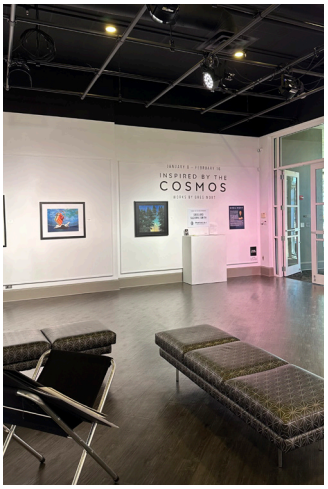
OPERATING BUDGET
2026-2027

est. 1829
CARROLLTON
georgia










MEMORANDUM

TO: Mayor and City Council

FROM: David J. Brooks, City Manager

RE: Proposed FY 2026-2027 General Fund, Water and Sewer Fund, Sanitation Fund, Operating Budgets; Special Revenue Fund Budgets

DATE: May 5, 2026

Attached for your review and consideration is a copy of the proposed 2026-2027 Budget. I want to thank all City employees for their input and effort to prepare the City's financial plan for this upcoming fiscal year.

OPERATING BUDGETS

The proposed FY 2026-2027 Budget for the City's three main operating funds, General Fund, Water Enterprise Fund, and Sanitation Enterprise Fund total $72,193,196. This represents an increase of $3,684,875 (5.4%) over the original FY2025 – 2026 Budget of $68,508,321.

GENERAL FUND REVENUES

As of this writing, the City remains in a stable financial position. However, broader economic conditions continue to present both challenges and uncertainties that impact municipal operations. Persistent inflationary pressures continue to drive higher costs for goods, services, and capital needs. Labor market conditions also remain competitive. Wage growth across both the public and private sectors has challenged us to remain competitive to ensure we are able to recruit and retain a qualified workforce. Employee benefits, including healthcare costs, continue to trend upward, adding further pressure to operating expenditures. This budget has been developed with these factors in mind and reflects a balanced approach to maintaining service levels while exercising prudent fiscal management. Flexibility remains a key component of this financial plan, as economic conditions may continue to evolve throughout the fiscal year. Amendments may be necessary to respond to changing market conditions, revenue performance, or operational needs. Overall, the general fund budget for FY27 is $39,888,464, a 6.5% increase from the prior year amount of $37,459,732.

As always, I would like to express my appreciation to City employees for their continued dedication to serving our community. I also extend my gratitude to our citizens for their ongoing trust and support. The strength of our City continues to be rooted in the partnership between local government, residents, and the business community. It is through this collaboration that we are well-positioned to navigate current economic conditions and continue providing high-quality services that support a vibrant and growing community.

TAXES

Property tax revenue is projected at $6,250,000 based on the FY26 tax levy and expected collections. This increase reflects continued strength in the local housing market and rising property values. This projection is based on the current millage rate of 4.082 mills, which remains one of the lowest in the area. The City has not increased the millage rate since 1993. Automobile Title Ad Valorem Tax (TAVT) revenue is expected to increase by $50,000 (4.9%) to $1,075,000, consistent with FY26 collections.

Utility Franchise Fees are projected to grow modestly by 3% over FY26 actual collections. Cable Franchise Fees continue to decline as consumers shift from traditional cable to streaming services. As a result, revenue is budgeted at $190,000, a decrease of $20,000 (9.5%) from the prior year.

Sales Tax remains a key revenue source for the General Fund. Revenue is projected at $7,400,000, an increase of $400,000 (5.7%) over FY26. This growth is driven by higher prices due to inflation and continued strong local retail activity.

Beer and Wine Excise Tax and Occupation Tax revenues are expected to remain steady at approximately $800,000 and $2,000,000, respectively.

Insurance Premium Tax continues to perform well and is projected to increase by $350,000 to $2,950,000.

Overall, these tax revenue projections are considered conservative and achievable, with the potential to exceed expectations.

