TOWN COUNCIL MEETING - SPECIAL CALLED BUDGET ADOPTION - REVISED
June 26, 2025 at 6:00 PM

950 Senoia Road, Tyrone, GA 30290

Eric Dial, Mayor
Gloria Furr, Mayor Pro Tem, Post 4

Jessica Whelan, Post 1
Dia Hunter, Post 2
Billy Campbell, Post 3

Brandon Perkins, Town Manager
Dee Baker, Town Clerk
Dennis Davenport, Town Attorney

I. CALL TO ORDER

II. INVOCATION

III. PLEDGE OF ALLEGIANCE

IV. PUBLIC COMMENTS: *Comments are limited to three (3) minutes. Please state your name & address. Comments that require a response may not be answered during this time. The Council or staff may respond at a later date.*

V. APPROVAL OF AGENDA

VI. CONSENT AGENDA: *All matters listed under this item are considered to be routine by the Town Council and will be enacted by one motion. There will not be separate discussion of these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.*

VII. PRESENTATIONS

VIII. PUBLIC HEARINGS

IX. OLD BUSINESS

1. Consideration to approveMelanin Mediums LLC, Bouncin' Bubbles event at Shamrock Park, July 12, 2025, from 10:00 a.m. to 4:00 p.m., open to the public. **Phillip Trocquet, Assistant Town Manager**

2. Consideration to adopt the fiscal year 2025/2026 General Fund budget of $13,041,267 as well as the other miscellaneous funds budgets of $8,511,085. - **Sandy Beach, Finance Manager**

X. NEW BUSINESS

XI. PUBLIC COMMENTS: *The second public comment period is for any issue. Comments are limited to three (3) minutes. Please state your name & address. Comments that require a response may not be answered during this time. The Council or staff may respond at a later date.*

XII. STAFF COMMENTS

XIII. COUNCIL COMMENTS

XIV. EXECUTIVE SESSION

XV. ADJOURNMENT

COUNCIL AGENDA ITEM COVER SHEET

Meeting Type: Council - Special-Called
Meeting Date: June 26, 2025
Agenda Item Type: Old Business
Staff Contact: Lynda Owens

STAFF REPORT

AGENDA ITEM:

Consideration to approval of event "Bouncin' Bubbles" my Melanin Mediums LLC. Event for July 12, 2025, Shamrock Park, 10 AM – 4 PM.

BACKGROUND:

Consent to approve "Bouncin' Bubbles" block party at Shamrock Park. The event is free and open to the public. Event includes food, drinks, games and giveaways. There will be bounce houses and bubble stations. Information to be shared with community in science, technology and the fine arts. Complimentary hair cuts on site.

This item was previously denied on June 19th due to non-compliant LLC status and advertisement of charges/fees for vendors. Staff has since received an Affidavit and proof from the applicant certifying their LLC payment to the State as well as a statement that no fees will be charged to vendors being a free and open-to-the-public event.

FUNDING:

No cost to the Town

STAFF RECOMMENDATION:

Approval of event

ATTACHMENTS:

Details of the Bouncin' Bubbles event.

PREVIOUS DISCUSSIONS:

none

COUNCIL AGENDA ITEM COVER SHEET

Meeting Type: Council - Special Called
Meeting Date: June 26, 2025
Agenda Item Type: Old Business
Staff Contact: Sandy Beach

STAFF REPORT

AGENDA ITEM:

FY 2025/2026 Budget Adoption

BACKGROUND:

Consideration to approve the fiscal year 2025/2026 budget.

FUNDING:

General Fund, SPLOST Funds, Sewer Fund, taxes, reserves, grants, and all other appropriate funds.

STAFF RECOMMENDATION:

Staff recommends the approval of the fiscal year 2025/2026 General Fund budget of $13,041,267 as well as the budget of $8,511,085 for the other miscellaneous funds.

ATTACHMENTS:

A copy of the fiscal year 2025/2026 budget is attached.

