
	<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 662,759.77</b>	<b>\$ 756,155.25</b>	<b>\$ 561,697.84</b>	<b>\$ 850,128.40</b>	<b>\$ 93,973.15</b>	<b>12.43%</b>
100-40-521200	PROFESSIONAL SERVICES	\$ 2,750.00	\$ 3,000.00	\$ -	\$ 3,110.00	\$ 110.00	3.67%
100-40-521201	LEGAL SERVICES	\$ 11,075.00	\$ 7,500.00	\$ 8,364.13	\$ 7,500.00	\$ -	0.00%
100-40-521205	ENGINEERING SERVICES	\$ 1,400.00	\$ 15,000.00	\$ 5,190.00	\$ 20,000.00	\$ 5,000.00	33.33%
100-40-521300	TECHNICAL SERVICES	\$ 21,296.00	\$ 16,500.00	\$ 12,929.17	\$ 19,500.00	\$ 3,000.00	18.18%
100-40-521301	DRUG TESTING SERVICES	\$ 35.00	\$ 175.00	\$ 35.00	\$ 374.00	\$ 199.00	113.71%
100-40-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	\$ 8,723.58	\$ 9,620.00	\$ 6,341.54	\$ 9,435.00	\$ (185.00)	-1.92%
100-40-522110	DISPOSAL	\$ 12,126.36	\$ 7,000.00	\$ 4,306.52	\$ 7,000.00	\$ -	0.00%
100-40-522201	VEHICLE REPAIR & MAINTENANCE	\$ 10,918.16	\$ 6,000.00	\$ 1,768.35	\$ 5,000.00	\$ (1,000.00)	-16.67%
100-40-522202	EQUIPMENT REPAIR & MAINTENANCE	\$ 30,189.08	\$ 15,000.00	\$ 10,983.82	\$ 15,000.00	\$ -	0.00%
100-40-522203	GROUNDNS MAINTENANCE	\$ 151,409.78	\$ 193,845.00	\$ 121,901.67	\$ 188,645.00	\$ (5,200.00)	-2.68%
100-40-522205	ROAD PAVING & REPAIR	\$ 819,395.70	\$ 2,303,500.00	\$ 1,065,130.33	\$ 2,037,045.00	\$ (266,455.00)	-11.57%
100-40-522206	BUILDING MAINTENANCE	\$ 60,728.25	\$ 63,320.00	\$ 60,307.14	\$ 41,460.00	\$ (21,860.00)	-34.52%
100-40-522208	SIDEWALK/CART PATH REPAIR SERVICES	\$ 135.00	\$ 30,000.00	\$ 43,077.24	\$ 37,500.00	\$ 7,500.00	25.00%
100-40-522211	STORMWATER/POND MAINTENANCE	\$ 26,895.65	\$ 105,700.00	\$ 17,674.27	\$ 18,100.00	\$ (87,600.00)	-82.88%
100-40-522213	DAM REPAIR & MAINTENANCE	\$ -	\$ 5,000.00	\$ -	\$ -	\$ (5,000.00)	-100.00%
100-40-522320	RENTAL OF EQUIPMENT & VEHICLES	\$ 1,070.00	\$ 5,000.00	\$ 1,055.00	\$ 5,000.00	\$ -	0.00%
100-40-523200	COMMUNICATIONS	\$ 2,295.00	\$ 3,000.00	\$ 1,542.99	\$ 2,475.00	\$ (525.00)	-17.50%
100-40-523300	ADVERTISING	\$ 1,095.00	\$ 500.00	\$ 435.00	\$ 600.00	\$ 100.00	20.00%
100-40-523400	PRINTING & BINDING	\$ 323.05	\$ 300.00	\$ 123.70	\$ 200.00	\$ (100.00)	-33.33%
100-40-523500	TRAVEL	\$ -	\$ 500.00	\$ 33.75	\$ 500.00	\$ -	0.00%
100-40-523600	DUES & FEES	\$ 527.58	\$ 750.00	\$ 296.00	\$ 750.00	\$ -	0.00%
100-40-523700	EDUCATION & TRAINING	\$ 1,235.90	\$ 3,000.00	\$ 986.16	\$ 3,250.00	\$ 250.00	8.33%
	<b>TOTAL SERVICES COSTS</b>	<b>\$ 1,163,624.09</b>	<b>\$ 2,794,210.00</b>	<b>\$ 1,362,481.78</b>	<b>\$ 2,422,444.00</b>	<b>\$ (371,766.00)</b>	<b>-13.30%</b>
100-40-531001	UNIFORMS	\$ 3,113.32	\$ 4,000.00	\$ 1,895.27	\$ 4,740.00	\$ 740.00	18.50%
100-40-531005	SPECIAL PROGRAM SUPPLIES	\$ 64.68	\$ 400.00	\$ -	\$ -	\$ (400.00)	-100.00%
100-40-531101	OFFICE SUPPLIES	\$ 293.78	\$ 400.00	\$ 46.99	\$ 300.00	\$ (100.00)	-25.00%
100-40-531102	CUSTODIAL SUPPLIES	\$ 11,678.83	\$ 7,500.00	\$ 6,859.27	\$ 7,500.00	\$ -	0.00%
100-40-531103	POSTAGE	\$ 11.10	\$ 200.00	\$ 14.34	\$ 200.00	\$ -	0.00%
100-40-531270	GASOLINE/DIESEL	\$ 14,265.81	\$ 14,400.00	\$ 8,539.53	\$ 15,600.00	\$ 1,200.00	8.33%
100-40-531400	BOOKS & PERIODICALS	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ -	0.00%
100-40-531600	SMALL EQUIPMENT	\$ 17,410.03	\$ 8,000.00	\$ 9,197.11	\$ 8,000.00	\$ -	0.00%
100-40-531601	SIGNS	\$ 6,446.83	\$ 10,000.00	\$ 6,090.56	\$ 8,000.00	\$ (2,000.00)	-20.00%
100-40-531700	OTHER SUPPLIES	\$ 2,439.81	\$ 1,500.00	\$ 1,071.27	\$ 900.00	\$ (600.00)	-40.00%
	<b>TOTAL SUPPLIES COST</b>	<b>\$ 55,724.19</b>	<b>\$ 46,700.00</b>	<b>\$ 33,714.34</b>	<b>\$ 45,540.00</b>	<b>\$ (1,160.00)</b>	<b>-2.48%</b>
100-40-541200	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	0.00%
100-40-541223	GATEWAY SIGNAGE & STREETScape	\$ 200,241.20	\$ -	\$ -	\$ -	\$ -	0.00%
100-40-541300	BUILDINGS	\$ 352,453.00	\$ 760,000.00	\$ 394,882.03	\$ -	\$ (760,000.00)	-100.00%
100-40-541400	INFRASTRUCTURE	\$ 2,225.00	\$ 300,000.00	\$ 12,832.50	\$ 300,000.00	\$ -	0.00%
100-40-541406	CART PATHS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-40-541409	STORMWATER & POND IMPROVEMENTS	\$ -	\$ 180,000.00	\$ -	\$ -	\$ (180,000.00)	-100.00%
100-40-541417	PENDLETON DAM	\$ 22,217.97	\$ 1,807,500.00	\$ 158,923.99	\$ 2,200,000.00	\$ 392,500.00	21.72%
100-40-542001	EQUIPMENT	\$ 230,385.22	\$ 25,000.00	\$ 18,524.00	\$ -	\$ (25,000.00)	-100.00%
100-40-542200	VEHICLES	\$ 3,223.25	\$ 70,000.00	\$ 70,457.00	\$ -	\$ (70,000.00)	-100.00%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 810,745.64</b>	<b>\$ 3,142,500.00</b>	<b>\$ 655,619.52</b>	<b>\$ 2,550,000.00</b>	<b>\$ (592,500.00)</b>	<b>-18.85%</b>
100-40-552200	CLAIMS	\$ 3,500.00	\$ 1,000.00	\$ -	\$ 2,000.00	\$ 1,000.00	100.00%
	<b>TOTAL INTERFUND / INTERDEPARTMENT COSTS</b>	<b>\$ 3,500.00</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ 2,000.00</b>	<b>\$ 1,000.00</b>	<b>100.00%</b>
	<b>PUBLIC WORKS TOTAL</b>	<b>\$ 2,696,353.69</b>	<b>\$ 6,740,565.25</b>	<b>\$ 2,613,513.48</b>	<b>\$ 5,870,112.40</b>	<b>\$ (870,452.85)</b>	<b>-12.91%</b>