LICENSES AND PERMITS

Alcoholic Beverage License revenue is budgeted at $295,000, consistent with expected FY26 collections. Building Permit revenue is projected at $300,000, in line with FY26 levels. This reflects a potential slowdown in construction activity due to higher interest rates. However, there is cautious optimism that actual revenues may exceed this estimate.

INTERGOVERNMENTAL REVENUE

County Fire Reimbursement from Carroll County is budgeted to increase from $1,313,778 to $1,424,948, reflecting a higher number of mutual aid calls.

County Recreation reimbursement is projected to decrease from $130,000 to $85,000, consistent with FY26 trends.

Revenues from the West Metro Drug Task Force are estimated at $50,000, supported by a federal grant.

Nutrition Grant revenue is expected to decrease to $124,000 based on current participation and grant availability.

School Board reimbursements for School Resource Officers and Crossing Guards are projected to increase due to additional personnel and salary adjustments.

The Carrollton Visitors and Convention Bureau will reimburse the City at 5% of its annual spending as an administrative fee. Expense reimbursements have been shifted to the CVB, which now operates as a component unit of the City.

Additionally, $200,000 in grant revenue has been included to support various City programs.

CHARGES FOR SERVICES
Indirect Cost Allocation revenue is projected to increase slightly by $11,778 (0.9%) to $1,371,413.

Recreation Department revenue is expected to increase significantly by $178,900 (19.0%) to $808,934. This growth is primarily due to the renovation of Midtown Water Park, which is expected to generate additional admission and concession revenue.

Cultural Arts revenue is projected to remain stable at $396,800, a slight decrease of $2,250 (0.1%), consistent with FY26 performance.

FINES AND FORFEITURES
Fines and forfeitures revenue is forecast to remain at the current level of $1,000,000.

INVESTMENT INCOME
Investment income increased exponentially over the least few years as a result of the Federal Reserve's response to previously historically low interest rates and we anticipate interest income of $600,000 for FY26.

MISCELLANEOUS REVENUE
Miscellaneous revenue and rental revenue continue to be healthy due to the success of the Depot, Center for the Arts, and recreational facilities being available for rental use by the public. We are also anticipate future rent revenues deriving from the Conference Center expansion of the Center for the Arts during FY27.

OTHER FINANCIAL SOURCES
Inter-fund operating transfers from the Water Fund are forecast to increase by $115,000 to $4,140,000. Also, an additional $1,000,000 is expected to be transferred from the Sanitation Fund in FY27. Salary and benefit reimbursements from the Water Fund and Sanitation Fund total $2,744,193. This revenue line item accounts for the reimbursement of administrative salaries and benefits initially paid by the City's General Fund that are applicable to the Water & Sanitation Enterprise Funds. This Budget balances without any current year allocation of fund balance.

GENERAL FUND EXPENDITURES

This budget includes a 3% cost-of-living adjustment for full-time employees to help address inflation and remain competitive in a challenging labor market. Recruiting and retaining qualified employees continues to be a priority.

An additional $136,667 is included to support staffing and services for the Downtown convention center expansion at the Center for the Arts.

Health insurance costs are projected to increase by $904,319 over the FY26 budget due to rising healthcare expenses. The City is actively exploring ways to manage these costs while continuing to offer competitive benefits to employees.

Property and liability insurance expenses are expected to increase by approximately 15% over our current expenditures, primarily due to the addition of new facilities and equipment to the City's coverage.

Fuel costs for gasoline and diesel are projected at levels we believe are sufficient for the upcoming year. However, due to ongoing geopolitical uncertainty and market volatility, these costs will be closely monitored and may require adjustments during the year.
Electricity and natural gas expenses also represent a significant portion of the budget. We anticipate gradual increases in these costs and will continue to monitor energy markets closely.