PREVIOUS DISCUSSIONS:

May 22, 2025 Budget Workshop

June 19, 2025 Public Hearing on the Proposed Budget

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)	-[illegible]%

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	$ -	[illegible]%

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%**

FY 2025/2026 CAPITAL IMPROVEMENT PLAN

Account Number	Project Type / Name	FY 25/26
	PUBLIC SAFETY - GENERAL FUND	
100-30-542001	A. Equipment - Replacement of In-Car Camera, Body Cams, Etc.	$ 20,000.00
100-30-542200	B. 2 Police Vehicles + Equipment	$ 175,000.00
	PUBLIC WORKS - GENERAL FUND	
100-40-541300	A. Public Works Building (To Replace The Old Pole Barn)	$ 710,000.00
100-40-541300	B. Public Works Pole Barn Demolition	$ 50,000.00
100-40-541400	C. Shamrock Industrial Park Emergency Access Road	$ 300,000.00
100-40-542001	D. 25 Ft Trailer For Compact Track Loader	$ 25,000.00
100-40-542200	E. Chevrolet 3500 Truck + Equipment (To Replace Old Ford Ranger)	$ 70,000.00
	STORMWATER - GENERAL FUND	
100-40-541417	A. Pendleton Dam (75% Paid By Federal Grant)	$ 1,807,500.00
100-40-541409	B. Shamrock Dam Emergency Spillway Improvements	$ 180,000.00
	ADMINISTRATION - 2017 SPLOST	
321-19-541304	A. Renovations to 881 Senoia Road (Where Flooded) + Bathrooms	$ 250,000.00
	PUBLIC SAFETY - 2017 SPLOST	
321-39-542200	A. Police Department Vehicle (Not Equipped)	$ 60,000.00
	PUBLIC WORKS - 2017 SPLOST	
321-49-541414	A. Roundabout @ Palmetto/Spencer/Arrowood	$ 2,600,000.00
	PARKS & RECREATION - 2017 SPLOST	
321-69-541229	A. Handley Park Improvements - Soccer Bathrooms/Shelter	$ 350,000.00
	SEWERAGE - 2023 SPLOST	
322-48-541411	A. Sewerage System Expansion	$ 500,000.00
	PUBLIC WORKS - 2023 SPLOST	
322-49-541406	A. Laurelwood Cart (Multi-Use) Path	$ 100,000.00
322-49-541406	B. Tullamore Cart (Multi-Use) Path	$ 150,000.00
322-49-541406	C. East Crestwood Cart (Multi-Use) Path	$ 300,000.00
322-49-541410	D. Culverts - Corrugated Metal Pipe to Reinforced Concrete Pipe	$ 300,000.00
322-49-541421	E. Handley Park Dam Improvements	$ 600,000.00
322-49-541422	F. Shamrock Park Dam Improvements	$ 250,000.00
322-49-542200	G. Bucket Truck	$ 150,000.00
	PARK & RECREATION - 2023 SPLOST	
322-69-541215	A. Shamrock Park Upgrades - Pavilion	$ 360,000.00
322-69-541215	B. Shamrock Park Parking	$ 50,000.00
322-69-541215	C. Library Area Outside Improvements	$ 20,000.00
322-69-541229	D. Handley Park Improvements - Parking Lot Improvements	$ 300,000.00
322-69-541230	E. Dorothea Redwine Park - Shade Structure @ Pickleball Courts	$ 50,000.00
322-69-541230	F. Dorothea Redwine Park - Drainage & Building Modifications	$ 150,000.00
322-69-541231	G. Fabon Brown Park - Parking, Curb Cut & Bring Water To The Site	$ 50,000.00
	SEWERAGE - SEWER FUND	
505-43-541400	A. Run Natural Gas To Pump Station 3	$ 7,000.00
505-43-542001	B. Pump Station Aerator (May Not Be Capital)	$ 4,400.00
	TOTAL CAPITAL PROJECTS	$ 9,938,900.00