**FY 2026/2027 GENERAL FUND PARKS & RECREATION PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-60-511100	REGULAR EMPLOYEES	\$ 94,570.75	\$ 96,193.76	\$ 76,284.38	\$ 95,118.40	\$ (1,075.36)	-1.12%
100-60-511300	OVERTIME	\$ 4,400.31	\$ 4,162.23	\$ 1,826.27	\$ 14,538.41	\$ 10,376.18	249.29%
100-60-512100	GROUP HEALTH INSURANCE	\$ 33,192.25	\$ 28,398.74	\$ 26,874.68	\$ 54,306.43	\$ 25,907.69	91.23%
100-60-512101	GROUP DENTAL INSURANCE	\$ 498.24	\$ 532.44	\$ 866.86	\$ 2,162.45	\$ 1,630.01	306.14%
100-60-512102	GROUP LIFE INSURANCE	\$ 292.56	\$ 317.52	\$ 264.60	\$ 311.04	\$ (6.48)	-2.04%
100-60-512103	AD&D	\$ 37.80	\$ 44.64	\$ 33.30	\$ 39.17	\$ (5.47)	-12.26%
100-60-512104	LONG TERM DISABILITY	\$ 345.30	\$ 426.48	\$ 302.20	\$ 358.60	\$ (67.88)	-15.92%
100-60-512105	COBRA ADMINISTRATION	\$ 32.20	\$ 36.00	\$ 27.00	\$ 36.00	\$ -	0.00%
100-60-512200	F.I.C.A. CONTRIBUTION	\$ 4,928.74	\$ 3,568.34	\$ 2,579.90	\$ 6,798.72	\$ 3,230.38	90.53%
100-60-512300	MEDICARE CONTRIBUTION	\$ 1,370.37	\$ 1,455.16	\$ 1,071.90	\$ 1,590.02	\$ 134.86	9.27%
100-60-512400	RETIREMENT CONTRIBUTIONS	\$ 6,002.40	\$ 13,434.96	\$ 10,076.22	\$ 16,027.08	\$ 2,592.12	19.29%
100-60-512600	WORKERS' COMPENSATION	\$ 323.58	\$ 2,202.13	\$ 119.69	\$ 243.06	\$ (1,959.07)	-88.96%
	<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 145,994.50</b>	<b>\$ 150,772.40</b>	<b>\$ 120,327.00</b>	<b>\$ 191,529.38</b>	<b>\$ 40,756.98</b>	<b>27.03%</b>
100-60-521201	LEGAL SERVICES	\$ 2,422.50	\$ 5,500.00	\$ 1,170.00	\$ 4,500.00	\$ (1,500.00)	-27.27%
100-60-521300	TECHNICAL SERVICES	\$ 1,737.99	\$ 13,900.00	\$ 9,189.99	\$ 24,044.99	\$ (3,300.00)	-23.74%
100-60-521301	DRUG TESTING SERVICES	\$ -	\$ 35.00	\$ -	\$ 70.00	\$ 35.00	100.00%
100-60-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	\$ 4,772.59	\$ 640.00	\$ 1,120.58	\$ 2,011.40	\$ 1,371.40	214.28%
100-60-521350	SPECIAL PROGRAM SERVICES	\$ 20,622.79	\$ 9,000.00	\$ 16,288.50	\$ 30,950.00	\$ 21,950.00	243.89%
100-60-522110	DISPOSAL	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0.00%
100-60-522201	VEHICLE REPAIR & MAINTENANCE	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
100-60-522202	EQUIPMENT REPAIR & MAINTENANCE	\$ 648.50	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
100-60-522203	GROUPS MAINTENANCE	\$ 67,583.84	\$ 84,000.00	\$ 54,133.32	\$ 95,000.00	\$ 11,000.00	13.10%
100-60-522204	PARK MAINTENANCE	\$ 15,240.04	\$ 30,740.00	\$ 7,843.24	\$ 70,000.00	\$ 39,260.00	127.72%
100-60-522206	BUILDING MAINTENANCE	\$ 828.28	\$ 20,000.00	\$ -	\$ 30,000.00	\$ 10,000.00	50.00%
100-60-522209	PLAYGROUND MAINTENANCE	\$ 5,929.00	\$ 15,000.00	\$ 7,837.91	\$ 15,000.00	\$ -	0.00%
100-60-522211	STORMWATER/POND MAINTENANCE	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	0.00%
100-60-522320	RENTAL OF EQUIPMENT & VEHICLES	\$ 1,883.80	\$ 6,000.00	\$ 2,385.70	\$ 8,643.92	\$ 2,643.92	44.07%
100-60-523300	ADVERTISING	\$ 89.86	\$ 500.00	\$ 63.96	\$ 500.00	\$ -	0.00%
100-60-523400	PRINTING & BINDING	\$ 587.00	\$ 1,500.00	\$ 119.00	\$ 2,400.00	\$ 500.00	33.33%
100-60-523500	TRAVEL	\$ 54.60	\$ 1,000.00	\$ -	\$ 500.00	\$ (500.00)	-50.00%
100-60-523600	DUES & FEES	\$ 1,511.17	\$ 3,000.00	\$ 1,813.03	\$ 2,000.00	\$ (1,000.00)	-33.33%
100-60-523700	EDUCATION & TRAINING	\$ 31.98	\$ 2,000.00	\$ 1,995.00	\$ -	\$ (2,000.00)	-100.00%
	<b>TOTAL SERVICES COSTS</b>	<b>\$ 123,943.94</b>	<b>\$ 209,315.00</b>	<b>\$ 103,960.23</b>	<b>\$ 303,120.31</b>	<b>\$ 93,805.31</b>	<b>44.82%</b>
100-60-531005	SPECIAL PROGRAM SUPPLIES	\$ 6,064.49	\$ 10,000.00	\$ 3,449.69	\$ 12,250.00	\$ 2,250.00	22.50%
100-60-531006	HOLIDAY DECORATIONS	\$ 11,033.51	\$ 12,000.00	\$ 10,419.90	\$ 12,000.00	\$ -	0.00%
100-60-531101	OFFICE SUPPLIES	\$ 1,898.15	\$ 2,500.00	\$ 1,046.36	\$ 1,500.00	\$ (1,000.00)	-40.00%
100-60-531103	POSTAGE	\$ -	\$ 100.00	\$ -	\$ 25.00	\$ (75.00)	-75.00%
100-60-531107	VETERAN BRICKS & CROSS SUPPLIES	\$ 20.97	\$ 200.00	\$ 215.00	\$ -	\$ (200.00)	-100.00%
100-60-531210	WATER	\$ 1,688.86	\$ 1,700.00	\$ 1,161.04	\$ 1,775.00	\$ 75.00	4.41%
100-60-531220	NATURAL GAS	\$ 3,368.49	\$ 3,800.00	\$ 2,271.06	\$ 4,100.00	\$ 300.00	7.89%
100-60-531231	ELECTRICITY - BUILDING	\$ 8,045.64	\$ 8,000.00	\$ 4,859.82	\$ 7,500.00	\$ (500.00)	-6.25%
100-60-531235	ELECTRICITY/PARKS	\$ 31,709.91	\$ 35,000.00	\$ 24,006.98	\$ 40,000.00	\$ 5,000.00	14.29%
100-60-531600	SMALL EQUIPMENT	\$ 3,829.37	\$ 2,000.00	\$ -	\$ 5,850.00	\$ 3,850.00	192.50%
100-60-531601	SIGNS	\$ 1,816.00	\$ 2,000.00	\$ 1,985.50	\$ 4,000.00	\$ -	0.00%
100-60-531700	OTHER SUPPLIES	\$ 477.90	\$ 3,500.00	\$ 1,453.46	\$ 7,260.00	\$ 3,760.00	107.43%
	<b>TOTAL SUPPLIES COSTS</b>	<b>\$ 69,953.29</b>	<b>\$ 80,800.00</b>	<b>\$ 50,868.81</b>	<b>\$ 96,260.00</b>	<b>\$ 15,460.00</b>	<b>19.13%</b>
100-60-541100	SITES	\$ 33,200.00	\$ -	\$ -	\$ -	\$ -	0.00%
100-60-542300	FURNITURE & FIXTURES	\$ -	\$ -	\$ -	\$ 12,445.00	\$ 12,445.00	100.00%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 33,200.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,445.00</b>	<b>\$ 12,445.00</b>	<b>100.00%</b>
100-60-552200	CLAIMS	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
	<b>TOTAL INTERFUND / INTERDEPARTMENT COSTS</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
100-60-611000	TRANSFER OUT	\$ -	\$ -	\$ -	\$ 32,554.87	\$ 32,554.87	100.00%
	<b>TOTAL OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,554.87</b>	<b>\$ 32,554.87</b>	<b>100.00%</b>
	<b>PARKS &amp; RECREATION TOTAL</b>	<b>\$ 373,091.73</b>	<b>\$ 441,887.40</b>	<b>\$ 275,156.04</b>	<b>\$ 636,909.56</b>	<b>\$ 195,022.16</b>	<b>44.13%</b>

### FY 2026/2027 GENERAL FUND MUSEUM PROPOSED BUDGET

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-61-521300	TECHNICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-61-522206	BUILDING MAINTENANCE	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	0.00%
	<b>TOTAL SERVICES COSTS</b>	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	0.00%
100-61-531210	WATER	\$ 116.73	\$ 150.00	\$ 90.32	\$ 150.00	\$ -	0.00%
100-61-531220	NATURAL GAS	\$ 2,070.48	\$ 2,100.00	\$ 1,485.14	\$ 2,500.00	\$ 400.00	19.05%
100-61-531231	ELECTRICITY - BUILDING	\$ 3,179.58	\$ 3,500.00	\$ 1,820.91	\$ 3,000.00	\$ (500.00)	-14.29%
100-61-531700	OTHER SUPPLIES	\$ -	\$ 2,000.00	\$ -	\$ 500.00	\$ (1,500.00)	-75.00%
	<b>TOTAL SUPPLIES COSTS</b>	\$ 5,366.79	\$ 7,750.00	\$ 3,396.37	\$ 6,150.00	\$ (1,600.00)	-20.65%
	<b>MUSEUM TOTAL</b>	\$ 5,366.79	\$ 12,750.00	\$ 3,396.37	\$ 11,150.00	\$ (1,600.00)	-12.55%

