

2026 PROPOSED BUDGET



Fiscal Year 2026
January 1, 2026 – December 31,
2026

FUND	REVENUE	EXPENSE
100 - GENERAL FUND	\$ (19,113,300.00)	\$ 19,113,300.00
230 - ARPA	\$ (2,480,293.59)	\$ 2,480,293.59
260 - TREE BANK	\$ (75,314.00)	\$ 75,314.00
275 - HOTEL / MOTEL	\$ (1,200,000.00)	\$ 1,200,000.00
300 - CAPITAL IMPROVEMENT PROGRAMS	\$ (12,749,700.00)	\$ 12,749,700.00
340 - GRANTS	\$ -	\$ -
745 - MUNICIPAL COURT	\$ (270,000.00)	\$ 270,000.00
804 - URBAN REDEVELOPMENT AUTHORITY	\$ (790,750.00)	\$ 790,750.00
FY26 PROPOSED FUND TOTALS	\$ (36,679,357.59)	\$ 36,679,357.59

DEPARTMENT	EXPENSE
1310 - MAYOR & COUNCIL	\$ 511,765.00
1320 - CITY MANAGER	\$ 916,360.00
1330 - CITY CLERK	\$ 549,210.00
1510 - FINANCE ADMINISTRATION	\$ 2,266,860.00
1530 - LEGAL	\$ 750,000.00
1535 - IT / GIS	\$ 818,500.00
1540 - HUMAN RESOURCES	\$ 741,345.00
1560 - INTERNAL AUDIT	\$ 130,000.00
1565 - FACILITIES / GENERAL OPERATIONS	\$ 2,363,110.00
1570 - COMMUNICATIONS	\$ 1,040,130.00
1575 - ENGINEERING	\$ 987,965.00
1595 - GENERAL ADMINISTRATION	\$ 883,800.00
2650 - MUNICIPAL COURT	\$ 335,790.00
3100 - PUBLIC SAFETY	\$ 218,900.00
6210 - PARKS & RECREATION	\$ 2,750,305.00
7220 - BUILDING INSPECTION	\$ 669,825.00
7410 - PLANNING & ZONING	\$ 1,564,540.00
7420 - CODE ENFORCEMENT	\$ 1,014,140.00
7500 - ECONOMIC DEVELOPMENT	\$ 600,755.00
GENERAL FUND TOTALS	\$ 19,113,300.00

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROPOSED VS FY25 BUDGETED
100	100-1000-311000	Real Property - Current Year	Revenue	\$ (2,500,000.00)	\$ (2,661,000.00)	\$ (2,661,000.00)	\$ 161,000.00
100	100-1000-311100	Public Utility Tax	Revenue	\$ (48,000.00)	\$ (35,300.00)	\$ (35,300.00)	\$ (12,700.00)
100	100-1000-312000	Real Property - Prior Year	Revenue	\$ (108,000.00)	\$ (75,000.00)	\$ (75,000.00)	\$ (33,000.00)
100	100-1000-313010	Personal Property - Current Year	Revenue	\$ (283,000.00)	\$ (270,700.00)	\$ (270,700.00)	\$ (12,300.00)
100	100-1000-313100	Motor Vehicle Tax	Revenue	\$ (8,500.00)	\$ (25,000.00)	\$ (25,000.00)	\$ 16,500.00
100	100-1000-313150	Title Ad Valorem Tax	Revenue	\$ (1,400,000.00)	\$ (1,130,000.00)	\$ (1,130,000.00)	\$ (270,000.00)
100	100-1000-313400	Intangible Tax Revenue	Revenue	\$ (111,000.00)	\$ (35,800.00)	\$ (35,800.00)	\$ (75,200.00)
100	100-1000-313600	Real Estate Transfer Tax	Revenue	\$ (50,000.00)	\$ (13,700.00)	\$ (13,700.00)	\$ (36,300.00)
100	100-1000-313710	Atlanta Gas Light (Southern Co.)	Revenue	\$ (450,000.00)	\$ (429,000.00)	\$ (429,000.00)	\$ (21,000.00)
100	100-1000-313720	Snapping Shoals EMC	Revenue	\$ (575,000.00)	\$ (525,000.00)	\$ (525,000.00)	\$ (50,000.00)
100	100-1000-313730	Xfinity/Comcast	Revenue	\$ (340,000.00)	\$ (336,000.00)	\$ (336,000.00)	\$ (4,000.00)
100	100-1000-313740	At&t	Revenue	\$ (70,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ 30,000.00
100	100-1000-313750	Georgia Power	Revenue	\$ (2,700,000.00)	\$ (2,200,000.00)	\$ (2,200,000.00)	\$ (500,000.00)
100	100-1000-314000	Personal Property - Prior Year	Revenue	\$ (9,800.00)	\$ (9,800.00)	\$ (9,800.00)	\$ -
100	100-1000-316100	Business & Occupation Taxes	Revenue	\$ (2,200,000.00)	\$ (2,200,000.00)	\$ (2,200,000.00)	\$ -
100	100-1000-316200	Insurance Premium Tax	Revenue	\$ (6,100,000.00)	\$ (5,200,000.00)	\$ (5,200,000.00)	\$ (900,000.00)
100	100-1000-316300	Financial Institutions Taxes	Revenue	\$ (45,000.00)	\$ (45,000.00)	\$ (45,000.00)	\$ -
100	100-1000-321100	Alcoholic Beverages Current Year	Revenue	\$ (400,000.00)	\$ (275,000.00)	\$ (275,000.00)	\$ (125,000.00)
100	100-1000-321220	Insurance License Fee	Revenue	\$ (36,000.00)	\$ (15,000.00)	\$ (15,000.00)	\$ (21,000.00)
100	100-1000-321900	Other Licenses/Permits	Revenue	\$ -	\$ (2,500.00)	\$ (2,500.00)	\$ 2,500.00
100	100-1000-322000	Building Permits	Revenue	\$ (460,000.00)	\$ (700,000.00)	\$ (700,000.00)	\$ 240,000.00
100	100-1000-322020	Development Permits	Revenue	\$ (50,000.00)	\$ (65,000.00)	\$ (65,000.00)	\$ 15,000.00
100	100-1000-322050	Zoning Applications	Revenue	\$ (13,000.00)	\$ (12,000.00)	\$ (12,000.00)	\$ (1,000.00)
100	100-1000-322990	Other	Revenue	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)	\$ -
100	100-1000-324500	Penalty & Interest On Delinquent Tax	Revenue	\$ (9,000.00)	\$ (1,000.00)	\$ (1,000.00)	\$ (8,000.00)
100	100-1000-324510	Penalty & Interest On Delinquent Property Ta	Revenue	\$ (5,000.00)	\$ (9,600.00)	\$ (9,600.00)	\$ 4,600.00
100	100-1000-341100	Fees, Charges	Revenue	\$ (15,000.00)	\$ (17,000.00)	\$ (17,000.00)	\$ 2,000.00
100	100-1000-341200	Film Permitting	Revenue	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ -
100	100-1000-341300	Planning And Development Fees	Revenue	\$ (500.00)	\$ (5,000.00)	\$ (5,000.00)	\$ 4,500.00
100	100-1000-342000	Alcoholic Beverage Excise Tax	Revenue	\$ (130,500.00)	\$ (100,000.00)	\$ (100,000.00)	\$ (30,500.00)
100	100-1000-343000	Local Option Mixed Drink	Revenue	\$ (200,000.00)	\$ (175,000.00)	\$ (175,000.00)	\$ (25,000.00)
100	100-1000-347200	Activity Fees	Revenue	\$ (75,000.00)	\$ (250,000.00)	\$ (250,000.00)	\$ 175,000.00
100	100-1000-347500	Program Fees	Revenue	\$ (25,000.00)	\$ (50,500.00)	\$ (50,500.00)	\$ 25,500.00
100	100-1000-349900	Charges For Services - Other	Revenue	\$ -	\$ (700.00)	\$ (700.00)	\$ 700.00
100	100-1000-351000	Municipal Court	Revenue	\$ (35,000.00)	\$ (37,000.00)	\$ (37,000.00)	\$ 2,000.00
100	100-1000-361000	Interest	Revenue	\$ (200,000.00)	\$ (157,000.00)	\$ (157,000.00)	\$ (43,000.00)
100	100-1000-383000	Reimbursement For Damaged Property	Revenue	\$ -	\$ -	\$ -	\$ -
100	100-1000-389000	Other Miscellaneous Revenue	Revenue	\$ -	\$ (500,000.00)	\$ -	\$ 500,000.00
100	100-1000-391200	Transfer From Hotel	Revenue	\$ (450,000.00)	\$ (415,300.00)	\$ (415,300.00)	\$ (34,700.00)
