FY 2025/2026 GENERAL FUND PROPOSED BUDGET TOTALS

Department	Department Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
10	ADMINISTRATION	$ 1,424,263.18	$ 1,316,722.40	$ (107,540.78)	-7.55%
15	FINANCE	$ 412,669.18	$ 444,839.53	$ 32,170.35	7.80%
20	MUNICIPAL COURT	$ 294,677.30	$ 274,979.23	$ (19,698.07)	-6.68%
30	PUBLIC SAFETY FIRE IMPACT FEE FUND	$ 5,000.00	$ 3,002.85	$ (1,997.15)	-39.94%
30	PUBLIC SAFETY	$ 2,605,194.51	$ 2,635,404.05	$ 30,209.54	1.16%
40	PUBLIC WORKS	$ 5,638,935.39	$ 6,740,565.25	$ 1,101,629.86	19.54%
60	PARKS & RECREATION	$ 517,458.59	$ 441,887.40	$ (75,571.19)	-14.60%
61	MUSEUM	$ 12,750.00	$ 12,750.00	$ -	0.00%
62	FOUNDERS DAY FUND	$ 61,777.27	$ 56,830.00	$ (4,947.27)	-8.01%
62	TREE FUND	$ 30,664.02	$ 4,500.00	$ (26,164.02)	-85.32%
65	PUBLIC LIBRARY	$ 462,958.57	$ 459,020.38	$ (3,938.19)	-0.85%
70	PLANNING & ZONING	$ 530,330.39	$ 649,765.65	$ 119,435.26	22.52%
75	HOTEL/MOTEL TAX FUND	$ 1,000.00	$ 1,000.00	$ -	0.00%
	GENERAL FUND TOTAL EXPENSES	**$ 11,997,678.40**	**$ 13,041,266.74**	**$ 1,043,588.34**	**8.70%**
	GENERAL FUND TOTAL REVENUE	**$ 11,997,678.40**	**$ 13,041,266.74**	**$ 1,043,588.34**	**8.70%**
	GENERAL FUND TOTAL REVENUE / (LOSS)	**$ -**	**$ -**	**$ -**	**0.00%**

FY 2025/2026 OTHER MISCELLANEOUS FUNDS PROPOSED BUDGET TOTALS

Fund Number	Fund Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
210	STATE CONFISCATED ASSETS FUND	$ 6,500.00	$ 7,000.00	$ 500.00	7.69%
211	FEDERAL CONFISCATED ASSETS FUND	$ 1,200.00	$ 17,925.00	$ 16,725.00	1393.75%
321	2017 SPLOST FUND	$ 4,335,141.72	$ 3,460,000.00	$ (875,141.72)	-20.19%
322	2023 SPLOST FUND	$ 3,960,000.00	$ 4,217,000.00	$ 257,000.00	6.49%
505	SEWER FUND	$ 1,689,171.53	$ 809,160.06	$ (880,011.47)	-52.10%
	OTHER MISCELLANEOUS FUNDS TOTAL EXPENSES	**$ 9,992,013.25**	**$ 8,511,085.06**	**$ (1,480,928.19)**	**-14.82%**
	OTHER MISCELLANEOUS FUNDS TOTAL REVENUE	**$ 9,992,013.25**	**$ 8,511,085.06**	**$ (1,480,928.19)**	**-14.82%**
	OTHER MISC. FUNDS TOTAL REVENUE / (LOSS)	**$ -**	**$ -**	**$ -**	**0.00%**

FY 2025/2026 GENERAL FUND REVENUE BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-00-311100	REAL PROPERTY CURRENT YEAR	$ 1,822,709.69	$ 2,006,523.61	$ 183,813.92	10.08%
100-00-311200	REAL PROPERTY PRIOR YEARS	$ 500.00	$ 2,000.00	$ 1,500.00	300.00%
100-00-311300	PERSONAL PROPERTY - CURRENT YR	$ 105,000.00	$ 106,000.00	$ 1,000.00	0.95%
100-00-311310	MOTOR VEHICLE TAX	$ 7,000.00	$ 4,500.00	$ (2,500.00)	-35.71%
100-00-311315	TAVT - TITLE AD VALOREM TAX	$ 415,000.00	$ 400,000.00	$ (15,000.00)	-3.61%
100-00-311316	AAVT - ALT. APPORTIONED VEHICLES TAX	$ 3,150.00	$ 3,150.00	$ -	0.00%
100-00-311320	MOBILE HOME	$ 250.00	$ 50.00	$ (200.00)	-80.00%
100-00-311340	INTANGIBLE TAX	$ 18,000.00	$ 18,000.00	$ -	0.00%
100-00-311350	RAILROAD EQUIPMENT CAR TAXES	$ 750.00	$ 875.00	$ 125.00	16.67%
100-00-311400	PERSONAL PROPERTY - PRIOR Y	$ 100.00	$ 25.00	$ (75.00)	-75.00%
100-00-311600	REAL ESTATE TRANSFER	$ 8,500.00	$ 7,000.00	$ (1,500.00)	-17.65%
100-00-311710	ELECTRICITY FRANCHISE TAX	$ 350,000.00	$ 350,000.00	$ -	0.00%
100-00-311730	NATURAL GAS FRANCHISE TAX	$ 74,000.00	$ 80,000.00	$ 6,000.00	8.11%
100-00-311750	CABLE FRANCHISE TAX	$ 100,000.00	$ 84,000.00	$ (16,000.00)	-16.00%
100-00-311760	TELEPHONE FRANCHISE TAX	$ 85,000.00	$ 71,000.00	$ (14,000.00)	-16.47%
100-00-311770	REFUSE FRANCHISE TAX	$ 20,000.00	$ 20,000.00	$ -	0.00%
100-00-313100	LOCAL OPTION SALES AND USE	$ 2,200,000.00	$ 2,300,000.00	$ 100,000.00	4.55%
100-00-314200	ALCOHOLIC BEV. EXCISE - BEER/WINE	$ 50,000.00	$ 45,000.00	$ (5,000.00)	-10.00%
100-00-314300	ALCOHOLIC BEV. EXCISE MIXED DRINK-WHOLESALE	$ 100.00	$ 125.00	$ 25.00	25.00%
100-00-314310	ALCOHOLIC BEV. EXCISE MIXED DRINK - PRIVATE	$ 2,000.00	$ 1,100.00	$ (900.00)	-45.00%
100-00-316100	BUSINESS & OCCUPATION TAX	$ 100,000.00	$ 110,000.00	$ 10,000.00	10.00%
100-00-316200	INSURANCE PREMIUM	$ 700,000.00	$ 750,000.00	$ 50,000.00	7.14%
100-00-316300	FINANCIAL INSTITUTIONS TAX	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-00-319000	PENALTIES & INTEREST ON DELINQUENT TAX	$ 1,000.00	$ 1,500.00	$ 500.00	50.00%
	TOTAL TAXES	**$ 6,073,059.69**	**$ 6,370,848.61**	**$ 297,788.92**	**4.90%**
100-00-321100	ALCOHOLIC BEVERAGE LICENSES	$ 30,000.00	$ 26,500.00	$ (3,500.00)	-11.67%
100-00-321910	SOLICITOR LICENSE	$ 50.00	$ 50.00	$ -	0.00%
100-00-322210	ZONING & LAND USE FEE	$ 150,000.00	$ 50,000.00	$ (100,000.00)	-66.67%
100-00-322230	SIGN PERMITS	$ 600.00	$ 900.00	$ 300.00	50.00%
100-00-323100	BUILDING PERMIT	$ 150,000.00	$ 150,000.00	$ -	0.00%
100-00-323300	SHORT-TERM RENTAL REGISTRATION	$ 500.00	$ 600.00	$ 100.00	20.00%
100-00-323310	MASSAGE REGISTRATION FEE	$ -	$ 100.00	$ 100.00	0.00%
100-00-323900	OTHER REGULATORY FEES	$ 50.00	$ 100.00	$ 50.00	100.00%
	TOTAL LICENSES & PERMITS	**$ 331,200.00**	**$ 228,250.00**	**$ (102,950.00)**	**-31.08%**
100-00-331101	FEDERAL GOVT OPERATING GRANT-PD	$ 1,750.00	$ 1,750.00	$ -	0.00%
100-00-331310	FEDERAL GOVT GRANTS - CAPITAL	$ 75,000.00	$ 1,807,500.00	$ 1,732,500.00	2310.00%
100-00-334100	STATE GOVERNMENT GRANTS	$ 217,000.00	$ 9,200.00	$ (207,800.00)	-95.76%
100-00-334301	STREET RESURFACING STATE GRANT	$ 135,000.00	$ 301,453.00	$ 166,453.00	123.30%
100-00-336000	LOCAL GOVERNMENT GRANTS	$ 18,000.00	$ 18,000.00	$ -	0.00%
	TOTAL INTERGOVERNMENTAL	**$ 446,750.00**	**$ 2,137,903.00**	**$ 1,691,153.00**	**378.55%**
100-00-341390	DEVELOPMENT INSPECTION FEES	$ 280.00	$ 3,000.00	$ 2,720.00	971.43%
100-00-341400	PRINTING & DUPLICATING SVCS	$ 1,600.00	$ 1,600.00	$ -	0.00%
100-00-341910	ELECTION QUALIFYING FEE	$ -	$ 648.00	$ 648.00	0.00%
100-00-342120	ACCIDENT REPORTS	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-00-342900	PUBLIC SAFETY OTHER	$ 1,800.00	$ 2,100.00	$ 300.00	16.67%
100-00-346410	BACKGROUND CHECK FEE	$ 1,300.00	$ 1,400.00	$ 100.00	7.69%
100-00-347310	VENDOR APPLICATION FEES	$ 1,000.00	$ 1,200.00	$ 200.00	20.00%
100-00-347500	PROGRAM FEE	$ 14,000.00	$ 17,000.00	$ 3,000.00	21.43%
100-00-349300	BAD CHECK FEES	$ -	$ 40.00	$ 40.00	0.00%
100-00-349900	OTHER CHARGES FOR SERVICES	$ 5,000.00	$ -	$ (5,000.00)	-100.00%
	TOTAL CHARGES FOR SERVICES	**$ 25,980.00**	**$ 27,988.00**	**$ 2,008.00**	**7.73%**
100-00-351170	MUNICIPAL FINES	$ 150,000.00	$ 100,000.00	$ (50,000.00)	-33.33%
100-00-351500	LIBRARY FINES	$ 4,500.00	$ 5,000.00	$ 500.00	11.11%
	TOTAL FINES & FORFEITURES	**$ 154,500.00**	**$ 105,000.00**	**$ (49,500.00)**	**-32.04%**
100-00-361100	INTEREST REVENUES	$ 360,000.00	$ 180,000.00	$ (180,000.00)	-50.00%
100-00-361101	INTEREST REVENUE - LEASES	$ -	$ 1,000.00	$ 1,000.00	0.00%
	TOTAL INVESTMENT INCOME	**$ 360,000.00**	**$ 181,000.00**	**$ (179,000.00)**	**-49.72%**
100-00-371005	VETERAN BRICKS & CROSSES	$ 100.00	$ 100.00	$ -	0.00%
100-00-371007	CONTRIBUTIONS-RECREATION	$ 5,000.00	$ -	$ (5,000.00)	-100.00%
100-00-371010	HOLIDAY REVENUE	$ 1,500.00	$ -	$ (1,500.00)	-100.00%
	TOTAL CONTRIBUTIONS & DONATIONS	**$ 6,600.00**	**$ 100.00**	**$ (6,500.00)**	**-98.48%**
100-00-381000	RENTS & ROYALTIES	$ 10,000.00	$ 9,400.00	$ (600.00)	-6.00%

