BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

100-GENERAL FUND

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
TAXES				
GENERAL PROPERTY TAXES				
100-0000-31.1100 PROPERTY TAXES-CUR YEAR	1,532,379.07	0.00	2,212,268.00	1,066,157.00
100-0000-31.1102 VEHICLE TAX	14,727.77	0.00	22,589.00	9,737.00
100-0000-31.1103 MOBILE HOME TAX	8,768.27	0.00	12,084.00	5,255.00
100-0000-31.1104 BLIGHT TAX	2,990.17	0.00	10,000.00	0.00
100-0000-31.1105 TIMBER/FOREST TAX	571.89	0.00	572.00	0.00
100-0000-31.1315 ADVAL - TAVT	451,635.65	0.00	465,000.00	486,130.00
100-0000-31.1316 ADVAL - AAVT	11,943.72	0.00	12,000.00	17,500.00
100-0000-31.1600 REAL ESTATE TRANSFER TAX	7,394.01	0.00	5,000.00	6,500.00
100-0000-31.1710 FRANCHISE TAX-GA POWER	1,032,076.96	0.00	1,052,718.00	1,113,378.00
100-0000-31.1750 FRANCHISE TAX-TELV CABLE	53,915.13	0.00	54,743.00	40,880.00
100-0000-31.1760 FRANCHISE TAX-SOUTH BELL	10,158.30	0.00	10,281.00	9,000.00
100-0000-31.1762 MISC - FRANCHISE TAX	197.94	0.00	225.00	100.00
TOTAL GENERAL PROPERTY TAXES	3,126,758.88	0.00	3,857,480.00	2,754,637.00
GENERAL SALES & USE TAX				
100-0000-31.3100 LOCAL OPTION SALES TAX	3,005,968.74	0.00	3,000,000.00	3,154,195.00
100-0000-31.3101 FLOST	0.00	0.00	2,250,000.00	3,054,467.00
TOTAL GENERAL SALES & USE TAX	3,005,968.74	0.00	5,250,000.00	6,208,662.00
SELECTIVE SALES & USE TX				
100-0000-31.4200 BEER & WINE TAX	267,720.89	0.00	285,187.00	285,000.00
100-0000-31.4250 DISTILLED SPIRITS	32,248.83	0.00	34,379.00	45,000.00
100-0000-31.4300 MIXED DRINKS	38,266.36	0.00	34,000.00	45,000.00
100-0000-31.4901 INTANGIBLE TAX	17,502.49	0.00	24,580.00	20,000.00
100-0000-31.4906 AD VAL - RAILROAD	3,404.59	0.00	36.00	0.00
TOTAL SELECTIVE SALES & USE TX	359,143.16	0.00	378,182.00	395,000.00
BUSINESS TAXES				
100-0000-31.6101 OCCUPATIONAL TAX	425,756.28	0.00	425,000.00	475,000.00
100-0000-31.6102 OCCUPATIONAL TAX-BANKS	58,240.70	0.00	59,000.00	75,000.00
100-0000-31.6200 INSURANCE PREMIUM TAX	1,577,597.74	0.00	1,419,969.00	1,632,813.00
TOTAL BUSINESS TAXES	2,061,594.72	0.00	1,903,969.00	2,182,813.00
PENALTIES & INTEREST-DEL				
100-0000-31.9100 PEN & INT DEL TAXES	6,356.99	0.00	4,515.00	8,000.00
TOTAL PENALTIES & INTEREST-DEL	6,356.99	0.00	4,515.00	8,000.00
TOTAL TAXES	8,559,822.49	0.00	11,394,146.00	11,549,112.00
LICENSES & PERMITS				

100-GENERAL FUND

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
NON-BUSINESS LIC & PERM.				
100-0000-32.2120 BUILDING PERMITS	233,847.50	0.00	150,000.00	175,000.00
100-0000-32.2130 PLUMBING PERMITS	12,300.00	0.00	10,218.00	17,500.00
100-0000-32.2140 ELECTRICAL PERMITS	24,651.00	0.00	20,304.00	35,000.00
100-0000-32.2150 COA - APPLICATION FEE	850.00	0.00	600.00	900.00
100-0000-32.2190 OTHER MISC PERMITS	79,350.90	0.00	75,000.00	60,000.00
100-0000-32.2195 DECATUR CO PERMITS	75,000.00	0.00	75,000.00	100,000.00
TOTAL NON-BUSINESS LIC & PERM.	425,999.40	0.00	331,122.00	388,400.00
TOTAL LICENSES & PERMITS	425,999.40	0.00	331,122.00	388,400.00
INTERGOVERNMENTAL REVENU				
FED. GOVERNMENT GRANTS				
STATE GOVERNMENT GRANTS				
100-0000-33.4101 DEPT OF TRANSPORTATION	514,375.06	0.00	277,468.00	576,855.00
TOTAL STATE GOVERNMENT GRANTS	514,375.06	0.00	277,468.00	576,855.00
LOCAL GOVT UNIT GRANTS				
100-0000-33.6001 DECATUR COUNTY	754,529.08	0.00	773,242.00	781,940.00
100-0000-33.6003 DEVELOPMENT AUTHORITY	18,473.99	0.00	18,000.00	18,000.00
100-0000-33.6005 MISC INTERGOVERMENTAL	156,903.72	0.00	0.00	0.00
TOTAL LOCAL GOVT UNIT GRANTS	929,906.79	0.00	791,242.00	799,940.00
LOCAL GOVT UNIT PAYMENT				
100-0000-33.8000 PAYMENT IN LIEU OF TAXES	10,000.00	0.00	10,000.00	10,000.00
TOTAL LOCAL GOVT UNIT PAYMENT	10,000.00	0.00	10,000.00	10,000.00
TOTAL INTERGOVERNMENTAL REVENU	1,454,281.85	0.00	1,078,710.00	1,386,795.00
CHARGES FOR SERVICES				
PUBLIC SAFETY				
100-0000-34.2120 ACCIDENT REPORTS	952.00	0.00	900.00	600.00
TOTAL PUBLIC SAFETY	952.00	0.00	900.00	600.00
STREETS & PUBLIC IMPROVE				
100-0000-34.3901 LOT CLEARING AND MOWING	406.04	0.00	0.00	0.00
TOTAL STREETS & PUBLIC IMPROVE	406.04	0.00	0.00	0.00
OTHER/ENTERPRISE				

100-GENERAL FUND

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
OTHER FEES				
100-0000-34.6110 ADOPTION FEE	28,629.50	0.00	30,000.00	30,000.00
100-0000-34.6111 ANIMAL INTAKE	2,701.01	0.00	3,500.00	2,500.00
100-0000-34.6112 RECLAIM / MEDICAL	1,155.00	0.00	850.00	1,000.00
100-0000-34.6114 MISC / MERCHANDISE	229.00	0.00	250.00	250.00
TOTAL OTHER FEES	32,714.51	0.00	34,600.00	33,750.00
CULTURE & RECREATION				
100-0000-34.7503 CAMPGROUND FEES	24,232.14	0.00	25,000.00	30,000.00
100-0000-34.7506 BAINBRIDGE OUTDOOR CAMP	17,070.00	0.00	17,000.00	15,000.00
TOTAL CULTURE & RECREATION	41,302.14	0.00	42,000.00	45,000.00
OTHER CHARGES FOR SERVIC				
100-0000-34.9101 CEMETARY LOTS SOLD	46,000.00	0.00	44,000.00	20,000.00
100-0000-34.9102 CEMETARY ADMIN FEE	5,450.00	0.00	5,500.00	4,500.00
100-0000-34.9300 BAD CHECK RECOVERY COST	2,475.00	0.00	2,000.00	2,000.00
100-0000-34.9901 RECOVERY OF BAD DEBT	14,775.19	0.00	7,886.00	10,000.00
TOTAL OTHER CHARGES FOR SERVIC	68,700.19	0.00	59,386.00	36,500.00
TOTAL CHARGES FOR SERVICES	144,074.88	0.00	136,886.00	115,850.00
FINES & FORFEITURES				
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FINES & FORFEITURES				
100-0000-35.1170 CRIMINAL & TRAFFIC FINES	333,873.70	0.00	300,000.00	325,000.00
100-0000-35.1402 BOND FORFEITURES	1,020.00	0.00	0.00	5,000.00
TOTAL FINES & FORFEITURES	334,893.70	0.00	300,000.00	330,000.00
TOTAL FINES & FORFEITURES	334,893.70	0.00	300,000.00	330,000.00
INVESTMENT INCOME				
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INTEREST REVENUE				
100-0000-36.1000 INTEREST REVENUE	32,415.67	0.00	22,178.00	35,000.00
100-0000-36.1001 INT FM DEV AUTH NOTE REC	11,043.42	0.00	10,539.00	7,588.00
TOTAL INTEREST REVENUE	43,459.09	0.00	32,717.00	42,588.00
TOTAL INVESTMENT INCOME	43,459.09	0.00	32,717.00	42,588.00
CONTRIB.& DONATIONS PRIV				
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100-GENERAL FUND

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CONTRIB.& DONAT.-PRIVATE				
100-0000-37.1004 COMMUNITY CONTRIBUTIONS	33,200.00	0.00	25,000.00	20,000.00
100-0000-37.1008 MISC GRANTS	500.00	0.00	0.00	0.00
TOTAL CONTRIB.& DONAT.-PRIVATE	33,700.00	0.00	25,000.00	20,000.00
TOTAL CONTRIB.& DONATIONS PRIV	33,700.00	0.00	25,000.00	20,000.00
MISCELLANEOUS REVENUE				
RENTS & ROYALTIES				
100-0000-38.1002 RENTAL-BUILDING & EQUIP	46,792.21	0.00	52,184.00	52,184.00
100-0000-38.1003 STAGE SPONSOR/RENT/DONAT	1,000.00	0.00	3,500.00	5,000.00
TOTAL RENTS & ROYALTIES	47,792.21	0.00	55,684.00	57,184.00
REIMBURSEMENT FOR DAMAGE				
100-0000-38.3000 REIMBURSEMENT-INSURANCE	30,175.30	0.00	12,000.00	215,000.00
100-0000-38.3001 RESTITUTION	565.49	0.00	0.00	0.00
TOTAL REIMBURSEMENT FOR DAMAGE	30,740.79	0.00	12,000.00	215,000.00
OTHER				
100-0000-38.9001 MISCELLANEOUS REVENUE	7,115.96	0.00	15,000.00	15,000.00
100-0000-38.9002 CASH VAR-CASHIER 2	44.70	0.00	0.00	0.00
100-0000-38.9003 CASH VARIANCE- L/S-P/S-COURT	0.61	0.00	0.00	0.00
100-0000-38.9004 CASH VAR - CASHIER 1	11.45	0.00	0.00	0.00
TOTAL OTHER	7,172.72	0.00	15,000.00	15,000.00
TOTAL MISCELLANEOUS REVENUE	85,705.72	0.00	82,684.00	287,184.00
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
100-0000-39.1101 SEWER FUND	933,945.72	0.00	490,120.00	490,120.00
100-0000-39.1102 WATER FUND	1,068,581.64	0.00	476,047.00	476,047.00
100-0000-39.1103 GAS FUND	128,951.53	0.00	94,180.00	50,000.00
100-0000-39.1104 SOLID WASTE FUND	1,277,227.19	0.00	1,287,572.00	693,600.00
100-0000-39.1106 TRANS IN OF 3% HOTEL/MOT	173,875.31	0.00	187,500.00	196,069.00
100-0000-39.1109 TR IN T-SPLOST	879,300.99	0.00	500,000.00	500,000.00
100-0000-39.1111 GA ARPA 0011371	404,748.65	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS	4,866,631.03	0.00	3,035,419.00	2,405,836.00
PROCEEDS-GEN.FIXED ASSET				
100-0000-39.2100 SALE OF SURPLUS PROPERTY	178,954.96	0.00	133,276.00	150,000.00
TOTAL PROCEEDS-GEN.FIXED ASSET	178,954.96	0.00	133,276.00	150,000.00

100-GENERAL FUND

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PROCEEDS-LONG TERM LIAB				
TOTAL OTHER FINANCING SOURCES	5,045,585.99	0.00	3,168,695.00	2,555,836.00
TOTAL REVENUES	16,127,523.12	0.00	16,549,960.00	16,675,765.00

100-GENERAL FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-1110-51.1100 PERSONAL SERVICES	10,269.00	0.00	24,300.00	24,300.00
100-1110-51.1106 EXP IN NATURE OF COMP	14,181.00	0.00	0.00	0.00
TOTAL SALARIES & WAGES	24,450.00	0.00	24,300.00	24,300.00
EMPLOYEE BENEFITS				
100-1110-51.2200 EMPLOYER FICA TAX	1,870.76	0.00	1,859.00	1,859.00
100-1110-51.2902 CHRISTMAS GIFTS	35,525.00	0.00	38,800.00	39,250.00
TOTAL EMPLOYEE BENEFITS	37,395.76	0.00	40,659.00	41,109.00
TOTAL PERSONAL SERVICES	61,845.76	0.00	64,959.00	65,409.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-1110-52.1200 PROFESSIONAL SERVICES	236,233.73	0.00	298,000.00	260,000.00
TOTAL PURCH. PROF.&TECH. SERV.	236,233.73	0.00	298,000.00	260,000.00
PURCHASED PROPERTY SERV.				
OTHER PURCHASED SERVICES				
100-1110-52.3101 INSURANCE	12,144.53	0.00	11,540.00	11,540.00
100-1110-52.3300 PUBLIC NOTICES	1,801.75	0.00	2,500.00	300.00
100-1110-52.3500 TRAVEL & CONFERENCE	27,606.58	0.00	30,000.00	30,000.00
100-1110-52.3600 MEMBERSHIP & DUES	5,787.86	0.00	6,000.00	6,500.00
100-1110-52.3601 SW GEORGIA RDC	15,910.14	0.00	15,900.00	16,050.00
100-1110-52.3700 EMPLOYEE TRAINING	0.00	0.00	5,000.00	0.00
100-1110-52.3851 MAINTENANCE & SERVICE CONTR	0.00	0.00	2,281.00	4,332.00
TOTAL OTHER PURCHASED SERVICES	63,250.86	0.00	73,221.00	68,722.00
TOTAL PURCHASED/CONTRACT SERV.	299,484.59	0.00	371,221.00	328,722.00
SUPPLIES				
SUPPLIES				
100-1110-53.1101 PRINTING & SUPPLIES	170.00	0.00	1,000.00	450.00
100-1110-53.1701 SUPPLIES OTHER THAN OFFI	9,024.64	0.00	3,000.00	3,000.00
100-1110-53.1707 EMPLOYEE APPRECIATION	0.00	0.00	7,400.00	15,000.00
TOTAL SUPPLIES	9,194.64	0.00	11,400.00	18,450.00
TOTAL SUPPLIES	9,194.64	0.00	11,400.00	18,450.00

100-GENERAL FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT				
OTHER COSTS				
INTERGOVERNMENTAL				
100-1110-57.1001 ELECTION EXPENSE	0.00	0.00	11,000.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	0.00	11,000.00	0.00
PAYMENTS TO OTH AGENCIES				
100-1110-57.2010 DOWNTOWN DEVEL AUTHORITY	65,000.04	0.00	65,000.00	65,000.00
TOTAL PAYMENTS TO OTH AGENCIES	65,000.04	0.00	65,000.00	65,000.00
PAYMENTS TO OTHERS				
100-1110-57.3006 INDUSTRIAL DEVELOP AUTHO	165,756.60	0.00	165,000.00	165,756.00
TOTAL PAYMENTS TO OTHERS	165,756.60	0.00	165,000.00	165,756.00
CONTINGENCIES				
100-1110-57.9000 CONTINGENCIES	0.00	0.00	572,010.00	0.00
TOTAL CONTINGENCIES	0.00	0.00	572,010.00	0.00
TOTAL OTHER COSTS	230,756.64	0.00	813,010.00	230,756.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
100-1110-61.1010 TRANSFER OUT-CAPITAL PROJ	762,933.16	0.00	669,344.00	860,757.00
TOTAL OPERATING TRANSFERS OUT	762,933.16	0.00	669,344.00	860,757.00
TOTAL OTHER FINANCING USES	762,933.16	0.00	669,344.00	860,757.00
TOTAL MAYOR & COUNCIL	1,364,214.79	0.00	1,929,934.00	1,504,094.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

100-GENERAL FUND
GENERAL GOVERNMENT
CITY MANAGER

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-1320-51.1100 PERSONAL SERVICES	246,758.40	0.00	386,387.00	430,804.00
TOTAL SALARIES & WAGES	246,758.40	0.00	386,387.00	430,804.00
EMPLOYEE BENEFITS				
100-1320-51.2200 EMPLOYER FICA TAX	19,226.22	0.00	29,559.00	32,957.00
100-1320-51.2201 EMPLOYER INS. CONTRIBUTE	7,603.20	0.00	8,299.00	10,306.00
100-1320-51.2202 EMPLOYER RETIRE. CONTR	12,936.36	0.00	12,863.00	12,929.00
100-1320-51.2205 CLAIMS PAID FOR EMPLOYEES	24,782.50	0.00	26,499.00	33,536.00
TOTAL EMPLOYEE BENEFITS	64,548.28	0.00	77,220.00	89,728.00
TOTAL PERSONAL SERVICES	311,306.68	0.00	463,607.00	520,532.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-1320-52.1200 PROFESSIONAL SERVICES	6,000.00	0.00	3,500.00	3,500.00
TOTAL PURCH. PROF.&TECH. SERV.	6,000.00	0.00	3,500.00	3,500.00
PURCHASED PROPERTY SERV.				
100-1320-52.2215 OUTSOURCED (NON-SHOP)	1,117.00	0.00	130.00	1,000.00
100-1320-52.2221 PARTS FROM SHOP	547.46	0.00	1,040.00	150.00
100-1320-52.2222 LABOR FROM SHOP	225.00	0.00	200.00	180.00
100-1320-52.2223 OVERHEAD ALLOCATION	234.45	0.00	0.00	0.00
TOTAL PURCHASED PROPERTY SERV.	2,123.91	0.00	1,370.00	1,330.00
OTHER PURCHASED SERVICES				
100-1320-52.3101 INSURANCE	5,388.85	0.00	4,946.00	4,946.00
100-1320-52.3202 POSTAGE	0.00	0.00	150.00	100.00
100-1320-52.3500 TRAVEL & CONFERENCE	3,803.71	0.00	7,500.00	4,500.00
100-1320-52.3600 MEMBERSHIP & DUES	933.72	0.00	1,459.00	1,500.00
100-1320-52.3700 EMPLOYEE TRAINING	0.00	0.00	1,200.00	800.00
100-1320-52.3851 MAINT & SERVICE CONTRACT	35.99	0.00	1,547.00	2,000.00
TOTAL OTHER PURCHASED SERVICES	10,162.27	0.00	16,802.00	13,846.00
TOTAL PURCHASED/CONTRACT SERV.	18,286.18	0.00	21,672.00	18,676.00
SUPPLIES				
SUPPLIES				
100-1320-53.1101 PRINTING & SUPPLIES	11,193.65	0.00	2,000.00	1,700.00
100-1320-53.1701 SUPPLIES OTHER THAN OFFI	10,051.32	0.00	3,000.00	1,500.00
TOTAL SUPPLIES	21,244.97	0.00	5,000.00	3,200.00
TOTAL SUPPLIES	21,244.97	0.00	5,000.00	3,200.00

100-GENERAL FUND
GENERAL GOVERNMENT
CITY MANAGER

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT				
TOTAL CITY MANAGER	350,837.83	0.00	490,279.00	542,408.00

100-GENERAL FUND
GENERAL GOVERNMENT
ADMINISTRATION

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-1511-51.1100 PERSONAL SERVICES	510,265.24	0.00	679,637.00	449,032.00
TOTAL SALARIES & WAGES	510,265.24	0.00	679,637.00	449,032.00
EMPLOYEE BENEFITS				
100-1511-51.2200 EMPLOYER FICA TAX	38,150.63	0.00	51,993.00	34,351.00
100-1511-51.2201 EMPLOYER INS. CONTRIBUTE	25,343.30	0.00	30,428.00	28,342.00
100-1511-51.2202 EMPLOYER RETIRE. CONTR	43,121.28	0.00	47,162.00	35,554.00
100-1511-51.2205 CLAIMS PAID FOR EMPLOYEES	82,610.00	0.00	97,162.00	92,225.00
TOTAL EMPLOYEE BENEFITS	189,225.21	0.00	226,745.00	190,472.00
TOTAL PERSONAL SERVICES	699,490.45	0.00	906,382.00	639,504.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-1511-52.1200 PROFESSIONAL SERVICES	14,918.73	0.00	51,580.00	53,080.00
100-1511-52.1201 LEGAL & ACCOUNTING	15,450.00	0.00	14,100.00	29,510.00
TOTAL PURCH. PROF.&TECH. SERV.	30,368.73	0.00	65,680.00	82,590.00
PURCHASED PROPERTY SERV.				
100-1511-52.2215 OUTSOURCED (NON-SHOP)	312.37	0.00	300.00	300.00
100-1511-52.2221 PARTS FROM SHOP	1.39	0.00	100.00	250.00
100-1511-52.2222 LABOR FROM SHOP	22.50	0.00	100.00	250.00
100-1511-52.2223 OVERHEAD ALLOCATION	11.27	0.00	0.00	250.00
TOTAL PURCHASED PROPERTY SERV.	347.53	0.00	500.00	1,050.00
OTHER PURCHASED SERVICES				
100-1511-52.3101 INSURANCE	244,106.95	0.00	252,628.00	298,723.00
100-1511-52.3200 TELEPHONE	359.14	0.00	400.00	400.00
100-1511-52.3202 POSTAGE	7,028.60	0.00	8,750.00	10,000.00
100-1511-52.3300 PUBLIC NOTICES	1,550.24	0.00	2,000.00	2,000.00
100-1511-52.3500 TRAVEL & CONFERENCE	4,047.53	0.00	6,765.00	9,968.00
100-1511-52.3600 MEMBERSHIP & DUES	200.00	0.00	200.00	285.00
100-1511-52.3700 EMPLOYEE TRAINING	140.00	0.00	0.00	0.00
100-1511-52.3851 MAINT & SERVICE CONTRACT	47,633.99	0.00	189,703.00	218,802.00
TOTAL OTHER PURCHASED SERVICES	305,066.45	0.00	460,446.00	540,178.00
TOTAL PURCHASED/CONTRACT SERV.	335,782.71	0.00	526,626.00	623,818.00