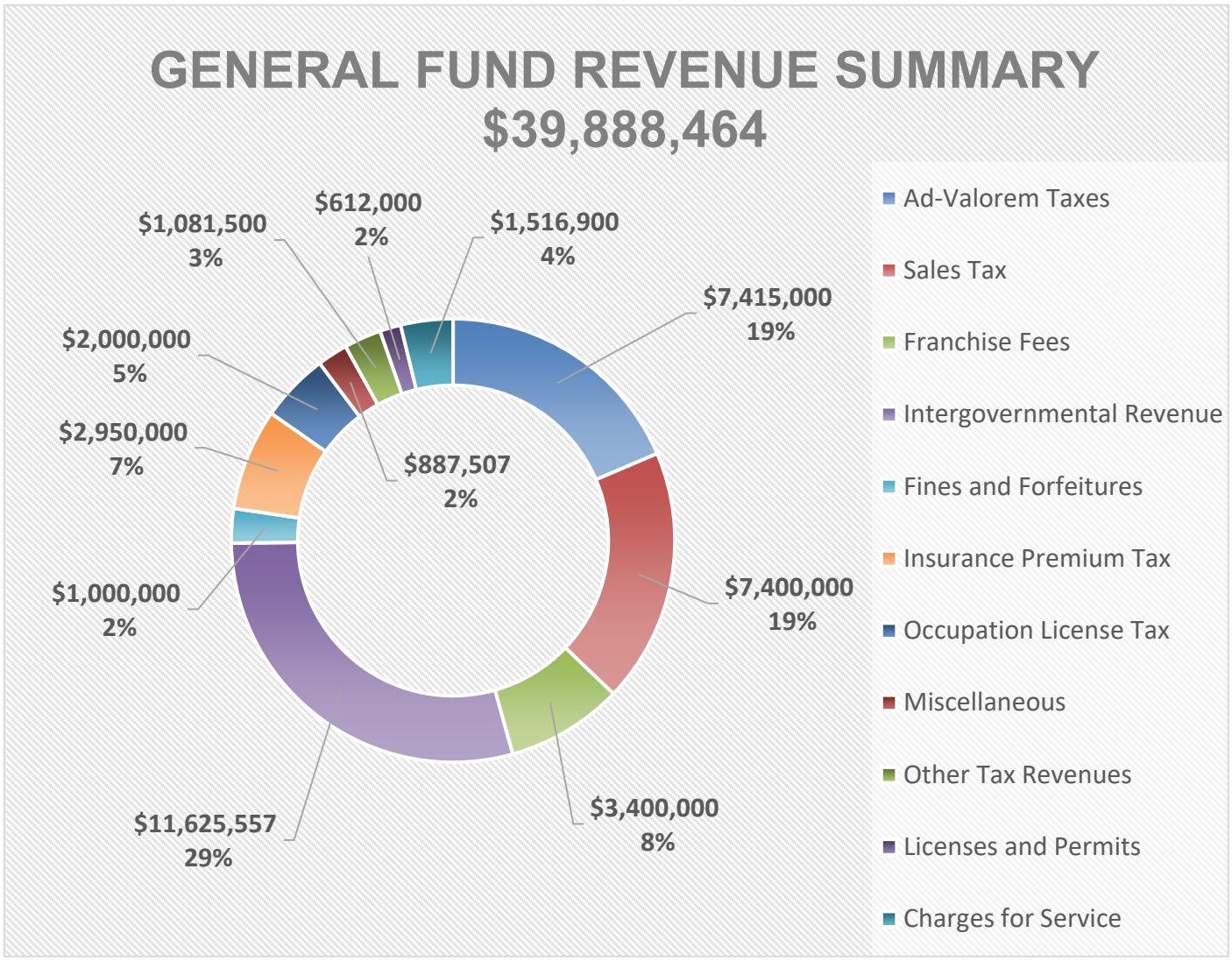
To maintain a conservative financial approach, capital expenditures for facilities and equipment have been limited to essential needs. Most major capital purchases will be funded through the Special Purpose Local Option Sales Tax (SPLOST).