FY 2025/2026 GENERAL FUND REVENUE BUDGET CONTINUED

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-00-381001	RECREATION RENTAL	$ 4,500.00	$ 6,000.00	$ 1,500.00	33.33%
100-00-381002	LEASE INCOME	$ 7,048.64	$ 7,048.64	$ -	0.00%
100-00-383000	REIMBURSE FOR DAMAGED PROPERTY	$ 3,000.00	$ -	$ (3,000.00)	-100.00%
100-00-389100	MISCELLANEOUS REVENUE	$ 1,600.00	$ 2,000.00	$ 400.00	25.00%
	TOTAL MISCELLANEOUS REVENUE	**$ 26,148.64**	**$ 24,448.64**	**$ (1,700.00)**	**-6.50%**
100-00-391001	FUNDS CARRIED FORWARD	$ 4,469,998.78	$ 3,900,395.64	$ (569,603.14)	-12.74%
100-00-392100	SALE OF ASSETS	$ 5,000.00	$ -	$ (5,000.00)	-100.00%
	TOTAL OTHER FINANCING SOURCES	**$ 4,474,998.78**	**$ 3,900,395.64**	**$ (574,603.14)**	**-12.84%**
	REVENUE TOTAL	**$ 11,899,237.11**	**$ 12,975,933.89**	**$ 1,076,696.78**	**9.05%**

FY 2025/2026 GENERAL FUND ADMINISTRATION BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-10-511100	REGULAR EMPLOYEES	$ 278,542.26	$ 303,559.95	$ 25,017.69	8.98%
100-10-511102	MAYOR & COUNCIL	$ 43,200.00	$ 43,200.00	$ -	0.00%
100-10-511300	OVERTIME	$ 2,371.12	$ 2,442.28	$ 71.16	3.00%
100-10-512100	GROUP HEALTH INSURANCE	$ 62,972.16	$ 62,972.16	$ -	0.00%
100-10-512101	GROUP DENTAL INSURANCE	$ 2,739.70	$ 2,602.22	$ (137.48)	-5.02%
100-10-512102	GROUP LIFE INSURANCE	$ 683.41	$ 988.04	$ 304.63	44.57%
100-10-512103	AD&D	$ 114.21	$ 65.84	$ (48.37)	-42.35%
100-10-512104	LONG TERM DISABILITY	$ 1,050.10	$ 629.06	$ (421.04)	-40.10%
100-10-512105	COBRA ADMINISTRATION	$ 54.00	$ 54.00	$ -	0.00%
100-10-512200	F.I.C.A. CONTRIBUTION	$ 20,108.80	$ 21,665.05	$ 1,556.25	7.74%
100-10-512300	MEDICARE CONTRIBUTION	$ 4,702.85	$ 4,834.51	$ 131.66	2.80%
100-10-512400	RETIREMENT CONTRIBUTIONS	$ 33,941.40	$ 47,522.64	$ 13,581.24	40.01%
100-10-512600	WORKERS' COMPENSATION	$ 901.47	$ 6,869.95	$ 5,968.48	662.08%
100-10-512900	OTHER BENEFITS	$ 240.00	$ 240.00	$ -	0.00%
	TOTAL PERSONNEL COSTS	**$ 451,621.48**	**$ 497,645.70**	**$ 46,024.22**	**10.19%**
100-10-521100	OFFICIAL / ADMIN SVCS	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-10-521201	LEGAL SERVICES	$ 55,000.00	$ 55,000.00	$ -	0.00%
100-10-521300	TECHNICAL SERVICES	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-10-521301	DRUG TESTING SERVICES	$ 80.00	$ 100.00	$ 20.00	25.00%
100-10-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	$ 70,000.00	$ 97,920.00	$ 27,920.00	39.89%
100-10-521350	SPECIAL PROGRAM SERVICES	$ 300.00	$ 300.00	$ -	0.00%
100-10-522201	VEHICLE REPAIR & MAINTENANCE	$ 3,000.00	$ 3,000.00	$ -	0.00%
100-10-522202	EQUIPMENT REPAIR & MAINTENANCE	$ 500.00	$ 500.00	$ -	0.00%
100-10-522206	BUILDING MAINTENANCE	$ 5,000.00	$ 5,000.00	$ -	0.00%
100-10-522320	RENTAL OF EQUIPMENT & VEHICLES	$ 5,000.00	$ 5,000.00	$ -	0.00%
100-10-523101	BUILDING INSURANCE	$ 13,700.00	$ 18,000.00	$ 4,300.00	31.39%
100-10-523102	VEHICLE INSURANCE	$ 23,500.00	$ 25,500.00	$ 2,000.00	8.51%
100-10-523103	PUBLIC OFFICIALS LIABILITY INS	$ 12,250.00	$ 12,000.00	$ (250.00)	-2.04%
100-10-523105	BOILER & MACHINERY INSURANCE	$ 3,000.00	$ 4,500.00	$ 1,500.00	50.00%
100-10-523106	LAKES & DAMS INSURANCE	$ 1,700.00	$ 2,200.00	$ 500.00	29.41%
100-10-523108	GENERAL LIABILITY INSURANCE	$ 13,000.00	$ 16,500.00	$ 3,500.00	26.92%
100-10-523200	COMMUNICATIONS	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-10-523300	ADVERTISING	$ 1,800.00	$ 1,800.00	$ -	0.00%
100-10-523400	PRINTING & BINDING	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-10-523500	TRAVEL	$ 8,000.00	$ 7,000.00	$ (1,000.00)	-12.50%
100-10-523510	MAYOR & COUNCIL TRAVEL	$ 5,000.00	$ 5,000.00	$ -	0.00%
100-10-523600	DUES & FEES	$ 7,500.00	$ 5,445.00	$ (2,055.00)	-27.40%
100-10-523700	EDUCATION & TRAINING	$ 10,000.00	$ 8,000.00	$ (2,000.00)	-20.00%
100-10-523710	MAYOR & COUNCIL EDUC & TRAINING	$ 5,000.00	$ 5,000.00	$ -	0.00%
	TOTAL SERVICES COSTS	**$ 265,330.00**	**$ 299,765.00**	**$ 34,435.00**	**12.98%**
100-10-531005	SPECIAL PROGRAM SUPPLIES	$ 800.00	$ 800.00	$ -	0.00%
100-10-531101	OFFICE SUPPLIES	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-10-531103	POSTAGE	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-10-531105	MAYOR AND COUNCIL SUPPLIES	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-10-531210	WATER	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-10-531220	NATURAL GAS	$ 2,200.00	$ 2,200.00	$ -	0.00%
100-10-531231	ELECTRICITY - BUILDING	$ 20,300.00	$ 20,300.00	$ -	0.00%
100-10-531232	ELECTRICITY- TRAFFIC LIGHTS	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-10-531233	ELECTRICITY-STREET LIGHTS	$ 110,000.00	$ 110,000.00	$ -	0.00%
100-10-531270	GASOLINE/DIESEL	$ 3,500.00	$ 3,500.00	$ -	0.00%
100-10-531280	TELEPHONE	$ 11,000.00	$ 11,000.00	$ -	0.00%
100-10-531300	FOOD & INCIDENTALS	$ 3,500.00	$ 3,500.00	$ -	0.00%
100-10-531400	BOOKS & PERIODICALS	$ 100.00	$ 100.00	$ -	0.00%
100-10-531600	SMALL EQUIPMENT	$ 8,000.00	$ 5,000.00	$ (3,000.00)	-37.50%
100-10-531601	SIGNS	$ 300.00	$ 300.00	$ -	0.00%
100-10-531700	OTHER SUPPLIES	$ 4,000.00	$ 4,000.00	$ -	0.00%
	TOTAL SUPPLIES COSTS	**$ 179,700.00**	**$ 176,700.00**	**$ (3,000.00)**	**-1.67%**
100-10-541200	SITE IMPROVEMENTS	$ 75,000.00	$ -	$ (75,000.00)	-100.00%
100-10-541310	MUNICIPAL COMPLEX	$ 10,000.00	$ -	$ (10,000.00)	-100.00%
100-10-542200	VEHICLES	$ 50,000.00	$ -	$ (50,000.00)	-100.00%
	TOTAL CAPITAL OUTLAY	**$ 135,000.00**	**$ -**	**$ (135,000.00)**	**-100.00%**
100-10-552200	CLAIMS	$ 5,000.00	$ 5,000.00	$ -	0.00%
	TOTAL INTERFUND / INTERDEPARTMENT COSTS	**$ 5,000.00**	**$ 5,000.00**	**$ -**	**0.00%**
100-10-574000	BAD DEBTS	$ 100.00	$ 100.00	$ -	0.00%
100-10-579000	CONTINGENCIES	$ 50,000.00	$ -	$ (50,000.00)	-100.00%

FY 2025/2026 GENERAL FUND ADMINISTRATION BUDGET CONTINUED

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
	TOTAL OTHER COSTS	**$ 50,100.00**	**$ 100.00**	**$ (50,000.00)**	**-99.80%**
100-10-581100	BONDS	$ 232,000.00	$ 232,000.00	$ -	0.00%
100-10-582100	BOND INTEREST	$ 75,511.70	$ 75,511.70	$ -	0.00%
	TOTAL DEBT SERVICE COSTS	**$ 307,511.70**	**$ 307,511.70**	**$ -**	**0.00%**
100-10-612000	TRANSFER OUT - DDA	$ 30,000.00	$ 30,000.00	$ -	0.00%
	TOTAL OTHER FINANCING USES	**$ 30,000.00**	**$ 30,000.00**	**$ -**	**0.00%**
	ADMINISTRATION TOTAL	**$ 1,424,263.18**	**$ 1,316,722.40**	**$ (107,540.78)**	**-7.55%**