100-GENERAL FUND
GENERAL GOVERNMENT
ADMINISTRATION

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
100-1511-53.1101 PRINTING & SUPPLIES	28,274.94	0.00	28,400.00	28,400.00
100-1511-53.1102 JANITORIAL SUPPLIES	1,558.95	0.00	1,800.00	1,800.00
100-1511-53.1104 BUILDING MAINTENANCE	12,113.30	0.00	18,000.00	14,450.00
100-1511-53.1210 WATER & SEWER	1,724.30	0.00	2,000.00	2,000.00
100-1511-53.1230 ELECTRICITY	32,905.70	0.00	30,000.00	30,000.00
100-1511-53.1701 SUPPLIES OTHER THAN OFFI	3,649.63	0.00	6,500.00	6,500.00
TOTAL SUPPLIES	80,226.82	0.00	86,700.00	83,150.00
TOTAL SUPPLIES	80,226.82	0.00	86,700.00	83,150.00
OTHER COSTS				
BAD DEBTS				
100-1511-57.4000 BAD DEBTS	3,312.15	0.00	3,000.00	3,000.00
TOTAL BAD DEBTS	3,312.15	0.00	3,000.00	3,000.00
TOTAL OTHER COSTS	3,312.15	0.00	3,000.00	3,000.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
100-1511-61.1008 TECHNOLOGY FEE	279,923.58	0.00	0.00	0.00
TOTAL OPERATING TRANSFERS OUT	279,923.58	0.00	0.00	0.00
TOTAL OTHER FINANCING USES	279,923.58	0.00	0.00	0.00
TOTAL ADMINISTRATION	1,398,735.71	0.00	1,522,708.00	1,349,472.00

100-GENERAL FUND
GENERAL GOVERNMENT
PURCHASING

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-1517-51.1100 PERSONAL SERVICES	121,990.01	0.00	120,336.00	114,909.00
TOTAL SALARIES & WAGES	121,990.01	0.00	120,336.00	114,909.00
EMPLOYEE BENEFITS				
100-1517-51.2200 EMPLOYER FICA TAX	8,925.62	0.00	9,206.00	8,791.00
100-1517-51.2201 EMPLOYER INS. CONTRIBUTE	5,069.20	0.00	5,533.00	6,871.00
100-1517-51.2202 EMPLOYER RETIRE. CONTR	8,624.28	0.00	8,575.00	8,619.00
100-1517-51.2205 CLAIMS PAID FOR EMPLOYEES	16,520.00	0.00	17,666.00	22,358.00
TOTAL EMPLOYEE BENEFITS	39,139.10	0.00	40,980.00	46,639.00
TOTAL PERSONAL SERVICES	161,129.11	0.00	161,316.00	161,548.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
PURCHASED PROPERTY SERV.				
OTHER PURCHASED SERVICES				
100-1517-52.3101 INSURANCE	3,469.86	0.00	3,297.00	3,297.00
100-1517-52.3300 PUBLIC NOTICES	35.00	0.00	100.00	100.00
100-1517-52.3600 MEMBERSHIP & DUES	275.00	0.00	160.00	160.00
100-1517-52.3700 EMPLOYEE TRAINING	2,870.92	0.00	2,900.00	3,000.00
100-1517-52.3850 CONTRACT LABOR	4,742.82	0.00	4,875.00	7,300.00
100-1517-52.3851 MAINTENANCE & CONTRACTOR	0.00	0.00	0.00	1,040.00
TOTAL OTHER PURCHASED SERVICES	11,393.60	0.00	11,332.00	14,897.00
TOTAL PURCHASED/CONTRACT SERV.	11,393.60	0.00	11,332.00	14,897.00
SUPPLIES				
SUPPLIES				
100-1517-53.1101 PRINTING & SUPPLIES	3,031.64	0.00	2,400.00	2,600.00
100-1517-53.1102 JANITORIAL SUPPLIES	179.47	0.00	500.00	500.00
100-1517-53.1104 BUILDING MAINTENANCE	271.99	0.00	0.00	634.00
100-1517-53.1210 WATER & SEWER	329.74	0.00	400.00	400.00
100-1517-53.1220 NATURAL GAS HEAT & COOL	247.78	0.00	400.00	400.00
100-1517-53.1230 ELECTRICITY	4,791.29	0.00	5,000.00	5,000.00
100-1517-53.1592 INVENTORY VARIANCE	549.17	0.00	1,000.00	1,000.00
100-1517-53.1595 OBSOLETE-DAMAGED INVENTO	0.00	0.00	500.00	500.00
100-1517-53.1600 SMALL TOOLS & EQUIPMENT	0.00	0.00	0.00	740.00
100-1517-53.1701 SUPPLIES OTHER THAN OFFI	1,008.62	0.00	1,000.00	1,000.00
TOTAL SUPPLIES	10,409.70	0.00	11,200.00	12,774.00
TOTAL SUPPLIES	10,409.70	0.00	11,200.00	12,774.00
TOTAL PURCHASING	182,932.41	0.00	183,848.00	189,219.00

100-GENERAL FUND
GENERAL GOVERNMENT
CITY ATTORNEY

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-1530-51.1100 PERSONAL SERVICES	3,000.00	0.00	3,000.00	3,000.00
TOTAL SALARIES & WAGES	3,000.00	0.00	3,000.00	3,000.00
TOTAL PERSONAL SERVICES	3,000.00	0.00	3,000.00	3,000.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-1530-52.1200 PROFESSIONAL SERVICES	45,865.00	0.00	45,000.00	45,000.00
TOTAL PURCH. PROF.&TECH. SERV.	45,865.00	0.00	45,000.00	45,000.00
TOTAL PURCHASED/CONTRACT SERV.	45,865.00	0.00	45,000.00	45,000.00
TOTAL CITY ATTORNEY	48,865.00	0.00	48,000.00	48,000.00
TOTAL GENERAL GOVERNMENT	3,345,585.74	0.00	4,174,769.00	3,633,193.00

100-GENERAL FUND
JUDICIAL
CITY COURT

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-2650-51.1100 PERSONAL SERVICES	181,573.90	0.00	184,124.00	187,985.00
TOTAL SALARIES & WAGES	181,573.90	0.00	184,124.00	187,985.00
EMPLOYEE BENEFITS				
100-2650-51.2200 EMPLOYER FICA TAX	6,537.65	0.00	7,109.00	7,404.00
100-2650-51.2201 EMPLOYER INS. CONTRIBUTE	5,069.20	0.00	5,533.00	6,871.00
100-2650-51.2202 EMPLOYER RETIRE. CONTR	8,624.28	0.00	8,575.00	8,619.00
100-2650-51.2205 CLAIMS PAID FOR EMPLOYEES	16,520.00	0.00	17,666.00	22,358.00
TOTAL EMPLOYEE BENEFITS	36,751.13	0.00	38,883.00	45,252.00
TOTAL PERSONAL SERVICES	218,325.03	0.00	223,007.00	233,237.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-2650-52.1200 PROFESSIONAL SERVICES	11,553.57	0.00	16,000.00	16,000.00
TOTAL PURCH. PROF.&TECH. SERV.	11,553.57	0.00	16,000.00	16,000.00
OTHER PURCHASED SERVICES				
100-2650-52.3101 INSURANCE	3,469.86	0.00	3,297.00	3,297.00
100-2650-52.3200 TELEPHONE	35.63	0.00	40.00	600.00
100-2650-52.3500 TRAVEL & CONFERENCE	1,360.10	0.00	3,300.00	4,200.00
100-2650-52.3600 MEMBERSHIP & DUES	60.00	0.00	60.00	150.00
100-2650-52.3700 EMPLOYEE TRAINING	1,334.49	0.00	1,550.00	1,600.00
100-2650-52.3851 MAINTENANCE & SERVICE CONTR	0.00	0.00	1,901.00	7,300.00
TOTAL OTHER PURCHASED SERVICES	6,260.08	0.00	10,148.00	17,147.00
TOTAL PURCHASED/CONTRACT SERV.	17,813.65	0.00	26,148.00	33,147.00
SUPPLIES				
SUPPLIES				
100-2650-53.1101 PRINTING & SUPPLIES	3,582.26	0.00	5,000.00	5,000.00
100-2650-53.1701 SUPPLIES OTHER THAN OFFI	221.04	0.00	2,000.00	2,000.00
TOTAL SUPPLIES	3,803.30	0.00	7,000.00	7,000.00
TOTAL SUPPLIES	3,803.30	0.00	7,000.00	7,000.00

100-GENERAL FUND
JUDICIAL
CITY COURT

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
OTHER COSTS				
INTERGOVERNMENTAL				
100-2650-57.1002 JAIL MEALS/PER DIEM	61,597.28	0.00	75,000.00	70,000.00
TOTAL INTERGOVERNMENTAL	61,597.28	0.00	75,000.00	70,000.00
BAD DEBTS				
100-2650-57.4000 BAD DEBT	54,122.42	0.00	0.00	0.00
TOTAL BAD DEBTS	54,122.42	0.00	0.00	0.00
TOTAL OTHER COSTS	115,719.70	0.00	75,000.00	70,000.00
TOTAL CITY COURT	355,661.68	0.00	331,155.00	343,384.00
TOTAL JUDICIAL	355,661.68	0.00	331,155.00	343,384.00

100-GENERAL FUND
PUBLIC SAFETY
PUBLIC SAFETY

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-3220-51.1100 PERSONAL SERVICES	2,910,198.24	0.00	3,115,518.00	3,617,869.00
100-3220-51.1300 OVERTIME PAY	154,520.83	0.00	120,000.00	155,000.00
TOTAL SALARIES & WAGES	3,064,719.07	0.00	3,235,518.00	3,772,869.00
EMPLOYEE BENEFITS				
100-3220-51.2200 EMPLOYER FICA TAX	233,931.63	0.00	247,518.00	288,624.00
100-3220-51.2201 EMPLOYER INS. CONTRIBUTE	131,787.50	0.00	143,841.00	178,640.00
100-3220-51.2202 EMPLOYER RETIRE. CONTR	224,230.68	0.00	222,943.00	224,096.00
100-3220-51.2205 CLAIMS PAID FOR EMPLOYEES	464,570.00	0.00	459,311.00	581,299.00
100-3220-51.2903 JOHN THOMAS MEDICAL	5,976.61	0.00	6,000.00	5,000.00
TOTAL EMPLOYEE BENEFITS	1,060,496.42	0.00	1,079,613.00	1,277,659.00
TOTAL PERSONAL SERVICES	4,125,215.49	0.00	4,315,131.00	5,050,528.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-3220-52.1200 PROFESSIONAL SERVICES	6,706.66	0.00	9,500.00	4,500.00
TOTAL PURCH. PROF.&TECH. SERV.	6,706.66	0.00	9,500.00	4,500.00
PURCHASED PROPERTY SERV.				
100-3220-52.2211 ORDINARY MACH & EQUIP	328.61	0.00	800.00	300.00
100-3220-52.2215 OUTSOURCED (NON-SHOP)	136,198.87	0.00	130,000.00	145,000.00
100-3220-52.2221 PARTS FROM SHOP	33,681.25	0.00	29,500.00	25,000.00
100-3220-52.2222 LABOR FROM SHOP	24,037.49	0.00	30,000.00	25,000.00
100-3220-52.2223 OVERHEAD ALLOCATION	23,621.81	0.00	20,000.00	15,000.00
TOTAL PURCHASED PROPERTY SERV.	217,868.03	0.00	210,300.00	210,300.00
OTHER PURCHASED SERVICES				
100-3220-52.3100 INSURANCE-MEET DEDUCT	23,763.43	0.00	15,000.00	15,000.00
100-3220-52.3101 INSURANCE	103,032.86	0.00	85,720.00	85,720.00
100-3220-52.3200 TELEPHONE	405.47	0.00	450.00	450.00
100-3220-52.3201 FREIGHT	89.04	0.00	200.00	100.00
100-3220-52.3202 POSTAGE	740.47	0.00	1,000.00	750.00
100-3220-52.3300 PUBLIC NOTICES	857.50	0.00	1,200.00	750.00
100-3220-52.3500 TRAVEL & CONFERENCE	3,918.37	0.00	5,000.00	3,500.00
100-3220-52.3600 MEMBERSHIP & DUES	1,330.00	0.00	1,800.00	1,600.00
100-3220-52.3700 EMPLOYEE TRAINING	22,530.44	0.00	25,000.00	20,000.00
100-3220-52.3850 CONTRACT LABOR	4,742.82	0.00	7,500.00	7,500.00
100-3220-52.3851 MAINT & SERVICE CONTRACT	102,799.49	0.00	148,078.00	176,356.00
TOTAL OTHER PURCHASED SERVICES	264,209.89	0.00	290,948.00	311,726.00
TOTAL PURCHASED/CONTRACT SERV.	488,784.58	0.00	510,748.00	526,526.00

100-GENERAL FUND
PUBLIC SAFETY
PUBLIC SAFETY

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
100-3220-53.1101 PRINTING & SUPPLIES	4,331.02	0.00	7,500.00	4,500.00
100-3220-53.1102 JANITORIAL SUPPLIES	2,586.49	0.00	3,500.00	2,500.00
100-3220-53.1103 FIRE HYDRANT COMPLIANCE	0.00	0.00	1,620.00	2,740.00
100-3220-53.1104 BUILDING MAINTENANCE	14,322.21	0.00	24,000.00	20,000.00
100-3220-53.1105 SPECIALTY DEPT SUPPLY	9,793.19	0.00	44,589.00	40,000.00
100-3220-53.1106 NATIONAL FIRE PREVENTION	0.00	0.00	3,500.00	1,500.00
100-3220-53.1107 FIRE DIVISION EXPENSES	0.00	0.00	31,948.00	21,948.00
100-3220-53.1113 DRUG INVESTIGATIONS	2,104.40	0.00	4,000.00	2,500.00
100-3220-53.1210 WATER & SEWER	6,627.09	0.00	7,000.00	5,500.00
100-3220-53.1220 NATURAL GAS HEAT & COOL	2,442.45	0.00	3,000.00	3,000.00
100-3220-53.1230 ELECTRICITY	113,671.69	0.00	112,000.00	100,000.00
100-3220-53.1591 PARTS & SUPPLIES	724.08	0.00	1,000.00	1,000.00
100-3220-53.1600 SMALL TOOLS & EQUIPMENT	2,289.68	0.00	2,000.00	2,000.00
100-3220-53.1701 SUPPLIES OTHER THAN OFFI	3,352.89	0.00	2,700.00	1,500.00
100-3220-53.1704 UNIFORMS & CLOTHING	6,879.82	0.00	60,000.00	75,000.00
100-3220-53.1705 K-9 SUPPLIES	2,244.64	0.00	3,000.00	3,000.00
TOTAL SUPPLIES	171,369.65	0.00	311,357.00	286,688.00
TOTAL SUPPLIES	171,369.65	0.00	311,357.00	286,688.00
CAPITAL OUTLAY				
PROPERTY				
MACHINERY & EQUIPMENT				
DEBT SERVICE				
PRINCIPAL				
INTEREST				
TOTAL PUBLIC SAFETY	4,785,369.72	0.00	5,137,236.00	5,863,742.00
TOTAL PUBLIC SAFETY	4,785,369.72	0.00	5,137,236.00	5,863,742.00

100-GENERAL FUND
ENG/COMMUNITY SERVICES
STREETS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-4220-51.1100 PERSONAL SERVICES	730,589.73	0.00	862,034.00	727,959.00
100-4220-51.1300 OVERTIME PAY	3,301.48	0.00	0.00	0.00
TOTAL SALARIES & WAGES	733,891.21	0.00	862,034.00	727,959.00
EMPLOYEE BENEFITS				
100-4220-51.2200 EMPLOYER FICA TAX	57,278.81	0.00	65,946.00	55,689.00
100-4220-51.2201 EMPLOYER INS. CONTRIBUTE	45,365.00	0.00	46,195.00	47,065.00
100-4220-51.2202 EMPLOYER RETIRE. CONTR	77,187.12	0.00	71,599.00	59,041.00
100-4220-51.2205 CLAIMS PAID FOR EMPLOYEES	187,541.51	0.00	147,510.00	153,150.00
TOTAL EMPLOYEE BENEFITS	367,372.44	0.00	331,250.00	314,945.00
TOTAL PERSONAL SERVICES	1,101,263.65	0.00	1,193,284.00	1,042,904.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-4220-52.1200 PROFESSIONAL SERVICES	1,541.00	0.00	6,000.00	3,000.00
TOTAL PURCH. PROF.&TECH. SERV.	1,541.00	0.00	6,000.00	3,000.00
PURCHASED PROPERTY SERV.				
100-4220-52.2215 OUTSOURCED (NON-SHOP)	80,545.45	0.00	100,000.00	100,000.00
100-4220-52.2221 PARTS FROM SHOP	89,996.99	0.00	100,000.00	100,000.00
100-4220-52.2222 LABOR FROM SHOP	58,226.25	0.00	75,000.00	75,000.00
100-4220-52.2223 OVERHEAD ALLOCATION	60,133.99	0.00	50,000.00	50,000.00
TOTAL PURCHASED PROPERTY SERV.	288,902.68	0.00	325,000.00	325,000.00
OTHER PURCHASED SERVICES				
100-4220-52.3100 INSURANCE-MEET DEDUCT	17,575.70	0.00	0.00	0.00
100-4220-52.3101 INSURANCE	31,170.69	0.00	27,530.00	27,530.00
100-4220-52.3200 TELEPHONE	53.45	0.00	100.00	100.00
100-4220-52.3500 TRAVEL & CONFERENCE	126.56	0.00	2,000.00	2,000.00
100-4220-52.3600 MEMBERSHIP & DUES	426.74	0.00	1,000.00	2,000.00
100-4220-52.3700 EMPLOYEE TRAINING	0.00	0.00	500.00	1,000.00
100-4220-52.3851 MAINT & SERVICE CONTRACT	12,600.80	0.00	13,476.00	16,700.00
TOTAL OTHER PURCHASED SERVICES	61,953.94	0.00	44,606.00	49,330.00
TOTAL PURCHASED/CONTRACT SERV.	352,397.62	0.00	375,606.00	377,330.00
SUPPLIES				

100-GENERAL FUND
ENG/COMMUNITY SERVICES
STREETS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
100-4220-53.1101 PRINTING & SUPPLIES	464.64	0.00	750.00	750.00
100-4220-53.1102 JANITORIAL SUPPLIES	857.72	0.00	1,500.00	1,000.00
100-4220-53.1104 BUILDING MAINTENANCE	5,372.43	0.00	1,500.00	5,000.00
100-4220-53.1107 PIPES, FITTINGS & ETC	48.59	0.00	100.00	100.00
100-4220-53.1230 ELECTRICITY	47,644.49	0.00	0.00	42,000.00
100-4220-53.1232 TRAFFIC LIGHTS	578.29	0.00	1,000.00	1,000.00
100-4220-53.1233 STREET LIGHTS	317,134.81	0.00	280,000.00	280,000.00
100-4220-53.1600 SMALL TOOLS & EQUIPMENT	2,176.01	0.00	5,000.00	5,000.00
100-4220-53.1701 SUPPLIES OTHER THAN OFFI	22,634.74	0.00	45,000.00	35,000.00
100-4220-53.1711 STREET/SIDEWALK REPAIR	2,500.00	0.00	0.00	0.00
100-4220-53.1714 PAVING OTHER	207,266.89	0.00	30,000.00	0.00
100-4220-53.1716 HURRICANE HELENE	4,626.01	0.00	0.00	0.00
TOTAL SUPPLIES	611,304.62	0.00	364,850.00	369,850.00
TOTAL SUPPLIES	611,304.62	0.00	364,850.00	369,850.00
CAPITAL OUTLAY				
PROPERTY				
100-4220-54.1405 PURCHASE INFRASTRUCTURE	197,004.20	0.00	400,000.00	300,000.00
TOTAL PROPERTY	197,004.20	0.00	400,000.00	300,000.00
MACHINERY & EQUIPMENT				
TOTAL CAPITAL OUTLAY	197,004.20	0.00	400,000.00	300,000.00
DEBT SERVICE				
PRINCIPAL				
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
TOTAL STREETS	2,261,970.09	0.00	2,333,740.00	2,090,084.00