OTHER GENERAL FUND HIGHLIGHTS

General Administration

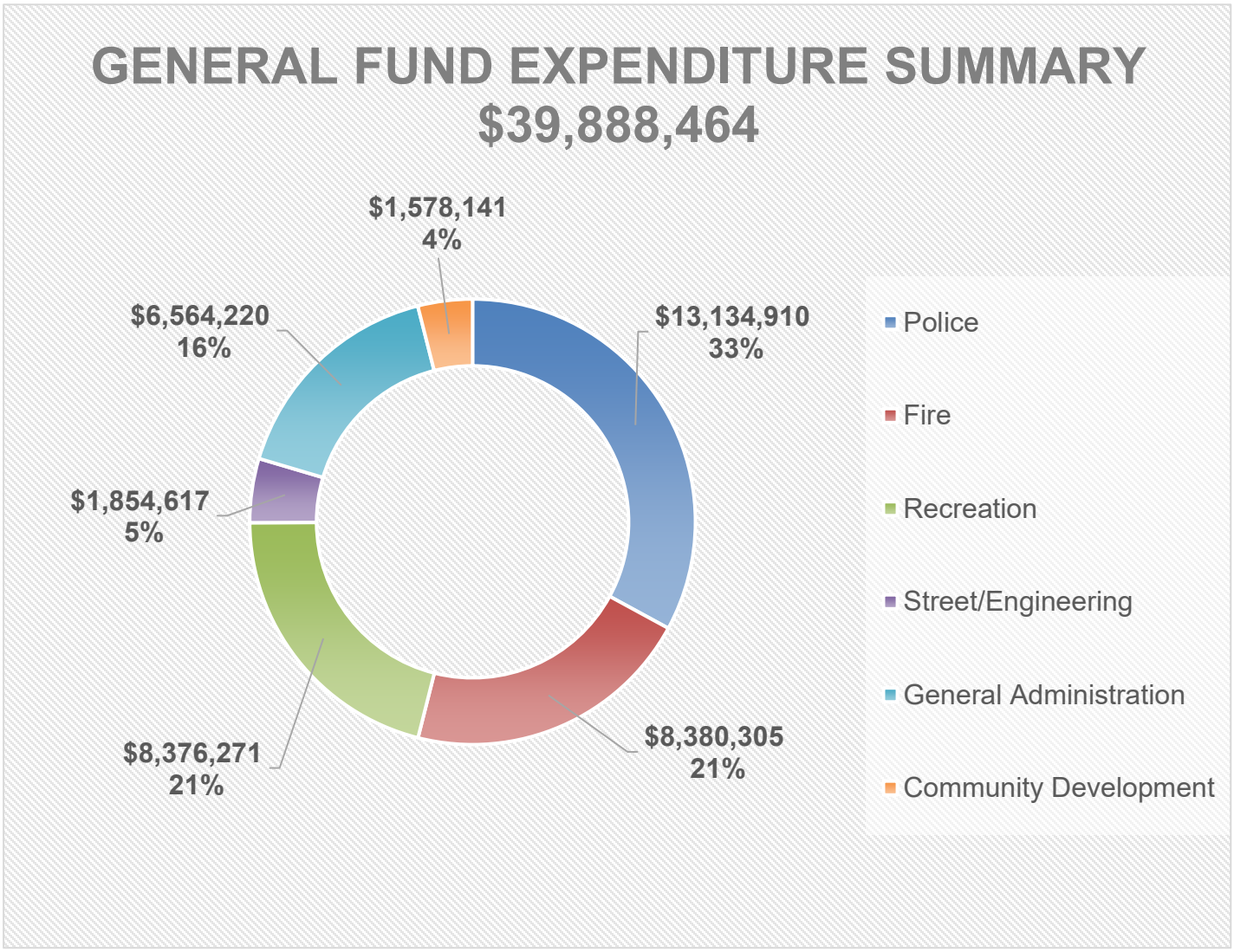
$ 80,000 - Transfer to Other Agencies
$ 400,000 - Transfer to West Georgia Regional Library

A summary of the General Fund Revenues and Expenditures are as follows:



GENERAL FUND REVENUE SUMMARY

REVENUE SOURCE	% OF BUDGET	AMOUNT
Ad-Valorem Taxes	19%	$7,415,000
Sales Tax	19%	$7,400,000
Franchise Fees	8%	$3,400,000
Intergovernmental Revenue	29%	$11,625,557
Fines and Forfeitures	2%	$1,000,000
Insurance Premium Tax	7%	$2,950,000
Occupation License Tax	5%	$2,000,000
Miscellaneous	2%	$887,507
Other Tax Revenues	3%	$1,081,500
Licenses and Permits	2%	$612,000
Charges for Service	4%	$1,516,900
TOTAL	**100%**	**$39,888,464**



GENERAL FUND EXPENSE SUMMARY

PROGRAM / SERVICE	% OF BUDGET	AMOUNT
Police	33%	$13,134,910
Fire	21%	$8,380,305
Recreation / Cultural Arts	21%	$8,376,271
Street/Engineering	5%	$1,854,617
General Administration	16%	$6,564,220
Community Development	4%	$1,578,141
TOTAL	**100%**	**$39,888,464**

WATER ENTERPRISE FUND

The proposed FY 2026-2027 Water Fund Budget of $24,048,741 represents an increase of $738,865 (3.2%) over the approved FY 2024-2025 Budget of $23,309,876. As with the General Fund, this Budget includes 3% cost-of-living adjustment for full-time employees and a 10% increase for group health insurance expense. As noted in the General Fund narrative, we are projecting an increase in property/liability insurance expense of 15%. Also, the same budget considerations exist in projecting and executing expenses for gasoline, diesel, electricity, and natural gas for Water Fund equipment and facilities.

This budget includes $2,811,250 in water/sewer infrastructure upgrades. It also includes $2,834,556 in indirect cost/salary reimbursements to the General Fund, as well as a fund transfer in the amount of $4,140,000. Included in this budget is the annual debt service cost on outstanding revenue bonds and GEFA loans in the amount of $553,500. Additionally, an additional $760,000 in Debt Service is budgeted as part of the GEFA loan for construction of the water holding pond to be located at the Water Filter Plant. Additionally, this budget balances with no allocation of fund balance.

OTHER WATER FUND HIGHLIGHTS

Filter Plant

$ 235,000	-	Repair & maintenance – Water Tanks
$ 850,000	-	Chemical costs
$ 1,811,250	-	Major infrastructure upgrades
$ 50,000	-	Equipment/Vehicle upgrades

Systems Upkeep

$1,000,000	-	Water / Sewer line upgrades
$ 175,000	-	Facility improvements
$ 259,500	-	Equipment/Vehicle upgrades