FY 2025/2026 GENERAL FUND FINANCE BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-15-511100	REGULAR EMPLOYEES	$ 209,468.14	$ 224,764.47	$ 15,296.33	7.30%
100-15-511300	OVERTIME	$ 1,144.57	$ 1,178.84	$ 34.27	2.99%
100-15-512100	GROUP HEALTH INSURANCE	$ 55,571.01	$ 57,935.10	$ 2,364.09	4.25%
100-15-512101	GROUP DENTAL INSURANCE	$ 2,543.90	$ 2,471.61	$ (72.29)	-2.84%
100-15-512102	GROUP LIFE INSURANCE	$ 559.70	$ 731.75	$ 172.05	30.74%
100-15-512103	AD&D	$ 85.88	$ 63.61	$ (22.27)	-25.93%
100-15-512104	LONG TERM DISABILITY	$ 789.70	$ 607.73	$ (181.97)	-23.04%
100-15-512105	COBRA ADMINISTRATION	$ 54.00	$ 54.00	$ -	0.00%
100-15-512200	F.I.C.A. CONTRIBUTION	$ 13,057.98	$ 14,010.56	$ 952.58	7.30%
100-15-512300	MEDICARE CONTRIBUTION	$ 3,053.89	$ 3,276.66	$ 222.77	7.29%
100-15-512400	RETIREMENT CONTRIBUTIONS	$ 23,728.68	$ 32,739.72	$ 9,011.04	37.98%
100-15-512600	WORKERS' COMPENSATION	$ 491.73	$ 4,969.48	$ 4,477.75	910.61%
	TOTAL PERSONNEL COSTS	**$ 310,549.18**	**$ 342,803.53**	**$ 32,254.35**	**10.39%**
100-15-521201	LEGAL SERVICES	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-15-521206	AUDITING SERVICES	$ 40,000.00	$ 50,000.00	$ 10,000.00	25.00%
100-15-521300	TECHNICAL SERVICES	$ 5,000.00	$ -	$ (5,000.00)	-100.00%
100-15-521301	DRUG TESTING SERVICES	$ 70.00	$ 70.00	$ -	0.00%
100-15-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	$ 35,300.00	$ 34,166.00	$ (1,134.00)	-3.21%
100-15-522202	EQUIPMENT REPAIR & MAINTENANCE	$ 250.00	$ 200.00	$ (50.00)	-20.00%
100-15-523300	ADVERTISING	$ 1,500.00	$ 1,000.00	$ (500.00)	-33.33%
100-15-523400	PRINTING & BINDING	$ 350.00	$ 350.00	$ -	0.00%
100-15-523500	TRAVEL	$ 2,500.00	$ 2,000.00	$ (500.00)	-20.00%
100-15-523600	DUES & FEES	$ 1,000.00	$ 450.00	$ (550.00)	-55.00%
100-15-523700	EDUCATION & TRAINING	$ 3,500.00	$ 3,000.00	$ (500.00)	-14.29%
	TOTAL SERVICES COSTS	**$ 90,970.00**	**$ 92,736.00**	**$ 1,766.00**	**1.94%**
100-15-531101	OFFICE SUPPLIES	$ 3,500.00	$ 3,500.00	$ -	0.00%
100-15-531103	POSTAGE	$ 50.00	$ 50.00	$ -	0.00%
100-15-531270	GASOLINE/DIESEL	$ 300.00	$ -	$ (300.00)	-100.00%
100-15-531400	BOOKS & PERIODICALS	$ 300.00	$ 250.00	$ (50.00)	-16.67%
100-15-531600	SMALL EQUIPMENT	$ 5,000.00	$ 3,500.00	$ (1,500.00)	-30.00%
100-15-531700	OTHER SUPPLIES	$ 2,000.00	$ 2,000.00	$ -	0.00%
	TOTAL SUPPLIES COSTS	**$ 11,150.00**	**$ 9,300.00**	**$ (1,850.00)**	**-16.59%**
	FINANCE TOTAL	**$ 412,669.18**	**$ 444,839.53**	**$ 32,170.35**	**7.80%**

FY 2025/2026 GENERAL FUND MUNICIPAL COURT BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-20-511100	REGULAR EMPLOYEES	$ 112,118.66	$ 115,475.36	$ 3,356.70	2.99%
100-20-511300	OVERTIME	$ 1,212.83	$ 1,249.13	$ 36.30	2.99%
100-20-512100	GROUP HEALTH INSURANCE	$ 48,771.96	$ 48,771.96	$ -	0.00%
100-20-512101	GROUP DENTAL INSURANCE	$ 1,698.92	$ 1,580.64	$ (118.28)	-6.96%
100-20-512102	GROUP LIFE INSURANCE	$ 307.15	$ 379.08	$ 71.93	23.42%
100-20-512103	AD&D	$ 45.97	$ 44.64	$ (1.33)	-2.89%
100-20-512104	LONG TERM DISABILITY	$ 422.69	$ 426.48	$ 3.79	0.90%
100-20-512105	COBRA ADMINISTRATION	$ 36.00	$ 36.00	$ -	0.00%
100-20-512200	F.I.C.A. CONTRIBUTION	$ 7,033.99	$ 7,244.36	$ 210.37	2.99%
100-20-512300	MEDICARE CONTRIBUTION	$ 1,645.05	$ 1,694.25	$ 49.20	2.99%
100-20-512400	RETIREMENT CONTRIBUTIONS	$ 12,970.44	$ 17,956.80	$ 4,986.36	38.44%
100-20-512600	WORKERS' COMPENSATION	$ 231.96	$ 2,573.85	$ 2,341.89	1009.61%
100-20-512900	OTHER BENEFITS	$ 120.00	$ 120.00	$ -	0.00%
	TOTAL PERSONNEL COSTS	**$ 186,615.62**	**$ 197,552.55**	**$ 10,936.93**	**5.86%**
100-20-521201	LEGAL SERVICES	$ 750.00	$ 600.00	$ (150.00)	-20.00%
100-20-521202	PROSECUTOR SVCS	$ 17,017.56	$ 17,017.56	$ -	0.00%
100-20-521203	MUNICIPAL JUDGE SERVICES	$ 20,584.12	$ 20,584.12	$ -	0.00%
100-20-521207	COURT APPOINTED ATTORNEY	$ 8,200.00	$ 6,150.00	$ (2,050.00)	-25.00%
100-20-521300	TECHNICAL SERVICES	$ 35,000.00	$ 15,200.00	$ (19,800.00)	-56.57%
100-20-521301	DRUG TESTING SERVICES	$ 35.00	$ 35.00	$ -	0.00%
100-20-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	$ 9,800.00	$ -	$ (9,800.00)	-100.00%
100-20-522202	EQUIPMENT REPAIR & MAINTENANCE	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-20-522320	RENTAL OF EQUIPMENT & VEHICLES	$ 2,000.00	$ 1,500.00	$ (500.00)	-25.00%
100-20-523400	PRINTING & BINDING	$ 600.00	$ 600.00	$ -	0.00%
100-20-523500	TRAVEL	$ 4,500.00	$ 6,350.00	$ 1,850.00	41.11%
100-20-523600	DUES & FEES	$ 500.00	$ 330.00	$ (170.00)	-34.00%
100-20-523700	EDUCATION & TRAINING	$ 2,000.00	$ 2,590.00	$ 590.00	29.50%
	TOTAL SERVICES COSTS	**$ 101,986.68**	**$ 71,956.68**	**$ (30,030.00)**	**-29.45%**
100-20-531101	OFFICE SUPPLIES	$ 750.00	$ 750.00	$ -	0.00%
100-20-531103	POSTAGE	$ 650.00	$ 650.00	$ -	0.00%
100-20-531270	GASOLINE/DIESEL	$ 500.00	$ -	$ (500.00)	-100.00%
100-20-531400	BOOKS & PERIODICALS	$ 175.00	$ 220.00	$ 45.00	25.71%
100-20-531600	SMALL EQUIPMENT	$ 3,000.00	$ 3,000.00	$ -	0.00%
100-20-531700	OTHER SUPPLIES	$ 1,000.00	$ 850.00	$ (150.00)	-15.00%
	TOTAL SUPPLIES COSTS	**$ 6,075.00**	**$ 5,470.00**	**$ (605.00)**	**-9.96%**
	MUNICIPAL COURT TOTAL	**$ 294,677.30**	**$ 274,979.23**	**$ (19,698.07)**	**-6.68%**