100-GENERAL FUND
ENG/COMMUNITY SERVICES
PARKS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-7550-51.1100 PERSONAL SERVICES	628,162.37	0.00	727,330.00	728,005.00
100-7550-51.1300 OVERTIME PAY	844.22	0.00	0.00	0.00
TOTAL SALARIES & WAGES	629,006.59	0.00	727,330.00	728,005.00
EMPLOYEE BENEFITS				
100-7550-51.2200 EMPLOYER FICA TAX	51,001.39	0.00	55,641.00	55,692.00
100-7550-51.2201 EMPLOYER INS CONTRIBUTE	53,221.70	0.00	52,558.00	65,272.00
100-7550-51.2202 EMPLOYER RETIRE CONTRIBUTE	90,554.76	0.00	81,460.00	81,881.00
100-7550-51.2205 CLAIMS PAID FOR EMPLOYEES	173,480.00	0.00	167,825.00	212,398.00
TOTAL EMPLOYEE BENEFITS	368,257.85	0.00	357,484.00	415,243.00
TOTAL PERSONAL SERVICES	997,264.44	0.00	1,084,814.00	1,143,248.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-7550-52.1200 PROFESSIONAL SERVICES	10,992.61	0.00	0.00	1,000.00
TOTAL PURCH. PROF.&TECH. SERV.	10,992.61	0.00	0.00	1,000.00
PURCHASED PROPERTY SERV.				
100-7550-52.2215 OUTSOURCES (NON-SHOP)	61,418.56	0.00	60,000.00	70,000.00
100-7550-52.2221 PARTS FROM SHOP	71,526.63	0.00	70,000.00	55,000.00
100-7550-52.2222 LABOR FROM SHOP	65,842.50	0.00	65,000.00	62,000.00
100-7550-52.2223 OVERHEAD ALLOCATION	54,994.25	0.00	7,988.00	55,000.00
TOTAL PURCHASED PROPERTY SERV.	253,781.94	0.00	202,988.00	242,000.00
OTHER PURCHASED SERVICES				
100-7550-52.3100 INSURANCE - MEET DEDUCTIBLE	5,766.47	0.00	0.00	0.00
100-7550-52.3101 INSURANCE	36,282.80	0.00	31,321.00	31,321.00
100-7550-52.3200 TELEPHONE	106.94	0.00	110.00	110.00
100-7550-52.3500 TRAVEL & CONFERENCE	0.00	0.00	1,000.00	1,000.00
100-7550-52.3600 MEMBERSHIP & DUES	30.00	0.00	250.00	250.00
100-7550-52.3700 EMPLOYEE TRAINING	0.00	0.00	500.00	100.00
100-7550-52.3851 MAINT & SERVICE CONTRACT	11,302.30	0.00	16,299.00	15,000.00
100-7550-52.3901 CHASON PARK	10,394.76	0.00	8,000.00	30,000.00
100-7550-52.3902 CEMETERIES	1,620.49	0.00	1,000.00	10,000.00
100-7550-52.3903 BOAT BASIN	247.96	0.00	10,000.00	0.00
TOTAL OTHER PURCHASED SERVICES	65,751.72	0.00	68,480.00	87,781.00
TOTAL PURCHASED/CONTRACT SERV.	330,526.27	0.00	271,468.00	330,781.00

100-GENERAL FUND
ENG/COMMUNITY SERVICES
PARKS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
100-7550-53.1101 PRINTING & SUPPLIES	291.73	0.00	100.00	300.00
100-7550-53.1102 JANITORIAL SUPPLIES	9,747.01	0.00	500.00	4,000.00
100-7550-53.1104 BUILDING MAINTENANCE	17,163.08	0.00	20,000.00	15,000.00
100-7550-53.1107 PIPES, FITTINGS & ETC	803.54	0.00	1,000.00	1,500.00
100-7550-53.1109 GRASS & PLANTS	16,115.59	0.00	12,000.00	15,000.00
100-7550-53.1210 WATER & SEWER	83,715.79	0.00	28,500.00	50,000.00
100-7550-53.1220 NATURAL GAS HEAT & COOL	8,928.68	0.00	1,750.00	3,200.00
100-7550-53.1230 ELECTRICITY	128,623.01	0.00	115,000.00	115,000.00
100-7550-53.1600 SMALL TOOLS & EQUIPMENT	7,560.15	0.00	6,761.00	7,000.00
100-7550-53.1700 DISC GOLF COURSE	0.00	0.00	1,000.00	2,000.00
100-7550-53.1701 SUPPLIES OTHER THAN OFFICE	23,566.72	0.00	20,000.00	20,000.00
100-7550-53.1703 LIGHTS ALONG THE RIVER MAIN	13,353.25	0.00	3,000.00	14,000.00
TOTAL SUPPLIES	309,868.55	0.00	209,611.00	247,000.00
TOTAL SUPPLIES	309,868.55	0.00	209,611.00	247,000.00
CAPITAL OUTLAY				
PROPERTY				
100-7550-54.1401 PURCHASE INFRASTRUCTURE	0.00	0.00	28,239.00	0.00
TOTAL PROPERTY	0.00	0.00	28,239.00	0.00
MACHINERY & EQUIPMENT				
TOTAL CAPITAL OUTLAY	0.00	0.00	28,239.00	0.00
TOTAL PARKS	1,637,659.26	0.00	1,594,132.00	1,721,029.00

100-GENERAL FUND
ENG/COMMUNITY SERVICES
MAINTENANCE

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-4910-51.1100 PERSONAL SERVICES	184,896.79	0.00	216,222.00	224,154.00
TOTAL SALARIES & WAGES	184,896.79	0.00	216,222.00	224,154.00
EMPLOYEE BENEFITS				
100-4910-51.2200 EMPLOYER FICA TAX	13,977.74	0.00	16,541.00	17,148.00
100-4910-51.2201 EMPLOYER INS. CONTRIBUTE	12,671.70	0.00	13,831.00	17,177.00
100-4910-51.2202 EMPLOYER RETIRE. CONTR	21,560.64	0.00	21,437.00	21,548.00
100-4910-51.2205 CLAIMS PAID FOR EMPLOYEES	41,305.00	0.00	44,165.00	55,894.00
TOTAL EMPLOYEE BENEFITS	89,515.08	0.00	95,974.00	111,767.00
TOTAL PERSONAL SERVICES	274,411.87	0.00	312,196.00	335,921.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-4910-52.1200 PROFESSIONAL SERVICES	127.00	0.00	0.00	0.00
TOTAL PURCH. PROF.&TECH. SERV.	127.00	0.00	0.00	0.00
PURCHASED PROPERTY SERV.				
OTHER PURCHASED SERVICES				
100-4910-52.3101 INSURANCE	8,674.66	0.00	8,243.00	8,243.00
100-4910-52.3850 CONTRACT LABOR	111,289.98	0.00	222,000.00	162,000.00
100-4910-52.3851 MAINT & SERVICE CONTRACT	2,633.90	0.00	6,898.00	7,000.00
TOTAL OTHER PURCHASED SERVICES	122,598.54	0.00	237,141.00	177,243.00
TOTAL PURCHASED/CONTRACT SERV.	122,725.54	0.00	237,141.00	177,243.00
SUPPLIES				
SUPPLIES				
100-4910-53.1101 PRINTING & SUPPLIES	58.27	0.00	100.00	125.00
100-4910-53.1102 JANITORIAL SUPPLIES	1,902.59	0.00	2,000.00	5,000.00
100-4910-53.1104 BUILDING MAINTENANCE	0.00	0.00	0.00	8,000.00
100-4910-53.1600 SMALL TOOLS & EQUIPMENT	716.19	0.00	1,000.00	1,000.00
100-4910-53.1701 SUPPLIES OTHER THAN OFFI	6,222.48	0.00	1,000.00	3,500.00
TOTAL SUPPLIES	8,899.53	0.00	4,100.00	17,625.00
TOTAL SUPPLIES	8,899.53	0.00	4,100.00	17,625.00

100-GENERAL FUND
ENG/COMMUNITY SERVICES
MAINTENANCE

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT				
TOTAL MAINTENANCE	406,036.94	0.00	553,437.00	530,789.00
TOTAL ENG/COMMUNITY SERVICES	4,305,666.29	0.00	4,481,309.00	4,341,902.00

100-GENERAL FUND
COMMUNITY DEVELOPMENT
PLAN & ZONING/BLDG INSPE

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-7450-51.1100 PERSONAL SERVICES	86,832.08	0.00	89,408.00	256,434.00
TOTAL SALARIES & WAGES	86,832.08	0.00	89,408.00	256,434.00
EMPLOYEE BENEFITS				
100-7450-51.2200 EMPLOYER FICA TAX	6,123.64	0.00	6,840.00	19,617.00
100-7450-51.2201 EMPLOYER INS. CONTRIBUTE	2,534.20	0.00	2,767.00	12,024.00
100-7450-51.2202 EMPLOYER RETIRE. CONTR	4,312.08	0.00	4,288.00	15,083.00
100-7450-51.2205 CLAIMS PAID FOR EMPLOYEES	8,260.00	0.00	8,833.00	39,126.00
TOTAL EMPLOYEE BENEFITS	21,229.92	0.00	22,728.00	85,850.00
TOTAL PERSONAL SERVICES	108,062.00	0.00	112,136.00	342,284.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-7450-52.1200 PROFESSIONAL SERVICES	79,682.35	0.00	25,825.00	4,700.00
TOTAL PURCH. PROF.&TECH. SERV.	79,682.35	0.00	25,825.00	4,700.00
PURCHASED PROPERTY SERV.				
100-7450-52.2215 OUTSOURCED (NON-SHOP)	1,981.56	0.00	1,800.00	8,700.00
100-7450-52.2221 PARTS FROM SHOP	0.00	0.00	1,000.00	6,000.00
100-7450-52.2222 LABOR FROM SHOP	0.00	0.00	1,000.00	3,500.00
TOTAL PURCHASED PROPERTY SERV.	1,981.56	0.00	3,800.00	18,200.00
OTHER PURCHASED SERVICES				
100-7450-52.3101 INSURANCE	4,683.13	0.00	1,649.00	1,649.00
100-7450-52.3202 POSTAGE	18.25	0.00	300.00	500.00
100-7450-52.3300 PUBLIC NOTICES	2,460.00	0.00	2,000.00	2,500.00
100-7450-52.3301 PROMOTIONAL ITEMS	0.00	0.00	9,000.00	3,000.00
100-7450-52.3500 TRAVEL & CONFERENCE	1,110.20	0.00	1,000.00	2,900.00
100-7450-52.3600 MEMBERSHIP & DUES	863.96	0.00	1,010.00	460.00
100-7450-52.3700 EMPLOYEE TRAINING	1,248.00	0.00	1,000.00	1,500.00
100-7450-52.3851 MAINTENANCE & SERVICE CONTR	119.98	0.00	53,166.00	54,000.00
TOTAL OTHER PURCHASED SERVICES	10,503.52	0.00	69,125.00	66,509.00
TOTAL PURCHASED/CONTRACT SERV.	92,167.43	0.00	98,750.00	89,409.00
SUPPLIES				
SUPPLIES				
100-7450-53.1101 PRINTING & SUPPLIES	2,435.92	0.00	7,000.00	2,000.00
100-7450-53.1600 SMALL TOOLS	116.96	0.00	500.00	800.00

100-GENERAL FUND
COMMUNITY DEVELOPMENT
PLAN & ZONING/BLDG INSPE

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
100-7450-53.1701 SUPPLIES OTHER THAN OFFI	2,567.48	0.00	3,000.00	4,000.00
TOTAL SUPPLIES	5,120.36	0.00	10,500.00	6,800.00
TOTAL SUPPLIES	5,120.36	0.00	10,500.00	6,800.00
OTHER COSTS				
INTERGOVERNMENTAL				
100-7450-57.1004 BOARDS & COMMISSIONS	0.00	0.00	7,245.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	0.00	7,245.00	0.00
TOTAL OTHER COSTS	0.00	0.00	7,245.00	0.00
TOTAL PLAN & ZONING/BLDG INSPE	205,349.79	0.00	228,631.00	438,493.00

100-GENERAL FUND
COMMUNITY DEVELOPMENT
GIS ASSET MANAGEMENT

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-7455-51.1100 PERSONAL SERVICES	42,148.35	0.00	106,379.00	55,443.00
TOTAL SALARIES & WAGES	42,148.35	0.00	106,379.00	55,443.00
EMPLOYEE BENEFITS				
100-7455-51.2200 EMPLOYER FICA TAX	3,169.13	0.00	8,138.00	4,241.00
100-7455-51.2201 EMPLOYER INS. CONTRIBU	2,534.20	0.00	5,533.00	3,435.00
100-7455-51.2202 EMPLOYER RETIRE. CONTR	4,312.08	0.00	8,575.00	4,310.00
100-7455-51.2205 CLAIMS PAID FOR EMPLOY	8,260.00	0.00	17,666.00	11,179.00
TOTAL EMPLOYEE BENEFITS	18,275.41	0.00	39,912.00	23,165.00
TOTAL PERSONAL SERVICES	60,423.76	0.00	146,291.00	78,608.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-7455-52.1200 PROFESSIONAL SERVICES	0.00	0.00	20,000.00	12,000.00
TOTAL PURCH. PROF.&TECH. SERV.	0.00	0.00	20,000.00	12,000.00
PURCHASED PROPERTY SERV.				
100-7455-52.2215 OUTSOURCED (NON-SHOP)	0.00	0.00	4,800.00	5,000.00
100-7455-52.2221 PARTS FROM SHOP	0.00	0.00	1,000.00	500.00
100-7455-52.2222 LABOR FROM SHOP	0.00	0.00	1,000.00	500.00
TOTAL PURCHASED PROPERTY SERV.	0.00	0.00	6,800.00	6,000.00
OTHER PURCHASED SERVICES				
100-7455-52.3101 INSURANCE	1,123.94	0.00	3,297.00	3,297.00
100-7455-52.3500 TRAVEL & CONFERENCE	0.00	0.00	2,500.00	1,500.00
100-7455-52.3700 EMPLOYEE TRAINING	0.00	0.00	2,500.00	1,100.00
TOTAL OTHER PURCHASED SERVICES	1,123.94	0.00	8,297.00	5,897.00
TOTAL PURCHASED/CONTRACT SERV.	1,123.94	0.00	35,097.00	23,897.00
SUPPLIES				
SUPPLIES				
100-7455-53.1101 PRINTING & SUPPLIES	0.00	0.00	600.00	500.00
100-7455-53.1600 SMALL TOOLS	0.00	0.00	1,000.00	750.00
100-7455-53.1701 SUPPLIES OTHER THAN OFFICE	0.00	0.00	2,500.00	1,500.00
TOTAL SUPPLIES	0.00	0.00	4,100.00	2,750.00
TOTAL SUPPLIES	0.00	0.00	4,100.00	2,750.00
TOTAL GIS ASSET MANAGEMENT	61,547.70	0.00	185,488.00	105,255.00

100-GENERAL FUND
COMMUNITY DEVELOPMENT
CODE ENFORCEMENT

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-7460-51.1100 PERSONAL SERVICES	320,736.84	0.00	329,583.00	325,533.00
TOTAL SALARIES & WAGES	320,736.84	0.00	329,583.00	325,533.00
EMPLOYEE BENEFITS				
100-7460-51.2200 EMPLOYER FICA TAX	24,376.72	0.00	25,214.00	24,903.00
100-7460-51.2201 EMPLOYER INSURANCE CONTRIBU	12,671.70	0.00	13,831.00	16,318.00
100-7460-51.2202 EMPLOYER RETIREMENT CONTRIB	21,560.64	0.00	21,437.00	20,470.00
100-7460-51.2205 CLAIMS PAID FOR EMPLOYEES	41,305.00	0.00	44,165.00	53,099.00
TOTAL EMPLOYEE BENEFITS	99,914.06	0.00	104,647.00	114,790.00
TOTAL PERSONAL SERVICES	420,650.90	0.00	434,230.00	440,323.00
PURCHASED/CONTRACT SERV.				
PURCHASED PROPERTY SERV.				
100-7460-52.2215 OUTSOURCED (NON-SHOP)	11,886.72	0.00	30,000.00	18,000.00
100-7460-52.2221 PARTS FROM SHOP	8,601.13	0.00	2,000.00	2,000.00
100-7460-52.2222 LABOR FROM SHOP	6,247.34	0.00	2,000.00	1,500.00
100-7460-52.2223 OVERHEAD ALLOCATION	6,107.37	0.00	0.00	0.00
TOTAL PURCHASED PROPERTY SERV.	32,842.56	0.00	34,000.00	21,500.00
OTHER PURCHASED SERVICES				
100-7460-52.3101 INSURANCE	8,976.25	0.00	8,243.00	8,243.00
100-7460-52.3202 POSTAGE	2,200.00	0.00	2,200.00	2,200.00
100-7460-52.3500 TRAVEL & CONFERENCE	271.85	0.00	7,300.00	7,500.00
100-7460-52.3600 MEMBERSHIP & DUES	665.00	0.00	980.00	980.00
100-7460-52.3700 EMPLOYEE TRAINING	117.63	0.00	4,550.00	4,700.00
100-7460-52.3851 MAINT & SERVICE CONTRACT	1,249.39	0.00	3,046.00	6,000.00
100-7460-52.3901 SUBSTAND BLDG DEMOLITION	21,438.00	0.00	50,000.00	12,000.00
TOTAL OTHER PURCHASED SERVICES	34,918.12	0.00	76,319.00	41,623.00
TOTAL PURCHASED/CONTRACT SERV.	67,760.68	0.00	110,319.00	63,123.00
SUPPLIES				
SUPPLIES				
100-7460-53.1101 PRINTING & SUPPLIES	62.77	0.00	3,000.00	3,100.00
100-7460-53.1102 JANITORIAL SUPPLIES	0.00	0.00	100.00	0.00
100-7460-53.1701 SUPPLIES OTHER THAN OFFI	2,559.70	0.00	7,500.00	7,500.00
TOTAL SUPPLIES	2,622.47	0.00	10,600.00	10,600.00
TOTAL SUPPLIES	2,622.47	0.00	10,600.00	10,600.00

100-GENERAL FUND
COMMUNITY DEVELOPMENT
CODE ENFORCEMENT

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT				
TOTAL CODE ENFORCEMENT	491,034.05	0.00	555,149.00	514,046.00

100-GENERAL FUND
COMMUNITY DEVELOPMENT
ADMINISTRATION

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-7540-51.1100 PERSONAL SERVICES	235,098.66	0.00	259,343.00	146,478.00
TOTAL SALARIES & WAGES	235,098.66	0.00	259,343.00	146,478.00
EMPLOYEE BENEFITS				
100-7540-51.2200 EMPLOYER FICA TAX	20,256.84	0.00	19,840.00	11,206.00
100-7540-51.2201 EMPLOYER INS. CONTRIBUTE	12,671.70	0.00	11,065.00	9,447.00
100-7540-51.2202 EMPLOYER RETIRE. CONTR	21,560.67	0.00	17,150.00	11,851.00
100-7540-51.2205 CLAIMS PAID FOR EMPLOYEES	41,305.00	0.00	35,332.00	30,742.00
TOTAL EMPLOYEE BENEFITS	95,794.21	0.00	83,387.00	63,246.00
TOTAL PERSONAL SERVICES	330,892.87	0.00	342,730.00	209,724.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-7540-52.1200 PROFESSIONAL SERVICES	4,446.29	0.00	3,855.00	3,000.00
TOTAL PURCH. PROF.&TECH. SERV.	4,446.29	0.00	3,855.00	3,000.00
PURCHASED PROPERTY SERV.				
100-7540-52.2215 OUTSOURCED (NON-SHOP)	363.00	0.00	150.00	500.00
100-7540-52.2221 PARTS FROM SHOP	0.00	0.00	0.00	200.00
100-7540-52.2222 LABOR FROM SHOP	0.00	0.00	0.00	200.00
100-7540-52.2310 RENT OF OFFICES	6,408.00	0.00	6,396.00	6,396.00
TOTAL PURCHASED PROPERTY SERV.	6,771.00	0.00	6,546.00	7,296.00
OTHER PURCHASED SERVICES				
100-7540-52.3101 INSURANCE	5,726.46	0.00	6,594.00	6,594.00
100-7540-52.3202 POSTAGE	155.26	0.00	100.00	150.00
100-7540-52.3300 PUBLIC NOTICES	5,786.40	0.00	6,725.00	6,800.00
100-7540-52.3301 PROMOTIONAL ITEMS	2,629.75	0.00	5,300.00	2,500.00
100-7540-52.3500 TRAVEL & CONFERENCE	1,542.79	0.00	1,750.00	1,750.00
100-7540-52.3600 MEMBERSHIP & DUES	1,125.00	0.00	935.00	935.00
100-7540-52.3700 EMPLOYEE TRAINING	350.99	0.00	950.00	950.00
100-7540-52.3851 MAINT & SERVICE CONTRACTS	0.00	0.00	10,584.00	24,920.00
100-7540-52.3852 MAINT & SERVICE- FACILITIES	6,726.15	0.00	0.00	7,000.00
TOTAL OTHER PURCHASED SERVICES	24,042.80	0.00	32,938.00	51,599.00
TOTAL PURCHASED/CONTRACT SERV.	35,260.09	0.00	43,339.00	61,895.00