100	100-1000-391310	Open Records Fees	Revenue	\$ -	\$ (2,500.00)	\$ (2,500.00)	\$ 2,500.00
GENERAL FUND REVENUE				\$ (19,113,300.00)	\$ (18,099,100.00)	\$ (17,596,400.00)	\$ (1,014,200.00)
100	100-1310-511100	Regular Salaries	Expense	\$ 170,700.00	\$ 170,000.00	\$ 170,000.00	\$ 700.00
100	100-1310-512000	Fica/Medicare	Expense	\$ 21,905.00	\$ 13,000.00	\$ 13,000.00	\$ 8,905.00
100	100-1310-512100	Group Insurance	Expense	\$ 11,500.00	\$ 13,000.00	\$ 13,000.00	\$ (1,500.00)
100	100-1310-512400	Retirement	Expense	\$ 22,000.00	\$ 22,100.00	\$ 22,100.00	\$ (100.00)
100	100-1310-512600	Unemployment Expense	Expense	\$ 300.00	\$ 2,000.00	\$ 2,000.00	\$ (1,700.00)
100	100-1310-512700	Workers Comp	Expense	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ (1,000.00)

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROPOSED VS FY25 BUDGETED
100	100-1310-512901	LONGEVITY PAY	Expense	\$ 360.00	\$ -	\$ -	\$ 360.00
100	100-1310-521050	Uniforms	Expense	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
100	100-1310-521200	Professional Services	Expense	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
100	100-1310-523300	Advertising	Expense	\$ -	\$ 10,000.00	\$ 10,000.00	\$ (10,000.00)
100	100-1310-523500	Travel Expense	Expense	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00	\$ 5,000.00
100	100-1310-523520	Travel - District 1	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-523530	Travel - District 2	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-523540	Travel - District 3	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-523550	Travel - District 4	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-523560	Travel - District 5	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-523590	Mayor Travel Expenses	Expense	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
100	100-1310-523600	Dues & Fees	Expense	\$ -	\$ 18,000.00	\$ 18,000.00	\$ (18,000.00)
100	100-1310-523740	Education & Training - D1	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-523750	Education & Training - D2	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-523760	Education & Training - D3	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-523770	Education & Training - D4	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-523780	Education & Training - D5	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-523790	Education & Training - Mayor	Expense	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
100	100-1310-531000	Operating Supplies	Expense	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
100	100-1310-531710	District Expenses - D1 (Charter)	Expense	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
100	100-1310-531720	District Expenses - D2 (Charter)	Expense	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
100	100-1310-531730	District Expenses - D3 (Charter)	Expense	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
100	100-1310-531740	District Expenses - D4 (Charter)	Expense	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
100	100-1310-531760	District Expenses - D5 (Charter)	Expense	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
100	100-1310-531770	Citywide Mayor Expense (Charter)	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1310-531800	Mayor Initiatives	Expense	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ -
100	100-1310-531820	Sponsorships	Expense	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
100	100-1310-531900	District Initiatives - D1	Expense	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
100	100-1310-531910	District Initiatives - D2	Expense	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
100	100-1310-531920	District Initiatives - D3	Expense	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
100	100-1310-531930	District Initiatives - D4	Expense	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
100	100-1310-531940	District Initiatives - D5	Expense	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
MAYOR & COUNCIL DEPARTMENT 1310 TOTAL				\$ 511,765.00	\$ 529,100.00	\$ 529,100.00	\$ (17,335.00)
100	100-1320-511100	Regular Salaries	Expense	\$ 589,150.00	\$ 553,800.00	\$ 553,800.00	\$ 35,350.00
100	100-1320-512000	Fica/Medicare	Expense	\$ 42,000.00	\$ 38,000.00	\$ 38,000.00	\$ 4,000.00
100	100-1320-512100	Group Insurance	Expense	\$ 50,000.00	\$ 45,000.00	\$ 45,000.00	\$ 5,000.00
100	100-1320-512400	Retirement	Expense	\$ 71,400.00	\$ 75,000.00	\$ 75,000.00	\$ (3,600.00)
100	100-1320-512600	Unemployment Expense	Expense	\$ 1,050.00	\$ 12,500.00	\$ 12,500.00	\$ (11,450.00)
100	100-1320-512700	Workers Comp	Expense	\$ 5,900.00	\$ 5,000.00	\$ 5,000.00	\$ 900.00
100	100-1320-512901	LONGEVITY PAY	Expense	\$ 360.00	\$ -	\$ -	\$ 360.00
100	100-1320-521200	Professional Services	Expense	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
100	100-1320-521350	Software/Service Contracts	Expense	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
100	100-1320-523500	Travel Expense	Expense	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
100	100-1320-523600	Dues & Fees	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1320-523700	Education & Training	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1320-531000	Operating Supplies	Expense	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00	\$ 500.00

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROPOSED VS FY25 BUDGETED
100	100-1320-531790	Initiatives	Expense	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
100	100-1320-531810	Hospitality Supplies	Expense	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -
CITY MANAGER DEPARTMENT 1320 TOTAL				\$ 916,360.00	\$ 860,300.00	\$ 860,300.00	\$ 56,060.00