FY 2025/2026 GENERAL FUND PUBLIC SAFETY BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-30-511100	REGULAR EMPLOYEES	$ 1,047,052.13	$ 1,333,207.28	$ 286,155.15	27.33%
100-30-511300	OVERTIME	$ 34,326.47	$ 31,712.21	$ (2,614.26)	-7.62%
100-30-512100	GROUP HEALTH INSURANCE	$ 368,036.60	$ 419,570.37	$ 51,533.77	14.00%
100-30-512101	GROUP DENTAL INSURANCE	$ 14,127.75	$ 15,257.28	$ 1,129.53	8.00%
100-30-512102	GROUP LIFE INSURANCE	$ 2,789.96	$ 4,396.68	$ 1,606.72	57.59%
100-30-512103	AD&D	$ 425.24	$ 401.76	$ (23.48)	-5.52%
100-30-512104	LONG TERM DISABILITY	$ 3,910.36	$ 3,838.32	$ (72.04)	-1.84%
100-30-512105	COBRA ADMINISTRATION	$ 270.00	$ 324.00	$ 54.00	20.00%
100-30-512200	F.I.C.A. CONTRIBUTION	$ 67,166.99	$ 72,378.51	$ 5,211.52	7.76%
100-30-512300	MEDICARE CONTRIBUTION	$ 15,708.40	$ 19,823.81	$ 4,115.41	26.20%
100-30-512400	RETIREMENT CONTRIBUTIONS	$ 111,642.90	$ 194,640.72	$ 82,997.82	74.34%
100-30-512600	WORKERS' COMPENSATION	$ 29,290.05	$ 29,053.11	$ (236.94)	-0.81%
100-30-512900	OTHER BENEFITS	$ 8,260.00	$ 8,980.00	$ 720.00	8.72%
100-31-511100	REGULAR EMPLOYEES	$ 224,654.87	$ -	$ (224,654.87)	-100.00%
100-31-511300	OVERTIME	$ 3,864.09	$ -	$ (3,864.09)	-100.00%
100-31-512100	GROUP HEALTH INSURANCE	$ 59,705.97	$ -	$ (59,705.97)	-100.00%
100-31-512101	GROUP DENTAL INSURANCE	$ 2,253.26	$ -	$ (2,253.26)	-100.00%
100-31-512102	GROUP LIFE INSURANCE	$ 594.40	$ -	$ (594.40)	-100.00%
100-31-512103	AD&D	$ 91.70	$ -	$ (91.70)	-100.00%
100-31-512104	LONG TERM DISABILITY	$ 843.22	$ -	$ (843.22)	-100.00%
100-31-512105	COBRA ADMINISTRATION	$ 36.00	$ -	$ (36.00)	-100.00%
100-31-512200	F.I.C.A. CONTRIBUTION	$ 14,183.05	$ -	$ (14,183.05)	-100.00%
100-31-512300	MEDICARE CONTRIBUTION	$ 3,317.00	$ -	$ (3,317.00)	-100.00%
100-31-512400	RETIREMENT CONTRIBUTIONS	$ 23,668.08	$ -	$ (23,668.08)	-100.00%
100-31-512600	WORKERS' COMPENSATION	$ 6,096.02	$ -	$ (6,096.02)	-100.00%
100-31-512900	OTHER BENEFITS	$ 1,080.00	$ -	$ (1,080.00)	-100.00%
	TOTAL PERSONNEL COSTS	**$ 2,043,394.51**	**$ 2,133,584.05**	**$ 90,189.54**	**4.41%**
100-30-521200	PROFESSIONAL SERVICES	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-30-521201	LEGAL SERVICES	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-30-521300	TECHNICAL SERVICES	$ 5,000.00	$ 1,000.00	$ (4,000.00)	-80.00%
100-30-521301	DRUG TESTING SERVICES	$ 500.00	$ 500.00	$ -	0.00%
100-30-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	$ 45,000.00	$ 19,820.00	$ (25,180.00)	-55.96%
100-30-522201	VEHICLE REPAIR & MAINTENANCE	$ 25,000.00	$ 25,000.00	$ -	0.00%
100-30-522202	EQUIPMENT REPAIR & MAINTENANCE	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-30-522207	G.C.I.C. COMPUTER MAINTENANCE	$ 900.00	$ 900.00	$ -	0.00%
100-30-522320	RENTAL OF EQUIPMENT & VEHICLES	$ 16,000.00	$ 20,000.00	$ 4,000.00	25.00%
100-30-523002	ACCREDITATION SVCS	$ 1,000.00	$ 450.00	$ (550.00)	-55.00%
100-30-523102	VEHICLE INSURANCE	$ 52,500.00	$ 60,000.00	$ 7,500.00	14.29%
100-30-523104	LAW ENFORCEMENT LIAB INSUR	$ 29,000.00	$ 29,000.00	$ -	0.00%
100-30-523200	COMMUNICATIONS	$ 10,500.00	$ 10,500.00	$ -	0.00%
100-30-523226	CUSTODY OF PRISONERS	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-30-523400	PRINTING & BINDING	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-30-523500	TRAVEL	$ 1,200.00	$ 2,000.00	$ 800.00	66.67%
100-30-523600	DUES & FEES	$ 750.00	$ 250.00	$ (500.00)	-66.67%
100-30-523700	EDUCATION & TRAINING	$ 1,000.00	$ 1,500.00	$ 500.00	50.00%
100-30-523850	CONTRACT LABOR	$ -	$ 5,000.00	$ 5,000.00	0.00%
100-30-523900	OTHER SERVICES	$ 500.00	$ 500.00	$ -	0.00%
100-31-521201	LEGAL SERVICES	$ 500.00	$ -	$ (500.00)	-100.00%
100-31-521300	TECHNICAL SERVICES	$ 100.00	$ -	$ (100.00)	-100.00%
100-31-521301	DRUG TESTING SERVICES	$ 200.00	$ -	$ (200.00)	-100.00%
100-31-522201	VEHICLE REPAIR & MAINTENANCE	$ 5,000.00	$ -	$ (5,000.00)	-100.00%
100-31-522202	EQUIPMENT REPAIR & MAINTENANCE	$ 500.00	$ -	$ (500.00)	-100.00%
100-31-523500	TRAVEL	$ 1,500.00	$ -	$ (1,500.00)	-100.00%
100-31-523600	DUES & FEES	$ 500.00	$ -	$ (500.00)	-100.00%
100-31-523700	EDUCATION & TRAINING	$ 750.00	$ -	$ (750.00)	-100.00%
	TOTAL SERVICES COSTS	**$ 212,900.00**	**$ 191,420.00**	**$ (21,480.00)**	**-10.09%**
100-30-531001	UNIFORMS	$ 11,000.00	$ 400.00	$ (10,600.00)	-96.36%
100-30-531101	OFFICE SUPPLIES	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-30-531103	POSTAGE	$ 750.00	$ 800.00	$ 50.00	6.67%
100-30-531104	INVESTIGATIONS	$ 1,000.00	$ 1,800.00	$ 800.00	80.00%
100-30-531106	AMMUNITION	$ 1,500.00	$ 1,000.00	$ (500.00)	-33.33%
100-30-531210	WATER	$ 1,000.00	$ 500.00	$ (500.00)	-50.00%
100-30-531220	NATURAL GAS	$ 750.00	$ 650.00	$ (100.00)	-13.33%
100-30-531231	ELECTRICITY - BUILDING	$ 19,000.00	$ 19,000.00	$ -	0.00%
100-30-531270	GASOLINE/DIESEL	$ 72,000.00	$ 60,000.00	$ (12,000.00)	-16.67%
100-30-531400	BOOKS & PERIODICALS	$ 250.00	$ 250.00	$ -	0.00%
100-30-531600	SMALL EQUIPMENT	$ 25,000.00	$ 20,000.00	$ (5,000.00)	-20.00%
100-30-531700	OTHER SUPPLIES	$ 5,000.00	$ 5,000.00	$ -	0.00%

FY 2025/2026 GENERAL FUND PUBLIC SAFETY BUDGET CONTINUED

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-31-531001	UNIFORMS	$ 800.00	$ -	$ (800.00)	-100.00%
100-31-531270	GASOLINE/DIESEL	$ 3,500.00	$ -	$ (3,500.00)	-100.00%
100-31-531300	FOOD & INCIDENTALS	$ 250.00	$ -	$ (250.00)	-100.00%
100-31-531600	SMALL EQUIPMENT	$ 1,000.00	$ -	$ (1,000.00)	-100.00%
100-31-531700	OTHER SUPPLIES	$ 100.00	$ -	$ (100.00)	-100.00%
	TOTAL SUPPLIES COSTS	**$ 143,900.00**	**$ 110,400.00**	**$ (33,500.00)**	**-23.28%**
100-30-542001	EQUIPMENT	$ 35,000.00	$ 20,000.00	$ (15,000.00)	-42.86%
100-30-542200	VEHICLES	$ 165,000.00	$ 175,000.00	$ 10,000.00	6.06%
	TOTAL CAPITAL OUTLAY	**$ 200,000.00**	**$ 195,000.00**	**$ (5,000.00)**	**-2.50%**
100-30-552200	CLAIMS	$ 5,000.00	$ 5,000.00	$ -	0.00%
	TOTAL INTERFUND / INTERDEPARTMENT COSTS	**$ 5,000.00**	**$ 5,000.00**	**$ -**	**0.00%**
	PUBLIC SAFETY TOTAL	**$ 2,605,194.51**	**$ 2,635,404.05**	**$ 30,209.54**	**1.16%**

FY 2025/2026 GENERAL FUND PUBLIC WORKS BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-40-511100	REGULAR EMPLOYEES	$ 455,983.41	$ 490,883.05	$ 34,899.64	7.65%
100-40-511300	OVERTIME	$ 10,066.67	$ 11,101.43	$ 1,034.76	10.28%
100-40-512100	GROUP HEALTH INSURANCE	$ 117,808.91	$ 123,042.03	$ 5,233.12	4.44%
100-40-512101	GROUP DENTAL INSURANCE	$ 5,103.94	$ 5,037.27	$ (66.67)	-1.31%
100-40-512102	GROUP LIFE INSURANCE	$ 1,304.68	$ 1,612.87	$ 308.19	23.62%
100-40-512103	AD&D	$ 186.95	$ 191.95	$ 5.00	2.67%
100-40-512104	LONG TERM DISABILITY	$ 1,719.05	$ 1,833.87	$ 114.82	6.68%
100-40-512105	COBRA ADMINISTRATION	$ 162.00	$ 162.00	$ -	0.00%
100-40-512200	F.I.C.A. CONTRIBUTION	$ 29,453.10	$ 31,574.76	$ 2,121.66	7.20%
100-40-512300	MEDICARE CONTRIBUTION	$ 6,888.24	$ 7,464.04	$ 575.80	8.36%
100-40-512400	RETIREMENT CONTRIBUTIONS	$ 51,275.79	$ 71,957.76	$ 20,681.97	40.33%
100-40-512600	WORKERS' COMPENSATION	$ 16,288.65	$ 11,294.22	$ (4,994.43)	-30.66%
	TOTAL PERSONNEL COSTS	**$ 696,241.39**	**$ 756,155.25**	**$ 59,913.86**	**8.61%**
100-40-521200	PROFESSIONAL SERVICES	$ 3,000.00	$ 3,000.00	$ -	0.00%
100-40-521201	LEGAL SERVICES	$ 15,000.00	$ 7,500.00	$ (7,500.00)	-50.00%
100-40-521205	ENGINEERING SERVICES	$ 10,000.00	$ 15,000.00	$ 5,000.00	50.00%
100-40-521300	TECHNICAL SERVICES	$ 30,000.00	$ 16,500.00	$ (13,500.00)	-45.00%
100-40-521301	DRUG TESTING SERVICES	$ 175.00	$ 175.00	$ -	0.00%
100-40-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	$ 8,900.00	$ 9,620.00	$ 720.00	8.09%
100-40-522110	DISPOSAL	$ 7,000.00	$ 7,000.00	$ -	0.00%
100-40-522201	VEHICLE REPAIR & MAINTENANCE	$ 5,000.00	$ 6,000.00	$ 1,000.00	20.00%
100-40-522202	EQUIPMENT REPAIR & MAINTENANCE	$ 15,000.00	$ 15,000.00	$ -	0.00%
100-40-522203	GROUNDS MAINTENANCE	$ 177,500.00	$ 193,845.00	$ 16,345.00	9.21%
100-40-522205	ROAD PAVING & REPAIR	$ 1,947,920.00	$ 2,303,500.00	$ 355,580.00	18.25%
100-40-522206	BUILDING MAINTENANCE	$ 199,550.00	$ 63,320.00	$ (136,230.00)	-68.27%
100-40-522208	SIDEWALK/CART PATH REPAIR SERVICES	$ 65,644.00	$ 30,000.00	$ (35,644.00)	-54.30%
100-40-522211	STORMWATER/POND MAINTENANCE	$ 633,265.00	$ 105,700.00	$ (527,565.00)	-83.31%
100-40-522213	DAM REPAIR & MAINTENANCE	$ -	$ 5,000.00	$ 5,000.00	0.00%
100-40-522320	RENTAL OF EQUIPMENT & VEHICLES	$ 14,500.00	$ 5,000.00	$ (9,500.00)	-65.52%
100-40-523200	COMMUNICATIONS	$ 3,000.00	$ 3,000.00	$ -	0.00%
100-40-523300	ADVERTISING	$ 500.00	$ 500.00	$ -	0.00%
100-40-523400	PRINTING & BINDING	$ 300.00	$ 300.00	$ -	0.00%
100-40-523500	TRAVEL	$ 500.00	$ 500.00	$ -	0.00%
100-40-523600	DUES & FEES	$ 750.00	$ 750.00	$ -	0.00%
100-40-523700	EDUCATION & TRAINING	$ 6,800.00	$ 3,000.00	$ (3,800.00)	-55.88%
	TOTAL SERVICES COSTS	**$ 3,144,304.00**	**$ 2,794,210.00**	**$ (350,094.00)**	**-11.13%**
100-40-531001	UNIFORMS	$ 6,815.00	$ 4,000.00	$ (2,815.00)	-41.31%
100-40-531005	SPECIAL PROGRAM SUPPLIES	$ 800.00	$ 400.00	$ (400.00)	-50.00%
100-40-531101	OFFICE SUPPLIES	$ 500.00	$ 400.00	$ (100.00)	-20.00%
100-40-531102	CUSTODIAL SUPPLIES	$ 7,500.00	$ 7,500.00	$ -	0.00%
100-40-531103	POSTAGE	$ 200.00	$ 200.00	$ -	0.00%
100-40-531270	GASOLINE/DIESEL	$ 14,400.00	$ 14,400.00	$ -	0.00%
100-40-531280	TELEPHONE	$ -	$ -	$ -	0.00%
100-40-531400	BOOKS & PERIODICALS	$ 800.00	$ 300.00	$ (500.00)	-62.50%
100-40-531600	SMALL EQUIPMENT	$ 10,395.00	$ 8,000.00	$ (2,395.00)	-23.04%
100-40-531601	SIGNS	$ 11,500.00	$ 10,000.00	$ (1,500.00)	-13.04%
100-40-531700	OTHER SUPPLIES	$ 1,200.00	$ 1,500.00	$ 300.00	25.00%
	TOTAL SUPPLIES COSTS	**$ 54,110.00**	**$ 46,700.00**	**$ (7,410.00)**	**-13.69%**
100-40-541223	GATEWAY SIGNAGE & STREETSCAPE	$ 425,000.00	$ -	$ (425,000.00)	-100.00%
100-40-541300	BUILDINGS	$ 545,000.00	$ 760,000.00	$ 215,000.00	39.45%
100-40-541400	INFRASTRUCTURE	$ -	$ 300,000.00	$ 300,000.00	0.00%
100-40-541406	CART PATHS	$ 470,000.00	$ -	$ (470,000.00)	-100.00%
100-40-541409	STORMWATER & POND IMPROVEMENTS	$ -	$ 180,000.00	$ 180,000.00	0.00%
100-40-541417	PENDLETON DAM	$ 100,000.00	$ 1,807,500.00	$ 1,707,500.00	1707.50%
100-40-542001	EQUIPMENT	$ 203,280.00	$ 25,000.00	$ (178,280.00)	-87.70%
100-40-542200	VEHICLES	$ -	$ 70,000.00	$ 70,000.00	0.00%
	TOTAL CAPITAL OUTLAY	**$ 1,743,280.00**	**$ 3,142,500.00**	**$ 1,399,220.00**	**100.00%**
100-40-552200	CLAIMS	$ 1,000.00	$ 1,000.00	$ -	0.00%
	TOTAL INTERFUND / INTERDEPARTMENT COSTS	**$ 1,000.00**	**$ 1,000.00**	**$ -**	**0.00%**
	PUBLIC WORKS TOTAL	**$ 5,638,935.39**	**$ 6,740,565.25**	**$ 1,101,629.86**	**19.54%**