100-GENERAL FUND
COMMUNITY DEVELOPMENT
ADMINISTRATION

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
100-7540-53.1101 PRINTING & SUPPLIES	3,944.12	0.00	8,100.00	6,000.00
100-7540-53.1210 WATER & SEWER	413.43	0.00	2,000.00	1,000.00
100-7540-53.1230 ELECTRICITY	4,404.99	0.00	5,245.00	5,500.00
100-7540-53.1701 SUPPLIES OTHER THAN OFFI	6,182.97	0.00	17,700.00	7,000.00
TOTAL SUPPLIES	14,945.51	0.00	33,045.00	19,500.00
TOTAL SUPPLIES	14,945.51	0.00	33,045.00	19,500.00
OTHER COSTS				
PAYMENTS TO OTH AGENCIES				
100-7540-57.2008 BASS TOURNAMENT	18,000.00	0.00	18,000.00	18,000.00
TOTAL PAYMENTS TO OTH AGENCIES	18,000.00	0.00	18,000.00	18,000.00
PAYMENTS TO OTHERS				
100-7540-57.3002 COMMUNITY ACTIVITIES	96,377.77	0.00	76,800.00	77,000.00
100-7540-57.3004 BAINBRIDGE OUTDOOR CAMP	33,545.34	0.00	33,270.00	25,000.00
TOTAL PAYMENTS TO OTHERS	129,923.11	0.00	110,070.00	102,000.00
TOTAL OTHER COSTS	147,923.11	0.00	128,070.00	120,000.00
TOTAL ADMINISTRATION	529,021.58	0.00	547,184.00	411,119.00

100-GENERAL FUND
COMMUNITY DEVELOPMENT
COMMUNICATION

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-7560-51.1100 PERSONAL SERVICES	40,419.59	0.00	41,633.00	47,655.00
TOTAL SALARIES & WAGES	40,419.59	0.00	41,633.00	47,655.00
EMPLOYEE BENEFITS				
100-7560-51.2200 EMPLOYER FICA TAX	2,932.49	0.00	3,185.00	3,646.00
100-7560-51.2201 EMPLOYER INS. CONTRIBUTE	1,900.80	0.00	2,075.00	3,435.00
100-7560-51.2202 EMPLOYER RETIRE. CONTR	3,234.12	0.00	3,216.00	4,310.00
100-7560-51.2205 CLAIMS PAID FOR EMPLOYEES	6,210.00	0.00	6,625.00	11,179.00
TOTAL EMPLOYEE BENEFITS	14,277.41	0.00	15,101.00	22,570.00
TOTAL PERSONAL SERVICES	54,697.00	0.00	56,734.00	70,225.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-7560-52.1200 PROFESSIONAL SERVICES	30,447.78	0.00	22,500.00	33,725.00
TOTAL PURCH. PROF.&TECH. SERV.	30,447.78	0.00	22,500.00	33,725.00
PURCHASED PROPERTY SERV.				
OTHER PURCHASED SERVICES				
100-7560-52.3101 INSURANCE	1,301.20	0.00	1,237.00	1,237.00
100-7560-52.3300 PUBLIC NOTICES	7,575.00	0.00	5,000.00	3,000.00
100-7560-52.3301 PROMOTIONAL ITEMS	0.00	0.00	2,500.00	2,500.00
100-7560-52.3500 TRAVEL & CONFERENCE	859.23	0.00	2,000.00	3,000.00
100-7560-52.3600 MEMBERSHIP & DUES	0.00	0.00	0.00	350.00
100-7560-52.3851 MAINT & SERVICE CONTRACTS	0.00	0.00	0.00	1,000.00
TOTAL OTHER PURCHASED SERVICES	9,735.43	0.00	10,737.00	11,087.00
TOTAL PURCHASED/CONTRACT SERV.	40,183.21	0.00	33,237.00	44,812.00
SUPPLIES				
SUPPLIES				
100-7560-53.1101 PRINTING & SUPPLIES	657.92	0.00	3,000.00	1,500.00
100-7560-53.1701 SUPPLIES OTHER THAN OFFI	1,112.88	0.00	3,000.00	1,500.00
TOTAL SUPPLIES	1,770.80	0.00	6,000.00	3,000.00
TOTAL SUPPLIES	1,770.80	0.00	6,000.00	3,000.00
TOTAL COMMUNICATION	96,651.01	0.00	95,971.00	118,037.00

100-GENERAL FUND
COMMUNITY DEVELOPMENT
ANIMAL SERVICES

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
100-7570-51.1100 PERSONAL SERVICES	385,090.31	0.00	416,539.00	431,667.00
TOTAL SALARIES & WAGES	385,090.31	0.00	416,539.00	431,667.00
EMPLOYEE BENEFITS				
100-7570-51.2200 EMPLOYER FICA TAX	29,439.73	0.00	31,866.00	33,023.00
100-7570-51.2201 EMPLOYER INS CONTRIBUTE	27,878.30	0.00	30,428.00	37,789.00
100-7570-51.2202 EMPLOYER RETIRE CONTRIBUTE	47,433.48	0.00	47,162.00	47,405.00
100-7570-51.2205 CLAIMS PAID FOR EMPLOYEE	90,870.00	0.00	97,162.00	122,967.00
TOTAL EMPLOYEE BENEFITS	195,621.51	0.00	206,618.00	241,184.00
TOTAL PERSONAL SERVICES	580,711.82	0.00	623,157.00	672,851.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
100-7570-52.1200 PROFESSIONAL SERVICES	33,991.31	0.00	35,000.00	50,000.00
TOTAL PURCH. PROF.&TECH. SERV.	33,991.31	0.00	35,000.00	50,000.00
PURCHASED PROPERTY SERV.				
100-7570-52.2215 OUTSOURCED (NON-SHOP)	9,227.11	0.00	10,000.00	15,000.00
100-7570-52.2221 PARTS FROM SHOP	1,101.05	0.00	2,000.00	2,000.00
100-7570-52.2222 LABOR FROM SHOP	47.04	0.00	2,000.00	2,000.00
TOTAL PURCHASED PROPERTY SERV.	10,375.20	0.00	14,000.00	19,000.00
OTHER PURCHASED SERVICES				
100-7570-52.3101 INSURANCE	15,585.02	0.00	18,133.00	18,133.00
100-7570-52.3202 POSTAGE	75.00	0.00	150.00	150.00
100-7570-52.3301 PROMOTIONAL ITEMS	0.00	0.00	800.00	800.00
100-7570-52.3851 MAINTENANCE & SERVICE CONTR	19,650.73	0.00	30,578.00	31,960.00
TOTAL OTHER PURCHASED SERVICES	35,310.75	0.00	49,661.00	51,043.00
TOTAL PURCHASED/CONTRACT SERV.	79,677.26	0.00	98,661.00	120,043.00
SUPPLIES				
SUPPLIES				
100-7570-53.1101 PRINTING & SUPPLIES	912.39	0.00	1,500.00	2,500.00
100-7570-53.1102 JANITORIAL SUPPLIES	4,577.54	0.00	6,000.00	6,000.00
100-7570-53.1104 BUILDING MAINTENANCE	4,072.85	0.00	4,500.00	12,000.00
100-7570-53.1210 WATER & SEWER	3,469.97	0.00	3,000.00	3,600.00
100-7570-53.1220 NATURAL GAS & HEAT	572.35	0.00	1,000.00	1,000.00
100-7570-53.1230 ELECTRICITY	50,367.12	0.00	42,750.00	54,000.00

100-GENERAL FUND
COMMUNITY DEVELOPMENT
ANIMAL SERVICES

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
100-7570-53.1701 SUPPLIES OTHER THAN OFFICE	23,418.05	0.00	20,500.00	19,000.00
100-7570-53.1703 ANIMAL FOOD	652.03	0.00	12,000.00	15,600.00
TOTAL SUPPLIES	88,042.30	0.00	91,250.00	113,700.00
TOTAL SUPPLIES	88,042.30	0.00	91,250.00	113,700.00
TOTAL ANIMAL SERVICES	748,431.38	0.00	813,068.00	906,594.00
TOTAL COMMUNITY DEVELOPMENT	2,132,035.51	0.00	2,425,491.00	2,493,544.00
TOTAL EXPENDITURES	14,924,318.94	0.00	16,549,960.00	16,675,765.00
REVENUES OVER/(UNDER) EXPENDITURES	1,203,204.18	0.00	0.00	0.00

113-COB PUBLIC FACILITES AUTH

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
INVESTMENT INCOME				
INTEREST REVENUE				
113-0000-36.1000 INTEREST	14,120.23	0.00	0.00	0.00
TOTAL INTEREST REVENUE	14,120.23	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	14,120.23	0.00	0.00	0.00
MISCELLANEOUS REVENUE				
OTHER				
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
113-0000-39.1200 RESIDUAL EQUITY TRAN IN	1,714,179.77	0.00	1,815,900.00	1,819,858.00
TOTAL INTERFUND TRANSFERS	1,714,179.77	0.00	1,815,900.00	1,819,858.00
PROCEEDS-LONG TERM LIAB				
TOTAL OTHER FINANCING SOURCES	1,714,179.77	0.00	1,815,900.00	1,819,858.00
TOTAL REVENUES	1,728,300.00	0.00	1,815,900.00	1,819,858.00

113-COB PUBLIC FACILITES AUTH
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CAPITAL OUTLAY				
PROPERTY				
DEBT SERVICE				
PRINCIPAL				
113-0000-58.1201 D/S PRINCIPAL PAYMENT	1,030,000.00	0.00	1,140,000.00	1,170,000.00
TOTAL PRINCIPAL	1,030,000.00	0.00	1,140,000.00	1,170,000.00
INTEREST				
113-0000-58.2200 D/S INTEREST PAYMENT	698,300.00	0.00	675,900.00	649,858.00
TOTAL INTEREST	698,300.00	0.00	675,900.00	649,858.00
ISSUANCE COSTS				
TOTAL DEBT SERVICE	1,728,300.00	0.00	1,815,900.00	1,819,858.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
PAYMENTS-REFUND BOND ESC				
TOTAL NON-DEPARTMENTAL	1,728,300.00	0.00	1,815,900.00	1,819,858.00
TOTAL NON-FUNCTION	1,728,300.00	0.00	1,815,900.00	1,819,858.00
TOTAL EXPENDITURES	1,728,300.00	0.00	1,815,900.00	1,819,858.00

116-LEVEL UP EDUCATION & TENN

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
INTERGOVERNMENTAL REVENU				
STATE GOVERNMENT GRANTS				
116-0000-33.4104 MISC GRANTS	625.00	0.00	0.00	0.00
TOTAL STATE GOVERNMENT GRANTS	625.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL REVENU	625.00	0.00	0.00	0.00
CHARGES FOR SERVICES				
CULTURE & RECREATION				
116-0000-34.7506 LEVEL UP ED & TENNIS	30,000.00	0.00	60,000.00	55,000.00
TOTAL CULTURE & RECREATION	30,000.00	0.00	60,000.00	55,000.00
TOTAL CHARGES FOR SERVICES	30,000.00	0.00	60,000.00	55,000.00
MISCELLANEOUS REVENUE				
OTHER				
116-0000-38.9999 PRIOR YEAR EXCESS REVENUE	0.00	0.00	29,225.00	27,660.00
TOTAL OTHER	0.00	0.00	29,225.00	27,660.00
TOTAL MISCELLANEOUS REVENUE	0.00	0.00	29,225.00	27,660.00
TOTAL REVENUES	30,625.00	0.00	89,225.00	82,660.00

116-LEVEL UP EDUCATION & TENN
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PURCHASED/CONTRACT SERV.				
OTHER PURCHASED SERVICES				
116-0000-52.3200 TELEPHONE & INTERNET	836.36	0.00	0.00	0.00
116-0000-52.3301 PROMOTIONAL SUPPLIES	0.00	0.00	500.00	0.00
116-0000-52.3850 CONTRACT LABOR	29,720.00	0.00	47,675.00	56,610.00
TOTAL OTHER PURCHASED SERVICES	30,556.36	0.00	48,175.00	56,610.00
TOTAL PURCHASED/CONTRACT SERV.	30,556.36	0.00	48,175.00	56,610.00
SUPPLIES				
SUPPLIES				
116-0000-53.1101 OFFICE SUPPLIES	0.00	0.00	4,000.00	4,000.00
116-0000-53.1701 OTHER SUPPLIES	8,189.49	0.00	10,050.00	10,050.00
TOTAL SUPPLIES	8,189.49	0.00	14,050.00	14,050.00
TOTAL SUPPLIES	8,189.49	0.00	14,050.00	14,050.00
OTHER COSTS				
PAYMENTS TO OTH AGENCIES				
116-0000-57.2010 TENNIS SPONSORSHIPS	5,415.00	0.00	12,000.00	12,000.00
116-0000-57.2011 SCHOLARSHIPS	2,000.00	0.00	0.00	0.00
116-0000-57.2012 GRANT MATCH RESURFACING	0.00	0.00	15,000.00	0.00
TOTAL PAYMENTS TO OTH AGENCIES	7,415.00	0.00	27,000.00	12,000.00
TOTAL OTHER COSTS	7,415.00	0.00	27,000.00	12,000.00
TOTAL NON-DEPARTMENTAL	46,160.85	0.00	89,225.00	82,660.00
TOTAL NON-FUNCTION	46,160.85	0.00	89,225.00	82,660.00
TOTAL EXPENDITURES	46,160.85	0.00	89,225.00	82,660.00
REVENUES OVER/(UNDER) EXPENDITURES	(15,535.85)	0.00	0.00	0.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

210-CONFISCATED ASSETS

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
FINES & FORFEITURES				
FINES & FORFEITURES				
210-0000-35.1320 CONFISCATIONS (STATE)	17,641.53	0.00	0.00	2,000.00
210-0000-35.1321 CONFISCATIONS (FEDERAL)	0.00	0.00	0.00	2,000.00
210-0000-35.1322 EVIDENCE	3,243.36	0.00	0.00	0.00
210-0000-35.1323 SCHOOL ZONE SPEEDING	449,157.26	0.00	480,000.00	306,480.00
TOTAL FINES & FORFEITURES	470,042.15	0.00	480,000.00	310,480.00
TOTAL FINES & FORFEITURES	470,042.15	0.00	480,000.00	310,480.00
INVESTMENT INCOME				
INTEREST REVENUE				
210-0000-36.1000 INTEREST REVENUES	952.60	0.00	0.00	0.00
TOTAL INTEREST REVENUE	952.60	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	952.60	0.00	0.00	0.00
MISCELLANEOUS REVENUE				
OTHER				
OTHER FINANCING SOURCES				
PROCEEDS-LONG TERM LIAB				
210-0000-39.3501 LEASE PROCEEDS	621,220.00	0.00	0.00	0.00
TOTAL PROCEEDS-LONG TERM LIAB	621,220.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	621,220.00	0.00	0.00	0.00
TOTAL REVENUES	1,092,214.75	0.00	480,000.00	310,480.00

210-CONFISCATED ASSETS
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
210-0000-53.1107 DRUG INVEST - STATE	21,354.54	0.00	0.00	2,000.00
210-0000-53.1110 EXPENDITURES - FEDERAL	6,176.36	0.00	0.00	2,000.00
210-0000-53.1111 EXPENDITURES - EVIDENCE	12,008.65	0.00	0.00	0.00
210-0000-53.1112 EXPENSES-SCHOOL ZONE SPEEDI	359,158.80	0.00	198,402.00	163,983.00
TOTAL SUPPLIES	398,698.35	0.00	198,402.00	167,983.00
TOTAL SUPPLIES	398,698.35	0.00	198,402.00	167,983.00
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT				
210-0000-54.2201 PURCHASE VEHICLES	621,220.00	0.00	0.00	0.00
TOTAL MACHINERY & EQUIPMENT	621,220.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	621,220.00	0.00	0.00	0.00
DEBT SERVICE				
PRINCIPAL				
210-0000-58.1201 PRINCIPAL PAYMENTS	0.00	0.00	113,447.00	118,355.00
TOTAL PRINCIPAL	0.00	0.00	113,447.00	118,355.00
INTEREST				
210-0000-58.2200 INTEREST PAYMENTS	0.00	0.00	28,922.00	24,142.00
TOTAL INTEREST	0.00	0.00	28,922.00	24,142.00
TOTAL DEBT SERVICE	0.00	0.00	142,369.00	142,497.00
TOTAL NON-DEPARTMENTAL	1,019,918.35	0.00	340,771.00	310,480.00
TOTAL NON-FUNCTION	1,019,918.35	0.00	340,771.00	310,480.00
TOTAL EXPENDITURES	1,019,918.35	0.00	340,771.00	310,480.00
REVENUES OVER/(UNDER) EXPENDITURES	72,296.40	0.00	139,229.00	0.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

213-OPIOID SETTLEMENT

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
FINES & FORFEITURES				
==========				
FINES & FORFEITURES				
213-0000-35.1920 OPIOID SETTLEMENT	17,575.74	0.00	0.00	9,500.00
TOTAL FINES & FORFEITURES	17,575.74	0.00	0.00	9,500.00
TOTAL FINES & FORFEITURES	17,575.74	0.00	0.00	9,500.00
INVESTMENT INCOME				
==========				
INTEREST REVENUE				
213-0000-36.1000 INTEREST REVENUE	614.38	0.00	0.00	0.00
TOTAL INTEREST REVENUE	614.38	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	614.38	0.00	0.00	0.00
TOTAL REVENUES	18,190.12	0.00	0.00	9,500.00

213-OPIOID SETTLEMENT
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
213-0000-53.1701 SUPPLIES OTHER THAN OFFICE	0.00	0.00	0.00	9,500.00
TOTAL SUPPLIES	0.00	0.00	0.00	9,500.00
TOTAL SUPPLIES	0.00	0.00	0.00	9,500.00
TOTAL NON-DEPARTMENTAL	0.00	0.00	0.00	9,500.00
TOTAL NON-FUNCTION	0.00	0.00	0.00	9,500.00
TOTAL EXPENDITURES	0.00	0.00	0.00	9,500.00
REVENUES OVER/(UNDER) EXPENDITURES	18,190.12	0.00	0.00	0.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

215-CEMETERY TRUST

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CONTRIB.& DONATIONS PRIV				
==========				
CONTRIB.& DONAT.-PRIVATE				
215-0000-37.1009 CEMETERY TRUST	500.00	0.00	0.00	0.00
215-0000-37.1010 OAK CITY CEMETERY	300.00	0.00	0.00	0.00
215-0000-37.1011 PINEVIEW CEMETERY	250.00	0.00	0.00	0.00
215-0000-37.1012 WEST BAINBRIDGE CEM	250.00	0.00	0.00	0.00
215-0000-37.1013 JONAS LOBE CEMETERY	250.00	0.00	0.00	0.00
TOTAL CONTRIB.& DONAT.-PRIVATE	1,550.00	0.00	0.00	0.00
TOTAL CONTRIB.& DONATIONS PRIV	1,550.00	0.00	0.00	0.00
TOTAL REVENUES	1,550.00	0.00	0.00	0.00

215-CEMETERY TRUST
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
REVENUES OVER/(UNDER) EXPENDITURES	1,550.00	0.00	0.00	0.00

226-CDBG - DISASTER RELIEF

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
INTERGOVERNMENTAL REVENU				
FED. GOVERNMENT GRANTS				
226-0000-33.1100 CDBG GRANT	183,113.00	0.00	2,144,495.00	1,179,817.00
TOTAL FED. GOVERNMENT GRANTS	183,113.00	0.00	2,144,495.00	1,179,817.00
TOTAL INTERGOVERNMENTAL REVENU	183,113.00	0.00	2,144,495.00	1,179,817.00
TOTAL REVENUES	183,113.00	0.00	2,144,495.00	1,179,817.00

226-CDBG - DISASTER RELIEF
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CAPITAL OUTLAY				
PROPERTY				
226-0000-54.1402 INFRASTRUCTURE- CONSTRUCTIO	0.00	0.00	2,046,000.00	1,169,817.00
226-0000-54.1403 ARCHITECTURAL & ENGINEERING	148,113.00	0.00	63,495.00	0.00
226-0000-54.1411 ADMINISTRATIVE & LEGAL	35,000.00	0.00	35,000.00	10,000.00
TOTAL PROPERTY	183,113.00	0.00	2,144,495.00	1,179,817.00
TOTAL CAPITAL OUTLAY	183,113.00	0.00	2,144,495.00	1,179,817.00
TOTAL NON-DEPARTMENTAL	183,113.00	0.00	2,144,495.00	1,179,817.00
TOTAL NON-FUNCTION	183,113.00	0.00	2,144,495.00	1,179,817.00
TOTAL EXPENDITURES	183,113.00	0.00	2,144,495.00	1,179,817.00

270-CHASON PARK REDEV ZONE

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
TAXES				
SELECTIVE SALES & USE TX				
270-0000-31.4100 HOTEL/MOTEL	86,127.06	0.00	93,750.00	98,034.00
TOTAL SELECTIVE SALES & USE TX	86,127.06	0.00	93,750.00	98,034.00
TOTAL TAXES	86,127.06	0.00	93,750.00	98,034.00
INVESTMENT INCOME				
INTEREST REVENUE				
270-0000-36.1000 INTEREST	503.73	0.00	0.00	500.00
TOTAL INTEREST REVENUE	503.73	0.00	0.00	500.00
TOTAL INVESTMENT INCOME	503.73	0.00	0.00	500.00
MISCELLANEOUS REVENUE				
OTHER				
TOTAL REVENUES	86,630.79	0.00	93,750.00	98,534.00