100	100-1330-511100	Regular Salaries	Expense	\$ 295,000.00	\$ 265,000.00	\$ 265,000.00	\$ 30,000.00
100	100-1330-511300	Overtime	Expense	\$ 2,500.00	\$ 10,000.00	\$ 10,000.00	\$ (7,500.00)
100	100-1330-512000	Fica/Medicare	Expense	\$ 22,100.00	\$ 20,900.00	\$ 20,900.00	\$ 1,200.00
100	100-1330-512100	Group Insurance	Expense	\$ 39,000.00	\$ 30,000.00	\$ 30,000.00	\$ 9,000.00
100	100-1330-512400	Retirement	Expense	\$ 37,550.00	\$ 35,400.00	\$ 35,400.00	\$ 2,150.00
100	100-1330-512600	Unemployment Expense	Expense	\$ 1,050.00	\$ 7,300.00	\$ 7,300.00	\$ (6,250.00)
100	100-1330-512700	Workers Comp	Expense	\$ 3,150.00	\$ 2,900.00	\$ 2,900.00	\$ 250.00
100	100-1330-512901	LONGEVITY PAY	Expense	\$ 360.00	\$ -	\$ -	\$ 360.00
100	100-1330-521120	Election Services	Expense	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
100	100-1330-521200	Professional Services	Expense	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
100	100-1330-521350	Software/Service Contracts	Expense	\$ 50,000.00	\$ 46,000.00	\$ 46,000.00	\$ 4,000.00
100	100-1330-523300	Advertising	Expense	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
100	100-1330-523500	Travel Expense	Expense	\$ 6,000.00	\$ 4,500.00	\$ 4,500.00	\$ 1,500.00
100	100-1330-523600	Dues & Fees	Expense	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
100	100-1330-523700	Education & Training	Expense	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -
100	100-1330-531000	Operating Supplies	Expense	\$ 10,000.00	\$ 1,300.00	\$ 1,300.00	\$ 8,700.00
100	100-1330-531010	Postage	Expense	\$ -	\$ 3,500.00	\$ 7,500.00	\$ (3,500.00)
CITY CLERK DEPARTMENT 1330 TOTAL				\$ 549,210.00	\$ 509,300.00	\$ 513,300.00	\$ 39,910.00
100	100-1510-511100	Regular Salaries	Expense	\$ 1,150,000.00	\$ 927,000.00	\$ 927,000.00	\$ 223,000.00
100	100-1510-511300	Overtime	Expense	\$ -	\$ 10,000.00	\$ 10,000.00	\$ (10,000.00)
100	100-1510-512000	Fica/Medicare	Expense	\$ 91,000.00	\$ 70,000.00	\$ 70,000.00	\$ 21,000.00
100	100-1510-512100	Group Insurance	Expense	\$ 135,000.00	\$ 35,000.00	\$ 35,000.00	\$ 100,000.00
100	100-1510-512400	Retirement	Expense	\$ 154,500.00	\$ 90,000.00	\$ 90,000.00	\$ 64,500.00
100	100-1510-512600	Unemployment Expense	Expense	\$ 3,500.00	\$ 19,000.00	\$ 19,000.00	\$ (15,500.00)
100	100-1510-512700	Workers Comp	Expense	\$ 13,000.00	\$ 5,100.00	\$ 5,100.00	\$ 7,900.00
100	100-1510-512901	LONGEVITY PAY	Expense	\$ 360.00	\$ -	\$ -	\$ 360.00
100	100-1510-521100	Audit Services	Expense	\$ 75,000.00	\$ 50,000.00	\$ 50,000.00	\$ 25,000.00
100	100-1510-521200	Professional Services	Expense	\$ 150,000.00	\$ 150,000.00	\$ 138,000.00	\$ -
100	100-1510-521210	Contractual Services Jacobs	Expense	\$ -	\$ -	\$ -	\$ -
100	100-1510-521350	Software/Service Contracts	Expense	\$ 100,000.00	\$ 75,000.00	\$ 115,000.00	\$ 25,000.00
100	100-1510-523300	Advertising Expense	Expense	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ (2,500.00)
100	100-1510-523500	Travel Expense	Expense	\$ 15,000.00	\$ 15,000.00	\$ 8,000.00	\$ -
100	100-1510-523600	Dues & Fees	Expense	\$ 5,000.00	\$ 7,000.00	\$ 7,000.00	\$ (2,000.00)
100	100-1510-523700	Education & Training	Expense	\$ 17,000.00	\$ 14,000.00	\$ 14,000.00	\$ 3,000.00
100	100-1510-531000	Operating Supplies	Expense	\$ 5,000.00	\$ 2,000.00	\$ 9,000.00	\$ 3,000.00
100	100-1510-531110	Bond Payments - Interest	Expense	\$ -	\$ 248,200.00	\$ 248,200.00	\$ (248,200.00)
100	100-1510-579020	Reserve Contingency	Expense	\$ 350,000.00	\$ 320,000.00	\$ 240,300.00	\$ 30,000.00
100	100-1510-581000	Bond Payments - Principal	Expense	\$ -	\$ 135,000.00	\$ 135,000.00	\$ (135,000.00)
FINANCE DEPARTMENT 1510 TOTAL				\$ 2,266,860.00	\$ 2,177,300.00	\$ 2,125,600.00	\$ 89,560.00
100	100-1530-521200	Professional Services	Expense	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROPOSED VS FY25 BUDGETED
100	100-1530-521220	Attorney Fees	Expense	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	\$ -
100	100-1530-521300	Attorney Fees/Other	Expense	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
LEGAL DEPARTMENT 1530 TOTAL				\$ 750,000.00	\$ 750,000.00	\$ 750,000.00	\$ -
100	100-1535-521200	Professional Services	Expense	\$ 435,000.00	\$ 420,000.00	\$ 400,980.00	\$ 15,000.00
100	100-1535-521350	Software/Service Contracts	Expense	\$ 130,000.00	\$ 130,000.00	\$ 149,020.00	\$ -
100	100-1535-523500	Travel Expense	Expense	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
100	100-1535-531000	Operating Supplies	Expense	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
100	100-1535-531610	Small Equipment	Expense	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
100	100-1535-542400	Computer/Software	Expense	\$ 100,000.00	\$ 80,000.00	\$ 80,000.00	\$ 20,000.00
100	100-1535-542500	Other Equipment	Expense	\$ 140,000.00	\$ 50,000.00	\$ 50,000.00	\$ 90,000.00
GIS/IT DEPARTMENT 1535 TOTAL				\$ 818,500.00	\$ 692,500.00	\$ 692,500.00	\$ 126,000.00
100	100-1540-511100	Regular Salaries	Expense	\$ 415,000.00	\$ 271,000.00	\$ 321,000.00	\$ 144,000.00
100	100-1540-512000	Fica/Medicare	Expense	\$ 30,300.00	\$ 15,500.00	\$ 19,250.00	\$ 14,800.00
100	100-1540-512100	Group Insurance	Expense	\$ 55,000.00	\$ 33,000.00	\$ 38,750.00	\$ 22,000.00
100	100-1540-512400	Retirement	Expense	\$ 51,500.00	\$ 26,000.00	\$ 32,250.00	\$ 25,500.00
100	100-1540-512600	Unemployment Expense	Expense	\$ 1,050.00	\$ 5,000.00	\$ 5,150.00	\$ (3,950.00)
100	100-1540-512700	Workers Comp	Expense	\$ 4,275.00	\$ 2,100.00	\$ 2,650.00	\$ 2,175.00
100	100-1540-512901	LONGEVITY PAY	Expense	\$ 720.00	\$ -	\$ -	\$ 720.00
100	100-1540-521050	Uniforms	Expense	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00