FY 2025/2026 GENERAL FUND PARKS & RECREATION BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-60-511100	REGULAR EMPLOYEES	$ 93,385.34	$ 96,193.76	$ 2,808.42	3.01%
100-60-511300	OVERTIME	$ 4,040.72	$ 4,162.23	$ 121.51	3.01%
100-60-512100	GROUP HEALTH INSURANCE	$ 28,398.74	$ 28,398.74	$ -	0.00%
100-60-512101	GROUP DENTAL INSURANCE	$ 572.29	$ 532.44	$ (39.85)	-6.96%
100-60-512102	GROUP LIFE INSURANCE	$ 253.12	$ 317.52	$ 64.40	25.44%
100-60-512103	AD&D	$ 38.29	$ 44.64	$ 6.35	16.58%
100-60-512104	LONG TERM DISABILITY	$ 352.06	$ 426.48	$ 74.42	21.14%
100-60-512105	COBRA ADMINISTRATION	$ 36.00	$ 36.00	$ -	0.00%
100-60-512200	F.I.C.A. CONTRIBUTION	$ 6,040.42	$ 3,568.34	$ (2,472.08)	-40.93%
100-60-512300	MEDICARE CONTRIBUTION	$ 1,412.68	$ 1,455.16	$ 42.48	3.01%
100-60-512400	RETIREMENT CONTRIBUTIONS	$ 9,939.96	$ 13,434.96	$ 3,495.00	35.16%
100-60-512600	WORKERS' COMPENSATION	$ 203.70	$ 2,202.13	$ 1,998.43	981.07%
	TOTAL PERSONNEL COSTS	**$ 144,673.32**	**$ 150,772.40**	**$ 6,099.08**	**4.22%**
100-60-521201	LEGAL SERVICES	$ 5,500.00	$ 5,500.00	$ -	0.00%
100-60-521300	TECHNICAL SERVICES	$ 14,500.00	$ 13,900.00	$ (600.00)	-4.14%
100-60-521301	DRUG TESTING SERVICES	$ 35.00	$ 35.00	$ -	0.00%
100-60-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	$ 3,720.00	$ 640.00	$ (3,080.00)	-82.80%
100-60-521350	SPECIAL PROGRAM SERVICES	$ 10,053.00	$ 9,000.00	$ (1,053.00)	-10.47%
100-60-522110	DISPOSAL	$ 500.00	$ 500.00	$ -	0.00%
100-60-522201	VEHICLE REPAIR & MAINTENANCE	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-60-522203	GROUNDS MAINTENANCE	$ 84,000.00	$ 84,000.00	$ -	0.00%
100-60-522204	PARK MAINTENANCE	$ 46,000.00	$ 30,740.00	$ (15,260.00)	-33.17%
100-60-522206	BUILDING MAINTENANCE	$ 20,000.00	$ 20,000.00	$ -	0.00%
100-60-522209	PLAYGROUND MAINTENANCE	$ 4,000.00	$ 15,000.00	$ 11,000.00	275.00%
100-60-522211	STORMWATER/POND MAINTENANCE	$ 15,000.00	$ 15,000.00	$ -	0.00%
100-60-522320	RENTAL OF EQUIPMENT & VEHICLES	$ 14,000.00	$ 6,000.00	$ (8,000.00)	-57.14%
100-60-523300	ADVERTISING	$ 500.00	$ 500.00	$ -	0.00%
100-60-523400	PRINTING & BINDING	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-60-523500	TRAVEL	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-60-523600	DUES & FEES	$ 2,000.00	$ 3,000.00	$ 1,000.00	50.00%
100-60-523700	EDUCATION & TRAINING	$ 1,000.00	$ 2,000.00	$ 1,000.00	100.00%
	TOTAL SERVICES COSTS	**$ 224,308.00**	**$ 209,315.00**	**$ (14,993.00)**	**-6.68%**
100-60-531005	SPECIAL PROGRAM SUPPLIES	$ 9,000.00	$ 10,000.00	$ 1,000.00	11.11%
100-60-531006	HOLIDAY DECORATIONS	$ 18,000.00	$ 12,000.00	$ (6,000.00)	-33.33%
100-60-531101	OFFICE SUPPLIES	$ 2,500.00	$ 2,500.00	$ -	0.00%
100-60-531103	POSTAGE	$ 100.00	$ 100.00	$ -	0.00%
100-60-531107	VETERAN BRICKS & CROSS SUPPLIES	$ 200.00	$ 200.00	$ -	0.00%
100-60-531210	WATER	$ 1,700.00	$ 1,700.00	$ -	0.00%
100-60-531220	NATURAL GAS	$ 4,000.00	$ 3,800.00	$ (200.00)	-5.00%
100-60-531231	ELECTRICITY - BUILDING	$ 8,000.00	$ 8,000.00	$ -	0.00%
100-60-531235	ELECTRICITY/PARKS	$ 38,000.00	$ 35,000.00	$ (3,000.00)	-7.89%
100-60-531600	SMALL EQUIPMENT	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-60-531601	SIGNS	$ 1,500.00	$ 2,000.00	$ 500.00	33.33%
100-60-531700	OTHER SUPPLIES	$ 4,900.00	$ 3,500.00	$ (1,400.00)	-28.57%
	TOTAL SUPPLIES COSTS	**$ 89,900.00**	**$ 80,800.00**	**$ (9,100.00)**	**-10.12%**
100-60-541100	SITES	$ 30,000.00	$ -	$ (30,000.00)	-100.00%
	TOTAL CAPITAL OUTLAY	**$ 30,000.00**	**$ -**	**$ (30,000.00)**	**100.00%**
100-60-552200	CLAIMS	$ 1,000.00	$ 1,000.00	$ -	0.00%
	TOTAL INTERFUND / INTERDEPARTMENT COSTS	**$ 1,000.00**	**$ 1,000.00**	**$ -**	**0.00%**
100-60-611000	TRANSFER OUT	$ 27,577.27	$ -	$ (27,577.27)	-100.00%
	TOTAL OTHER FINANCING USES	**$ 27,577.27**	**$ -**	**$ (27,577.27)**	**-100.00%**
	PARKS & RECREATION TOTAL	**$ 517,458.59**	**$ 441,887.40**	**$ (75,571.19)**	**-14.60%**

FY 2025/2026 GENERAL FUND MUSEUM BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-61-522206	BUILDING MAINTENANCE	$ 5,000.00	$ 5,000.00	$ -	0.00%
	TOTAL SERVICES COSTS	**$ 5,000.00**	**$ 5,000.00**	**$ -**	**0.00%**
100-61-531210	WATER	$ 150.00	$ 150.00	$ -	0.00%
100-61-531220	NATURAL GAS	$ 2,100.00	$ 2,100.00	$ -	0.00%
100-61-531231	ELECTRICITY - BUILDING	$ 3,500.00	$ 3,500.00	$ -	0.00%
100-61-531700	OTHER SUPPLIES	$ 2,000.00	$ 2,000.00	$ -	0.00%
	TOTAL SUPPLIES COSTS	**$ 7,750.00**	**$ 7,750.00**	**$ -**	**0.00%**
	MUSEUM TOTAL	**$ 12,750.00**	**$ 12,750.00**	**$ -**	**0.00%**