270-CHASON PARK REDEV ZONE
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PURCHASED/CONTRACT SERV.				
OTHER PURCHASED SERVICES				
270-0000-52.3851 MAINTENANCE & SERVICE CONTR	10,925.26	0.00	93,750.00	98,534.00
TOTAL OTHER PURCHASED SERVICES	10,925.26	0.00	93,750.00	98,534.00
TOTAL PURCHASED/CONTRACT SERV.	10,925.26	0.00	93,750.00	98,534.00
CAPITAL OUTLAY				
PROPERTY				
TOTAL NON-DEPARTMENTAL	10,925.26	0.00	93,750.00	98,534.00
TOTAL NON-FUNCTION	10,925.26	0.00	93,750.00	98,534.00
TOTAL EXPENDITURES	10,925.26	0.00	93,750.00	98,534.00
REVENUES OVER/(UNDER) EXPENDITURES	75,705.53	0.00	0.00	0.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

275-HOTEL MOTEL

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
TAXES				
SELECTIVE SALES & USE TX				
275-0000-31.4100 HOTEL/MOTEL 3% GEN FUND	173,852.65	0.00	196,000.00	196,069.00
275-0000-31.4101 HOTEL/MOTEL 3.50% CVB	215,240.20	0.00	208,250.00	228,747.00
275-0000-31.4102 HOTEL MOTEL 1.5% CHA PK ZONE	86,127.06	0.00	98,000.00	98,034.00
TOTAL SELECTIVE SALES & USE TX	475,219.91	0.00	502,250.00	522,850.00
PENALTIES & INTEREST-DEL				
TOTAL TAXES	475,219.91	0.00	502,250.00	522,850.00
INVESTMENT INCOME				
INTEREST REVENUE				
275-0000-36.1000 INTEREST REVENUE	22.66	0.00	0.00	0.00
TOTAL INTEREST REVENUE	22.66	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	22.66	0.00	0.00	0.00
TOTAL REVENUES	475,242.57	0.00	502,250.00	522,850.00

275-HOTEL MOTEL
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
OTHER COSTS				
INTERGOVERNMENTAL				
275-0000-57.1005 TOURISM PROMOTION 3.5%	215,240.20	0.00	208,250.00	228,747.00
TOTAL INTERGOVERNMENTAL	215,240.20	0.00	208,250.00	228,747.00
TOTAL OTHER COSTS	215,240.20	0.00	208,250.00	228,747.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
275-0000-61.1000 TRANSFER 3% TO GEN FUND	173,875.31	0.00	196,000.00	196,068.00
275-0000-61.1001 TR 1.50% TO CHAS PK REDEV Z	86,127.06	0.00	98,000.00	98,035.00
TOTAL OPERATING TRANSFERS OUT	260,002.37	0.00	294,000.00	294,103.00
TOTAL OTHER FINANCING USES	260,002.37	0.00	294,000.00	294,103.00
TOTAL NON-DEPARTMENTAL	475,242.57	0.00	502,250.00	522,850.00
TOTAL NON-FUNCTION	475,242.57	0.00	502,250.00	522,850.00
TOTAL EXPENDITURES	475,242.57	0.00	502,250.00	522,850.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

276-COB - BRICKS FOR VETERANS

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CHARGES FOR SERVICES				
OTHER CHARGES FOR SERVIC				
276-0000-34.9103 BRICK SALES	550.00	0.00	0.00	0.00
TOTAL OTHER CHARGES FOR SERVIC	550.00	0.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	550.00	0.00	0.00	0.00
INVESTMENT INCOME				
INTEREST REVENUE				
TOTAL REVENUES	550.00	0.00	0.00	0.00

276-COB - BRICKS FOR VETERANS
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
276-0000-53.1593 COST OF BRICKS	737.00	0.00	0.00	0.00
TOTAL SUPPLIES	737.00	0.00	0.00	0.00
TOTAL SUPPLIES	737.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	737.00	0.00	0.00	0.00
TOTAL NON-FUNCTION	737.00	0.00	0.00	0.00
TOTAL EXPENDITURES	737.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	(187.00)	0.00	0.00	0.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

327-TRANSPORTATION-SPLOST

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
INTERGOVERNMENTAL REVENU				
STATE GOVERNMENT GRANTS				
327-0000-33.4101 TRANSFER IN INODIA	0.00	0.00	2,200,000.00	0.00
327-0000-33.4110 GEFA PROCEEDS	559,976.29	0.00	1,500,000.00	0.00
TOTAL STATE GOVERNMENT GRANTS	559,976.29	0.00	3,700,000.00	0.00
LOCAL GOVT UNIT SHARED R				
327-0000-33.7101 TRANSPORTATION SALES & USE T	2,066,738.22	0.00	2,080,658.00	2,143,591.00
TOTAL LOCAL GOVT UNIT SHARED R	2,066,738.22	0.00	2,080,658.00	2,143,591.00
TOTAL INTERGOVERNMENTAL REVENU	2,626,714.51	0.00	5,780,658.00	2,143,591.00
INVESTMENT INCOME				
INTEREST REVENUE				
327-0000-36.1000 INTEREST REVENUE	626.66	0.00	750.00	600.00
TOTAL INTEREST REVENUE	626.66	0.00	750.00	600.00
TOTAL INVESTMENT INCOME	626.66	0.00	750.00	600.00
MISCELLANEOUS REVENUE				
OTHER				
327-0000-38.9001 MISCELLANEOUS REVENUE	58,312.26	0.00	0.00	0.00
TOTAL OTHER	58,312.26	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	58,312.26	0.00	0.00	0.00
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
PROCEEDS-LONG TERM LIAB				
TOTAL REVENUES	2,685,653.43	0.00	5,781,408.00	2,144,191.00

327-TRANSPORTATION-SPLOST
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CAPITAL OUTLAY				
PROPERTY				
327-0000-54.1412 CDBG DRAINAGE MATCH	691,384.34	0.00	1,550,000.00	0.00
327-0000-54.1413 NEIGHBORHOOD OUTCOME GRANT	191,087.95	0.00	2,385,743.00	0.00
327-0000-54.1432 STREET / SIDEWALK REPAIR	0.00	0.00	25,000.00	286,744.00
327-0000-54.1433 PAVING PROJECTS	1,188,267.91	0.00	672,106.00	700,000.00
327-0000-54.1434 STORMWATER IMPROVEMENTS	21,562.32	0.00	25,920.00	75,000.00
327-0000-54.1435 SIGN PROJECT	43,297.86	0.00	0.00	0.00
327-0000-54.1437 COMMODORE / TAURUS WAY	74.95	0.00	0.00	0.00
TOTAL PROPERTY	2,135,675.33	0.00	4,658,769.00	1,061,744.00
MACHINERY & EQUIPMENT				
327-0000-54.2201 PURCHASE VEHICLES	500.00	0.00	0.00	212,000.00
327-0000-54.2506 EQUIPMENT	0.00	0.00	250,382.00	0.00
TOTAL MACHINERY & EQUIPMENT	500.00	0.00	250,382.00	212,000.00
TOTAL CAPITAL OUTLAY	2,136,175.33	0.00	4,909,151.00	1,273,744.00
DEPRECIATION/AMORTIZATIO				
DEPRECIATION				
DEBT SERVICE				
PRINCIPAL				
327-0000-58.1202 LEASE (LOAN) PAYMENTS	0.00	0.00	303,946.00	303,946.00
TOTAL PRINCIPAL	0.00	0.00	303,946.00	303,946.00
INTEREST				
327-0000-58.2200 INTEREST - CAPITAL LEASES	0.00	0.00	68,311.00	66,501.00
TOTAL INTEREST	0.00	0.00	68,311.00	66,501.00
TOTAL DEBT SERVICE	0.00	0.00	372,257.00	370,447.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
TRANSFERS OUT-COMP. UNIT				
327-0000-61.2003 TO GENERAL FUND	879,300.99	0.00	500,000.00	500,000.00
TOTAL TRANSFERS OUT-COMP. UNIT	879,300.99	0.00	500,000.00	500,000.00
TOTAL OTHER FINANCING USES	879,300.99	0.00	500,000.00	500,000.00
TOTAL NON-DEPARTMENTAL	3,015,476.32	0.00	5,781,408.00	2,144,191.00
TOTAL NON-FUNCTION	3,015,476.32	0.00	5,781,408.00	2,144,191.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

327-TRANSPORTATION-SPLOST
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
TOTAL EXPENDITURES	3,015,476.32	0.00	5,781,408.00	2,144,191.00
REVENUES OVER/(UNDER) EXPENDITURES	(329,822.89)	0.00	0.00	0.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

328-SPLOST 7

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
INTERGOVERNMENTAL REVENU				
STATE GOVERNMENT GRANTS				
328-0000-33.4110 GEFA PROCEEDS	1,806,253.28	0.00	0.00	0.00
TOTAL STATE GOVERNMENT GRANTS	1,806,253.28	0.00	0.00	0.00
LOCAL GOVT UNIT GRANTS				
328-0000-33.6004 SPRING CREEK CHARTER SCHOOL	0.00	0.00	0.00	811,000.00
TOTAL LOCAL GOVT UNIT GRANTS	0.00	0.00	0.00	811,000.00
LOCAL GOVT UNIT SHARED R				
328-0000-33.7100 SPECIAL PURPOSE LOST REVENUE	2,536,814.20	0.00	2,541,412.00	2,607,351.00
TOTAL LOCAL GOVT UNIT SHARED R	2,536,814.20	0.00	2,541,412.00	2,607,351.00
TOTAL INTERGOVERNMENTAL REVENU	4,343,067.48	0.00	2,541,412.00	3,418,351.00
INVESTMENT INCOME				
INTEREST REVENUE				
328-0000-36.1000 INTEREST REVENUE	2,061.09	0.00	2,000.00	2,000.00
TOTAL INTEREST REVENUE	2,061.09	0.00	2,000.00	2,000.00
TOTAL INVESTMENT INCOME	2,061.09	0.00	2,000.00	2,000.00
MISCELLANEOUS REVENUE				
OTHER				
328-0000-38.9999 PRIOR YEAR EXCESS REVENUE	0.00	0.00	607,534.00	238,425.00
TOTAL OTHER	0.00	0.00	607,534.00	238,425.00
TOTAL MISCELLANEOUS REVENUE	0.00	0.00	607,534.00	238,425.00
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
TOTAL REVENUES	4,345,128.57	0.00	3,150,946.00	3,658,776.00

328-SPLOST 7
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CAPITAL OUTLAY				
PROPERTY				
328-0000-54.1412 CDBG-DR MATCH	0.00	0.00	958,000.00	31,528.00
328-0000-54.1433 SEWER MASTER PLAN & DEBT	195,695.18	0.00	0.00	0.00
328-0000-54.1434 SCCS LIFT STATION & SEWER	0.00	0.00	0.00	1,441,825.00
328-0000-54.1435 PUBLIC PROPERTY & DEBT	1,841,153.28	0.00	0.00	0.00
TOTAL PROPERTY	2,036,848.46	0.00	958,000.00	1,473,353.00
MACHINERY & EQUIPMENT				
328-0000-54.2500 EQUIP CAP OUT - PUBLIC SAFE	6,704.00	0.00	0.00	0.00
328-0000-54.2503 RIVER FRONT PROJECT	95.15	0.00	0.00	0.00
TOTAL MACHINERY & EQUIPMENT	6,799.15	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	2,043,647.61	0.00	958,000.00	1,473,353.00
DEBT SERVICE				
PRINCIPAL				
328-0000-58.1201 GMA LEASE PAYMENTS	84,115.00	0.00	0.00	0.00
328-0000-58.1202 LEASE (LOAN) PAYMENTS	27,316.62	0.00	107,661.00	108,037.00
TOTAL PRINCIPAL	111,431.62	0.00	107,661.00	108,037.00
INTEREST				
328-0000-58.2200 INTEREST	33,421.66	0.00	51,120.00	50,400.00
TOTAL INTEREST	33,421.66	0.00	51,120.00	50,400.00
TOTAL DEBT SERVICE	144,853.28	0.00	158,781.00	158,437.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
328-0000-61.1011 TRANSFER OUT TO OTHER FUNDS	1,885,509.06	0.00	0.00	0.00
TOTAL OPERATING TRANSFERS OUT	1,885,509.06	0.00	0.00	0.00
TRANSFERS OUT-COMP. UNIT				
328-0000-61.2002 TO BPFA	1,714,179.77	0.00	1,815,900.00	1,819,858.00
328-0000-61.2003 TO WATER SEWER	0.00	0.00	218,265.00	207,128.00
TOTAL TRANSFERS OUT-COMP. UNIT	1,714,179.77	0.00	2,034,165.00	2,026,986.00
TOTAL OTHER FINANCING USES	3,599,688.83	0.00	2,034,165.00	2,026,986.00
TOTAL NON-DEPARTMENTAL	5,788,189.72	0.00	3,150,946.00	3,658,776.00
TOTAL NON-FUNCTION	5,788,189.72	0.00	3,150,946.00	3,658,776.00

328-SPLOST 7
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
TOTAL EXPENDITURES	5,788,189.72	0.00	3,150,946.00	3,658,776.00
REVENUES OVER/(UNDER) EXPENDITURES	(1,443,061.15)	0.00	0.00	0.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

351-GENERAL CAPITAL PROJECTS

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
351-0000-39.1115 TRANSFER IN - GENERAL FUND	762,933.16	0.00	669,344.00	860,757.00
TOTAL INTERFUND TRANSFERS	762,933.16	0.00	669,344.00	860,757.00
PROCEEDS-LONG TERM LIAB				
351-0000-39.3500 ISSUANCE OF CAPITAL LEASES	570,667.00	0.00	0.00	0.00
351-0000-39.3503 REMEASUREMENT OF LEASES	175,103.00	0.00	0.00	0.00
351-0000-39.3504 OTHER FINANCING SOURCE-LEASE	67,121.00	0.00	0.00	0.00
TOTAL PROCEEDS-LONG TERM LIAB	812,891.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	1,575,824.16	0.00	669,344.00	860,757.00
TOTAL REVENUES	1,575,824.16	0.00	669,344.00	860,757.00

351-GENERAL CAPITAL PROJECTS
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
351-0000-53.1706 EXP NEIGHBORHOOD OUTCOME	1,105.00	0.00	0.00	0.00
TOTAL SUPPLIES	1,105.00	0.00	0.00	0.00
TOTAL SUPPLIES	1,105.00	0.00	0.00	0.00
CAPITAL OUTLAY				
PROPERTY				
MACHINERY & EQUIPMENT				
351-0000-54.2201 PURCHASE VEHICLES	570,667.00	0.00	0.00	0.00
TOTAL MACHINERY & EQUIPMENT	570,667.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	570,667.00	0.00	0.00	0.00
DEPRECIATION/AMORTIZATIO				
DEPRECIATION				
DEBT SERVICE				
PRINCIPAL				
351-0000-58.1202 LEASE (LOAN) PAYMENTS	641,387.26	0.00	556,997.00	798,967.00
351-0000-58.1203 MAINTENANCE FEE LEASE	35,269.20	0.00	35,455.00	14,987.00
351-0000-58.1204 EXP: LEASE FIN PRINCIPAL	242,224.00	0.00	0.00	0.00
351-0000-58.1205 VAC TRUCK PRINCIPAL PAYMENT	59,695.24	0.00	0.00	0.00
TOTAL PRINCIPAL	978,575.70	0.00	592,452.00	813,954.00
INTEREST				
351-0000-58.2200 INTEREST - CAPITAL LEASE	21,284.73	0.00	76,892.00	46,803.00
351-0000-58.2201 VAC TRUCK INTEREST PAYMENTS	4,191.73	0.00	0.00	0.00
TOTAL INTEREST	25,476.46	0.00	76,892.00	46,803.00
TOTAL DEBT SERVICE	1,004,052.16	0.00	669,344.00	860,757.00
TOTAL NON-DEPARTMENTAL	1,575,824.16	0.00	669,344.00	860,757.00
TOTAL NON-FUNCTION	1,575,824.16	0.00	669,344.00	860,757.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

351-GENERAL CAPITAL PROJECTS
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
TOTAL EXPENDITURES	1,575,824.16	0.00	669,344.00	860,757.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

505-UTILITIES-WATER & SEWER

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
INTERGOVERNMENTAL REVENU				
STATE GOVERNMENT GRANTS				
505-0000-33.4111 GEFA CONTRIBUTION	10,560.00	0.00	0.00	0.00
TOTAL STATE GOVERNMENT GRANTS	10,560.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL REVENU	10,560.00	0.00	0.00	0.00
CHARGES FOR SERVICES				
UTILITIES/ENTERPRISE				
505-0000-34.4210 WATER VOLUMETRIC	2,086,074.77	0.00	2,282,109.00	2,264,870.00
505-0000-34.4211 BASE CHARGE	1,306,338.47	0.00	1,349,944.00	1,417,421.00
505-0000-34.4212 WATER TAPS	60,610.00	0.00	70,688.00	100,000.00
505-0000-34.4213 WATER SERVICE FEES	28,395.50	0.00	30,851.00	40,000.00
505-0000-34.4214 WATER LATE CHARGES	95,550.12	0.00	94,644.00	100,000.00
505-0000-34.4215 TANK MAINTENANCE FEE	254,600.64	0.00	170,982.00	173,615.00
505-0000-34.4255 SEWER VOLUMETRIC	2,100,056.54	0.00	2,163,118.00	2,181,088.00
505-0000-34.4256 SEWER BASE CHARGE	1,202,661.37	0.00	1,229,166.00	1,298,665.00
505-0000-34.4257 SEWER TAPS	41,805.00	0.00	55,000.00	93,000.00
505-0000-34.4258 SEWER LATE CHARGES	73,473.95	0.00	74,120.00	77,540.00
505-0000-34.4259 ASSESSMENTS	3,257.50	0.00	0.00	0.00
TOTAL UTILITIES/ENTERPRISE	7,252,823.86	0.00	7,520,622.00	7,746,199.00
TOTAL CHARGES FOR SERVICES	7,252,823.86	0.00	7,520,622.00	7,746,199.00
INVESTMENT INCOME				
INTEREST REVENUE				
505-0000-36.1000 INTEREST REVENUES	45,067.36	0.00	44,000.00	35,000.00
TOTAL INTEREST REVENUE	45,067.36	0.00	44,000.00	35,000.00
TOTAL INVESTMENT INCOME	45,067.36	0.00	44,000.00	35,000.00
MISCELLANEOUS REVENUE				
RENTS & ROYALTIES				
505-0000-38.1002 RENTAL - BUILDING & EQUIPMEN	40,320.00	0.00	40,320.00	42,240.00
TOTAL RENTS & ROYALTIES	40,320.00	0.00	40,320.00	42,240.00

505-UTILITIES-WATER & SEWER

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
OTHER				
505-0000-38.9001 MISCELLANEOUS REVENUE	175,536.93	0.00	2,500.00	2,500.00
505-0000-38.9002 BUDGET BILLING AMP	(787.99)	0.00	0.00	0.00
TOTAL OTHER	174,748.94	0.00	2,500.00	2,500.00
TOTAL MISCELLANEOUS REVENUE	215,068.94	0.00	42,820.00	44,740.00
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
505-0000-39.1101 METER READING FOR GAS DEP	50,031.00	0.00	50,031.00	50,031.00
505-0000-39.1110 TRANSFER IN FROM OTHER FUNDS	0.00	0.00	218,265.00	207,128.00
505-0000-39.1111 GA ARPA-0011371 TR IN FM OTH	535,805.69	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS	585,836.69	0.00	268,296.00	257,159.00
PROCEEDS-GEN.FIXED ASSET				
505-0000-39.2100 GAIN/LOSS ON SALE F/A	(147,453.22)	0.00	15,000.00	0.00
TOTAL PROCEEDS-GEN.FIXED ASSET	(147,453.22)	0.00	15,000.00	0.00
PROCEEDS-LONG TERM LIAB				
TOTAL OTHER FINANCING SOURCES	438,383.47	0.00	283,296.00	257,159.00
TOTAL REVENUES	7,961,903.63	0.00	7,890,738.00	8,083,098.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