**FY 2026/2027 GENERAL FUND PUBLIC LIBRARY PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-65-511100	REGULAR EMPLOYEES	\$ 174,645.50	\$ 181,546.98	\$ 138,388.82	\$ 179,296.00	\$ (2,250.98)	-1.24%
100-65-511101	PART TIME EMPLOYEE	\$ 33,649.99	\$ 35,392.45	\$ 23,994.80	\$ 36,462.40	\$ 1,069.95	3.02%
100-65-511300	OVERTIME	\$ 3,104.14	\$ 5,236.93	\$ 2,438.30	\$ 6,030.17	\$ 793.24	15.15%
100-65-512100	GROUP HEALTH INSURANCE	\$ 62,203.31	\$ 77,170.29	\$ 50,247.64	\$ 108,612.86	\$ 31,442.57	40.74%
100-65-512101	GROUP DENTAL INSURANCE	\$ 2,559.07	\$ 2,645.52	\$ 2,328.04	\$ 4,324.90	\$ 1,679.38	63.48%
100-65-512102	GROUP LIFE INSURANCE	\$ 417.96	\$ 946.92	\$ 373.00	\$ 538.97	\$ (407.95)	-43.08%
100-65-512103	AD&D	\$ 53.88	\$ 133.92	\$ 46.90	\$ 67.87	\$ (66.05)	-49.32%
100-65-512104	LONG TERM DISABILITY	\$ 651.78	\$ 1,279.44	\$ 570.30	\$ 675.95	\$ (603.49)	-47.17%
100-65-512105	COBRA ADMINISTRATION	\$ 64.40	\$ 108.00	\$ 54.00	\$ 108.00	\$ -	0.00%
100-65-512200	F.I.C.A. CONTRIBUTION	\$ 12,507.44	\$ 13,774.93	\$ 9,793.08	\$ 13,750.89	\$ (24.04)	-0.17%
100-65-512300	MEDICARE CONTRIBUTION	\$ 2,925.17	\$ 3,221.56	\$ 2,290.33	\$ 3,215.93	\$ (5.63)	-0.17%
100-65-512400	RETIREMENT CONTRIBUTIONS	\$ 15,343.80	\$ 31,348.32	\$ 23,511.24	\$ 34,350.96	\$ 3,002.64	9.58%
100-65-512600	WORKERS' COMPENSATION	\$ 705.00	\$ 4,779.90	\$ 254.50	\$ 516.35	\$ (4,263.55)	-89.20%
	<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 308,831.44</b>	<b>\$ 357,585.16</b>	<b>\$ 254,290.95</b>	<b>\$ 387,951.25</b>	<b>\$ 30,366.09</b>	<b>8.49%</b>
100-65-521300	TECHNICAL SERVICES	\$ 973.37	\$ 775.00	\$ 829.60	\$ 800.00	\$ 25.00	3.23%
100-65-521301	DRUG TESTING SERVICES	\$ -	\$ 100.00	\$ -	\$ 105.00	\$ 5.00	5.00%
100-65-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	\$ 13,156.47	\$ 14,414.00	\$ 3,334.29	\$ 325.00	\$ (14,089.00)	-97.75%
100-65-521350	SPECIAL PROGRAM SERVICES	\$ 1,045.00	\$ 1,500.00	\$ 150.00	\$ 1,800.00	\$ 300.00	20.00%
100-65-522201	VEHICLE REPAIR & MAINTENANCE	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0.00%
100-65-522202	EQUIPMENT REPAIR & MAINTENANCE	\$ 150.00	\$ 3,000.00	\$ 600.00	\$ 3,000.00	\$ -	0.00%
100-65-522320	RENTAL OF EQUIPMENT & VEHICLES	\$ 3,671.18	\$ 2,700.00	\$ 2,124.46	\$ 3,000.00	\$ 300.00	11.11%
100-65-523300	ADVERTISING	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	0.00%
100-65-523400	PRINTING & BINDING	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0.00%
100-65-523500	TRAVEL	\$ -	\$ 500.00	\$ 130.89	\$ 500.00	\$ -	0.00%
100-65-523600	DUES & FEES	\$ 7,350.00	\$ 7,350.00	\$ 7,350.00	\$ 7,350.00	\$ -	0.00%
100-65-523603	PROCESSING FEES	\$ 476.00	\$ 700.00	\$ 224.00	\$ 700.00	\$ -	0.00%
100-65-523700	EDUCATION & TRAINING	\$ -	\$ 500.00	\$ 225.00	\$ 500.00	\$ -	0.00%
	<b>TOTAL SERVICES COSTS</b>	<b>\$ 26,822.02</b>	<b>\$ 32,139.00</b>	<b>\$ 14,968.24</b>	<b>\$ 18,780.00</b>	<b>\$ (13,359.00)</b>	<b>-41.57%</b>
100-65-531005	SPECIAL PROGRAM SUPPLIES	\$ 3,579.79	\$ 3,500.00	\$ 2,802.20	\$ 4,000.00	\$ 500.00	14.29%
100-65-531101	OFFICE SUPPLIES	\$ 2,200.10	\$ 2,200.00	\$ 1,735.93	\$ 2,300.00	\$ 100.00	4.55%
100-65-531210	WATER	\$ 321.93	\$ 300.00	\$ 252.29	\$ 400.00	\$ 100.00	33.33%
100-65-531231	ELECTRICITY - BUILDING	\$ 17,507.43	\$ 19,000.00	\$ 11,358.90	\$ 17,600.00	\$ (1,400.00)	-7.37%
100-65-531270	GASOLINE/DIESEL	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0.00%
100-65-531400	BOOKS & PERIODICALS	\$ 725.02	\$ 702.00	\$ 551.27	\$ 705.00	\$ 3.00	0.43%
100-65-531401	BOOK PURCHASE	\$ 13,115.98	\$ 15,000.00	\$ 7,623.94	\$ 15,000.00	\$ -	0.00%
100-65-531600	SMALL EQUIPMENT	\$ -	\$ 27,394.22	\$ -	\$ 4,461.34	\$ (22,932.88)	-83.71%
100-65-531700	OTHER SUPPLIES	\$ 1,853.12	\$ 1,100.00	\$ 711.39	\$ 2,123.35	\$ 1,023.35	93.03%
	<b>TOTAL SUPPLIES COSTS</b>	<b>\$ 39,303.37</b>	<b>\$ 69,296.22</b>	<b>\$ 25,035.92</b>	<b>\$ 46,689.69</b>	<b>\$ (22,606.53)</b>	<b>-32.62%</b>
100-65-542300	FURNITURE & FIXTURES	\$ -	\$ -	\$ -	\$ 22,009.53	\$ 22,009.53	-100.00%
100-65-542400	COMPUTERS	\$ 10,303.92	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 10,303.92</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,009.53</b>	<b>\$ 22,009.53</b>	<b>0.00%</b>
	<b>PUBLIC LIBRARY TOTAL</b>	<b>\$ 385,260.75</b>	<b>\$ 459,020.38</b>	<b>\$ 294,295.11</b>	<b>\$ 475,430.47</b>	<b>\$ 16,410.09</b>	<b>3.58%</b>