100	100-1540-521200	Professional Services	Expense	\$ 50,000.00	\$ 50,000.00	\$ 25,000.00	\$ -
100	100-1540-521350	Software/Service Contracts	Expense	\$ 40,000.00	\$ 31,500.00	\$ 68,200.00	\$ 8,500.00
100	100-1540-523300	Advertising	Expense	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -
100	100-1540-523500	Travel Expense	Expense	\$ 7,500.00	\$ 4,000.00	\$ 4,000.00	\$ 3,500.00
100	100-1540-523600	Dues & Fees	Expense	\$ 5,000.00	\$ 3,500.00	\$ 3,500.00	\$ 1,500.00
100	100-1540-523700	Education & Training	Expense	\$ 12,000.00	\$ 8,000.00	\$ 8,000.00	\$ 4,000.00
100	100-1540-531000	Operating Supplies	Expense	\$ 7,500.00	\$ 4,200.00	\$ 4,200.00	\$ 3,300.00
100	100-1540-531830	Staff Development	Expense	\$ 30,000.00	\$ 25,000.00	\$ 25,000.00	\$ 5,000.00
100	100-1540-531840	Staff Appreciation	Expense	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00	\$ 5,000.00
HUMAN RESOURCES DEPARTMENT 1540 TOTAL				\$ 741,345.00	\$ 495,300.00	\$ 573,450.00	\$ 246,045.00
100	100-1560-511100	Regular Salaries	Expense	\$ 65,000.00	\$ 98,000.00	\$ -	\$ (33,000.00)
100	100-1560-512000	Fica/Medicare	Expense	\$ -	\$ 7,500.00	\$ -	\$ (7,500.00)
100	100-1560-512100	Group Insurance	Expense	\$ -	\$ 11,500.00	\$ -	\$ (11,500.00)
100	100-1560-512400	Retirement	Expense	\$ -	\$ 12,500.00	\$ -	\$ (12,500.00)
100	100-1560-512600	Unemployment Expense	Expense	\$ -	\$ 300.00	\$ -	\$ (300.00)
100	100-1560-512700	Workers Comp	Expense	\$ -	\$ 1,100.00	\$ (4,950.00)	\$ (1,100.00)
100	100-1560-521200	Professional Services	Expense	\$ 65,000.00	\$ 10,000.00	\$ 79,400.00	\$ 55,000.00
100	100-1560-523500	Travel Expense	Expense	\$ -	\$ 2,500.00	\$ 2,500.00	\$ (2,500.00)
100	100-1560-523600	Dues & Fees	Expense	\$ -	\$ 2,500.00	\$ 2,500.00	\$ (2,500.00)
100	100-1560-523700	Education & Training	Expense	\$ -	\$ 2,500.00	\$ 2,500.00	\$ (2,500.00)
100	100-1560-531000	Operating Supplies	Expense	\$ -	\$ 1,000.00	\$ 1,000.00	\$ (1,000.00)
INTERNAL AUDIT DEPARTMENT 1560 TOTAL				\$ 130,000.00	\$ 149,400.00	\$ 82,950.00	\$ (19,400.00)
100	100-1565-511100	Regular Salaries	Expense	\$ 832,000.00	\$ -	\$ 469,600.00	\$ 832,000.00
100	100-1565-511300	Overtime	Expense	\$ 15,000.00	\$ -	\$ 8,500.00	\$ 15,000.00
100	100-1565-512000	FICA/Medicare	Expense	\$ 65,200.00	\$ -	\$ 37,000.00	\$ 65,200.00
100	100-1565-512100	Group Insurance	Expense	\$ 130,000.00	\$ -	\$ 45,000.00	\$ 130,000.00
100	100-1565-512400	Retirement	Expense	\$ 110,900.00	\$ -	\$ 41,000.00	\$ 110,900.00

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROPOSED VS FY25 BUDGETED
100	100-1565-512600	Unemployment Expense	Expense	\$ 4,275.00	\$ -	\$ 2,000.00	\$ 4,275.00
100	100-1565-512700	Workes Comp	Expense	\$ 9,215.00	\$ -	\$ 10,500.00	\$ 9,215.00
100	100-1565-512901	Longevity	Expense	\$ 720.00	\$ -	\$ -	\$ 720.00
100	100-1565-521050	Uniforms	Expense	\$ 10,000.00	\$ -	\$ 3,000.00	\$ 10,000.00
100	100-1565-521200	Professional Services	Expense	\$ 150,000.00	\$ -	\$ 104,138.00	\$ 150,000.00
100	100-1565-521800	Security	Expense	\$ 300,000.00	\$ 250,000.00	\$ 235,862.00	\$ 50,000.00
100	100-1565-522000	Repairs & Maintenance	Expense	\$ 120,000.00	\$ 10,000.00	\$ 43,000.00	\$ 110,000.00
100	100-1565-522100	Recycle/Shredding	Expense	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00
100	100-1565-522140	Landscaping	Expense	\$ -	\$ -	\$ 40,000.00	\$ -
100	100-1565-522150	Janitorial Services	Expense	\$ -	\$ -	\$ 10,000.00	\$ -
100	100-1565-523020	Equipment Rental	Expense	\$ 11,000.00	\$ 10,500.00	\$ 10,500.00	\$ 500.00
100	100-1565-523500	Travel Expense	Expense	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
100	100-1565-523600	Dues and Fees	Expense	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
100	100-1565-523700	Education & Training	Expense	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
100	100-1565-531000	Operating Supplies	Expense	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
100	100-1565-531020	Pest Control	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1565-531050	Internet/Phones	Expense	\$ -	\$ -	\$ 3,500.00	\$ -
100	100-1565-531100	Other Supplies	Expense	\$ 25,000.00	\$ -	\$ 15,000.00	\$ 25,000.00
100	100-1565-531200	Stormwater Utility Charges	Expense	\$ 25,000.00	\$ 7,000.00	\$ 8,208.02	\$ 18,000.00
100	100-1565-531210	Water/Sewer	Expense	\$ 5,000.00	\$ 2,000.00	\$ 17,000.00	\$ 3,000.00
100	100-1565-531610	Small Equipment	Expense	\$ -	\$ -	\$ 5,000.00	\$ -
100	100-1565-541300	Buildings & Improvements	Expense	\$ 332,300.00	\$ 35,000.00	\$ 577,071.68	\$ 297,300.00
100	100-1565-542200	Vehicles	Expense	\$ 70,000.00	\$ -	\$ -	\$ 70,000.00
100	100-1565-542300	Furniture And Fixtures	Expense	\$ 80,000.00	\$ 75,000.00	\$ 30,005.82	\$ 5,000.00
100	100-1565-542500	Other Equipment	Expense	\$ 54,000.00	\$ 10,000.00	\$ 9,994.18	\$ 44,000.00
FACILITIES/GENERAL OPERATIONS DEPARTMENT 1565 TOTAL				\$ 2,363,110.00	\$ 405,500.00	\$ 1,731,879.70	\$ 1,957,610.00
100	100-1570-511100	Regular Salaries	Expense	\$ 465,000.00	\$ 420,000.00	\$ 420,000.00	\$ 45,000.00
100	100-1570-511300	Overtime	Expense	\$ -	\$ 10,000.00	\$ 10,000.00	\$ (10,000.00)
100	100-1570-512000	Fica/Medicare	Expense	\$ 35,500.00	\$ 25,000.00	\$ 25,000.00	\$ 10,500.00
100	100-1570-512100	Group Insurance	Expense	\$ 79,000.00	\$ 60,000.00	\$ 60,000.00	\$ 19,000.00
100	100-1570-512400	Retirement	Expense	\$ 60,320.00	\$ 52,000.00	\$ 52,000.00	\$ 8,320.00
100	100-1570-512600	Unemployment Expense	Expense	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -
100	100-1570-512700	Workers Comp	Expense	\$ 4,950.00	\$ 4,000.00	\$ 4,000.00	\$ 950.00
100	100-1570-512901	LONGEVITY PAY	Expense	\$ 360.00	\$ -	\$ -	\$ 360.00
100	100-1570-521200	Professional Services	Expense	\$ 150,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