Wastewater Plant

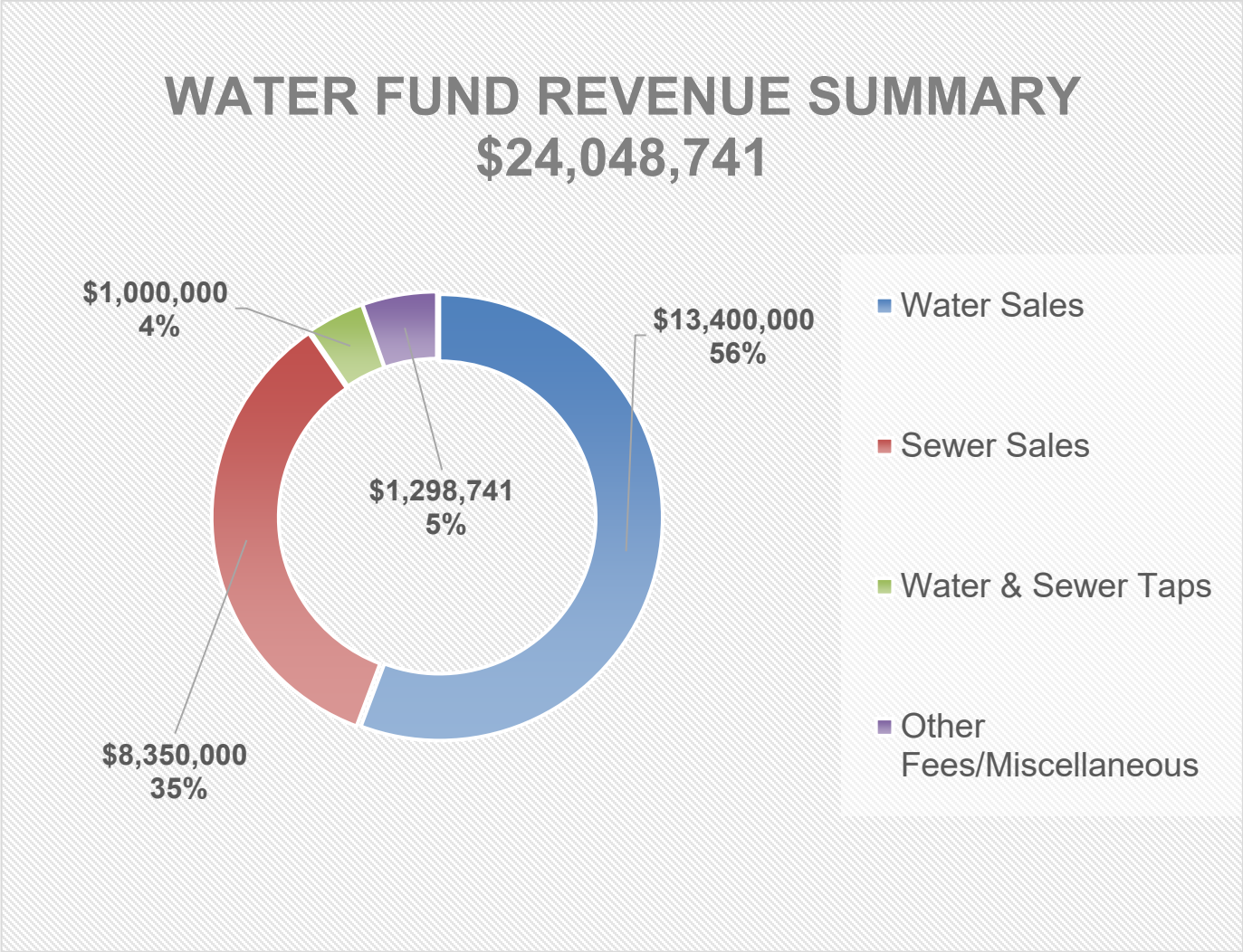
$ 200,000	-	Chemical costs
$ 115,000	-	Equipment/Vehicle upgrades