**FY 2026/2027 GENERAL FUND COMMUNITY DEVELOPMENT PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
100-70-511100	REGULAR EMPLOYEES	\$ 139,736.11	\$ 191,345.27	\$ 135,767.50	\$200,090.80	\$ 51,609.16	4.57%
100-70-511101	PART TIME EMPLOYEE	\$ 3,600.00	\$ 9,000.00	\$ 2,700.00	\$9,000.00	\$ 5,400.00	0.00%
100-70-511300	OVERTIME	\$ -	\$ 1,200.00	\$ 40.13	\$1,255.95	\$ 1,200.00	4.66%
100-70-512100	GROUP HEALTH INSURANCE	\$ 25,269.18	\$ 69,150.42	\$ 26,251.89	\$54,306.43	\$ 43,881.24	-21.47%
100-70-512101	GROUP DENTAL INSURANCE	\$ 1,013.94	\$ 2,096.40	\$ 1,495.44	\$2,868.19	\$ 1,082.46	36.82%
100-70-512102	GROUP LIFE INSURANCE	\$ 316.20	\$ 622.08	\$ 360.72	\$654.48	\$ 305.88	5.21%
100-70-512103	AD&D	\$ 40.80	\$ 44.64	\$ 45.40	\$82.42	\$ 3.84	84.62%
100-70-512104	LONG TERM DISABILITY	\$ 377.03	\$ 426.48	\$ 419.08	\$754.34	\$ 49.45	76.88%
100-70-512105	COBRA ADMINISTRATION	\$ 16.00	\$ 36.00	\$ 13.50	\$36.00	\$ 20.00	0.00%
100-70-512200	F.I.C.A. CONTRIBUTION	\$ 8,427.47	\$ 11,863.41	\$ 8,243.15	\$13,041.50	\$ 3,435.94	9.93%
100-70-512300	MEDICARE CONTRIBUTION	\$ 1,970.92	\$ 2,774.51	\$ 1,927.85	\$3,050.03	\$ 803.59	9.93%
100-70-512400	RETIREMENT CONTRIBUTIONS	\$ 8,607.96	\$ 25,609.08	\$ 19,206.81	\$29,358.12	\$ 17,001.12	14.64%
100-70-512600	WORKERS' COMPENSATION	\$ 170.78	\$ 4,257.36	\$ 223.45	\$460.61	\$ 4,086.58	-89.18%
<b>TOTAL PERSONNEL COSTS</b>		<b>\$ 189,546.39</b>	<b>\$ 318,425.65</b>	<b>\$ 196,694.92</b>	<b>\$314,958.87</b>	<b>\$ 128,879.26</b>	<b>-1.09%</b>
100-70-521201	LEGAL SERVICES	\$ 5,220.00	\$ 15,000.00	\$ 4,050.00	\$8,000.00	\$ 9,780.00	-46.67%
100-70-521204	BLDG INSPECTOR/CODE ENFORCEMENT SVCS	\$ 145,702.37	\$ 250,000.00	\$ 115,892.79	\$250,000.00	\$ 104,297.63	0.00%
100-70-521205	ENGINEERING SERVICES	\$ -	\$ 5,000.00	\$ -	\$1,000.00	\$ 5,000.00	-80.00%
100-70-521300	TECHNICAL SERVICES	\$ 134,917.26	\$ 35,000.00	\$ 11,882.78	\$40,000.00	\$ (99,917.26)	14.29%
100-70-521301	DRUG TESTING SERVICES	\$ -	\$ 40.00	\$ 35.00	\$70.00	\$ 40.00	75.00%
100-70-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	\$ 1,150.14	\$ 1,100.00	\$ 964.68	\$1,875.00	\$ (50.14)	70.45%
100-70-522201	VEHICLE REPAIR & MAINTENANCE	\$ 191.19	\$ 2,000.00	\$ 1,045.64	\$4,000.00	\$ 1,808.81	100.00%
100-70-522202	EQUIPMENT REPAIR & MAINTENANCE	\$ 1,424.10	\$ 1,000.00	\$ 840.00	\$1,500.00	\$ (424.10)	50.00%
100-70-522320	RENTAL OF EQUIPMENT & VEHICLES	\$ 2,576.05	\$ 500.00	\$ 61.81	\$500.00	\$ (2,076.05)	0.00%
100-70-523200	COMMUNICATIONS	\$ 459.00	\$ 1,000.00	\$ 306.00	\$1,000.00	\$ 541.00	0.00%
100-70-523300	ADVERTISING	\$ 120.00	\$ 500.00	\$ 90.00	\$1,000.00	\$ 380.00	100.00%
100-70-523400	PRINTING & BINDING	\$ -	\$ 1,500.00	\$ 110.00	\$1,500.00	\$ 1,500.00	0.00%
100-70-523500	TRAVEL	\$ 1,933.72	\$ 2,500.00	\$ -	\$3,000.00	\$ 566.28	20.00%
100-70-523600	DUES & FEES	\$ 724.00	\$ 1,000.00	\$ 176.40	\$1,300.00	\$ 276.00	30.00%
100-70-523700	EDUCATION & TRAINING	\$ 1,439.00	\$ 5,000.00	\$ 1,690.95	\$4,000.00	\$ 3,561.00	-20.00%
<b>TOTAL SERVICES COSTS</b>		<b>\$ 295,856.83</b>	<b>\$ 321,140.00</b>	<b>\$ 137,146.05</b>	<b>\$318,745.00</b>	<b>\$ 25,283.17</b>	<b>-0.75%</b>
100-70-531001	UNIFORMS	\$ -	\$ -	\$ -	\$500.00	\$ -	0.00%
100-70-531101	OFFICE SUPPLIES	\$ 50.16	\$ 500.00	\$ 33.12	\$500.00	\$ 449.84	0.00%
100-70-531103	POSTAGE	\$ 9.68	\$ 500.00	\$ -	\$1,500.00	\$ 490.32	200.00%
100-70-531270	GASOLINE/DIESEL	\$ 1,325.40	\$ 2,500.00	\$ 1,489.70	\$3,300.00	\$ 1,174.60	32.00%
100-70-531280	TELEPHONE	\$ -	\$ -	\$ 300.36	\$600.00	\$ -	0.00%
100-70-531300	FOOD & INCIDENTALS	\$ -	\$ 250.00	\$ -	\$750.00	\$ 250.00	200.00%
100-70-531400	BOOKS & PERIODICALS	\$ 39.95	\$ 150.00	\$ -	\$150.00	\$ 110.05	0.00%
100-70-531600	SMALL EQUIPMENT	\$ 438.91	\$ 4,000.00	\$ 2,205.25	\$4,000.00	\$ 3,561.09	0.00%
100-70-531601	SIGNS	\$ -	\$ 1,500.00	\$ -	\$1,500.00	\$ 1,500.00	0.00%
100-70-531700	OTHER SUPPLIES	\$ 418.55	\$ 800.00	\$ 888.49	\$800.00	\$ 381.45	0.00%
<b>TOTAL SUPPLIES COSTS</b>		<b>\$ 2,282.65</b>	<b>\$ 10,200.00</b>	<b>\$ 4,916.92</b>	<b>\$13,600.00</b>	<b>\$ 7,917.35</b>	<b>33.33%</b>
100-70-542001	EQUIPMENT	\$ 13,775.00	\$ -	\$ -	\$0.00	\$ (13,775.00)	0.00%
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 13,775.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$ (13,775.00)</b>	<b>0.00%</b>
<b>COMMUNITY DEVELOPMENT TOTAL</b>		<b>\$ 501,460.87</b>	<b>\$ 649,765.65</b>	<b>\$ 338,757.89</b>	<b>\$647,303.87</b>	<b>\$ 148,304.78</b>	<b>-0.38%</b>

### Assigned Fund Balance Projects and Expenditures

Project Type / Name	Grand Total Cost Estimation	FY 25/26 Expense	FY 26/27 Expense	Total Remaining	Notes
<b>COMMUNITY IMPACT FUNDING</b>					
<b>Community Development</b>					
A. Public Parking Lot - Old Police Department Building - 945 Senoia Rd.	\$ 84,410.40			\$ 84,410.40	Not Included for PW FY 24/25 Budget
B. Downtown Multi-Use Paths & Additional Parking					
1. Multi-Use Path - Gunnin Property to Shamrock Park	\$ 675,000.00			\$ 675,000.00	Not Included for PW FY 24/25 Budget
2. Multi-Use Path - Commerce Drive to 945 Senoia (Old PD)	\$ 565,000.00			\$ 565,000.00	Not Included for PW FY 24/25 Budget
3. Create a Commerce Drive Sidewalk to the Multi-Use Path	\$ 50,000.00			\$ 50,000.00	Not Included for PW FY 24/25 Budget
4. Additional Downtown Parking	\$ 40,000.00			\$ 40,000.00	Not Included for PW FY 24/25 Budget
5. Contingency - Put Towards Spencer to Senoia Multi-Use Path	\$ 170,000.00	\$ (29,655.00)		\$ 140,345.00	Included in PW FY 24/25 Budget - Added to Spencer to Senoia Cart Path after cost increase - Project on Hold as of 9/23/25. Ask Brandon/Scott if we should put it towards another project?
<b>Downtown Signage</b>					
A. Facility Sign Updates, Wayfinding & Parking Signs	\$ 198,000.00			\$ 198,000.00	Not Included for PW FY 24/25 Budget
<b>GOVERNMENT OPERATIONS FUNDING</b>					
<b>Recreation</b>					
<b>Office Tech</b>					
Sublimation Printer	\$ 9,696.04		\$ (500.00)		
Heat Press			\$ (800.00)		
Cricut			\$ (400.00)		
2 Projector & Ceiling Mount			\$ (2,550.00)		
Motorized Screen			\$ (300.00)		
Digital Cameras			\$ (1,500.00)		
				\$ 3,646.04	
<b>Furniture</b>					
6 ft black tables	\$ 15,924.32		\$ (625.00)		
Folding Chairs			\$ (1,120.00)		
Folding Conference Tables			\$ (3,000.00)		
Chairs			\$ (1,200.00)		
Round Tables			\$ (3,800.00)		
Large Cabinet for Art Supplies			\$ (2,000.00)		
Round Table Cart			\$ (400.00)		
Chair Cart			\$ (300.00)		
				\$ 3,479.32	
<b>Activities/Programming</b>					
Easles	\$ 13,812.18		\$ (600.00)		
Mobile Sewing Tables			\$ (400.00)		
Standard Sewing Machines			\$ (950.00)		
Lockers for Yoga/Pilates			\$ (300.00)		
Multi Used Game Table			\$ (1,100.00)		
Yoga Mat Carts			\$ (50.00)		
Medicine Balls & Rack			\$ (130.00)		