100	100-1570-521320	Marketing	Expense	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ -
100	100-1570-521350	Software/Service Contracts	Expense	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ -
100	100-1570-523400	Printing	Expense	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
100	100-1570-523500	Travel Expense	Expense	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -
100	100-1570-523600	Dues & Fees	Expense	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -
100	100-1570-523700	Education & Training	Expense	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -
100	100-1570-531000	Operating Supplies	Expense	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
100	100-1570-542500	Other Equipment	Expense	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
COMMUNICATIONS DEPARTMENT 1570 TOTAL				\$ 1,040,130.00	\$ 891,000.00	\$ 891,000.00	\$ 149,130.00
100	100-1575-511100	Regular Salaries	Expense	\$ 315,000.00	\$ 260,000.00	\$ 260,000.00	\$ 55,000.00
100	100-1575-512000	Fica/Medicare	Expense	\$ 24,300.00	\$ 24,000.00	\$ 24,000.00	\$ 300.00

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROPOSED VS FY25 BUDGETED
100	100-1575-512100	Group Insurance	Expense	\$ 30,000.00	\$ 36,000.00	\$ 36,000.00	\$ (6,000.00)
100	100-1575-512400	Retirement	Expense	\$ 41,250.00	\$ 40,000.00	\$ 40,000.00	\$ 1,250.00
100	100-1575-512600	Unemployment Expense	Expense	\$ 755.00	\$ 1,000.00	\$ 1,000.00	\$ (245.00)
100	100-1575-512700	Workers Comp	Expense	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -
100	100-1575-521200	Professional Services	Expense	\$ 566,160.00	\$ 700,000.00	\$ 700,000.00	\$ (133,840.00)
100	100-1575-523500	Travel Expense	Expense	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ (2,500.00)
100	100-1575-523600	Dues & Fees	Expense	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00	\$ (4,000.00)
100	100-1575-523700	Education & Training	Expense	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
100	100-1575-531000	Operating Supplies	Expense	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	\$ (1,500.00)
PUBLIC WORKS/ENGINEERING DEPARTMENT 1575 TOTAL				\$ 987,965.00	\$ 1,077,000.00	\$ 1,077,000.00	\$ (89,035.00)
100	100-1595-521050	Uniforms	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-1595-521200	Professional Services	Expense	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
100	100-1595-521350	Software/Service Contracts	Expense	\$ 25,000.00			\$ 25,000.00
100	100-1595-522320	Equipment Lease	Expense	\$ 200,000.00	\$ 125,000.00	\$ 125,000.00	\$ 75,000.00
100	100-1595-523100	General Liability Insurance	Expense	\$ 300,000.00	\$ 275,000.00	\$ 275,000.00	\$ 25,000.00
100	100-1595-523400	Printing	Expense	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00	\$ (1,000.00)
100	100-1595-523600	Dues & Fees	Expense	\$ 100,000.00	\$ 85,000.00	\$ 85,000.00	\$ 15,000.00
100	100-1595-523610	Bank Fees	Expense	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
100	100-1595-531000	Operating Supplies	Expense	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -
100	100-1595-531010	Postage	Expense	\$ 1,000.00	\$ 6,000.00	\$ 6,000.00	\$ (5,000.00)
100	100-1595-531040	Service Fees	Expense	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
100	100-1595-531050	Internet/Phones	Expense	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -
100	100-1595-531150	Vehicle Fuel	Expense	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -
100	100-1595-571010	Tax Bill Processing	Expense	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ -
GENERAL ADMINISTRATION DEPARTMENT 1595 TOTAL				\$ 883,800.00	\$ 719,800.00	\$ 719,800.00	\$ 164,000.00
100	100-2650-511100	Regular Salaries	Expense	\$ 205,000.00	\$ 145,000.00	\$ 145,000.00	\$ 60,000.00
100	100-2650-511300	Overtime	Expense	\$ -	\$ 5,000.00	\$ 5,000.00	\$ (5,000.00)
100	100-2650-512000	Fica/Medicare	Expense	\$ 15,725.00	\$ 10,000.00	\$ 10,000.00	\$ 5,725.00
100	100-2650-512100	Group Insurance	Expense	\$ 37,000.00	\$ 28,300.00	\$ 28,300.00	\$ 8,700.00
100	100-2650-512400	Retirement	Expense	\$ 26,700.00	\$ 25,900.00	\$ 25,900.00	\$ 800.00
100	100-2650-512600	Unemployment Expense	Expense	\$ 755.00	\$ 500.00	\$ 500.00	\$ 255.00
100	100-2650-512700	Workers Comp	Expense	\$ 2,250.00	\$ 1,500.00	\$ 1,500.00	\$ 750.00
100	100-2650-512901	LONGEVITY PAY	Expense	\$ 360.00	\$ -	\$ -	\$ 360.00
100	100-2650-521200	Professional Services	Expense	\$ -	\$ 57,000.00	\$ 57,000.00	\$ (57,000.00)
100	100-2650-521350	Software/Service Contracts	Expense	\$ -	\$ 2,000.00	\$ 19,000.00	\$ (2,000.00)
100	100-2650-521400	Solicitor	Expense	\$ -	\$ 66,000.00	\$ 66,000.00	\$ (66,000.00)
100	100-2650-521500	Public Defender	Expense	\$ -	\$ 15,000.00	\$ 15,000.00	\$ (15,000.00)
100	100-2650-521800	Security	Expense	\$ -	\$ 12,000.00	\$ 12,000.00	\$ (12,000.00)
100	100-2650-523500	Travel Expense	Expense	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
100	100-2650-523600	Dues & Fees	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-2650-523700	Education & Training	Expense	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
100	100-2650-531000	Operating Supplies	Expense	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
100	100-2650-572000	Payments To Other Agencies	Expense	\$ -	\$ 40,000.00	\$ 40,000.00	\$ (40,000.00)
MUNICIPAL COURT DEPARTMENT 2650 TOTAL				\$ 335,790.00	\$ 456,200.00	\$ 473,200.00	\$ (120,410.00)
100	100-3100-511100	Regular Salaries	Expense	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -
100	100-3100-512000	Fica/Medicare	Expense	\$ 2,500.00	\$ 11,500.00	\$ 11,500.00	\$ (9,000.00)

