

FY 2025/2026 GENERAL FUND ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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	GROUPS 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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 ADOPTED 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%