**Assigned Fund Balance Projects and Expenditures**

Project Type / Name	Grand Total Cost Estimation	FY 25/26 Expense	FY 26/27 Expense	Total Remaining	Notes
Bozo Balls			\$ (880.00)		
Mirror			\$ (1,000.00)		
Mobile Mirror			\$ (350.00)		
				\$ 8,052.18	
<b>Library</b>					
Funds Remaining including remaining Golf Cart	\$ 27,394.22				
TCL 85" Television			\$ (849.99)		
HDMI to USB-C Cable			\$ (11.99)		
HDMI to USB Cable 6 ft			\$ (7.29)		
HDMI Cable 6.6 feet			\$ (5.99)		
Universal VESA wall mount			\$ (18.00)		
Plastic Storage Cart			\$ (92.69)		
Amazon Shipping			\$ (9.99)		
Libracraft Library Shelving-Singlesided			\$ (14,190.00)		
Clip On Shelf Display			\$ (123.90)		
Recessed Benches with cushions			\$ (3,698.00)		
Shipping Costs			\$ (681.31)		
Acrylic Adjustable Literature Rack			\$ (219.98)		
Slatwall Mobile Display Unit			\$ (2,390.95)		
Acrylic Slat Wall Frame 5 x 7			\$ (45.00)		
Acrylic Slat Wall Frame 11 x 8.5			\$ (16.95)		
Acrylic Slat Wall Brochure Holder			\$ (13.95)		
Acrylic Slat Wall Trough			\$ (87.80)		
Vinyl Bulletin Board			\$ (411.90)		
Clip on Shelf Labels			\$ (83.90)		
Shipping Costs			\$ (829.29)		
				\$ 3,605.35	
<b>Museum</b>					
A. Upgrades	\$ 5,000.00			\$ 5,000.00	
<b>Administration</b>					
Council Chamber Tables, Call Box, Small Equipment	\$ 30,346.81		\$ (32,000.00)	\$ (1,653.19)	Microsoft Email Account Server - Using Golf Cart funds to make the difference of approx \$2K - Total Est: \$32K - Note - Added \$32K to Revenue Carried Forward = \$55,055
<b>TOTAL PROJECTS AND EXPENDITURES</b>	<b>\$ 1,884,583.97</b>		<b>\$ (80,043.87)</b>	<b>\$ 1,774,885.10</b>	

## FY 2026/2027 CAPITAL IMPROVEMENT PLAN

Account Number	Project Type / Name	FY 26/27
<b>PUBLIC SAFETY - GENERAL FUND</b>		
100-30-542001	A. Equipment - Replacement of In-Car Camera, Body Cams, Etc.	\$ 20,000.00
100-30-542200	B. 2 Police Ford Explorer Interceptors + Equipment	\$ 175,000.00
100-30-542400	C. Replace 2 PD servers for body cameras & data	\$ 38,000.00
<b>PUBLIC WORKS - GENERAL FUND</b>		
100-40-541200	A. Public Works Pole Barn Demolition	\$ 50,000.00
100-40-541400	B. Shamrock Industrial Park Emergency Access Road	\$ 300,000.00
<b>STORMWATER - GENERAL FUND</b>		
100-40-541417	A. Pendleton Dam (75% Paid By Federal Grant)	\$ 2,200,000.00
<b>PARKS &amp; RECREATION - GENERAL FUND</b>		
100-60-542300	A. Furniture for 881 Senoia Community Center - Assigned Funds	\$ 12,445.00
<b>PUBLIC LIBRARY - GENERAL FUND</b>		
100-65-542300	A. Furniture for Library - Assigned Funds	\$ 22,009.53
<b>PUBLIC WORKS - 2017 SPLOST</b>		
321-49-541414	A. Roundabout @ Palmetto/Spencer/Arrowood	\$ 1,700,000.00
<b>PARKS &amp; RECREATION - 2017 SPLOST</b>		
321-69-541304	A. 881 Senoia Facility Improvements/Renovations-Community Ctr	\$ 250,000.00
<b>SEWERAGE - 2023 SPLOST</b>		
322-48-542001	A. Sewer Equipment - Portable 6" Pump	\$ 40,000.00
<b>PUBLIC WORKS - 2023 SPLOST</b>		
322-49-541406	A. Sandy Creek High School (Multi-Use) Path	\$ 100,000.00
322-49-541406	B. Laurelwood Cart (Multi-Use) Path	\$ 200,000.00
322-49-541406	C. Tullamore Cart (Multi-Use) Path	\$ 250,000.00
322-49-541406	D. East Crestwood Cart (Multi-Use) Path	\$ 275,000.00
322-49-541406	E. Miscellaneous Trail Improvements	\$ 150,000.00
322-49-541422	F. Shamrock Park Dam Improvements	\$ 200,000.00
322-49-542001	G. Public Works Equipment	\$ 32,000.00
<b>PARK &amp; RECREATION - 2023 SPLOST</b>		
322-69-541200	A. Veterans Park and Museum Site Improvements	\$ 100,000.00
322-69-541215	B. Shamrock Park Architectural & Engineering Costs	\$ 200,000.00
322-69-541229	D. Handley Park Walking Trail	\$ 20,000.00
322-69-541230	E. Dorothea Redwine Park Playground Replacement	\$ 50,000.00
<b>SEWERAGE - SEWER FUND</b>		
505-43-541400	A. Infrastructure	\$ 7,000.00
505-43-542001	B. Equipment	\$ 7,150.00
<b>TOTAL CAPITAL PROJECTS</b>		<b>\$ 6,398,604.53</b>