FY 2025/2026 GENERAL FUND PUBLIC LIBRARY BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-65-511100	REGULAR EMPLOYEES	$ 176,279.16	$ 181,546.98	$ 5,267.82	2.99%
100-65-511101	PART TIME EMPLOYEE	$ 50,866.82	$ 35,392.45	$ (15,474.37)	-30.42%
100-65-511300	OVERTIME	$ 5,084.98	$ 5,236.93	$ 151.95	2.99%
100-65-512100	GROUP HEALTH INSURANCE	$ 77,170.28	$ 77,170.29	$ 0.01	0.00%
100-65-512101	GROUP DENTAL INSURANCE	$ 2,843.50	$ 2,645.52	$ (197.98)	-6.96%
100-65-512102	GROUP LIFE INSURANCE	$ 453.34	$ 946.92	$ 493.58	108.88%
100-65-512103	AD&D	$ 93.13	$ 133.92	$ 40.79	43.80%
100-65-512104	LONG TERM DISABILITY	$ 664.58	$ 1,279.44	$ 614.86	92.52%
100-65-512105	COBRA ADMINISTRATION	$ 126.00	$ 108.00	$ (18.00)	-14.29%
100-65-512200	F.I.C.A. CONTRIBUTION	$ 14,398.31	$ 13,774.93	$ (623.38)	-4.33%
100-65-512300	MEDICARE CONTRIBUTION	$ 3,367.35	$ 3,221.56	$ (145.79)	-4.33%
100-65-512400	RETIREMENT CONTRIBUTIONS	$ 22,486.08	$ 31,348.32	$ 8,862.24	39.41%
100-65-512600	WORKERS' COMPENSATION	$ 507.57	$ 4,779.90	$ 4,272.33	841.72%
	TOTAL PERSONNEL COSTS	**$ 354,341.10**	**$ 357,585.16**	**$ 3,244.06**	**0.92%**
100-65-521300	TECHNICAL SERVICES	$ 2,500.00	$ 775.00	$ (1,725.00)	-69.00%
100-65-521301	DRUG TESTING SERVICES	$ 100.00	$ 100.00	$ -	0.00%
100-65-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	$ 550.00	$ 14,414.00	$ 13,864.00	2520.73%
100-65-521350	SPECIAL PROGRAM SERVICES	$ 3,500.00	$ 1,500.00	$ (2,000.00)	-57.14%
100-65-522201	VEHICLE REPAIR & MAINTENANCE	$ 1,500.00	$ 500.00	$ (1,000.00)	-66.67%
100-65-522202	EQUIPMENT REPAIR & MAINTENANCE	$ 6,000.00	$ 3,000.00	$ (3,000.00)	-50.00%
100-65-522320	RENTAL OF EQUIPMENT & VEHICLES	$ 3,500.00	$ 2,700.00	$ (800.00)	-22.86%
100-65-523300	ADVERTISING	$ 1,000.00	$ -	$ (1,000.00)	-100.00%
100-65-523400	PRINTING & BINDING	$ 100.00	$ 100.00	$ -	0.00%
100-65-523500	TRAVEL	$ 1,000.00	$ 500.00	$ (500.00)	-50.00%
100-65-523600	DUES & FEES	$ 7,350.00	$ 7,350.00	$ -	0.00%
100-65-523603	PROCESSING FEES	$ 500.00	$ 700.00	$ 200.00	40.00%
100-65-523700	EDUCATION & TRAINING	$ 1,000.00	$ 500.00	$ (500.00)	-50.00%
	TOTAL SERVICES COSTS	**$ 28,600.00**	**$ 32,139.00**	**$ 3,539.00**	**12.37%**
100-65-531005	SPECIAL PROGRAM SUPPLIES	$ 7,000.00	$ 3,500.00	$ (3,500.00)	-50.00%
100-65-531101	OFFICE SUPPLIES	$ 2,500.00	$ 2,200.00	$ (300.00)	-12.00%
100-65-531210	WATER	$ 300.00	$ 300.00	$ -	0.00%
100-65-531231	ELECTRICITY - BUILDING	$ 19,000.00	$ 19,000.00	$ -	0.00%
100-65-531270	GASOLINE/DIESEL	$ -	$ 100.00	$ 100.00	0.00%
100-65-531400	BOOKS & PERIODICALS	$ 850.00	$ 702.00	$ (148.00)	-17.41%
100-65-531401	BOOK PURCHASE	$ 25,000.00	$ 15,000.00	$ (10,000.00)	-40.00%
100-65-531600	SMALL EQUIPMENT	$ 23,367.47	$ 27,394.22	$ 4,026.75	17.23%
100-65-531700	OTHER SUPPLIES	$ 2,000.00	$ 1,100.00	$ (900.00)	-45.00%
	TOTAL SUPPLIES COSTS	**$ 80,017.47**	**$ 69,296.22**	**$ (10,721.25)**	**-13.40%**
	PUBLIC LIBRARY TOTAL	**$ 462,958.57**	**$ 459,020.38**	**$ (3,938.19)**	**-0.85%**

FY 2025/2026 GENERAL FUND PLANNING & ZONING BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
100-70-511100	REGULAR EMPLOYEES	$ 133,884.50	$ 191,345.27	$ 57,460.77	42.92%
100-70-511101	PART TIME EMPLOYEE	$ 9,000.00	$ 9,000.00	$ -	0.00%
100-70-511300	OVERTIME	$ 1,006.65	$ 1,200.00	$ 193.35	19.21%
100-70-512100	GROUP HEALTH INSURANCE	$ 34,575.21	$ 69,150.42	$ 34,575.21	100.00%
100-70-512101	GROUP DENTAL INSURANCE	$ 1,126.63	$ 2,096.40	$ 969.77	86.08%
100-70-512102	GROUP LIFE INSURANCE	$ 258.80	$ 622.08	$ 363.28	140.37%
100-70-512103	AD&D	$ 54.89	$ 44.64	$ (10.25)	-18.67%
100-70-512104	LONG TERM DISABILITY	$ 504.74	$ 426.48	$ (78.26)	-15.51%
100-70-512105	COBRA ADMINISTRATION	$ 18.00	$ 36.00	$ 18.00	100.00%
100-70-512200	F.I.C.A. CONTRIBUTION	$ 8,300.84	$ 11,863.41	$ 3,562.57	42.92%
100-70-512300	MEDICARE CONTRIBUTION	$ 1,941.33	$ 2,774.51	$ 833.18	42.92%
100-70-512400	RETIREMENT CONTRIBUTIONS	$ 13,394.76	$ 25,609.08	$ 12,214.32	91.19%
100-70-512600	WORKERS' COMPENSATION	$ 274.04	$ 4,257.36	$ 3,983.32	1453.55%
	TOTAL PERSONNEL COSTS	**$ 204,340.39**	**$ 318,425.65**	**$ 114,085.26**	**55.83%**
100-70-521201	LEGAL SERVICES	$ 15,000.00	$ 15,000.00	$ -	0.00%
100-70-521204	BLDG INSPECTOR/CODE ENFORCEMENT SVCS	$ 200,000.00	$ 250,000.00	$ 50,000.00	25.00%
100-70-521205	ENGINEERING SERVICES	$ 10,000.00	$ 5,000.00	$ (5,000.00)	-50.00%
100-70-521300	TECHNICAL SERVICES	$ 50,000.00	$ 35,000.00	$ (15,000.00)	-30.00%
100-70-521301	DRUG TESTING SERVICES	$ 40.00	$ 40.00	$ -	0.00%
100-70-521320	SBITA (SUBSCR-BASED IT AGREEMENT)	$ 1,100.00	$ 1,100.00	$ -	0.00%
100-70-522201	VEHICLE REPAIR & MAINTENANCE	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-70-522202	EQUIPMENT REPAIR & MAINTENANCE	$ 500.00	$ 1,000.00	$ 500.00	100.00%
100-70-522320	RENTAL OF EQUIPMENT & VEHICLES	$ 500.00	$ 500.00	$ -	0.00%
100-70-523200	COMMUNICATIONS	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-70-523300	ADVERTISING	$ 500.00	$ 500.00	$ -	0.00%
100-70-523400	PRINTING & BINDING	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-70-523500	TRAVEL	$ 3,000.00	$ 2,500.00	$ (500.00)	-16.67%
100-70-523600	DUES & FEES	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-70-523700	EDUCATION & TRAINING	$ 6,000.00	$ 5,000.00	$ (1,000.00)	-16.67%
	TOTAL SERVICES COSTS	**$ 292,140.00**	**$ 321,140.00**	**$ 29,000.00**	**9.93%**
100-70-531101	OFFICE SUPPLIES	$ 500.00	$ 500.00	$ -	0.00%
100-70-531103	POSTAGE	$ 500.00	$ 500.00	$ -	0.00%
100-70-531270	GASOLINE/DIESEL	$ 2,500.00	$ 2,500.00	$ -	0.00%
100-70-531300	FOOD & INCIDENTALS	$ 200.00	$ 250.00	$ 50.00	25.00%
100-70-531400	BOOKS & PERIODICALS	$ 150.00	$ 150.00	$ -	0.00%
100-70-531600	SMALL EQUIPMENT	$ 2,500.00	$ 4,000.00	$ 1,500.00	60.00%
100-70-531601	SIGNS	$ 2,000.00	$ 1,500.00	$ (500.00)	-25.00%
100-70-531700	OTHER SUPPLIES	$ 500.00	$ 800.00	$ 300.00	60.00%
	TOTAL SUPPLIES COSTS	**$ 8,850.00**	**$ 10,200.00**	**$ 1,350.00**	**15.25%**
100-70-542001	EQUIPMENT	$ 25,000.00	$ -	$ (25,000.00)	-100.00%
	TOTAL CAPITAL OUTLAY	**$ 25,000.00**	**$ -**	**$ (25,000.00)**	**-100.00%**
	PLANNING & ZONING TOTAL	**$ 530,330.39**	**$ 649,765.65**	**$ 119,435.26**	**22.52%**

FY 2025/2026 FIRE IMPACT FEE FUND BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
202-00-341321	FIRE IMPACT FEE REVENUE	$ 5,000.00	$ 3,002.85	$ (1,997.15)	-39.94%
	TOTAL CHARGES FOR SERVICES	**$ 5,000.00**	**$ 3,002.85**	**$ (1,997.15)**	**-39.94%**
	FIRE IMPACT FEE FUND TOTAL REVENUE	**$ 5,000.00**	**$ 3,002.85**	**$ (1,997.15)**	**-39.94%**
202-30-571000	INTERGOVERNMENTAL	$ 5,000.00	$ 3,002.85	$ (1,997.15)	-39.94%
	TOTAL OTHER COSTS	**$ 5,000.00**	**$ 3,002.85**	**$ (1,997.15)**	**-39.94%**
	FIRE IMPACT FEE FUND TOTAL EXPENSES	**$ 5,000.00**	**$ 3,002.85**	**$ (1,997.15)**	**-39.94%**
	FIRE IMPACT FEE FUND TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**

FY 2025/2026 STATE CONFISCATED ASSETS FUND BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
210-00-391001	FUNDS CARRIED FORWARD	$ 6,500.00	$ 7,000.00	$ 500.00	7.69%
	TOTAL OTHER FINANCING SOURCES	**$ 6,500.00**	**$ 7,000.00**	**$ 500.00**	**7.69%**
	STATE CONFISCATED ASSETS TOTAL REVENUE	$ 6,500.00	$ 7,000.00	**$ 500.00**	**7.69%**
210-41-531600	SMALL EQUIPMENT	$ 6,500.00	$ 7,000.00	$ 500.00	7.69%
	TOTAL SUPPLIES COSTS	**$ 6,500.00**	**$ 7,000.00**	**$ 500.00**	**7.69%**
	STATE CONFISCATED ASSETS TOTAL EXPENSES	**$ 6,500.00**	**$ 7,000.00**	**$ 500.00**	**7.69%**
	STATE CONFISCATED FUND TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**