505-UTILITIES-WATER & SEWER
ENG/COMMUNITY SERVICES
UTILITIES-METERS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
505-4420-51.1100 PERSONAL SERVICES	115,598.28	0.00	124,871.00	129,196.00
TOTAL SALARIES & WAGES	115,598.28	0.00	124,871.00	129,196.00
EMPLOYEE BENEFITS				
505-4420-51.2200 EMPLOYER FICA TAX	8,822.14	0.00	9,553.00	9,883.00
505-4420-51.2201 EMPLOYER INS. CONTRIBUTE	5,068.30	0.00	8,299.00	10,306.00
505-4420-51.2202 EMPLOYER RETIRE. CONTR	(14,705.72)	0.00	12,863.00	12,929.00
505-4420-51.2205 CLAIMS PAID FOR EMPLOYEES	16,520.00	0.00	26,499.00	33,536.00
TOTAL EMPLOYEE BENEFITS	15,704.72	0.00	57,214.00	66,654.00
TOTAL PERSONAL SERVICES	131,303.00	0.00	182,085.00	195,850.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
505-4420-52.1200 PROFESSIONAL SERVICES	2,098.44	0.00	2,000.00	2,000.00
TOTAL PURCH. PROF.&TECH. SERV.	2,098.44	0.00	2,000.00	2,000.00
PURCHASED PROPERTY SERV.				
505-4420-52.2215 OUTSOURCED (NON-SHOP)	5,085.84	0.00	6,500.00	6,500.00
505-4420-52.2221 PARTS FROM SHOP	54.76	0.00	2,500.00	2,500.00
505-4420-52.2222 LABOR FROM SHOP	202.50	0.00	2,500.00	2,500.00
505-4420-52.2223 OVERHEAD ALLOCATION	102.17	0.00	500.00	0.00
TOTAL PURCHASED PROPERTY SERV.	5,445.27	0.00	12,000.00	11,500.00
OTHER PURCHASED SERVICES				
505-4420-52.3101 INSURANCE	3,469.86	0.00	4,946.00	4,946.00
505-4420-52.3851 MAINTENANCE & SERVICE CONTR	1,157.12	0.00	8,486.00	20,000.00
TOTAL OTHER PURCHASED SERVICES	4,626.98	0.00	13,432.00	24,946.00
TOTAL PURCHASED/CONTRACT SERV.	12,170.69	0.00	27,432.00	38,446.00
SUPPLIES				
SUPPLIES				
CAPITAL OUTLAY				
PROPERTY				
505-4420-54.1401 PURCHASE INFRASTRUCTURE	0.00	0.00	700,000.00	0.00
505-4420-54.1402 GAAP- PURCHASE INFRASTRUCTU	0.00	0.00	(700,000.00)	0.00

505-UTILITIES-WATER & SEWER
ENG/COMMUNITY SERVICES
UTILITIES-METERS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
MACHINERY & EQUIPMENT				
TOTAL UTILITIES-METERS	143,473.69	0.00	209,517.00	234,296.00

505-UTILITIES-WATER & SEWER
ENG/COMMUNITY SERVICES
UTILITIES-SEWER TREATMEN

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
505-4430-51.1100 PERSONAL SERVICES	177,423.08	0.00	202,883.00	219,214.00
TOTAL SALARIES & WAGES	177,423.08	0.00	202,883.00	219,214.00
EMPLOYEE BENEFITS				
505-4430-51.2200 EMPLOYER FICA TAX	13,280.45	0.00	15,521.00	16,770.00
505-4430-51.2201 EMPLOYER INS. CONTRIBUTE	10,770.80	0.00	12,448.00	15,459.00
505-4430-51.2202 EMPLOYER RETIRE. CONTR	18,326.52	0.00	19,294.00	19,393.00
505-4430-51.2205 CLAIMS PAID FOR EMPLOYEES	35,105.00	0.00	39,748.00	50,305.00
TOTAL EMPLOYEE BENEFITS	77,482.77	0.00	87,011.00	101,927.00
TOTAL PERSONAL SERVICES	254,905.85	0.00	289,894.00	321,141.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
505-4430-52.1200 PROFESSIONAL SERVICES	10,732.00	0.00	5,000.00	5,000.00
TOTAL PURCH. PROF.&TECH. SERV.	10,732.00	0.00	5,000.00	5,000.00
PURCHASED PROPERTY SERV.				
505-4430-52.2110 LANDFILL	13,464.01	0.00	20,000.00	20,000.00
505-4430-52.2212 PUMP MAINTENANCE	9,124.21	0.00	5,000.00	10,000.00
505-4430-52.2215 OUTSOURCED (NON-SHOP)	3,684.96	0.00	12,500.00	12,500.00
505-4430-52.2221 PARTS FROM SHOP	2,383.11	0.00	3,000.00	3,500.00
505-4430-52.2222 LABOR FROM SHOP	765.00	0.00	2,500.00	2,500.00
505-4430-52.2223 OVERHEAD ALLOCATION	1,244.53	0.00	500.00	1,500.00
TOTAL PURCHASED PROPERTY SERV.	30,665.82	0.00	43,500.00	50,000.00
OTHER PURCHASED SERVICES				
505-4430-52.3101 INSURANCE	7,373.46	0.00	7,418.00	7,418.00
505-4430-52.3202 POSTAGE	491.99	0.00	1,000.00	1,000.00
505-4430-52.3500 TRAVEL & CONFERENCE	700.00	0.00	2,500.00	2,500.00
505-4430-52.3600 MEMBERSHIP & DUES	530.00	0.00	1,000.00	800.00
505-4430-52.3700 EMPLOYEE TRAINING	880.00	0.00	2,500.00	2,500.00
505-4430-52.3851 MAINT & SERVICE CONTRACT	44,193.43	0.00	56,925.00	67,000.00
TOTAL OTHER PURCHASED SERVICES	54,168.88	0.00	71,343.00	81,218.00
TOTAL PURCHASED/CONTRACT SERV.	95,566.70	0.00	119,843.00	136,218.00
SUPPLIES				

505-UTILITIES-WATER & SEWER
ENG/COMMUNITY SERVICES
UTILITIES-SEWER TREATMEN

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
505-4430-53.1101 PRINTING & SUPPLIES	182.25	0.00	1,500.00	800.00
505-4430-53.1102 JANITORIAL SUPPLIES	353.69	0.00	750.00	500.00
505-4430-53.1104 BUILDING MAINTENANCE	13,351.00	0.00	7,000.00	5,000.00
505-4430-53.1105 SPECIALTY DEPT SUPPLY	51,327.24	0.00	40,000.00	45,000.00
505-4430-53.1107 PIPES, FITTINGS, ETC.	725.51	0.00	1,000.00	350.00
505-4430-53.1210 WATER & SEWER	19,493.07	0.00	35,000.00	35,000.00
505-4430-53.1220 NATURAL GAS HEAT & COOL	169.05	0.00	500.00	500.00
505-4430-53.1230 ELECTRICITY	156,573.53	0.00	155,000.00	160,000.00
505-4430-53.1600 SMALL TOOLS & EQUIPMENT	495.96	0.00	750.00	750.00
505-4430-53.1701 SUPPLIES OTHER THAN OFFI	3,802.70	0.00	3,000.00	2,000.00
TOTAL SUPPLIES	246,474.00	0.00	244,500.00	249,900.00
TOTAL SUPPLIES	246,474.00	0.00	244,500.00	249,900.00
CAPITAL OUTLAY				
PROPERTY				
505-4430-54.1401 PURCHASE INFRASTRUCTURE	9,191.64	0.00	0.00	0.00
505-4430-54.1402 GAAP ADJ-PURCHASE INFRASTR	(9,191.64)	0.00	0.00	0.00
MACHINERY & EQUIPMENT				
DEBT SERVICE				
PRINCIPAL				
INTEREST				
505-4430-58.2200 INTEREST ON CAPITAL LEASES	(1,033.15)	0.00	0.00	0.00
TOTAL INTEREST	(1,033.15)	0.00	0.00	0.00
TOTAL DEBT SERVICE	(1,033.15)	0.00	0.00	0.00
TOTAL UTILITIES-SEWER TREATMEN	595,913.40	0.00	654,237.00	707,259.00

505-UTILITIES-WATER & SEWER
ENG/COMMUNITY SERVICES
UTIL-WATER

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
505-4450-51.1100 PERSONAL SERVICES	344,527.89	0.00	377,340.00	371,797.00
505-4450-51.1300 OVERTIME PAY	0.00	0.00	0.00	12,500.00
TOTAL SALARIES & WAGES	344,527.89	0.00	377,340.00	384,297.00
EMPLOYEE BENEFITS				
505-4450-51.2200 EMPLOYER FICA TAX	26,097.81	0.00	28,867.00	29,399.00
505-4450-51.2201 EMPLOYER INS CONTRIBUTE	21,077.50	0.00	21,743.00	27,002.00
505-4450-51.2202 EMPLOYER RETIRE. CONTRIBUTE	35,862.60	0.00	33,699.00	33,873.00
505-4450-51.2205 CLAIMS PAID FOR EMPLOYEES	68,703.30	0.00	69,427.00	87,866.00
TOTAL EMPLOYEE BENEFITS	151,741.21	0.00	153,736.00	178,140.00
TOTAL PERSONAL SERVICES	496,269.10	0.00	531,076.00	562,437.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
505-4450-52.1200 PROFESSIONAL SERVICES	17,300.75	0.00	31,930.00	30,000.00
505-4450-52.1201 LEGAL & ACCOUNTING	5,150.00	0.00	4,700.00	7,094.00
505-4450-52.1300 TECHNICAL - EPD/EPA	13,822.60	0.00	25,000.00	18,000.00
TOTAL PURCH. PROF.&TECH. SERV.	36,273.35	0.00	61,630.00	55,094.00
PURCHASED PROPERTY SERV.				
505-4450-52.2212 PUMP MAINTENANCE	20,652.12	0.00	17,500.00	25,000.00
505-4450-52.2215 OUTSOURCES (NON-SHOP)	20,550.23	0.00	17,500.00	20,000.00
505-4450-52.2221 PARTS FROM SHOP	14,767.02	0.00	20,000.00	15,000.00
505-4450-52.2222 LABOR FROM SHOP	6,873.75	0.00	12,500.00	10,000.00
505-4450-52.2223 OVERHEAD ALLOCATION	8,588.72	0.00	1,000.00	10,000.00
TOTAL PURCHASED PROPERTY SERV.	71,431.84	0.00	68,500.00	80,000.00
OTHER PURCHASED SERVICES				
505-4450-52.3100 INSURANCE-MEET DEDUCTIBLE	133.86	0.00	0.00	0.00
505-4450-52.3101 INSURANCE	114,522.89	0.00	137,301.00	142,695.00
505-4450-52.3200 TELEPHONE	53.45	0.00	50.00	60.00
505-4450-52.3202 POSTAGE	21,275.68	0.00	20,000.00	20,000.00
505-4450-52.3500 TRAVEL & CONFERENCE	1,120.70	0.00	3,000.00	3,000.00
505-4450-52.3600 MEMBERSHIP & DUES	1,499.76	0.00	3,000.00	3,000.00
505-4450-52.3700 EMPLOYEE TRAINING	1,992.00	0.00	2,500.00	4,500.00
505-4450-52.3851 MAINT & SERVICE CONTRACT	157,995.84	0.00	208,984.00	255,000.00
505-4450-52.3852 MAINT FEE - LEASES	7,673.79	0.00	7,573.00	884.00
TOTAL OTHER PURCHASED SERVICES	306,267.97	0.00	382,408.00	429,139.00
TOTAL PURCHASED/CONTRACT SERV.	413,973.16	0.00	512,538.00	564,233.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

505-UTILITIES-WATER & SEWER
ENG/COMMUNITY SERVICES
UTIL-WATER

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
505-4450-53.1101 PRINTING & SUPPLIES	1,542.71	0.00	2,500.00	2,500.00
505-4450-53.1102 JANITORIAL SUPPLIES	749.15	0.00	1,000.00	1,500.00
505-4450-53.1103 FIRE HYDRANT COMPLIANCE	0.00	0.00	20,000.00	20,000.00
505-4450-53.1104 BUILDING MAINTENANCE	2,221.38	0.00	3,500.00	7,500.00
505-4450-53.1105 SPECIALTY DEPT SUPPLY	10,277.49	0.00	10,000.00	20,000.00
505-4450-53.1107 PIPES, FITTINGS, ETC	219,393.02	0.00	160,000.00	165,000.00
505-4450-53.1210 WATER & SEWER	1,038.94	0.00	1,500.00	1,500.00
505-4450-53.1220 NATURAL GAS	377.74	0.00	500.00	500.00
505-4450-53.1230 ELECTRICITY	197,807.10	0.00	185,000.00	190,000.00
505-4450-53.1592 INVENTORY VARIANCE	(4,700.71)	0.00	0.00	0.00
505-4450-53.1600 SMALL TOOLS & EQUIPMENT	3,878.10	0.00	7,500.00	12,500.00
505-4450-53.1701 SUPPLIES OTHER THAN OFFICE	(1,160.33)	0.00	7,000.00	7,000.00
505-4450-53.1706 GRANT EXP-LEAD/COPPER	10,560.00	0.00	0.00	0.00
TOTAL SUPPLIES	441,984.59	0.00	398,500.00	428,000.00
TOTAL SUPPLIES	441,984.59	0.00	398,500.00	428,000.00
CAPITAL OUTLAY				
PROPERTY				
505-4450-54.1401 PURCHASE INFRASTRUCTURE	266,897.56	0.00	0.00	0.00
505-4450-54.1402 GAAP ADJ-PURCHASE INFRASTR	(266,897.56)	0.00	0.00	0.00
MACHINERY & EQUIPMENT				
505-4450-54.2505 PURCHASE OTHER EQUIPMENT	0.00	0.00	0.00	38,000.00
505-4450-54.2506 GAAP ADJ-PUR OTHER EQUIPMEN	0.00	0.00	0.00	(38,000.00)
DEPRECIATION/AMORTIZATIO				
DEPRECIATION				
505-4450-56.1000 DEPRECIATION	271,083.26	0.00	289,290.00	266,088.00
505-4450-56.1001 AMORT EXPENSES - LEASES	87,413.04	0.00	36,367.00	83,309.00
TOTAL DEPRECIATION	358,496.30	0.00	325,657.00	349,397.00
TOTAL DEPRECIATION/AMORTIZATIO	358,496.30	0.00	325,657.00	349,397.00
OTHER COSTS				
BAD DEBTS				
505-4450-57.4000 BAD DEBTS	73,031.36	0.00	0.00	0.00
TOTAL BAD DEBTS	73,031.36	0.00	0.00	0.00
TOTAL OTHER COSTS	73,031.36	0.00	0.00	0.00

505-UTILITIES-WATER & SEWER
ENG/COMMUNITY SERVICES
UTIL-WATER

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
DEBT SERVICE				
PRINCIPAL				
505-4450-58.1201 LEASE PAYMENTS	69,320.41	0.00	55,999.00	86,037.00
505-4450-58.1202 GAAP ADJ - LEASE PAYMENTS	(69,320.41)	0.00	(55,999.00)	(86,037.00)
INTEREST				
505-4450-58.2200 INTEREST EXPENSE	10,568.10	0.00	10,679.00	9,202.00
TOTAL INTEREST	10,568.10	0.00	10,679.00	9,202.00
TOTAL DEBT SERVICE	10,568.10	0.00	10,679.00	9,202.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
505-4450-61.1006 IN LIEU OF PROPERTY TAX	42,248.04	0.00	69,748.00	27,013.00
505-4450-61.1007 IN LIEU OF FRANCHISE TAX	128,211.96	0.00	139,103.00	139,103.00
505-4450-61.1008 TECHNOLOGY FEE	54,020.36	0.00	0.00	0.00
505-4450-61.1009 ROI	700,067.64	0.00	85,044.00	132,458.00
505-4450-61.1010 INDIRECT COST	198,054.00	0.00	182,152.00	177,473.00
TOTAL OPERATING TRANSFERS OUT	1,122,602.00	0.00	476,047.00	476,047.00
TOTAL OTHER FINANCING USES	1,122,602.00	0.00	476,047.00	476,047.00
TOTAL UTIL-WATER	2,916,924.61	0.00	2,254,497.00	2,389,316.00

505-UTILITIES-WATER & SEWER
ENG/COMMUNITY SERVICES
UTIL-SEWER

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
505-4460-51.1100 PERSONAL SERVICES	283,421.29	0.00	365,039.00	367,203.00
505-4460-51.1300 OVERTIME PAY	0.00	0.00	0.00	12,500.00
TOTAL SALARIES & WAGES	283,421.29	0.00	365,039.00	379,703.00
EMPLOYEE BENEFITS				
505-4460-51.2200 EMPLOYER FICA TAX	21,528.46	0.00	27,926.00	29,047.00
505-4460-51.2201 EMPLOYER INS CONTRIBUTE	13,475.00	0.00	20,359.00	25,284.00
505-4460-51.2202 EMPLOYER RETIRE CONTRIBUTE	22,926.12	0.00	31,555.00	31,718.00
505-4460-51.2205 CLAIMS PAID FOR EMPLOYEES	43,920.90	0.00	65,011.00	82,276.00
TOTAL EMPLOYEE BENEFITS	101,850.48	0.00	144,851.00	168,325.00
TOTAL PERSONAL SERVICES	385,271.77	0.00	509,890.00	548,028.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
505-4460-52.1200 PROFESSIONAL SERVICES	4,736.00	0.00	31,930.00	6,930.00
505-4460-52.1201 LEGAL & ACCOUNTING	5,150.00	0.00	4,700.00	7,094.00
TOTAL PURCH. PROF.&TECH. SERV.	9,886.00	0.00	36,630.00	14,024.00
PURCHASED PROPERTY SERV.				
505-4460-52.2212 PUMP MAINTENANCE	84,909.39	0.00	125,000.00	125,000.00
505-4460-52.2215 OUTSOURCED (NON-SHOP)	26,327.24	0.00	25,000.00	35,000.00
505-4460-52.2221 PARTS FROM SHOP	11,865.98	0.00	30,000.00	20,000.00
505-4460-52.2222 LABOR FROM SHOP	6,075.00	0.00	12,500.00	12,500.00
505-4460-52.2223 OVERHEAD FROM SHOP	7,316.67	0.00	1,000.00	0.00
TOTAL PURCHASED PROPERTY SERV.	136,494.28	0.00	193,500.00	192,500.00
OTHER PURCHASED SERVICES				
505-4460-52.3100 INSURANCE - MEET DEDUCTIBL(	112.56)	0.00	0.00	0.00
505-4460-52.3101 INSURANCE	109,167.30	0.00	136,477.00	141,871.00
505-4460-52.3202 POSTAGE	17,167.80	0.00	20,000.00	20,000.00
505-4460-52.3600 MEMBERSHIP & DUES	927.76	0.00	1,200.00	2,000.00
505-4460-52.3700 EMPLOYEE TRAINING	0.00	0.00	1,000.00	1,000.00
505-4460-52.3851 MAINT AND SERVICE CONTRACTS	88,180.76	0.00	105,922.00	110,000.00
505-4460-52.3852 MAINT FEE - LEASES	2,381.06	0.00	2,461.00	1,185.00
TOTAL OTHER PURCHASED SERVICES	217,712.12	0.00	267,060.00	276,056.00
TOTAL PURCHASED/CONTRACT SERV.	364,092.40	0.00	497,190.00	482,580.00

505-UTILITIES-WATER & SEWER
ENG/COMMUNITY SERVICES
UTIL-SEWER

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
505-4460-53.1101 PRINTING & SUPPLIES	483.55	0.00	500.00	500.00
505-4460-53.1102 JANITORIAL SUPPLIES	283.83	0.00	500.00	500.00
505-4460-53.1104 BUILDING MAINTENANCE	313.70	0.00	500.00	250.00
505-4460-53.1107 PIPES, FITTINGS, ETC	8,503.80	0.00	18,500.00	18,500.00
505-4460-53.1210 WATER & SEWER	1,731.27	0.00	1,800.00	2,000.00
505-4460-53.1230 ELECTRICITY	63,820.50	0.00	62,000.00	70,000.00
505-4460-53.1600 SMALL TOOLS & EQUIPMENT	2,897.98	0.00	3,500.00	3,500.00
505-4460-53.1701 SUPPLIES OTHER THAN OFFICE	3,235.30	0.00	5,500.00	3,500.00
TOTAL SUPPLIES	81,269.93	0.00	92,800.00	98,750.00
TOTAL SUPPLIES	81,269.93	0.00	92,800.00	98,750.00
CAPITAL OUTLAY				
PROPERTY				
505-4460-54.1401 PURCHASE INFRASTRUCTURE	307,158.58	0.00	0.00	0.00
505-4460-54.1402 GAAP ADJ-PURCHASE INFRASTR(	352,960.63)	0.00	0.00	0.00
505-4460-54.1403 CALHOUN FLORIDA ST SEWER	45,802.05	0.00	0.00	0.00
MACHINERY & EQUIPMENT				
505-4460-54.2505 PURCHASE OTHER EQUIPMENT	0.00	0.00	100,000.00	150,000.00
505-4460-54.2506 GAAP ADJ-PUR OTHER EQUIP	0.00	0.00	(100,000.00)	(150,000.00)
DEPRECIATION/AMORTIZATIO				
DEPRECIATION				
505-4460-56.1000 DEPRECIATION	1,318,450.78	0.00	635,635.00	1,286,289.00
505-4460-56.1001 AMORT EXPENSE - LEASES	4,560.97	0.00	11,275.00	21,567.00
505-4460-56.1003 BOND PREMIUN - AMORTIZATIO(	505,575.00)	0.00	0.00	(502,750.00)
TOTAL DEPRECIATION	817,436.75	0.00	646,910.00	805,106.00
TOTAL DEPRECIATION/AMORTIZATIO	817,436.75	0.00	646,910.00	805,106.00
OTHER COSTS				
BAD DEBTS				
505-4460-57.4000 BAD DEBT	73,031.36	0.00	0.00	0.00
TOTAL BAD DEBTS	73,031.36	0.00	0.00	0.00
TOTAL OTHER COSTS	73,031.36	0.00	0.00	0.00