**FY 2026/2027 SEWER FUND PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
505-00-344255	SEWER USE FEE	\$ 455,146.39	\$ 480,000.00	\$ 294,430.38	\$ 391,741.99	\$ (88,258.01)	-18.39%
505-00-344256	SEWER TAP FEE	\$ 9,600.00	\$ -	\$ 65,000.00	\$ 410,000.00	\$ 410,000.00	100.00%
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 464,746.39</b>	<b>\$ 480,000.00</b>	<b>\$ 359,430.38</b>	<b>\$ 801,741.99</b>	<b>\$ 321,741.99</b>	<b>67.03%</b>
505-00-391001	FUNDS CARRIED FORWARD	\$ -	\$ 329,160.06	\$ -	\$ -	\$ (329,160.06)	-100.00%
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ 329,160.06</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (329,160.06)</b>	<b>-100.00%</b>
	<b>SEWER FUND TOTAL REVENUE</b>	<b>\$ 464,746.39</b>	<b>\$ 809,160.06</b>	<b>\$ 359,430.38</b>	<b>\$ 801,741.99</b>	<b>\$ (7,418.07)</b>	<b>-0.92%</b>
505-43-511100	REGULAR EMPLOYEES	\$ 86,760.47	\$ 49,899.20	\$ 38,440.59	\$ 53,340.53	\$ 3,441.33	6.90%
505-43-511300	OVERTIME	\$ 524.78	\$ 467.78	\$ 185.35	\$ 417.25	\$ (50.53)	-10.80%
505-43-512100	GROUP HEALTH INSURANCE	\$ 17,927.38	\$ 9,353.30	\$ 6,251.85	\$ 13,331.56	\$ 3,978.26	42.53%
505-43-512101	GROUP DENTAL INSURANCE	\$ 806.35	\$ 420.94	\$ 383.04	\$ 719.31	\$ 298.37	70.88%
505-43-512102	GROUP LIFE INSURANCE	\$ 238.08	\$ 163.30	\$ 115.97	\$ 173.50	\$ 10.20	6.25%
505-43-512103	AD&D	\$ 31.26	\$ 13.40	\$ 15.01	\$ 21.85	\$ 8.45	63.05%
505-43-512104	LONG TERM DISABILITY	\$ 270.87	\$ 127.93	\$ 137.87	\$ 201.09	\$ 73.16	57.19%
505-43-512200	F.I.C.A. CONTRIBUTION	\$ 5,571.04	\$ 3,113.39	\$ 2,402.30	\$ 3,360.88	\$ 247.49	7.95%
505-43-512300	MEDICARE CONTRIBUTION	\$ 1,302.90	\$ 880.82	\$ 561.86	\$ 786.01	\$ (94.81)	-10.76%
505-43-512900	OTHER BENEFITS	\$ -	\$ -	\$ 121.17	\$ 450.00	\$ 450.00	100.00%
	<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 113,433.13</b>	<b>\$ 64,440.06</b>	<b>\$ 48,615.01</b>	<b>\$ 72,801.99</b>	<b>\$ 8,361.93</b>	<b>12.98%</b>
505-43-521200	PROFESSIONAL SERVICES	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	0.00%
505-43-521201	LEGAL SERVICES	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	0.00%
505-43-521205	ENGINEERING SERVICES	\$ 3,980.79	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	0.00%
505-43-521300	TECHNICAL SERVICES	\$ 13,396.96	\$ 53,500.00	\$ 41,083.28	\$ 57,450.00	\$ 3,950.00	7.38%
505-43-522000	PURCHASED-PROPERTY SVCS	\$ 33,000.00	\$ 36,300.00	\$ 24,750.00	\$ 36,300.00	\$ -	0.00%
505-43-522202	EQUIPMENT REPAIR & MAINTENANCE	\$ 4,554.38	\$ 35,000.00	\$ 7,857.28	\$ 58,500.00	\$ 23,500.00	67.14%
505-43-522212	SEWER LINE REPAIR & MAINTENANCE	\$ 40,963.60	\$ 21,250.00	\$ 9,362.50	\$ -	\$ (21,250.00)	-100.00%
505-43-523110	SEWER SYSTEM INSURANCE	\$ 14,241.47	\$ 18,500.00	\$ -	\$ 22,840.00	\$ 4,340.00	23.46%
505-43-523300	ADVERTISING	\$ -	\$ 300.00	\$ -	\$ 350.00	\$ 50.00	16.67%
505-43-523400	PRINTING & BINDING	\$ -	\$ 200.00	\$ -	\$ 150.00	\$ (50.00)	-25.00%
505-43-523500	TRAVEL	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0.00%
505-43-523600	DUES & FEES	\$ 546.16	\$ 1,000.00	\$ 365.51	\$ 1,000.00	\$ -	0.00%
505-43-523700	EDUCATION & TRAINING	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	0.00%
	<b>TOTAL SERVICES COSTS</b>	<b>\$ 110,683.36</b>	<b>\$ 199,550.00</b>	<b>\$ 83,418.57</b>	<b>\$ 210,090.00</b>	<b>\$ 10,540.00</b>	<b>5.28%</b>
505-43-531005	SPECIAL PROGRAM SUPPLIES	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ -	0.00%
505-43-531101	OFFICE SUPPLIES	\$ -	\$ 100.00	\$ 19.99	\$ -	\$ (100.00)	-100.00%
505-43-531210	WATER	\$ 359.79	\$ 400.00	\$ 217.34	\$ 350.00	\$ (50.00)	-12.50%
505-43-531220	NATURAL GAS	\$ 2,314.58	\$ 2,500.00	\$ 1,398.46	\$ 2,400.00	\$ (100.00)	-4.00%
505-43-531230	ELECTRICITY	\$ 21,651.31	\$ 18,000.00	\$ 15,591.30	\$ 25,500.00	\$ 7,500.00	41.67%
505-43-531240	BOTTLED GAS	\$ 2,249.93	\$ 2,000.00	\$ 3,310.85	\$ 3,500.00	\$ 1,500.00	75.00%
505-43-531280	TELEPHONE	\$ 4,220.56	\$ 3,500.00	\$ 2,615.29	\$ -	\$ (3,500.00)	-100.00%
505-43-531590	SEWER FEES	\$ 108,628.50	\$ 400,000.00	\$ 100,793.11	\$ 322,500.00	\$ (77,500.00)	-19.38%
505-43-531600	SMALL EQUIPMENT	\$ 1,150.24	\$ 1,670.00	\$ -	\$ 44,000.00	\$ 42,330.00	2534.73%
505-43-531700	OTHER SUPPLIES	\$ -	\$ 5,000.00	\$ -	\$ 5,850.00	\$ 850.00	17.00%
	<b>TOTAL SUPPLIES COSTS</b>	<b>\$ 140,574.91</b>	<b>\$ 433,770.00</b>	<b>\$ 123,946.34</b>	<b>\$ 404,700.00</b>	<b>\$ (29,070.00)</b>	<b>-6.70%</b>
505-43-541400	INFRASTRUCTURE	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	0.00%
505-43-542001	EQUIPMENT	\$ -	\$ 4,400.00	\$ -	\$ 7,150.00	\$ 2,750.00	62.50%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 11,400.00</b>	<b>\$ -</b>	<b>\$ 14,150.00</b>	<b>\$ 2,750.00</b>	<b>24.12%</b>
505-43-561000	DEPRECIATION	\$ 231,951.30	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL DEPRECIATION/AMORTIZATION</b>	<b>\$ 231,951.30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
505-43-579000	CONTINGENCIES	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	0.00%
	<b>TOTAL OTHER COSTS</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>SEWER FUND TOTAL EXPENSES</b>	<b>\$ 596,642.70</b>	<b>\$ 809,160.06</b>	<b>\$ 255,979.92</b>	<b>\$ 801,741.99</b>	<b>\$ (7,418.07)</b>	<b>-0.92%</b>
	<b>SEWER FUND TOTAL</b>	<b>\$ (131,896.31)</b>	<b>\$ -</b>	<b>\$ 103,450.46</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>0.00%</b>

### FY 2026/2027 FIRE IMPACT FEE FUND PROPOSED BUDGET

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
202-00-341321	FIRE IMPACT FEE REVENUE	\$ 8,298.84	\$ 3,002.85	\$ 8,353.44	\$ 40,000.00	\$ 36,997.15	1232.07%
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 8,298.84</b>	<b>\$ 3,002.85</b>	<b>\$ 8,353.44</b>	<b>\$ 40,000.00</b>	<b>\$ 36,997.15</b>	<b>1232.07%</b>
	<b>FIRE IMPACT FEE FUND TOTAL REVENUE</b>	<b>\$ 8,298.84</b>	<b>\$ 3,002.85</b>	<b>\$ 8,353.44</b>	<b>\$ 40,000.00</b>	<b>\$ 36,997.15</b>	<b>1232.07%</b>
202-30-571000	INTERGOVERNMENTAL	\$ 6,572.92	\$ 3,002.85	\$ 5,989.84	\$ 40,000.00	\$ 36,997.15	1232.07%
	<b>TOTAL OTHER COSTS</b>	<b>\$ 6,572.92</b>	<b>\$ 3,002.85</b>	<b>\$ 5,989.84</b>	<b>\$ 40,000.00</b>	<b>\$ 36,997.15</b>	<b>1232.07%</b>
	<b>FIRE IMPACT FEE FUND TOTAL EXPENSES</b>	<b>\$ 6,572.92</b>	<b>\$ 3,002.85</b>	<b>\$ 5,989.84</b>	<b>\$ 40,000.00</b>	<b>\$ 36,997.15</b>	<b>1232.07%</b>
	<b>FIRE IMPACT FEE FUND TOTAL</b>	<b>\$ 1,725.92</b>	<b>\$ -</b>	<b>\$ 2,363.60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

**FY 2026/2027 FEDERAL CONFISCATED ASSETS FUND PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
211-00-361100	INTEREST REVENUES	\$ 54.94	\$ 25.00	\$ 106.53	\$ 5.00	\$ (20.00)	-80.00%
	<b>TOTAL INVESTMENT INCOME</b>	<b>\$ 54.94</b>	<b>\$ 25.00</b>	<b>\$ 106.53</b>	<b>\$ 5.00</b>	<b>\$ (20.00)</b>	<b>-80.00%</b>
211-00-391000	INTERFUND TRANSFERS	\$ 17,216.93	\$ -	\$ -	\$ -	\$ -	0.00%
211-00-391001	FUNDS CARRIED FORWARD	\$ -	\$ 17,900.00	\$ -	\$ 5,440.00	\$ (12,460.00)	-69.61%
211-00-392100	SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 17,216.93</b>	<b>\$ 17,900.00</b>	<b>\$ -</b>	<b>\$ 5,440.00</b>	<b>\$ (12,460.00)</b>	<b>-69.61%</b>
	<b>FED CONFISCATED ASSETS TOTAL REVENUE</b>	<b>\$ 17,271.87</b>	<b>\$ 17,925.00</b>	<b>\$ 106.53</b>	<b>\$ 5,445.00</b>	<b>\$ (12,480.00)</b>	<b>-69.62%</b>
211-30-523600	DUES & FEES	\$ -	\$ -	\$ 55.00	\$ -	\$ -	0.00%
211-30-523700	EDUCATION & TRAINING	\$ -	\$ -	\$ 199.00	\$ -	\$ -	0.00%
	<b>TOTAL SERVICES COSTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 254.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
211-30-531001	UNIFORMS	\$ -	\$ 5,500.00	\$ 731.00	\$ -	\$ (5,500.00)	-100.00%
211-30-531106	AMMUNITION	\$ -	\$ 2,000.00	\$ 2,028.00	\$ 2,100.00	\$ 100.00	5.00%
211-30-531600	SMALL EQUIPMENT	\$ -	\$ 10,425.00	\$ -	\$ 1,920.00	\$ (8,505.00)	-81.58%
211-30-531700	OTHER SUPPLIES	\$ -	\$ -	\$ 1,255.00	\$ 1,425.00	\$ 1,425.00	0.00%
211-30-542001	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL SUPPLIES COSTS</b>	<b>\$ -</b>	<b>\$ 17,925.00</b>	<b>\$ 4,014.00</b>	<b>\$ 5,445.00</b>	<b>\$ (12,480.00)</b>	<b>-69.62%</b>
	<b>FED CONFISCATED ASSETS TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ 17,925.00</b>	<b>\$ 4,268.00</b>	<b>\$ 5,445.00</b>	<b>\$ (12,480.00)</b>	<b>-69.62%</b>
	<b>FEDERAL CONFISCATED FUND TOTAL</b>	<b>\$ 17,271.87</b>	<b>\$ -</b>	<b>\$ (4,161.47)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