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROPOSED VS FY25 BUDGETED
100	100-3100-512100	Group Insurance	Expense	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
100	100-3100-512400	Retirement	Expense	\$ 2,500.00	\$ 19,500.00	\$ 19,500.00	\$ (17,000.00)
100	100-3100-512600	Unemployment Expense	Expense	\$ 300.00	\$ 500.00	\$ 500.00	\$ (200.00)
100	100-3100-512700	Workers Comp	Expense	\$ 200.00	\$ 1,900.00	\$ 1,900.00	\$ (1,700.00)
100	100-3100-521200	Professional Services	Expense	\$ 60,900.00	\$ 15,000.00	\$ 15,000.00	\$ 45,900.00
100	100-3100-523500	Travel Expense	Expense	\$ -	\$ 3,500.00	\$ 3,500.00	\$ (3,500.00)
100	100-3100-523600	Dues & Fees	Expense	\$ -	\$ 2,500.00	\$ 2,500.00	\$ (2,500.00)
100	100-3100-523700	Education & Training	Expense	\$ -	\$ 3,500.00	\$ 3,500.00	\$ (3,500.00)
100	100-3100-531000	Operating Supplies	Expense	\$ -	\$ 2,500.00	\$ 2,500.00	\$ (2,500.00)
PUBLIC SAFETY DEPARTMENT 3100 TOTAL				\$ 218,900.00	\$ 210,400.00	\$ 210,400.00	\$ 8,500.00
100	100-6210-511100	Regular Salaries	Expense	\$ 925,000.00	\$ 1,300,000.00	\$ 842,400.00	\$ (375,000.00)
100	100-6210-511300	Overtime	Expense	\$ 15,000.00	\$ 75,000.00	\$ 29,500.00	\$ (60,000.00)
100	100-6210-512000	Fica/Medicare	Expense	\$ 75,000.00	\$ 100,000.00	\$ 63,000.00	\$ (25,000.00)
100	100-6210-512100	Group Insurance	Expense	\$ 120,000.00	\$ 315,000.00	\$ 250,000.00	\$ (195,000.00)
100	100-6210-512400	Retirement	Expense	\$ 78,000.00	\$ 185,000.00	\$ 144,000.00	\$ (107,000.00)
100	100-6210-512600	Unemployment Expense	Expense	\$ 4,765.00	\$ 12,000.00	\$ 10,000.00	\$ (7,235.00)
100	100-6210-512700	Workers Comp	Expense	\$ 10,600.00	\$ 21,000.00	\$ 10,500.00	\$ (10,400.00)
100	100-6210-512901	LONGEVITY PAY	Expense	\$ 1,440.00	\$ -	\$ -	\$ 1,440.00
100	100-6210-521050	Uniforms	Expense	\$ 7,500.00	\$ 15,000.00	\$ 8,500.00	\$ (7,500.00)
100	100-6210-521200	Professional Services	Expense	\$ 175,000.00	\$ 275,000.00	\$ 165,000.00	\$ (100,000.00)
100	100-6210-521350	Software/Service Contracts	Expense	\$ 50,000.00	\$ 45,000.00	\$ 45,000.00	\$ 5,000.00
100	100-6210-521800	Security	Expense	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -
100	100-6210-522000	Repairs & Maintenance	Expense	\$ 120,000.00	\$ 175,000.00	\$ 147,675.00	\$ (55,000.00)
100	100-6210-522320	Equipment Lease	Expense	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
100	100-6210-523200	Internet/Phones	Expense	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
100	100-6210-523300	Advertising	Expense	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
100	100-6210-523500	Travel Expense	Expense	\$ 5,000.00	\$ 15,000.00	\$ 7,500.00	\$ (10,000.00)
100	100-6210-523600	Dues & Fees	Expense	\$ 2,500.00	\$ 7,500.00	\$ 7,500.00	\$ (5,000.00)
100	100-6210-523700	Education & Training	Expense	\$ 5,000.00	\$ 15,000.00	\$ 9,500.00	\$ (10,000.00)
100	100-6210-531000	Operating Supplies	Expense	\$ 50,000.00	\$ 75,000.00	\$ 85,000.00	\$ (25,000.00)
100	100-6210-531020	Pest Control	Expense	\$ 20,500.00	\$ 20,500.00	\$ 20,500.00	\$ -
100	100-6210-531200	Stormwater Utility Charges	Expense	\$ 70,000.00	\$ 75,000.00	\$ 81,501.25	\$ (5,000.00)
100	100-6210-531240	Utilities	Expense	\$ 75,000.00	\$ 100,000.00	\$ 77,290.73	\$ (25,000.00)
100	100-6210-531260	Summer Programs	Expense	\$ 130,000.00	\$ -	\$ -	\$ 130,000.00
100	100-6210-531610	Small Equipment	Expense	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00	\$ (5,000.00)
100	100-6210-531750	City Events	Expense	\$ 520,000.00	\$ 500,000.00	\$ 500,000.00	\$ 20,000.00
100	100-6210-541300	Buildings & Improvements	Expense	\$ 35,000.00	\$ 35,000.00	\$ 271,925.00	\$ -
100	100-6210-542100	Machinery	Expense	\$ -	\$ 70,000.00	\$ 40,000.00	\$ (70,000.00)
100	100-6210-542400	Computer/Software	Expense	\$ -	\$ 25,000.00	\$ 25,000.00	\$ (25,000.00)
100	100-6210-542500	Other Equipment	Expense	\$ 15,000.00	\$ 25,000.00	\$ 25,000.00	\$ (10,000.00)
100	100-6210-542600	Programming	Expense	\$ -	\$ 50,000.00	\$ 50,000.00	\$ (50,000.00)
PARKS, RECREATION & CULTURAL AFFAIRS DEPARTMENT 6210 TOTAL				\$ 2,750,305.00	\$ 3,776,000.00	\$ 3,161,291.98	\$ (1,025,695.00)
100	100-7220-511100	Regular Salaries	Expense	\$ 279,000.00	\$ 372,000.00	\$ 372,000.00	\$ (93,000.00)
100	100-7220-511300	Overtime	Expense	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ (5,000.00)
100	100-7220-512000	Fica/Medicare	Expense	\$ 30,655.00	\$ 26,000.00	\$ 26,000.00	\$ 4,655.00
100	100-7220-512100	Group Insurance	Expense	\$ 43,000.00	\$ 82,000.00	\$ 82,000.00	\$ (39,000.00)
100	100-7220-512400	Retirement	Expense	\$ 20,000.00	\$ 27,000.00	\$ 27,000.00	\$ (7,000.00)

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROPOSED VS FY25 BUDGETED
100	100-7220-512600	Unemployment Expense	Expense	\$ 1,260.00	\$ 1,500.00	\$ 1,500.00	\$ (240.00)
100	100-7220-512700	Workers Comp	Expense	\$ 4,350.00	\$ 4,000.00	\$ 4,000.00	\$ 350.00
100	100-7220-512901	LONGEVITY PAY	Expense	\$ 360.00	\$ -	\$ -	\$ 360.00
100	100-7220-521200	Professional Services	Expense	\$ 275,000.00	\$ 15,000.00	\$ 9,804.84	\$ 260,000.00
100	100-7220-521350	Software/Service Contracts	Expense	\$ -	\$ 8,000.00	\$ 8,000.00	\$ (8,000.00)
100	100-7220-523300	Advertising	Expense	\$ -	\$ -	\$ 800.00	\$ -
100	100-7220-523400	Printing	Expense	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
100	100-7220-523500	Travel Expense	Expense	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -
100	100-7220-523600	Dues & Fees	Expense	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
100	100-7220-523700	Education & Training	Expense	\$ 5,000.00	\$ 7,500.00	\$ 7,500.00	\$ (2,500.00)
100	100-7220-531000	Operating Supplies	Expense	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -
100	100-7220-542500	Other Equipment	Expense	\$ -	\$ -	\$ 4,395.16	\$ -
BUILDING INSPECTION DEPARTMENT 7220 TOTAL				\$ 669,825.00	\$ 559,200.00	\$ 559,200.00	\$ 110,625.00
100	100-7410-511100	Regular Salaries	Expense	\$ 950,000.00	\$ 1,006,000.00	\$ 916,000.00	\$ (56,000.00)
100	100-7410-511300	Overtime	Expense	\$ 5,000.00	\$ 15,000.00	\$ 15,000.00	\$ (10,000.00)
100	100-7410-512000	Fica/Medicare	Expense	\$ 80,800.00	\$ 76,500.00	\$ 76,500.00	\$ 4,300.00
100	100-7410-512100	Group Insurance	Expense	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00	\$ -
100	100-7410-512400	Retirement	Expense	\$ 105,000.00	\$ 100,000.00	\$ 100,000.00	\$ 5,000.00
100	100-7410-512600	Unemployment Expense	Expense	\$ 2,760.00	\$ 2,600.00	\$ 2,600.00	\$ 160.00
100	100-7410-512700	Workers Comp	Expense	\$ 11,400.00	\$ 10,200.00	\$ 10,200.00	\$ 1,200.00
100	100-7410-512901	LONGEVITY PAY	Expense	\$ 1,080.00	\$ -	\$ -	\$ 1,080.00
100	100-7410-521050	Uniforms	Expense	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
100	100-7410-521200	Professional Services	Expense	\$ 200,000.00	\$ 300,000.00	\$ 390,000.00	\$ (100,000.00)
100	100-7410-521350	Software/Service Contracts	Expense	\$ 36,000.00	\$ 36,000.00	\$ 55,000.00	\$ -
100	100-7410-523300	Advertising	Expense	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00
100	100-7410-523400	Printing	Expense	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
100	100-7410-523500	Travel Expense	Expense	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -
100	100-7410-523600	Dues & Fees	Expense	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
100	100-7410-523700	Education & Training	Expense	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ -
100	100-7410-531000	Operating Supplies	Expense	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00
PLANNING & ZONING DEPARTMENT 7410 TOTAL				\$ 1,564,540.00	\$ 1,712,800.00	\$ 1,731,800.00	\$ (148,260.00)
100	100-7420-511100	Regular Salaries	Expense	\$ 720,000.00	\$ 665,000.00	\$ 665,000.00	\$ 55,000.00
100	100-7420-511300	Overtime	Expense	\$ 10,000.00	\$ 35,000.00	\$ 35,000.00	\$ (25,000.00)
100	100-7420-512000	Fica/Medicare	Expense	\$ 53,500.00	\$ 55,000.00	\$ 55,000.00	\$ (1,500.00)
100	100-7420-512100	Group Insurance	Expense	\$ 95,000.00	\$ 105,500.00	\$ 105,500.00	\$ (10,500.00)
100	100-7420-512400	Retirement	Expense	\$ 75,000.00	\$ 55,000.00	\$ 55,000.00	\$ 20,000.00
100	100-7420-512600	Unemployment Expense	Expense	\$ 2,150.00	\$ 3,500.00	\$ 3,500.00	\$ (1,350.00)
100	100-7420-512700	Workers Comp	Expense	\$ 7,550.00	\$ 10,000.00	\$ 10,000.00	\$ (2,450.00)
100	100-7420-512901	LONGEVITY PAY	Expense	\$ 1,440.00	\$ -	\$ -	\$ 1,440.00
100	100-7420-521050	Uniforms	Expense	\$ 2,500.00	\$ 3,500.00	\$ 3,500.00	\$ (1,000.00)
100	100-7420-521350	Software/Service Contracts	Expense	\$ -	\$ 30,000.00	\$ 30,000.00	\$ (30,000.00)
100	100-7420-523300	Advertising	Expense	\$ -	\$ 1,400.00	\$ 1,400.00	\$ (1,400.00)
100	100-7420-523400	Printing	Expense	\$ 2,500.00	\$ 2,100.00	\$ 2,100.00	\$ 400.00
100	100-7420-523500	Travel Expense	Expense	\$ 16,000.00	\$ 15,000.00	\$ 15,000.00	\$ 1,000.00
100	100-7420-523600	Dues & Fees	Expense	\$ 2,000.00	\$ 4,200.00	\$ 4,200.00	\$ (2,200.00)
100	100-7420-523700	Education & Training	Expense	\$ 16,000.00	\$ 15,000.00	\$ 15,000.00	\$ 1,000.00
100	100-7420-531000	Operating Supplies	Expense	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROPOSED VS FY25 BUDGETED
100	100-7420-531010	Postage	Expense	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ (1,000.00)
100	100-7420-542500	Other Equipment	Expense	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -
CODE ENFORCEMENT DEPARTMENT 7420 TOTAL				\$ 1,014,140.00	\$ 1,011,700.00	\$ 1,011,700.00	\$ 2,440.00
100	100-7500-511100	Regular Salaries	Expense	\$ 310,000.00	\$ 305,000.00	\$ 305,000.00	\$ 5,000.00
100	100-7500-512000	Fica/Medicare	Expense	\$ 24,100.00	\$ 21,000.00	\$ 21,000.00	\$ 3,100.00
100	100-7500-512100	Group Insurance	Expense	\$ 42,000.00	\$ 33,000.00	\$ 33,000.00	\$ 9,000.00
100	100-7500-512400	Retirement	Expense	\$ 24,000.00	\$ 35,000.00	\$ 35,000.00	\$ (11,000.00)
100	100-7500-512600	Unemployment Expense	Expense	\$ 755.00	\$ 1,000.00	\$ 1,000.00	\$ (245.00)
100	100-7500-512700	Workers Comp	Expense	\$ 3,400.00	\$ 2,100.00	\$ 2,100.00	\$ 1,300.00
100	100-7500-521200	Professional Services	Expense	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ -
100	100-7500-521320	Marketing	Expense	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -
100	100-7500-521340	Film Marketing	Expense	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -
100	100-7500-521350	Software/Service Contracts	Expense	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
100	100-7500-521360	Film Permitting	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-7500-521370	Film Programs	Expense	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
100	100-7500-523500	Travel Expense	Expense	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ -
100	100-7500-523600	Dues & Fees	Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
100	100-7500-523700	Education & Training	Expense	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -
100	100-7500-531000	Operating Supplies	Expense	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
ECONOMIC DEVELOPMENT DEPARTMENT 7500 TOTAL				\$ 600,755.00	\$ 593,600.00	\$ 593,600.00	\$ 7,155.00
GENERAL FUND EXPENSES TOTAL				\$ 19,113,300.00	\$ 17,576,400.00	\$ 18,288,071.68	\$ 1,536,900.00
230	230-1000-332300	ARPA Local Recovery Funds	Revenue	\$ (2,480,293.59)	\$ -	\$ -	\$ (2,480,293.59)
230	230-6190-521200	Professional Services	Expense	\$ 146,775.00	\$ -	\$ -	\$ 146,775.00