FY 2025/2026 FEDERAL CONFISCATED ASSETS FUND BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
211-00-361100	INTEREST REVENUES	$ -	$ 25.00	$ 25.00	0.00%
	TOTAL INVESTMENT INCOME	**$ -**	**$ 25.00**	**$ 25.00**	**0.00%**
211-00-391001	FUNDS CARRIED FORWARD	$ 200.00	$ 17,900.00	$ 17,700.00	8850.00%
211-00-392100	SALE OF ASSETS	$ 1,000.00	$ -	$ (1,000.00)	-100.00%
	TOTAL OTHER FINANCING SOURCES	**$ 1,200.00**	**$ 17,900.00**	**$ 16,700.00**	**1391.67%**
	FED CONFISCATED ASSETS TOTAL REVENUE	**$ 1,200.00**	**$ 17,925.00**	**$ 16,725.00**	**1393.75%**
211-30-531001	UNIFORMS	$ 1,200.00	$ 5,500.00	$ 4,300.00	358.33%
211-30-531106	AMMUNITION	$ -	$ 2,000.00	$ 2,000.00	0.00%
211-30-531600	SMALL EQUIPMENT	$ -	$ 10,425.00	$ 10,425.00	0.00%
	TOTAL SUPPLIES COSTS	**$ 1,200.00**	**$ 17,925.00**	**$ 16,725.00**	**1393.75%**
	FED CONFISCATED ASSETS TOTAL EXPENSES	**$ 1,200.00**	**$ 17,925.00**	**$ 16,725.00**	**1393.75%**
	FEDERAL CONFISCATED FUND TOTAL	$ -	$ -	**$ -**	**0.00%**

FY 2025/2026 FOUNDERS DAY FUND BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
230-00-347310	VENDOR APPLICATION FEES	$ 1,500.00	$ 4,040.00	$ 2,540.00	169.33%
230-00-347320	SPONSORSHIP ADVERTISEMENTS	$ 30,000.00	$ 45,000.00	$ 15,000.00	50.00%
230-00-347420	PARADE APPLICATION FEE	$ 200.00	$ 750.00	$ 550.00	275.00%
230-00-347430	CARNIVAL TICKETS	$ 2,500.00	$ 7,000.00	$ 4,500.00	180.00%
230-00-349300	BAD CHECK FEES	$ -	$ 40.00	$ 40.00	0.00%
	TOTAL CHARGES FOR SERVICES	**$ 34,200.00**	**$ 56,830.00**	**$ 22,630.00**	**66.17%**
230-00-391200	OPERATING TRANSFERS IN	$ 27,577.27	$ -	$ (27,577.27)	-100.00%
	TOTAL OTHER FINANCING SOURCES	**$ 27,577.27**	**$ -**	**$ (27,577.27)**	**-100.00%**
	FOUNDERS DAY TOTAL REVENUE	**$ 61,777.27**	**$ 56,830.00**	**$ (4,947.27)**	**-8.01%**
230-62-511100	REGULAR EMPLOYEES	$ -	$ 3,250.00	$ 3,250.00	0.00%
230-62-511300	OVERTIME	$ 4,902.25	$ 5,000.00	$ 97.75	1.99%
230-62-512200	F.I.C.A. CONTRIBUTION	$ 303.94	$ 450.00	$ 146.06	48.06%
230-62-512300	MEDICARE CONTRIBUTION	$ 71.08	$ 105.00	$ 33.92	47.72%
	TOTAL PERSONNEL COSTS	**$ 5,277.27**	**$ 8,805.00**	**$ 3,527.73**	**66.85%**
230-62-521201	LEGAL SERVICES	$ 3,000.00	$ 1,425.00	$ (1,575.00)	-52.50%
230-62-521300	TECHNICAL SERVICES	$ 14,000.00	$ 12,000.00	$ (2,000.00)	-14.29%
230-62-521350	SPECIAL PROGRAM SERVICES	$ 25,000.00	$ 18,000.00	$ (7,000.00)	-28.00%
230-62-522320	RENTAL OF EQUIPMENT & VEHICLES	$ 6,950.00	$ 9,000.00	$ 2,050.00	29.50%
230-62-523107	FESTIVAL INSURANCE	$ 550.00	$ 700.00	$ 150.00	27.27%
230-62-523300	ADVERTISING	$ 1,000.00	$ 500.00	$ (500.00)	-50.00%
230-62-523400	PRINTING & BINDING	$ 500.00	$ 500.00	$ -	0.00%
	TOTAL SERVICES COSTS	**$ 51,000.00**	**$ 42,125.00**	**$ (8,875.00)**	**-17.40%**
230-62-531005	SPECIAL PROGRAM SUPPLIES	$ 5,000.00	$ 4,000.00	$ (1,000.00)	-20.00%
230-62-531300	FOOD & INCIDENTALS	$ -	$ 900.00	$ 900.00	0.00%
230-62-531601	SIGNS	$ 500.00	$ 500.00	$ -	0.00%
230-62-531700	OTHER SUPPLIES	$ -	$ 500.00	$ 500.00	0.00%
	TOTAL SUPPLIES COSTS	**$ 5,500.00**	**$ 5,900.00**	**$ 400.00**	**7.27%**
	FOUNDERS DAY TOTAL EXPENSES	**$ 61,777.27**	**$ 56,830.00**	**$ (4,947.27)**	**-8.01%**
	FOUNDERS DAY FUND TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**

FY 2025/2026 TREE FUND BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
232-00-391001	FUNDS CARRIED FORWARD	$ 30,664.02	$ 4,500.00	$ (26,164.02)	-85.32%
	TOTAL OTHER FINANCING SOURCES	**$ 30,664.02**	**$ 4,500.00**	**$ (26,164.02)**	**-85.32%**
	TREE FUND TOTAL REVENUE	**$ 30,664.02**	**$ 4,500.00**	**$ (26,164.02)**	**-85.32%**
232-62-522203	GROUNDS MAINTENANCE	$ -	$ 4,500.00	$ 4,500.00	0.00%
	TOTAL SERVICES COSTS	**$ -**	**$ 4,500.00**	**$ 4,500.00**	**0.00%**
232-62-541200	SITE IMPROVEMENTS	$ 30,664.02	$ -	$ (30,664.02)	-100.00%
	TOTAL CAPITAL OUTLAY	**$ 30,664.02**	**$ -**	**$ (30,664.02)**	**-100.00%**
	TREE FUND TOTAL EXPENSES	**$ 30,664.02**	**$ 4,500.00**	**$ (26,164.02)**	**-85.32%**
	TREE FUND TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**

FY 2025/2026 HOTEL/MOTEL FUND BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
275-00-314100	HOTEL/MOTEL EXCISE TAX	$ 1,000.00	$ 1,000.00	$ -	0.00%
	TOTAL TAXES	$ 1,000.00	$ 1,000.00	$ -	0.00%
	HOTEL/MOTEL FUND TOTAL REVENUE	**$ 1,000.00**	**$ 1,000.00**	**$ -**	**0.00%**
275-75-521300	TECHNICAL SERVICES	$ 1,000.00	$ 1,000.00	$ -	0.00%
	TOTAL SERVICES COSTS	$ 1,000.00	$ 1,000.00	$ -	0.00%
	HOTEL/MOTEL FUND TOTAL EXPENSES	**$ 1,000.00**	**$ 1,000.00**	**$ -**	**0.00%**
	HOTEL/MOTEL FUND TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**

FY 2025/2026 2017 SPLOST FUND BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
321-00-361100	INTEREST REVENUES	$ 50,000.00	$ 20,000.00	$ (30,000.00)	-60.00%
	TOTAL INVESTMENT INCOME	**$ 50,000.00**	**$ 20,000.00**	**$ (30,000.00)**	**-60.00%**
321-00-391001	FUNDS CARRIED FORWARD	$ 4,285,141.72	$ 3,440,000.00	$ (845,141.72)	-19.72%
	TOTAL OTHER FINANCING SOURCES	**$ 4,285,141.72**	**$ 3,440,000.00**	**$ (845,141.72)**	**-19.72%**
	2017 SPLOST FUND TOTAL REVENUE	**$ 4,335,141.72**	**$ 3,460,000.00**	**$ (875,141.72)**	**-20.19%**
321-19-541223	GATEWAY SIGNAGE & STREETSCAPE	$ 150,000.00	$ -	$ (150,000.00)	-100.00%
321-19-541304	FACILITY RENOVATIONS	$ 175,000.00	$ 250,000.00	$ 75,000.00	42.86%
	TOTAL ADMIN. CAPITAL OUTLAY	**$ 325,000.00**	**$ 250,000.00**	**$ (75,000.00)**	**-23.08%**
321-19-581300	OTHER DEBT EXPENSE	$ 180,317.93	$ -	$ (180,317.93)	-100.00%
321-19-582300	OTHER DEBT INTEREST EXPENSE	$ 29,823.79	$ -	$ (29,823.79)	-100.00%
	TOTAL ADMIN. DEBT SERVICE COSTS	**$ 210,141.72**	**$ -**	**$ (210,141.72)**	**-100.00%**
321-39-542200	VEHICLES	$ -	$ 60,000.00	$ 60,000.00	0.00%
	TOTAL PUBLIC SAFETY CAPITAL OUTLAY	**$ -**	**$ 60,000.00**	**$ 60,000.00**	**0.00%**
321-49-522205	ROAD PAVING & REPAIR	$ -	$ -	$ -	0.00%
	TOTAL PUBLIC WORKS SERVICES COSTS	**$ -**	**$ -**	**$ -**	**0.00%**
321-49-541414	ROUNDABOUT @ PALMETTO/SPENCER/ARROWOOD	$ 3,500,000.00	$ 2,600,000.00	$ (900,000.00)	-25.71%
	TOTAL PUBLIC WORKS CAPITAL OUTLAY	**$ 3,500,000.00**	**$ 2,600,000.00**	**$ (900,000.00)**	**-25.71%**
321-49-581300	OTHER DEBT EXPENSE	$ -	$ 200,000.00	$ 200,000.00	0.00%
	TOTAL PUBLIC WORKS DEBT SERVICE COSTS	**$ -**	**$ 200,000.00**	**$ 200,000.00**	**0.00%**
321-69-541229	HANDLEY PARK IMPROVEMENTS	$ 300,000.00	$ 350,000.00	$ 50,000.00	16.67%
	TOTAL PARKS CAPITAL OUTLAY	**$ 300,000.00**	**$ 350,000.00**	**$ 50,000.00**	**16.67%**
	2017 SPLOST FUND TOTAL EXPENSES	**$ 4,335,141.72**	**$ 3,460,000.00**	**$ (875,141.72)**	**-20.19%**
	2017 SPLOST FUND TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**