**FY 2026/2027 FOUNDERS DAY FUND PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
230-00-347310	VENDOR APPLICATION FEES	\$ 1,505.00	\$ 4,040.00	\$ 1,635.00	\$ 4,175.00	\$ 135.00	3.34%
230-00-347320	SPONSORSHIP ADVERTISEMENTS	\$ 45,010.00	\$ 45,000.00	\$ 44,600.00	\$ 45,000.00	\$ -	0.00%
230-00-347420	PARADE APPLICATION FEE	\$ 300.00	\$ 750.00	\$ 220.00	\$ 500.00	\$ (250.00)	-33.33%
230-00-347430	CARNIVAL TICKETS	\$ 5,318.00	\$ 7,000.00	\$ 8,172.00	\$ 7,000.00	\$ -	0.00%
230-00-347510	COMPETITION/EVENT REVENUE	\$ 20.00	\$ -	\$ -	\$ -	\$ -	0.00%
230-00-349300	BAD CHECK FEES	\$ 40.00	\$ 40.00	\$ -	\$ -	\$ (40.00)	-100.00%
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 52,193.00</b>	<b>\$ 56,830.00</b>	<b>\$ 54,627.00</b>	<b>\$ 56,675.00</b>	<b>\$ (155.00)</b>	<b>-0.27%</b>
230-00-391200	OPERATING TRANSFERS IN	\$ -	\$ -	\$ -	\$ 32,554.87	\$ 32,554.87	0.00%
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,554.87</b>	<b>\$ 32,554.87</b>	<b>0.00%</b>
	<b>FOUNDERS DAY TOTAL REVENUE</b>	<b>\$ 52,193.00</b>	<b>\$ 56,830.00</b>	<b>\$ 54,627.00</b>	<b>\$ 89,229.87</b>	<b>\$ 32,399.87</b>	<b>57.01%</b>
230-62-511100	REGULAR EMPLOYEES	\$ 3,225.07	\$ 3,250.00	\$ 888.33	\$ -	\$ (3,250.00)	-100.00%
230-62-511300	OVERTIME	\$ 4,074.10	\$ 5,000.00	\$ 6,539.21	\$ 8,988.00	\$ 3,988.00	79.76%
230-62-512200	F.I.C.A. CONTRIBUTION	\$ 447.53	\$ 450.00	\$ 389.37	\$ 557.26	\$ 107.26	23.83%
230-62-512300	MEDICARE CONTRIBUTION	\$ 104.66	\$ 105.00	\$ 107.70	\$ 130.33	\$ 25.33	24.12%
	<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 7,851.36</b>	<b>\$ 8,805.00</b>	<b>\$ 7,924.61</b>	<b>\$ 9,675.58</b>	<b>\$ 870.58</b>	<b>9.89%</b>
230-62-521201	LEGAL SERVICES	\$ 1,425.00	\$ 1,425.00	\$ 855.00	\$ 1,000.00	\$ (425.00)	-29.82%
230-62-521300	TECHNICAL SERVICES	\$ 7,059.95	\$ 12,000.00	\$ 9,364.99	\$ 11,000.00	\$ (1,000.00)	-8.33%
230-62-521350	SPECIAL PROGRAM SERVICES	\$ 28,885.60	\$ 18,000.00	\$ 8,665.00	\$ 8,924.99	\$ (9,075.01)	-50.42%
230-62-522320	RENTAL OF EQUIPMENT & VEHICLES	\$ 32,187.48	\$ 9,000.00	\$ 35,665.12	\$ 51,364.30	\$ 42,364.30	470.71%
230-62-523107	FESTIVAL INSURANCE	\$ 530.38	\$ 700.00	\$ 533.98	\$ 615.00	\$ (85.00)	-12.14%
230-62-523300	ADVERTISING	\$ 70.00	\$ 500.00	\$ 523.54	\$ 400.00	\$ (100.00)	-20.00%
230-62-523400	PRINTING & BINDING	\$ 20.00	\$ 500.00	\$ -	\$ 1,500.00	\$ 1,000.00	200.00%
	<b>TOTAL SERVICES COSTS</b>	<b>\$ 70,178.41</b>	<b>\$ 42,125.00</b>	<b>\$ 55,607.63</b>	<b>\$ 74,804.29</b>	<b>\$ 32,679.29</b>	<b>77.58%</b>
230-62-531005	SPECIAL PROGRAM SUPPLIES	\$ 4,976.32	\$ 4,000.00	\$ 4,962.17	\$ 3,800.00	\$ (200.00)	-5.00%
230-62-531300	FOOD & INCIDENTALS	\$ 552.00	\$ 900.00	\$ -	\$ 500.00	\$ (400.00)	-44.44%
230-62-531601	SIGNS	\$ 38.00	\$ 500.00	\$ 250.00	\$ 200.00	\$ (300.00)	-60.00%
230-62-531700	OTHER SUPPLIES	\$ -	\$ 500.00	\$ -	\$ 250.00	\$ (250.00)	-50.00%
	<b>TOTAL SUPPLIES COSTS</b>	<b>\$ 5,566.32</b>	<b>\$ 5,900.00</b>	<b>\$ 5,212.17</b>	<b>\$ 4,750.00</b>	<b>\$ (1,150.00)</b>	<b>-19.49%</b>
	<b>FOUNDERS DAY TOTAL EXPENSES</b>	<b>\$ 83,596.09</b>	<b>\$ 56,830.00</b>	<b>\$ 68,744.41</b>	<b>\$ 89,229.87</b>	<b>\$ 32,399.87</b>	<b>57.01%</b>
	<b>FOUNDERS DAY FUND TOTAL</b>	<b>\$ (31,403.09)</b>	<b>\$ -</b>	<b>\$ (14,117.41)</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>0.00%</b>



**FY 2026/2027 HOTEL/MOTEL EXCISE TAX FUND PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
275-00-314100	HOTEL/MOTEL EXCISE TAX	\$ 1,000.00	\$ 1,000.00	\$ 674.74	\$ 700.00	\$ (300.00)	-30.00%
	<b>TOTAL TAXES</b>	\$ 1,000.00	\$ 1,000.00	\$ 674.74	\$ 700.00	\$ (300.00)	-30.00%
	<b>HOTEL/MOTEL FUND TOTAL REVENUE</b>	\$ 1,000.00	\$ 1,000.00	\$ 674.74	\$ 700.00	\$ (300.00)	-30.00%
275-75-521300	TECHNICAL SERVICES	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 700.00	\$ (300.00)	-30.00%
	<b>TOTAL SERVICES COSTS</b>	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 700.00	\$ (300.00)	-30.00%
	<b>HOTEL/MOTEL FUND TOTAL EXPENSES</b>	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 700.00	\$ (300.00)	-30.00%
	<b>HOTEL/MOTEL FUND TOTAL</b>	\$ -	\$ -	\$ 674.74	\$ -	\$ -	0.00%