230	230-6190-523900	Other Purchased Services	Expense	\$ -	\$ -	\$ -	\$ -
230	230-6210-541200	Site Improvements	Expense	\$ 2,141,518.59	\$ -	\$ -	\$ 2,141,518.59
230	230-1575-541401	Miller Rd Roundabout	Expense	\$ -	\$ -	\$ 396,074.50	\$ -
230	230-1575-541402	Klondike Rd Intersection	Expense	\$ -	\$ -	\$ 159,422.80	\$ -
230	230-1575-541403	Hayden Quarry Rd	Expense	\$ -	\$ -	\$ 161,697.40	\$ -
230	230-1575-541404	Turner Hill Road Intersection	Expense	\$ -	\$ -	\$ 465,978.40	\$ -
230		Land Acquisition	Expense	\$ 192,000.00	\$ -	\$ -	\$ 192,000.00
230	230-6190-521200	Professional Services	Expense	\$ -	\$ -	\$ 542,220.00	\$ -
230	230-6210-541200	Site Improvements	Expense	\$ -	\$ -	\$ 720,000.00	\$ -
230	230-6210-542500	Other Equipment	Expense	\$ -	\$ -	\$ -	\$ -
ARPA TOTAL				\$ 2,480,293.59	\$ -	\$ 2,445,393.10	\$ 2,480,293.59
260	260-1000-341400	Tree Bank Fund Revenue	Revenue	\$ (75,314.00)	\$ -	\$ -	\$ (75,314.00)
260	260-1310-522143	Tree Planting And Removal	Expense	\$ 75,314.00	\$ -	\$ 8,132.50	\$ 75,314.00
TREE BANK TOTAL				\$ 75,314.00	\$ -	\$ 8,132.50	\$ 75,314.00
275	275-1000-314100	Hotel/Motel Excise Tax	Revenue	\$ (1,200,000.00)	\$ -	\$ -	\$ (1,200,000.00)
275	275-7500-611000	Transfer To General Fund	Expense	\$ 450,000.00	\$ 415,300.00	\$ 415,300.00	\$ 34,700.00
275	275-7500-611030	Transfer To SPLOST	Expense	\$ 225,000.00	\$ 203,500.00	\$ 203,500.00	\$ 21,500.00
275	275-7500-57200	Payments To Other Agencies	Expense	\$ 525,000.00	\$ 481,200.00	\$ 481,200.00	\$ 43,800.00
HOTEL / MOTEL TOTAL				\$ 1,200,000.00	\$ 1,100,000.00	\$ 1,100,000.00	\$ 100,000.00
300	300-1000-337100	SPLOST I Revenue	Revenue	\$ (11,800,000.00)	\$ -	\$ -	\$ (11,800,000.00)
300	300-1000-361000	Interest	Revenue	\$ (700.00)	\$ -	\$ -	\$ (700.00)
300	300-1000-391010	Transfer From General Fund	Revenue	\$ (724,000.00)	\$ -	\$ -	\$ (724,000.00)
300	300-1000-391200	Transfer From Hotel	Revenue	\$ (225,000.00)	\$ -	\$ -	\$ (225,000.00)

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROPOSED VS FY25 BUDGETED
300	300-1000-391201	Transfer from Grants	Revenue	\$ -	\$ -	\$ -	\$ -
300	300-1565-521200	Professional Services	Expense	\$ 2,119,700.00	\$ -	\$ 380,000.00	\$ 2,119,700.00
300	300-1575-521200	Professional Services	Expense	\$ 550,000.00	\$ -	\$ -	\$ 550,000.00
300	300-1575-541400	Transportation Infrastructure Improvement	Expense	\$ 4,420,000.00	\$ 1,630,000.00	\$ 3,273,269.09	\$ 2,790,000.00
300	300-1575-541430	Bridgescape	Expense	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00
300	300-1575-541510	Park Salem Gazebo	Expense	\$ -	\$ -	\$ 138,000.00	\$ -
300	300-1575-541570	Parks - Parking Lot Paving	Expense	\$ -	\$ -	\$ 240,000.00	\$ -
300	300-1575-541590	Way Finding	Expense	\$ 230,000.00	\$ -	\$ 1,170,000.00	\$ 230,000.00
300	300-1575-541600	Sidewalk Construction	Expense	\$ 1,020,000.00	\$ -	\$ 840,000.00	\$ 1,020,000.00
300	300-1575-541601	Sidewalk Design	Expense	\$ 300,000.00	\$ -	\$ 250,000.00	\$ 300,000.00
300	300-1575-541602	Fairington Sidewalks I	Expense	\$ -	\$ -	\$ 290,000.00	\$ -
300	300-1575-541610	Transportation Quick Response	Expense	\$ 400,000.00	\$ -	\$ 250,000.00	\$ 400,000.00
300	300-1575-541611	SPLOST Match Funds	Expense	\$ 1,300,000.00	\$ -	\$ -	\$ 1,300,000.00
300	300-1575-541620	Traffic Signal Maintenance	Expense	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00
300	300-6210-521200	Professional Services	Expense	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
300	300-6210-541200	Site Improvements	Expense	\$ 760,000.00	\$ -	\$ -	\$ 760,000.00
300	300-6210-541250	Site Improvements - New Fairington Park	Expense	\$ -	\$ -	\$ 173,557.81	\$ -
300	300-6210-541300	Buildings & Improvements	Expense	\$ 1,000,000.00	\$ -	\$ -	\$ 1,000,000.00
CAPITAL IMPROVEMENT PROGRAMS TOTAL				\$ 12,749,700.00	\$ 1,630,000.00	\$ 7,004,826.90	\$ 11,119,700.00
340	340-1575-541200	CDBG 2024 Fairington Rd. Sidewalk	Expense	\$ -	\$ -	\$ 500,000.00	\$ -
GRANTS TOTAL				\$ -	\$ -	\$ 500,000.00	\$ -
745	745-1000-351000	Municipal Court	Revenue	\$ (270,000.00)	\$ -	\$ -	\$ -
745	745-2650-521200	Professional Services	Expense	\$ 87,000.00	\$ -	\$ -	\$ -
745	745-2650-521350	Software/Service Contracts	Expense	\$ 20,000.00	\$ -	\$ -	\$ -
745	745-2650-521400	Solicitor	Expense	\$ 66,000.00	\$ -	\$ -	\$ -
745	745-2650-521500	Public Defender	Expense	\$ 15,000.00	\$ -	\$ -	\$ -
745	745-2650-521600	Probation Services	Expense	\$ 10,000.00	\$ -	\$ -	\$ -
745	745-2650-521800	Security	Expense	\$ 12,000.00	\$ -	\$ -	\$ -
745	745-2650-572000	Payments To Other Agencies	Expense	\$ 60,000.00	\$ -	\$ -	\$ -
MUNICIPAL COURT TOTAL				\$ 270,000.00	\$ -	\$ -	\$ -
804	804-1000-381000	Rents And Royalties	Revenue	\$ (438,715.00)	\$ -	\$ -	\$ -
804	804-1000-389000	Other Misc Revenue - URA	Revenue	\$ -	\$ -	\$ -	\$ -
804	804-1000-391010	Transfer From General Fund	Revenue	\$ (352,035.00)	\$ -	\$ -	\$ -
804	804-1565-521200	Professional Services	Expense	\$ 100,000.00	\$ -	\$ -	\$ -
804	804-1565-522000	Repairs & Maintenance	Expense	\$ 5,000.00	\$ -	\$ -	\$ -
804	804-1565-522130	Custodial	Expense	\$ 50,000.00	\$ -	\$ -	\$ -
804	804-1565-522140	Landscaping	Expense	\$ 20,000.00	\$ -	\$ -	\$ -
804	804-1565-531020	Pest Control	Expense	\$ 1,500.00	\$ -	\$ -	\$ -
804	804-1565-531240	Utilities	Expense	\$ 70,000.00	\$ -	\$ -	\$ -
804	804-9000-581000	Debt - Principal	Expense	\$ 342,750.00	\$ -	\$ -	\$ -

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
804	804-9000-582000	Debt - Interest	Expense	\$ 201,500.00	\$ -	\$ -	
URA TOTAL				\$ 790,750.00	\$ -	\$ -	
OTHER FUND TOTALS				\$ 17,566,057.59	\$ 2,730,000.00	\$ 11,058,352.50	\$ 14,836,057.59
FY2026 PROPOSED BUDGET				\$ 36,679,357.59	\$ 20,306,400.00	\$ 29,346,424.18	\$ 16,372,957.59