FY 2025/2026 2023 SPLOST FUND BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
322-00-337100	SPLOST REVENUES	$ 2,135,000.00	$ 2,209,146.12	$ 74,146.12	3.47%
	TOTAL INTERGOVERNMENTAL	**$ 2,135,000.00**	**$ 2,209,146.12**	**$ 74,146.12**	**3.47%**
322-00-361100	INTEREST REVENUES	$ 25,000.00	$ 25,000.00	$ -	0.00%
	TOTAL INVESTMENT INCOME	**$ 25,000.00**	**$ 25,000.00**	**$ -**	**0.00%**
322-00-391001	FUNDS CARRIED FORWARD	$ 1,800,000.00	$ 1,982,853.88	$ 182,853.88	10.16%
	TOTAL OTHER FINANCING SOURCES	**$ 1,800,000.00**	**$ 1,982,853.88**	**$ 182,853.88**	**10.16%**
	2023 SPLOST FUND TOTAL REVENUE	**$ 3,960,000.00**	**$ 4,217,000.00**	**$ 257,000.00**	**6.49%**
322-19-541233	DOWNTOWN IMPROVEMENTS	$ 200,000.00	$ -	$ (200,000.00)	-100.00%
322-19-541420	INTERSECTION IMPROVEMENTS	$ 385,000.00	$ -	$ (385,000.00)	-100.00%
	TOTAL ADMIN. CAPITAL OUTLAY	**$ 585,000.00**	**$ -**	**$ (585,000.00)**	**-100.00%**
322-48-522212	SEWER LINE REPAIR & MAINTENANCE	$ 50,000.00	$ 312,000.00	$ 262,000.00	524.00%
	TOTAL SEWER SERVICES COSTS	**$ 50,000.00**	**$ 312,000.00**	**$ 262,000.00**	**524.00%**
322-48-541411	SEWERAGE SYSTEM EXPANSION	$ 500,000.00	$ 500,000.00	$ -	0.00%
	TOTAL SEWER CAPITAL OUTLAY	**$ 500,000.00**	**$ 500,000.00**	**$ -**	**0.00%**
322-49-522205	ROAD PAVING & REPAIR	$ 125,000.00	$ 175,000.00	$ 50,000.00	40.00%
322-49-522211	STORMWATER/POND MAINTENANCE	$ 100,000.00	$ -	$ (100,000.00)	-100.00%
322-49-522213	DAM REPAIR & MAINTENANCE	$ 620,000.00	$ 400,000.00	$ (220,000.00)	-35.48%
	TOTAL PUBLIC WORKS SERVICES COSTS	**$ 845,000.00**	**$ 575,000.00**	**$ (270,000.00)**	**-31.95%**
322-49-541406	CART PATHS	$ 925,000.00	$ 550,000.00	$ (375,000.00)	-40.54%
322-49-541410	CULVERTS	$ -	$ 300,000.00	$ 300,000.00	0.00%
322-49-541421	HANDLEY PARK DAM IMPROVEMENTS	$ -	$ 600,000.00	$ 600,000.00	0.00%
322-49-541422	SHAMROCK PARK DAM IMPROVEMENTS	$ -	$ 250,000.00	$ 250,000.00	0.00%
322-49-542200	VEHICLES	$ 150,000.00	$ 150,000.00	$ -	0.00%
	TOTAL PUBLIC WORKS CAPITAL OUTLAY	**$ 1,075,000.00**	**$ 1,850,000.00**	**$ 775,000.00**	**72.09%**
322-69-541200	SITE IMPROVEMENTS	$ 35,000.00	$ -	$ (35,000.00)	-100.00%
322-69-541215	SHAMROCK PARK UPGRADES	$ 700,000.00	$ 430,000.00	$ (270,000.00)	-38.57%
322-69-541229	HANDLEY PARK IMPROVEMENTS	$ -	$ 300,000.00	$ 300,000.00	0.00%
322-69-541230	DOROTHEA REDWINE PARK IMPROV	$ 150,000.00	$ 200,000.00	$ 50,000.00	33.33%
322-69-541231	FABON BROWN PARK IMPROVEMENTS	$ 20,000.00	$ 50,000.00	$ 30,000.00	150.00%
	TOTAL PARKS CAPITAL OUTLAY	**$ 905,000.00**	**$ 980,000.00**	**$ 75,000.00**	**8.29%**
	2023 SPLOST FUND TOTAL EXPENSES	**$ 3,960,000.00**	**$ 4,217,000.00**	**$ 257,000.00**	**6.49%**
	2023 SPLOST FUND TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**

FY 2025/2026 SEWER FUND BUDGET

Account ID	Description	FY25 Adopted Budget	FY26 Proposed Budget	Difference	% Change
505-00-344255	SEWER USE FEE	$ 425,000.00	$ 480,000.00	$ 55,000.00	12.94%
505-00-344256	SEWER TAP FEE	$ 75,000.00	$ -	$ (75,000.00)	-100.00%
	TOTAL CHARGES FOR SERVICES	**$ 500,000.00**	**$ 480,000.00**	**$ (20,000.00)**	**-4.00%**
505-00-391001	FUNDS CARRIED FORWARD	$ 1,189,171.53	$ 329,160.06	$ (860,011.47)	-72.32%
	TOTAL OTHER FINANCING SOURCES	**$ 1,189,171.53**	**$ 329,160.06**	**$ (860,011.47)**	**-72.32%**
	SEWER FUND TOTAL REVENUE	**$ 1,689,171.53**	**$ 809,160.06**	**$ (880,011.47)**	**-52.10%**
505-43-511100	REGULAR EMPLOYEES	$ 88,576.62	$ 49,899.20	$ (38,677.42)	-43.67%
505-43-511300	OVERTIME	$ 918.91	$ 467.78	$ (451.13)	-49.09%
505-43-512100	GROUP HEALTH INSURANCE	$ 18,802.72	$ 9,353.30	$ (9,449.42)	-50.26%
505-43-512101	GROUP DENTAL INSURANCE	$ 932.60	$ 420.94	$ (511.66)	-54.86%
505-43-512102	GROUP LIFE INSURANCE	$ 233.63	$ 163.30	$ (70.33)	-30.10%
505-43-512103	AD&D	$ 36.32	$ 13.40	$ (22.92)	-63.11%
505-43-512104	LONG TERM DISABILITY	$ 333.94	$ 127.93	$ (206.01)	-61.69%
505-43-512200	F.I.C.A. CONTRIBUTION	$ 5,548.72	$ 3,113.39	$ (2,435.33)	-43.89%
505-43-512300	MEDICARE CONTRIBUTION	$ 1,297.68	$ 880.82	$ (416.86)	-32.12%
505-43-512600	WORKERS' COMPENSATION	$ 465.39	$ -	$ (465.39)	-100.00%
	TOTAL PERSONNEL COSTS	**$ 117,146.53**	**$ 64,440.06**	**$ (52,706.47)**	**-44.99%**
505-43-521200	PROFESSIONAL SERVICES	$ 1,000.00	$ 2,500.00	$ 1,500.00	150.00%
505-43-521201	LEGAL SERVICES	$ 5,000.00	$ 5,000.00	$ -	0.00%
505-43-521205	ENGINEERING SERVICES	$ 20,000.00	$ 25,000.00	$ 5,000.00	25.00%
505-43-521300	TECHNICAL SERVICES	$ 58,400.00	$ 53,500.00	$ (4,900.00)	-8.39%
505-43-522000	PURCHASED-PROPERTY SVCS	$ 38,400.00	$ 36,300.00	$ (2,100.00)	-5.47%
505-43-522202	EQUIPMENT REPAIR & MAINTENANCE	$ 80,000.00	$ 35,000.00	$ (45,000.00)	-56.25%
505-43-522212	SEWER LINE REPAIR & MAINTENANCE	$ 513,900.00	$ 21,250.00	$ (492,650.00)	-95.86%
505-43-523110	SEWER SYSTEM INSURANCE	$ 14,000.00	$ 18,500.00	$ 4,500.00	32.14%
505-43-523300	ADVERTISING	$ 500.00	$ 300.00	$ (200.00)	-40.00%
505-43-523400	PRINTING & BINDING	$ 300.00	$ 200.00	$ (100.00)	-33.33%
505-43-523500	TRAVEL	$ 1,000.00	$ 500.00	$ (500.00)	-50.00%
505-43-523600	DUES & FEES	$ 1,500.00	$ 1,000.00	$ (500.00)	-33.33%
505-43-523700	EDUCATION & TRAINING	$ 1,000.00	$ 500.00	$ (500.00)	-50.00%
	TOTAL SERVICES COSTS	**$ 735,000.00**	**$ 199,550.00**	**$ (535,450.00)**	**-72.85%**
505-43-531005	SPECIAL PROGRAM SUPPLIES	$ 600.00	$ 600.00	$ -	0.00%
505-43-531101	OFFICE SUPPLIES	$ -	$ 100.00	$ 100.00	0.00%
505-43-531210	WATER	$ 375.00	$ 400.00	$ 25.00	6.67%
505-43-531220	NATURAL GAS	$ 2,000.00	$ 2,500.00	$ 500.00	25.00%
505-43-531230	ELECTRICITY	$ 20,750.00	$ 18,000.00	$ (2,750.00)	-13.25%
505-43-531240	BOTTLED GAS	$ 2,500.00	$ 2,000.00	$ (500.00)	-20.00%
505-43-531280	TELEPHONE	$ 3,500.00	$ 3,500.00	$ -	0.00%
505-43-531590	SEWER FEES	$ 300,000.00	$ 400,000.00	$ 100,000.00	33.33%
505-43-531600	SMALL EQUIPMENT	$ 4,400.00	$ 1,670.00	$ (2,730.00)	-62.05%
505-43-531700	OTHER SUPPLIES	$ 10,750.00	$ 5,000.00	$ (5,750.00)	-53.49%
	TOTAL SUPPLIES COSTS	**$ 344,875.00**	**$ 433,770.00**	**$ 88,895.00**	**25.78%**
505-43-541400	INFRASTRUCTURE	$ 250,000.00	$ 7,000.00	$ (243,000.00)	-97.20%
505-43-542001	EQUIPMENT	$ 142,150.00	$ 4,400.00	$ (137,750.00)	-96.90%
	TOTAL CAPITAL OUTLAY	**$ 392,150.00**	**$ 11,400.00**	**$ (380,750.00)**	**-97.09%**
505-43-579000	CONTINGENCIES	$ 100,000.00	$ 100,000.00	$ -	0.00%
	TOTAL OTHER COSTS	**$ 100,000.00**	**$ 100,000.00**	**$ -**	**0.00%**
	SEWER FUND TOTAL EXPENSES	**$ 1,689,171.53**	**$ 809,160.06**	**$ (880,011.47)**	**-52.10%**
	SEWER FUND TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**