**FY 2026/2027 2017 SPLOST FUND PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
321-00-361100	INTEREST REVENUES	\$ 73,472.59	\$ 20,000.00	\$ 30,833.75	\$ 20,000.00	\$ -	0.00%
	<b>TOTAL INVESTMENT INCOME</b>	<b>\$ 73,472.59</b>	<b>\$ 20,000.00</b>	<b>\$ 30,833.75</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
321-00-391001	FUNDS CARRIED FORWARD	\$ -	\$ 3,440,000.00	\$ -	\$ 2,140,141.72	\$ (1,299,858.28)	-37.79%
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ 3,440,000.00</b>	<b>\$ -</b>	<b>\$ 2,140,141.72</b>	<b>\$ (1,299,858.28)</b>	<b>-37.79%</b>
	<b>2017 SPLOST FUND TOTAL REVENUE</b>	<b>\$ 73,472.59</b>	<b>\$ 3,460,000.00</b>	<b>\$ 30,833.75</b>	<b>\$ 2,160,141.72</b>	<b>\$ (1,299,858.28)</b>	<b>-37.57%</b>
321-19-541223	GATEWAY SIGNAGE & STREETScape	\$ 3,430.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!
321-19-541304	FACILITY RENOVATIONS	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -	0.00%
	<b>TOTAL ADMIN. CAPITAL OUTLAY</b>	<b>\$ 3,430.00</b>	<b>\$ 250,000.00</b>	<b>\$ -</b>	<b>\$ 250,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
321-19-581300	OTHER DEBT EXPENSE	\$ 180,317.93	\$ -	\$ 122,717.82	\$ 189,477.53	\$ 189,477.53	100.00%
321-19-582300	OTHER DEBT INTEREST EXPENSE	\$ 29,823.79	\$ -	\$ 17,376.66	\$ 20,664.19	\$ 20,664.19	100.00%
	<b>TOTAL ADMIN. DEBT SERVICE COSTS</b>	<b>\$ 210,141.72</b>	<b>\$ -</b>	<b>\$ 140,094.48</b>	<b>\$ 210,141.72</b>	<b>\$ 210,141.72</b>	<b>100.00%</b>
321-39-542200	VEHICLES	\$ -	\$ 60,000.00	\$ 56,850.00	\$ -	\$ (60,000.00)	-100.00%
	<b>TOTAL PUBLIC SAFETY CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 60,000.00</b>	<b>\$ 56,850.00</b>	<b>\$ -</b>	<b>\$ (60,000.00)</b>	<b>-100.00%</b>
321-49-521201	LEGAL SERVICES	\$ 1,407.50	\$ -	\$ -	\$ -	\$ -	0.00%
321-49-522205	ROAD PAVING & REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL PUBLIC WORKS SERVICES COSTS</b>	<b>\$ 1,407.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
321-49-541414	ROUNDAABOUT @ PALMETTO/SPENCER/ARROWOOD	\$ 464,606.13	\$ 2,600,000.00	\$ 409,207.19	\$ 1,700,000.00	\$ (900,000.00)	-34.62%
	<b>TOTAL PUBLIC WORKS CAPITAL OUTLAY</b>	<b>\$ 464,606.13</b>	<b>\$ 2,600,000.00</b>	<b>\$ 409,207.19</b>	<b>\$ 1,700,000.00</b>	<b>\$ (900,000.00)</b>	<b>-34.62%</b>
321-49-581300	OTHER DEBT EXPENSE	\$ -	\$ 200,000.00	\$ -	\$ -	\$ (200,000.00)	-100.00%
	<b>TOTAL PUBLIC WORKS DEBT SERVICE COSTS</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (200,000.00)</b>	<b>-100.00%</b>
321-69-541229	HANDLEY PARK IMPROVEMENTS	\$ -	\$ 350,000.00	\$ -	\$ -	\$ (350,000.00)	-100.00%
	<b>TOTAL PARKS CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 350,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (350,000.00)</b>	<b>-100.00%</b>
	<b>2017 SPLOST FUND TOTAL EXPENSES</b>	<b>\$ 679,585.35</b>	<b>\$ 3,460,000.00</b>	<b>\$ 606,151.67</b>	<b>\$ 2,160,141.72</b>	<b>\$ (1,299,858.28)</b>	<b>-37.57%</b>
	<b>2017 SPLOST FUND TOTAL</b>	<b>\$ (606,112.76)</b>	<b>\$ -</b>	<b>\$ (575,317.92)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

**FY 2026/2027 2023 SPLOST FUND PROPOSED BUDGET**

Account ID	Description	FY25 Actuals	FY26 Budget	FY26 Actuals At 03/31/26	FY27 Proposed Budget	Difference	% Change
322-00-337100	SPLOST REVENUES	\$ 2,643,322.97	\$ 2,209,146.12	\$ 1,319,426.94	\$ 2,282,058.36	\$ 72,912.24	3.30%
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 2,643,322.97</b>	<b>\$ 2,209,146.12</b>	<b>\$ 1,319,426.94</b>	<b>\$ 2,282,058.36</b>	<b>\$ 72,912.24</b>	<b>3.30%</b>
322-00-361100	INTEREST REVENUES	\$ 44,157.08	\$ 25,000.00	\$ 33,690.20	\$ 35,000.00	\$ 10,000.00	40.00%
	<b>TOTAL INVESTMENT INCOME</b>	<b>\$ 44,157.08</b>	<b>\$ 25,000.00</b>	<b>\$ 33,690.20</b>	<b>\$ 35,000.00</b>	<b>\$ 10,000.00</b>	<b>40.00%</b>
322-00-391001	FUNDS CARRIED FORWARD	\$ -	\$ 1,982,853.88	\$ -	\$ 785,441.64	\$ (1,197,412.24)	-60.39%
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ 1,982,853.88</b>	<b>\$ -</b>	<b>\$ 785,441.64</b>	<b>\$ (1,197,412.24)</b>	<b>-60.39%</b>
	<b>2023 SPLOST FUND TOTAL REVENUE</b>	<b>\$ 2,687,480.05</b>	<b>\$ 4,217,000.00</b>	<b>\$ 1,353,117.14</b>	<b>\$ 3,102,500.00</b>	<b>\$ (1,114,500.00)</b>	<b>-26.43%</b>
322-19-541233	DOWNTOWN IMPROVEMENTS	\$ 10,199.25	\$ -	\$ -	\$ -	\$ -	0.00%
322-19-541420	INTERSECTION IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL ADMIN. CAPITAL OUTLAY</b>	<b>\$ 10,199.25</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
322-48-522212	SEWER LINE REPAIR & MAINTENANCE	\$ -	\$ 312,000.00	\$ -	\$ 500,000.00	\$ 188,000.00	60.26%
	<b>TOTAL SEWER SERVICES COSTS</b>	<b>\$ -</b>	<b>\$ 312,000.00</b>	<b>\$ -</b>	<b>\$ 500,000.00</b>	<b>\$ 188,000.00</b>	<b>60.26%</b>
322-48-542001	SEWER EQUIPMENT - CAPITAL	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	0.00%
322-48-541411	SEWERAGE SYSTEM EXPANSION	\$ -	\$ 500,000.00	\$ -	\$ -	\$ (500,000.00)	-100.00%
	<b>TOTAL SEWER CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 500,000.00</b>	<b>\$ -</b>	<b>\$ 40,000.00</b>	<b>\$ (460,000.00)</b>	<b>-92.00%</b>
322-49-521205	ENGINEERING SERVICES	\$ 10,055.00	\$ -	\$ -	\$ -	\$ -	0.00%
322-49-522205	ROAD PAVING & REPAIR	\$ -	\$ 175,000.00	\$ -	\$ 85,500.00	\$ (89,500.00)	-51.14%
322-49-522211	STORMWATER/POND MAINTENANCE	\$ -	\$ -	\$ -	\$ 400,000.00	\$ 400,000.00	0.00%
322-49-522213	DAM REPAIR & MAINTENANCE	\$ 24,755.29	\$ 400,000.00	\$ 17,999.20	\$ 500,000.00	\$ 100,000.00	25.00%
	<b>TOTAL PUBLIC WORKS SERVICES COSTS</b>	<b>\$ 34,810.29</b>	<b>\$ 575,000.00</b>	<b>\$ 17,999.20</b>	<b>\$ 985,500.00</b>	<b>\$ 410,500.00</b>	<b>71.39%</b>
322-49-541406	CART PATHS	\$ 42,551.00	\$ 550,000.00	\$ 7,321.50	\$ 975,000.00	\$ 425,000.00	77.27%
322-49-541410	CULVERTS	\$ -	\$ 300,000.00	\$ 4,928.60	\$ -	\$ (300,000.00)	-100.00%
322-49-541421	HANDLEY PARK DAM IMPROVEMENTS	\$ 29,839.94	\$ 600,000.00	\$ 2,239.50	\$ -	\$ (600,000.00)	-100.00%
322-49-541422	SHAMROCK PARK DAM IMPROVEMENTS	\$ 33,850.00	\$ 250,000.00	\$ 5,134.69	\$ 200,000.00	\$ (50,000.00)	-20.00%
322-49-542001	EQUIPMENT	\$ -	\$ -	\$ -	\$ 32,000.00	\$ 32,000.00	0.00%
322-49-542200	VEHICLES	\$ -	\$ 150,000.00	\$ 149,000.00	\$ -	\$ (150,000.00)	-100.00%
	<b>TOTAL PUBLIC WORKS CAPITAL OUTLAY</b>	<b>\$ 106,240.94</b>	<b>\$ 1,850,000.00</b>	<b>\$ 168,624.29</b>	<b>\$ 1,207,000.00</b>	<b>\$ (643,000.00)</b>	<b>-34.76%</b>
322-69-541200	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	100.00%
322-69-541215	SHAMROCK PARK UPGRADES	\$ 82,827.50	\$ 430,000.00	\$ 619,837.50	\$ 200,000.00	\$ (230,000.00)	-53.49%
322-69-541229	HANDLEY PARK IMPROVEMENTS	\$ -	\$ 300,000.00	\$ -	\$ 20,000.00	\$ (280,000.00)	-93.33%
322-69-541230	DOROTHEA REDWINE PARK IMPROV	\$ -	\$ 200,000.00	\$ -	\$ 50,000.00	\$ (150,000.00)	-75.00%
322-69-541231	FABON BROWN PARK IMPROVEMENTS	\$ -	\$ 50,000.00	\$ -	\$ -	\$ (50,000.00)	-100.00%
	<b>TOTAL PARKS CAPITAL OUTLAY</b>	<b>\$ 82,827.50</b>	<b>\$ 980,000.00</b>	<b>\$ 619,837.50</b>	<b>\$ 370,000.00</b>	<b>\$ (610,000.00)</b>	<b>-62.24%</b>
	<b>2023 SPLOST FUND TOTAL EXPENSES</b>	<b>\$ 234,077.98</b>	<b>\$ 4,217,000.00</b>	<b>\$ 806,460.99</b>	<b>\$ 3,102,500.00</b>	<b>\$ (1,114,500.00)</b>	<b>-26.43%</b>
	<b>2023 SPLOST FUND TOTAL</b>	<b>\$ 2,453,402.07</b>	<b>\$ -</b>	<b>\$ 546,656.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>