505-UTILITIES-WATER & SEWER
ENG/COMMUNITY SERVICES
UTIL-SEWER

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
DEBT SERVICE				
PRINCIPAL				
505-4460-58.1201 LEASE PAYMENTS	14,672.02	0.00	14,537.00	22,205.00
505-4460-58.1202 GAAP ADJ - LEASE PMT	(14,672.02)	0.00	(14,537.00)	(22,205.00)
505-4460-58.1204 D/S PRINCIPAL COMBINED UTIT	0.00	0.00	0.00	615,000.00
505-4460-58.1205 GAAP ADJ PRIN COMBINED UTIL	0.00	0.00	0.00	(615,000.00)
505-4460-58.1206 PRINCIPAL COMB UTILITIES 20	0.00	0.00	0.00	75,000.00
505-4460-58.1207 GAAP ADJ COM UTIL 2025	0.00	0.00	0.00	(75,000.00)
INTEREST				
505-4460-58.2200 INTEREST EXPENSE	568.78	0.00	447.00	5,236.00
505-4460-58.2201 D/S INTEREST COMBINED UTIL	2,200,600.00	0.00	2,200,600.00	2,188,300.00
505-4460-58.2202 D/S INTEREST COMB UTIL 2025	0.00	0.00	218,265.00	132,128.00
TOTAL INTEREST	2,201,168.78	0.00	2,419,312.00	2,325,664.00
ISSUANCE COSTS				
TOTAL DEBT SERVICE	2,201,168.78	0.00	2,419,312.00	2,325,664.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
505-4460-61.1006 IN LIEU OF PROPERTY TAX	37,487.04	0.00	69,748.00	27,013.00
505-4460-61.1007 IN LIEU OF FRANCHISE TAX	83,361.00	0.00	123,182.00	123,182.00
505-4460-61.1008 TECHNOLOGY FEE	54,020.32	0.00	0.00	0.00
505-4460-61.1009 ROI	615,043.68	0.00	115,038.00	162,452.00
505-4460-61.1010 INDIRECT COST	198,054.00	0.00	182,152.00	177,473.00
505-4460-61.1011 GA ARPA-0011371 TRANSFER OU	4,555,356.45	0.00	0.00	0.00
TOTAL OPERATING TRANSFERS OUT	5,543,322.49	0.00	490,120.00	490,120.00
TOTAL OTHER FINANCING USES	5,543,322.49	0.00	490,120.00	490,120.00
TOTAL UTIL-SEWER	9,465,593.48	0.00	4,656,222.00	4,750,248.00
TOTAL ENG/COMMUNITY SERVICES	13,121,905.18	0.00	7,774,473.00	8,081,119.00
TOTAL EXPENDITURES	13,121,905.18	0.00	7,774,473.00	8,081,119.00
REVENUES OVER/(UNDER) EXPENDITURES	(5,160,001.55)	0.00	116,265.00	1,979.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

515-UTILITIES - GAS

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CHARGES FOR SERVICES				
UTILITIES/ENTERPRISE				
515-0000-34.4410 GAS SALES	1,775,658.74	0.00	2,125,143.00	1,850,000.00
515-0000-34.4411 BASE CHARGE	112,079.68	0.00	116,876.00	120,585.00
515-0000-34.4412 GAS TAPS	3,862.00	0.00	5,343.00	10,000.00
515-0000-34.4413 GAS SERVICE FEES	1,737.92	0.00	1,800.00	500.00
515-0000-34.4415 GAS LATE CHARGES	16,722.96	0.00	19,407.00	16,000.00
TOTAL UTILITIES/ENTERPRISE	1,910,061.30	0.00	2,268,569.00	1,997,085.00
TOTAL CHARGES FOR SERVICES	1,910,061.30	0.00	2,268,569.00	1,997,085.00
INVESTMENT INCOME				
INTEREST REVENUE				
515-0000-36.1000 INTEREST REVENUES	1,139.00	0.00	1,061.00	1,000.00
TOTAL INTEREST REVENUE	1,139.00	0.00	1,061.00	1,000.00
TOTAL INVESTMENT INCOME	1,139.00	0.00	1,061.00	1,000.00
MISCELLANEOUS REVENUE				
OTHER				
515-0000-38.9001 MISCELLANEOUS REVENUE	111,181.16	0.00	113,938.00	125,000.00
TOTAL OTHER	111,181.16	0.00	113,938.00	125,000.00
TOTAL MISCELLANEOUS REVENUE	111,181.16	0.00	113,938.00	125,000.00
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
515-0000-39.1111 GA ARPA 0011371 TR IN FM OTH	1,210,453.49	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS	1,210,453.49	0.00	0.00	0.00
PROCEEDS-GEN.FIXED ASSET				
515-0000-39.2100 SALE OF GEN FIXED ASSETS	24.00	0.00	0.00	0.00
TOTAL PROCEEDS-GEN.FIXED ASSET	24.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	1,210,477.49	0.00	0.00	0.00
TOTAL REVENUES	3,232,858.95	0.00	2,383,568.00	2,123,085.00

515-UTILITIES - GAS
ENG/COMMUNITY SERVICES
UTILITIES-GAS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
515-4700-51.1100 PERSONAL SERVICES	294,066.29	0.00	301,057.00	306,369.00
515-4700-51.1300 OVERTIME PAY	0.00	0.00	0.00	7,500.00
TOTAL SALARIES & WAGES	294,066.29	0.00	301,057.00	313,869.00
EMPLOYEE BENEFITS				
515-4700-51.2200 EMPLOYER FICA TAX	23,205.20	0.00	23,031.00	24,011.00
515-4700-51.2201 EMPLOYER INS. CONTRIBUTE	17,275.80	0.00	17,593.00	21,849.00
515-4700-51.2202 EMPLOYER RETIRE. CONTR	21,392.36	0.00	27,268.00	27,409.00
515-4700-51.2205 CLAIMS PAID FOR EMPLOYEES	56,312.50	0.00	56,178.00	71,097.00
TOTAL EMPLOYEE BENEFITS	118,185.86	0.00	124,070.00	144,366.00
TOTAL PERSONAL SERVICES	412,252.15	0.00	425,127.00	458,235.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
515-4700-52.1200 PROFESSIONAL SERVICES	86,412.80	0.00	103,643.00	82,413.00
515-4700-52.1201 LEGAL & ACCOUNTING	10,300.00	0.00	9,400.00	3,973.00
TOTAL PURCH. PROF.&TECH. SERV.	96,712.80	0.00	113,043.00	86,386.00
PURCHASED PROPERTY SERV.				
515-4700-52.2215 OUTSOURCED (NON-SHOP)	9,724.01	0.00	12,000.00	15,000.00
515-4700-52.2221 PARTS FROM SHOP	2,335.05	0.00	3,000.00	5,000.00
515-4700-52.2222 LABOR FROM SHOP	3,577.50	0.00	4,000.00	4,500.00
515-4700-52.2223 OVERHEAD ALLOCATION	2,583.65	0.00	0.00	2,000.00
515-4700-52.2310 RENT OF OFFICE	14,400.00	0.00	14,400.00	14,400.00
TOTAL PURCHASED PROPERTY SERV.	32,620.21	0.00	33,400.00	40,900.00
OTHER PURCHASED SERVICES				
515-4700-52.3100 INSURANCE-MEET DEDUCTIBL	2,246.99	0.00	0.00	0.00
515-4700-52.3101 INSURANCE	90,078.58	0.00	76,253.00	57,317.00
515-4700-52.3200 TELEPHONE	53.45	0.00	75.00	100.00
515-4700-52.3202 POSTAGE	2,371.54	0.00	3,000.00	3,000.00
515-4700-52.3500 TRAVEL & CONFERENCE	1,773.13	0.00	3,000.00	3,500.00
515-4700-52.3600 MEMBERSHIP & DUES	1,869.40	0.00	3,000.00	3,500.00
515-4700-52.3700 EMPLOYEE TRAINING	1,718.26	0.00	3,000.00	3,500.00
515-4700-52.3851 MAINT & SERVICE CONTRACT	58,693.83	0.00	55,511.00	56,000.00
515-4700-52.3852 MAINT FEE - LEASES	2,434.76	0.00	2,445.00	0.00
TOTAL OTHER PURCHASED SERVICES	161,239.94	0.00	146,284.00	126,917.00
TOTAL PURCHASED/CONTRACT SERV.	290,572.95	0.00	292,727.00	254,203.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

515-UTILITIES - GAS
ENG/COMMUNITY SERVICES
UTILITIES-GAS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
515-4700-53.1101 PRINTING & SUPPLIES	1,404.80	0.00	3,000.00	3,000.00
515-4700-53.1102 JANITORIAL SUPPLIES	316.58	0.00	500.00	500.00
515-4700-53.1104 BUILDING MAINTENANCE	50.00	0.00	1,000.00	3,500.00
515-4700-53.1105 SPECIALTY DEPT SUPPLY	7,457.25	0.00	5,000.00	5,000.00
515-4700-53.1106 METERS, PARTS, & SUPPLY	16,204.03	0.00	12,000.00	40,000.00
515-4700-53.1107 PIPES, FITTINGS, ETC.	47,026.34	0.00	50,000.00	50,000.00
515-4700-53.1210 WATER & SEWER	793.46	0.00	1,000.00	11,500.00
515-4700-53.1220 NATURAL GAS HEAT & COOL	251.53	0.00	500.00	500.00
515-4700-53.1230 ELECTRICITY	9,802.02	0.00	10,000.00	10,000.00
515-4700-53.1520 GAS PURCHASES	1,079,338.69	0.00	1,209,853.00	1,095,286.00
515-4700-53.1592 INVENTORY VARIANCE	(1,474.96)	0.00	0.00	0.00
515-4700-53.1600 SMALL TOOLS & EQUIPMENT	10,009.52	0.00	10,000.00	6,000.00
515-4700-53.1701 SUPPLIES OTHER THAN OFFI	3,177.57	0.00	7,500.00	9,000.00
TOTAL SUPPLIES	1,174,356.83	0.00	1,310,353.00	1,234,286.00
TOTAL SUPPLIES	1,174,356.83	0.00	1,310,353.00	1,234,286.00
CAPITAL OUTLAY				
PROPERTY				
515-4700-54.1401 PURCHASE INFRASTRUCTURE	173,470.29	0.00	0.00	32,000.00
515-4700-54.1402 GAAP ADJ-INFRASTRUCTURE	(173,470.29)	0.00	0.00	(32,000.00)
MACHINERY & EQUIPMENT				
515-4700-54.2505 PURCHASE OTHER EQUIPMENT	0.00	0.00	0.00	15,000.00
515-4700-54.2506 GAAP ADJ-PUR OTHER EQUIP	0.00	0.00	0.00	(15,000.00)
DEPRECIATION/AMORTIZATIO				
DEPRECIATION				
515-4700-56.1000 DEPRECIATION	334,444.74	0.00	198,632.00	57,013.00
515-4700-56.1001 AMORT EXPENSES - LEASES	22,231.43	0.00	9,032.00	17,859.00
TOTAL DEPRECIATION	356,676.17	0.00	207,664.00	74,872.00
TOTAL DEPRECIATION/AMORTIZATIO	356,676.17	0.00	207,664.00	74,872.00
OTHER COSTS				
BAD DEBTS				
515-4700-57.4000 BAD DEBTS	5,922.01	0.00	0.00	0.00
TOTAL BAD DEBTS	5,922.01	0.00	0.00	0.00
TOTAL OTHER COSTS	5,922.01	0.00	0.00	0.00

515-UTILITIES - GAS
ENG/COMMUNITY SERVICES
UTILITIES-GAS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
DEBT SERVICE				
PRINCIPAL				
515-4700-58.1201 LEASE PAYMENTS	15,490.48	0.00	15,304.00	21,572.00
515-4700-58.1202 GAAP ADJ - LEASE PMTS	(15,490.48)	0.00	(15,304.00)	(21,572.00)
INTEREST				
515-4700-58.2200 INTEREST EXPENSE	3,549.06	0.00	3,486.00	965.00
TOTAL INTEREST	3,549.06	0.00	3,486.00	965.00
TOTAL DEBT SERVICE	3,549.06	0.00	3,486.00	965.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
515-4700-61.1004 IN LIEU OF METER READING	50,031.00	0.00	50,031.00	50,031.00
515-4700-61.1006 IN LIEU OF PROPERTY TAX	0.00	0.00	14,780.00	5,688.00
515-4700-61.1007 IN LIEU OF FRANCHISE TAX	0.00	0.00	79,400.00	44,312.00
515-4700-61.1008 TECHNOLOGY FEE	34,376.58	0.00	0.00	0.00
515-4700-61.1009 ROI	128,951.53	0.00	0.00	0.00
TOTAL OPERATING TRANSFERS OUT	213,359.11	0.00	144,211.00	100,031.00
TOTAL OTHER FINANCING USES	213,359.11	0.00	144,211.00	100,031.00
TOTAL UTILITIES-GAS	2,456,688.28	0.00	2,383,568.00	2,122,592.00
TOTAL ENG/COMMUNITY SERVICES	2,456,688.28	0.00	2,383,568.00	2,122,592.00
TOTAL EXPENDITURES	2,456,688.28	0.00	2,383,568.00	2,122,592.00
REVENUES OVER/(UNDER) EXPENDITURES	776,170.67	0.00	0.00	493.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

540-PUBLIC SERV-SOLID WASTE

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CHARGES FOR SERVICES				
UTILITIES/ENTERPRISE				
540-0000-34.4110 SANITATION FEES	4,817,399.43	0.00	5,033,760.00	3,963,298.00
540-0000-34.4130 SPECIAL PICKUPS	10,179.40	0.00	8,000.00	0.00
540-0000-34.4190 S/W LATE CHARGES	117,204.31	0.00	118,500.00	105,920.00
TOTAL UTILITIES/ENTERPRISE	4,944,783.14	0.00	5,160,260.00	4,069,218.00
TOTAL CHARGES FOR SERVICES	4,944,783.14	0.00	5,160,260.00	4,069,218.00
INVESTMENT INCOME				
INTEREST REVENUE				
MISCELLANEOUS REVENUE				
RENTS & ROYALTIES				
540-0000-38.1002 RENTAL BUILDING & EQUIPMENT	60,000.00	0.00	60,000.00	60,000.00
TOTAL RENTS & ROYALTIES	60,000.00	0.00	60,000.00	60,000.00
REIMBURSEMENT FOR DAMAGE				
540-0000-38.3000 REIMBURSEMENT - INSURANCE	52,730.02	0.00	0.00	0.00
TOTAL REIMBURSEMENT FOR DAMAGE	52,730.02	0.00	0.00	0.00
OTHER				
TOTAL MISCELLANEOUS REVENUE	112,730.02	0.00	60,000.00	60,000.00
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
PROCEEDS-GEN.FIXED ASSET				
540-0000-39.2100 GAIN/LOSS ON SALE OF F/A	19,943.98	0.00	0.00	0.00
TOTAL PROCEEDS-GEN.FIXED ASSET	19,943.98	0.00	0.00	0.00
PROCEEDS-LONG TERM LIAB				
TOTAL OTHER FINANCING SOURCES	19,943.98	0.00	0.00	0.00
TOTAL REVENUES	5,077,457.14	0.00	5,220,260.00	4,129,218.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

540-PUBLIC SERV-SOLID WASTE
ENG/COMMUNITY SERVICES
PUBLIC WORKS-SANITATION

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
540-4520-51.1100 PERSONAL SERVICES	966,538.54	0.00	995,829.00	813,242.00
540-4520-51.1300 OVERTIME PAY	1,068.28	0.00	0.00	0.00
TOTAL SALARIES & WAGES	967,606.82	0.00	995,829.00	813,242.00
EMPLOYEE BENEFITS				
540-4520-51.2200 EMPLOYER FICA TAX	74,851.80	0.00	76,181.00	62,213.00
540-4520-51.2201 EMPLOYER INS. CONTRIBUTE	47,899.20	0.00	51,728.00	51,359.00
540-4520-51.2202 EMPLOYER RETIRE. CONTR	59,320.20	0.00	80,174.00	64,428.00
540-4520-51.2205 CLAIMS PAID FOR EMPLOYEES	156,132.50	0.00	165,175.00	167,124.00
TOTAL EMPLOYEE BENEFITS	338,203.70	0.00	373,258.00	345,124.00
TOTAL PERSONAL SERVICES	1,305,810.52	0.00	1,369,087.00	1,158,366.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
540-4520-52.1200 PROFESSIONAL SERVICES	51,237.89	0.00	68,190.00	105,000.00
540-4520-52.1201 LEGAL & ACCOUNTING	10,300.00	0.00	9,400.00	6,810.00
TOTAL PURCH. PROF.&TECH. SERV.	61,537.89	0.00	77,590.00	111,810.00
PURCHASED PROPERTY SERV.				
540-4520-52.2110 LANDFILL	814,003.19	0.00	735,000.00	725,000.00
540-4520-52.2215 OUTSOURCED (NON-SHOP)	193,763.96	0.00	200,000.00	185,000.00
540-4520-52.2221 PARTS FROM SHOP	108,114.94	0.00	90,000.00	90,000.00
540-4520-52.2222 LABOR FROM SHOP	67,460.63	0.00	60,000.00	50,000.00
540-4520-52.2223 OVERHEAD ALLOCATION	75,807.45	0.00	72,500.00	75,000.00
540-4520-52.2320 OPERATING LEASES - VEHICLES	778,964.00	0.00	751,404.00	0.00
TOTAL PURCHASED PROPERTY SERV.	2,038,114.17	0.00	1,908,904.00	1,125,000.00
OTHER PURCHASED SERVICES				
540-4520-52.3100 INSURANCE-MEET DEDUCTIBL	9,528.74	0.00	0.00	0.00
540-4520-52.3101 INSURANCE	39,341.25	0.00	36,698.00	36,698.00
540-4520-52.3202 POSTAGE	27,072.30	0.00	29,000.00	25,000.00
540-4520-52.3300 PUBLIC NOTICES	698.00	0.00	0.00	0.00
540-4520-52.3851 MAINT & SERVICE CONTRACT	132,437.35	0.00	154,478.00	152,649.00
540-4520-52.3852 MAINT FEE - LEASES	457.05	0.00	72.00	0.00
TOTAL OTHER PURCHASED SERVICES	209,534.69	0.00	220,248.00	214,347.00
TOTAL PURCHASED/CONTRACT SERV.	2,309,186.75	0.00	2,206,742.00	1,451,157.00

540-PUBLIC SERV-SOLID WASTE
ENG/COMMUNITY SERVICES
PUBLIC WORKS-SANITATION

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
540-4520-53.1101 PRINTING & SUPPLIES	11,629.45	0.00	0.00	100.00
540-4520-53.1102 JANITORIAL SUPPLIES	841.85	0.00	0.00	600.00
540-4520-53.1104 BUILDING MAINTENANCE	13,223.79	0.00	0.00	1,000.00
540-4520-53.1105 SPECIALTY DEPT SUPPLY	71,826.34	0.00	38,000.00	18,000.00
540-4520-53.1210 WATER & SEWER	926.81	0.00	1,000.00	1,000.00
540-4520-53.1230 ELECTRICITY	521.89	0.00	500.00	500.00
540-4520-53.1600 SMALL TOOLS & EQUIPMENT	376.95	0.00	1,000.00	1,000.00
540-4520-53.1701 SUPPLIES OTHER THAN OFFI	32,664.62	0.00	40,000.00	5,000.00
TOTAL SUPPLIES	132,011.70	0.00	80,500.00	27,200.00
TOTAL SUPPLIES	132,011.70	0.00	80,500.00	27,200.00
CAPITAL OUTLAY				
PROPERTY				
540-4520-54.1401 PURCHASE INFRASTRUCTURE	31,046.90	0.00	0.00	0.00
540-4520-54.1402 GAAP ADJ-PURCHASE INFRASTR(	31,046.90)	0.00	0.00	0.00
MACHINERY & EQUIPMENT				
DEPRECIATION/AMORTIZATIO				
DEPRECIATION				
540-4520-56.1000 DEPRECIATION	109,283.55	0.00	162,435.00	284,195.00
540-4520-56.1001 AMORT EXPENSE - LEASES	129,391.02	0.00	83,359.00	421,876.00
TOTAL DEPRECIATION	238,674.57	0.00	245,794.00	706,071.00
TOTAL DEPRECIATION/AMORTIZATIO	238,674.57	0.00	245,794.00	706,071.00
OTHER COSTS				
BAD DEBTS				
540-4520-57.4000 BAD DEBTS	109,503.15	0.00	0.00	0.00
TOTAL BAD DEBTS	109,503.15	0.00	0.00	0.00
TOTAL OTHER COSTS	109,503.15	0.00	0.00	0.00
DEBT SERVICE				

540-PUBLIC SERV-SOLID WASTE
ENG/COMMUNITY SERVICES
PUBLIC WORKS-SANITATION

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PRINCIPAL				
540-4520-58.1201 LEASE PAYMENTS	116,317.35	0.00	132,838.00	507,431.00
540-4520-58.1202 GAAP ADJ - LEASE PAYMENT	(70,126.79)	0.00	(132,838.00)	(507,431.00)
540-4520-58.1203 PRINCIPAL JD DOZIER	35,821.27	0.00	0.00	40,336.00
540-4520-58.1204 GAAP ADJ JD DOZIER	(35,821.27)	0.00	0.00	(40,336.00)
TOTAL PRINCIPAL	46,190.56	0.00	0.00	0.00
INTEREST				
540-4520-58.2200 INTEREST EXPENSE	13,190.56	0.00	10,683.00	85,032.00
TOTAL INTEREST	13,190.56	0.00	10,683.00	85,032.00
TOTAL DEBT SERVICE	59,381.12	0.00	10,683.00	85,032.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
540-4520-61.1004 FULL COST ALLOCATION	326,721.00	0.00	293,792.00	280,250.00
540-4520-61.1006 IN LIEU OF PROPERTY TAX	2,781.00	0.00	3,294.00	1,210.00
540-4520-61.1007 IN LIEU OF FRANCHISE TAX	233,042.04	0.00	188,500.00	188,500.00
540-4520-61.1008 TECHNOLOGY FEE	63,842.22	0.00	0.00	0.00
540-4520-61.1009 ROI	714,683.15	0.00	801,986.00	223,640.00
TOTAL OPERATING TRANSFERS OUT	1,341,069.41	0.00	1,287,572.00	693,600.00
TOTAL OTHER FINANCING USES	1,341,069.41	0.00	1,287,572.00	693,600.00
TOTAL PUBLIC WORKS-SANITATION	5,495,637.22	0.00	5,200,378.00	4,121,426.00
TOTAL ENG/COMMUNITY SERVICES	5,495,637.22	0.00	5,200,378.00	4,121,426.00
TOTAL EXPENDITURES	5,495,637.22	0.00	5,200,378.00	4,121,426.00
REVENUES OVER/(UNDER) EXPENDITURES	(418,180.08)	0.00	19,882.00	7,792.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

570-TELECOMMUNICATION

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CHARGES FOR SERVICES				
OTHER/ENTERPRISE				
570-0000-34.5610 INTERNET/TELECOM SALES	801,007.97	0.00	1,237,548.00	1,465,500.00
TOTAL OTHER/ENTERPRISE	801,007.97	0.00	1,237,548.00	1,465,500.00
TOTAL CHARGES FOR SERVICES	801,007.97	0.00	1,237,548.00	1,465,500.00
INVESTMENT INCOME				
INTEREST REVENUE				
570-0000-36.1000 INTEREST REVENUES	40.34	0.00	40.00	0.00
TOTAL INTEREST REVENUE	40.34	0.00	40.00	0.00
TOTAL INVESTMENT INCOME	40.34	0.00	40.00	0.00
MISCELLANEOUS REVENUE				
OTHER				
570-0000-38.9001 MISCELLANEOUS REVENUE	26,397.20	0.00	0.00	0.00
TOTAL OTHER	26,397.20	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	26,397.20	0.00	0.00	0.00
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
570-0000-39.1110 TRANSFER IN FM OTHER FUNDS	1,885,509.06	0.00	0.00	0.00
570-0000-39.1111 GA ARPA-0011371 TR IN FM OTH	2,404,348.62	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS	4,289,857.68	0.00	0.00	0.00
PROCEEDS-GEN.FIXED ASSET				
570-0000-39.2100 SALE OF SURPLUS PROPERTY	12,403.93	0.00	0.00	0.00
TOTAL PROCEEDS-GEN.FIXED ASSET	12,403.93	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	4,302,261.61	0.00	0.00	0.00
TOTAL REVENUES	5,129,707.12	0.00	1,237,588.00	1,465,500.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

570-TELECOMMUNICATION
ENG/COMMUNITY SERVICES
TELECOMMUNICATIONS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
570-4750-51.1100 PERSONAL SERVICES	324,825.78	0.00	362,795.00	333,449.00
TOTAL SALARIES & WAGES	324,825.78	0.00	362,795.00	333,449.00
EMPLOYEE BENEFITS				
570-4750-51.2200 EMPLOYER FICA TAX	24,938.20	0.00	27,754.00	25,509.00
570-4750-51.2201 EMPLOYER INS. CONTRIBUTE	13,939.20	0.00	15,214.00	16,032.00
570-4750-51.2202 EMPLOYER RETIRE. CONTR	23,716.68	0.00	23,581.00	20,111.00
570-4750-51.2205 CLAIMS PAID FOR EMPLOYEES	45,435.00	0.00	48,581.00	52,168.00
TOTAL EMPLOYEE BENEFITS	108,029.08	0.00	115,130.00	113,820.00
TOTAL PERSONAL SERVICES	432,854.86	0.00	477,925.00	447,269.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
570-4750-52.1200 PROFESSIONAL SERVICES	65,671.71	0.00	166,130.00	100,000.00
570-4750-52.1201 LEGAL & ACCOUNTING	5,150.00	0.00	10,000.00	10,000.00
TOTAL PURCH. PROF.&TECH. SERV.	70,821.71	0.00	176,130.00	110,000.00
PURCHASED PROPERTY SERV.				
570-4750-52.2215 OUTSOURCED (NON-SHOP)	9,617.44	0.00	12,500.00	13,000.00
570-4750-52.2221 PARTS FROM SHOP	547.27	0.00	7,000.00	6,000.00
570-4750-52.2222 LABOR FROM SHOP	247.50	0.00	6,000.00	5,000.00
570-4750-52.2223 OVERHEAD ALLOCATION	547.10	0.00	0.00	2,000.00
570-4750-52.2310 RENT OF BUILDING	14,400.00	0.00	14,400.00	14,400.00
TOTAL PURCHASED PROPERTY SERV.	25,359.31	0.00	39,900.00	40,400.00
OTHER PURCHASED SERVICES				
570-4750-52.3100 INSURANCE-MEET DEDUCTIBLE	1,893.31	0.00	0.00	0.00
570-4750-52.3101 INSURANCE	85,324.63	0.00	58,828.00	88,738.00
570-4750-52.3202 POSTAGE	372.71	0.00	21,000.00	12,300.00
570-4750-52.3204 INTERNET ACCESS	66,216.33	0.00	50,000.00	189,684.00
570-4750-52.3300 PUBLIC NOTICES	2,191.45	0.00	500.00	500.00
570-4750-52.3301 PROMOTIONAL ITEMS	2,165.91	0.00	1,500.00	2,000.00
570-4750-52.3303 ADVERTISING	4,929.35	0.00	10,000.00	10,000.00
570-4750-52.3500 TRAVEL & CONFERENCE	2,698.73	0.00	5,000.00	5,000.00
570-4750-52.3600 MEMBERSHIP & DUES	3,655.70	0.00	6,000.00	3,500.00
570-4750-52.3700 EMPLOYEE TRAINING	0.00	0.00	2,000.00	1,500.00
570-4750-52.3851 MAINT & SERVICE CONTRACT	77,550.80	0.00	75,000.00	131,000.00
570-4750-52.3852 MAINTENANCE FEE - LEASE	3,744.60	0.00	3,745.00	3,745.00
TOTAL OTHER PURCHASED SERVICES	250,743.52	0.00	233,573.00	447,967.00
TOTAL PURCHASED/CONTRACT SERV.	346,924.54	0.00	449,603.00	598,367.00

570-TELECOMMUNICATION
ENG/COMMUNITY SERVICES
TELECOMMUNICATIONS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
SUPPLIES				
SUPPLIES				
570-4750-53.1101 PRINTING & SUPPLIES	1,389.78	0.00	4,000.00	4,000.00
570-4750-53.1102 JANITORIAL SUPPLIES	0.00	0.00	500.00	500.00
570-4750-53.1104 BUILDING MAINTENANCE	2,125.30	0.00	1,500.00	1,500.00
570-4750-53.1105 SPECIALTY SUPPLY	0.00	0.00	12,000.00	130,000.00
570-4750-53.1210 WATER & SEWER	793.43	0.00	500.00	500.00
570-4750-53.1220 NATURAL GAS HEAT & COOL	475.33	0.00	500.00	500.00
570-4750-53.1230 ELECTRICITY	18,579.74	0.00	7,200.00	19,000.00
570-4750-53.1592 INVENTORY VARIANCE	(1,870.23)	0.00	0.00	0.00
570-4750-53.1601 SMALL TOOLS & EQUIPMENT	99.94	0.00	120,000.00	75,000.00
570-4750-53.1701 SUPPLIES OTHER THAN OFFI	7,623.92	0.00	5,000.00	5,000.00
TOTAL SUPPLIES	29,217.21	0.00	151,200.00	236,000.00
TOTAL SUPPLIES	29,217.21	0.00	151,200.00	236,000.00
CAPITAL OUTLAY				
PROPERTY				
570-4750-54.1401 PURCHASE INFRASTRUCTURE	4,817,528.17	0.00	0.00	0.00
570-4750-54.1402 GAAP ADJ-PURCH INFRASTRC	(4,817,528.17)	0.00	0.00	0.00
MACHINERY & EQUIPMENT				
DEPRECIATION/AMORTIZATIO				
DEPRECIATION				
570-4750-56.1000 DEPRECIATION	86,817.70	0.00	87,846.00	137,081.00
570-4750-56.1001 AMORT EXPENSE - LEASES	47,278.03	0.00	43,927.00	38,829.00
TOTAL DEPRECIATION	134,095.73	0.00	131,773.00	175,910.00
TOTAL DEPRECIATION/AMORTIZATIO	134,095.73	0.00	131,773.00	175,910.00
OTHER COSTS				
INTERGOVERNMENTAL				
DEBT SERVICE				
PRINCIPAL				
570-4750-58.1201 LEASE PAYMENTS	44,812.11	0.00	45,638.00	46,094.00
570-4750-58.1202 GAAP ADJ - LEASE PAYMENTS	(44,812.11)	0.00	(45,638.00)	(46,094.00)

570-TELECOMMUNICATION
ENG/COMMUNITY SERVICES
TELECOMMUNICATIONS

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
INTEREST				
570-4750-58.2200 INTEREST EXPENSE	7,392.57	0.00	7,660.00	6,591.00
TOTAL INTEREST	7,392.57	0.00	7,660.00	6,591.00
TOTAL DEBT SERVICE	7,392.57	0.00	7,660.00	6,591.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
570-4750-61.1008 TECHNOLOGY FEE	4,910.95	0.00	0.00	0.00
TOTAL OPERATING TRANSFERS OUT	4,910.95	0.00	0.00	0.00
TOTAL OTHER FINANCING USES	4,910.95	0.00	0.00	0.00
TOTAL TELECOMMUNICATIONS	955,395.86	0.00	1,218,161.00	1,464,137.00
TOTAL ENG/COMMUNITY SERVICES	955,395.86	0.00	1,218,161.00	1,464,137.00
TOTAL EXPENDITURES	955,395.86	0.00	1,218,161.00	1,464,137.00
REVENUES OVER/(UNDER) EXPENDITURES	4,174,311.26	0.00	19,427.00	1,363.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

600-EMPLOYEE BENEFIT INT SERV

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CHARGES FOR SERVICES				
OTHER CHARGES FOR SERVIC				
600-0000-34.9901 PREMIUMS FROM EMPLOYER	561,129.61	0.00	536,580.00	631,755.00
600-0000-34.9902 PREMIUMS FROM EMPLOYEE	329,477.59	0.00	257,384.00	280,415.00
600-0000-34.9903 PAYMENTS FROM REINSURER	0.00	0.00	79,946.00	0.00
600-0000-34.9905 CLAIMS FUNDING	1,737,017.98	0.00	1,713,403.00	2,055,750.00
TOTAL OTHER CHARGES FOR SERVIC	2,627,625.18	0.00	2,587,313.00	2,967,920.00
TOTAL CHARGES FOR SERVICES	2,627,625.18	0.00	2,587,313.00	2,967,920.00
INVESTMENT INCOME				
INTEREST REVENUE				
600-0000-36.1000 INTEREST REVENUE	189.25	0.00	0.00	0.00
TOTAL INTEREST REVENUE	189.25	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	189.25	0.00	0.00	0.00
MISCELLANEOUS REVENUE				
OTHER				
600-0000-38.9001 MISCELLANEOUS REVENUE	227,209.21	0.00	0.00	0.00
TOTAL OTHER	227,209.21	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUE	227,209.21	0.00	0.00	0.00
TOTAL REVENUES	2,855,023.64	0.00	2,587,313.00	2,967,920.00

600-EMPLOYEE BENEFIT INT SERV
NON-FUNCTION
NON-DEPARTMENTAL

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
INTERFUND/INTERDEPARTMEN				
SELF-FUNDED INSURANCE				
600-0000-55.2200 MEDICAL CLAIMS	1,422,273.80	0.00	1,056,396.00	1,380,750.00
600-0000-55.2201 PAID CLAIMS-RX DRUGS	542,374.34	0.00	585,626.00	675,000.00
600-0000-55.2401 LIFE PREMIUM	23,536.74	0.00	26,208.00	28,236.00
600-0000-55.2402 LONG TERM DISABILITY	22,074.01	0.00	22,152.00	25,248.00
600-0000-55.2405 DENTAL CLAIMS AND ADMIN	92,520.36	0.00	71,383.00	81,895.00
600-0000-55.2407 REINSUR PREM	664,343.46	0.00	664,935.00	629,305.00
600-0000-55.2408 REINSUR PREM - EE/FAMILY	0.00	0.00	0.00	147,486.00
600-0000-55.2412 ADMINISTRATION FEE	163,430.22	0.00	160,613.00	0.00
TOTAL SELF-FUNDED INSURANCE	2,930,552.93	0.00	2,587,313.00	2,967,920.00
TOTAL INTERFUND/INTERDEPARTMEN	2,930,552.93	0.00	2,587,313.00	2,967,920.00
TOTAL NON-DEPARTMENTAL	2,930,552.93	0.00	2,587,313.00	2,967,920.00
TOTAL NON-FUNCTION	2,930,552.93	0.00	2,587,313.00	2,967,920.00
TOTAL EXPENDITURES	2,930,552.93	0.00	2,587,313.00	2,967,920.00
REVENUES OVER/(UNDER) EXPENDITURES	(75,529.29)	0.00	0.00	0.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

605-CITY SHOP

REVENUES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
605-0000-34.1751 CHARGES FOR PARTS	365,496.77	0.00	378,640.00	333,100.00
605-0000-34.1752 CHARGES FOR LABOR	239,850.00	0.00	282,300.00	257,130.00
605-0000-34.1753 CHARGES FOR OVERHEAD ALL	241,293.44	0.00	153,488.00	210,750.00
605-0000-34.1754 CHARGES DECATUR COUNTY	57,175.97	0.00	55,000.00	55,000.00
605-0000-34.1755 CHARGES BDCRA	9,361.67	0.00	9,000.00	9,000.00
TOTAL GENERAL GOVERNMENT	913,177.85	0.00	878,428.00	864,980.00
TOTAL CHARGES FOR SERVICES	913,177.85	0.00	878,428.00	864,980.00
OTHER FINANCING SOURCES				
INTERFUND TRANSFERS				
PROCEEDS-GEN.FIXED ASSET				
605-0000-39.2100 GAIN/LOSS ON SALE OF F/A	1,000.00	0.00	0.00	0.00
TOTAL PROCEEDS-GEN.FIXED ASSET	1,000.00	0.00	0.00	0.00
PROCEEDS-LONG TERM LIAB				
TOTAL OTHER FINANCING SOURCES	1,000.00	0.00	0.00	0.00
TOTAL REVENUES	914,177.85	0.00	878,428.00	864,980.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

605-CITY SHOP
ENG/COMMUNITY SERVICES
SHOP

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
PERSONAL SERVICES				
SALARIES & WAGES				
605-4900-51.1100 PERSONAL SERVICES	321,170.51	0.00	329,381.00	342,727.00
TOTAL SALARIES & WAGES	321,170.51	0.00	329,381.00	342,727.00
EMPLOYEE BENEFITS				
605-4900-51.2200 EMPLOYER FICA TAX	23,853.03	0.00	25,198.00	26,219.00
605-4900-51.2201 EMPLOYER INS. CONTRIBUTE	15,206.70	0.00	16,597.00	20,612.00
605-4900-51.2202 EMPLOYER RETIRE. CONTR	18,831.72	0.00	25,725.00	25,857.00
605-4900-51.2205 CLAIMS PAID FOR EMPLOYEES	49,565.80	0.00	52,998.00	67,073.00
TOTAL EMPLOYEE BENEFITS	107,457.25	0.00	120,518.00	139,761.00
TOTAL PERSONAL SERVICES	428,627.76	0.00	449,899.00	482,488.00
PURCHASED/CONTRACT SERV.				
PURCH. PROF.&TECH. SERV.				
PURCHASED PROPERTY SERV.				
605-4900-52.2215 OUTSOURCED (NON-SHOP)	4,485.17	0.00	5,000.00	5,000.00
605-4900-52.2221 PARTS FROM SHOP	0.00	0.00	1,500.00	1,500.00
605-4900-52.2222 LABOR FROM SHOP	0.00	0.00	1,500.00	1,500.00
605-4900-52.2223 DECATUR COUNTY	33,329.30	0.00	25,500.00	40,000.00
605-4900-52.2224 BAIN-DECATUR REC AUTHORITY	4,217.53	0.00	5,300.00	5,300.00
TOTAL PURCHASED PROPERTY SERV.	42,032.00	0.00	38,800.00	53,300.00
OTHER PURCHASED SERVICES				
605-4900-52.3101 INSURANCE	15,126.71	0.00	9,891.00	9,891.00
605-4900-52.3200 TELEPHONE	90.97	0.00	0.00	0.00
605-4900-52.3851 MAINT & SERVICE CONTRACT	9,979.09	0.00	4,500.00	10,800.00
605-4900-52.3852 MAINT FEE - LEASES	2,388.96	0.00	2,848.00	1,226.00
TOTAL OTHER PURCHASED SERVICES	27,585.73	0.00	17,239.00	21,917.00
TOTAL PURCHASED/CONTRACT SERV.	69,617.73	0.00	56,039.00	75,217.00
SUPPLIES				
SUPPLIES				
605-4900-53.1101 PRINTING & SUPPLIES	278.12	0.00	250.00	860.00
605-4900-53.1102 JANITORIAL SUPPLIES	543.36	0.00	500.00	500.00
605-4900-53.1104 BUILDING MAINTENANCE	1,242.81	0.00	1,000.00	1,000.00
605-4900-53.1210 WATER & SEWER	3,375.36	0.00	3,200.00	3,200.00
605-4900-53.1220 NATURAL GAS (HEATING)	620.53	0.00	750.00	750.00
605-4900-53.1230 ELECTRICITY	15,347.99	0.00	13,200.00	3,200.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

605-CITY SHOP
ENG/COMMUNITY SERVICES
SHOP

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
605-4900-53.1591 PARTS & SUPPLIES	354,593.68	0.00	320,000.00	245,809.00
605-4900-53.1592 INVENTORY VARIANCE	(3,458.61)	0.00	0.00	0.00
605-4900-53.1600 SMALL TOOLS & EQUIPMENT	6,473.42	0.00	7,575.00	4,500.00
605-4900-53.1701 SUPPLIES OTHER THAN OFFI	4,616.81	0.00	3,000.00	3,000.00
TOTAL SUPPLIES	383,633.47	0.00	349,475.00	262,819.00
TOTAL SUPPLIES	383,633.47	0.00	349,475.00	262,819.00
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT				
605-4900-54.2505 PURCHASE OTHER EQUIPMENT	0.00	0.00	63,300.00	0.00
605-4900-54.2506 GAAP ADJ-PURCHASE OTHER EQU	0.00	0.00	(63,300.00)	0.00
DEPRECIATION/AMORTIZATIO				
DEPRECIATION				
605-4900-56.1000 DEPRECIATION	2,165.94	0.00	2,166.00	24,676.00
605-4900-56.1001 AMORT EXP - LEASES	21,889.52	0.00	17,557.00	17,091.00
TOTAL DEPRECIATION	24,055.46	0.00	19,723.00	41,767.00
TOTAL DEPRECIATION/AMORTIZATIO	24,055.46	0.00	19,723.00	41,767.00
DEBT SERVICE				
PRINCIPAL				
605-4900-58.1201 LEASE PAYMENTS	16,289.72	0.00	16,172.00	21,418.00
605-4900-58.1202 GAAP ADJ - LEASE PMTS	(16,289.72)	0.00	(16,172.00)	(21,418.00)
INTEREST				
605-4900-58.2200 INTEREST EXPENSE	3,291.36	0.00	3,292.00	2,689.00
TOTAL INTEREST	3,291.36	0.00	3,292.00	2,689.00
TOTAL DEBT SERVICE	3,291.36	0.00	3,292.00	2,689.00
OTHER FINANCING USES				
OPERATING TRANSFERS OUT				
TOTAL SHOP	909,225.78	0.00	878,428.00	864,980.00
TOTAL ENG/COMMUNITY SERVICES	909,225.78	0.00	878,428.00	864,980.00

BUDGET PRESENTATION
AS OF: OCTOBER 31ST, 2026

605-CITY SHOP
ENG/COMMUNITY SERVICES
SHOP

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ACTUAL	2025-2026 BUDGET	2026-2027 APPROVED
TOTAL EXPENDITURES	909,225.78	0.00	878,428.00	864,980.00
REVENUES OVER/(UNDER) EXPENDITURES	4,952.07	0.00	0.00	0.00