Facilities Maintenance

$ 175,000	-	Equipment/Vehicle upgrades

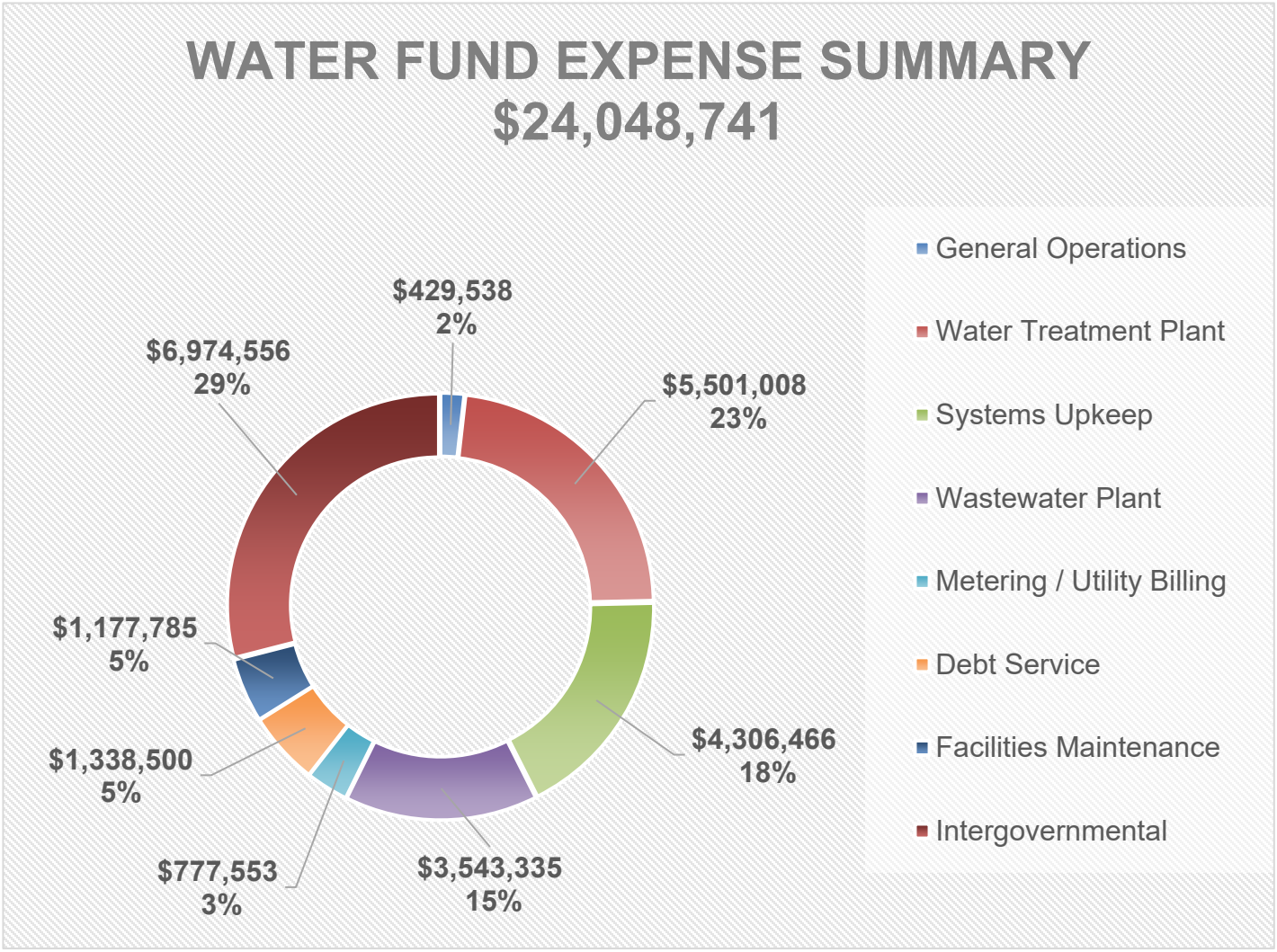
A proposed rate schedule is included as part of this transmittal.

A summary of the Water Fund Budget revenues and expenses is as follows:



WATER FUND REVENUE SUMMARY

REVENUE SOURCE	% OF BUDGET	AMOUNT
Water Sales	56%	$13,400,000
Sewer Sales	35%	$8,350,000
Water & Sewer Taps	4%	$1,000,000
Other Fees/Miscellaneous	5%	$1,298,741
TOTAL	**100%**	**$24,048,741**



WATER FUND EXPENSE SUMMARY

PROGRAM / SERVICE	% OF BUDGET	AMOUNT
General Operations	2%	$429,538
Water Treatment Plant	23%	$5,501,008
Systems Upkeep	18%	$4,306,466
Wastewater Plant	15%	$3,543,335
Metering / Utility Billing	3%	$777,553
Debt Service	5%	$1,338,500
Facilities Maintenance	5%	$1,177,785
Intergovernmental	29%	$6,974,556
TOTAL	**100%**	**$24,048,741**

SANITATION ENTERPRISE FUND

The proposed FY 2026-2027 Sanitation Fund Budget of $8,255,991 represents an increase of $517,278 (6.7%) from the original FY 2025-2026 budget of $7,738,713. As previously noted for the General and Water Funds, the Sanitation Fund includes a 3% cost-of-living adjustment for full-time employees and a 10% increase for group health insurance expense. This budget includes $1,281,050 in indirect cost/salary reimbursements to the General Fund, as well as a fund transfer in the amount of $1,000,000. This Budget balances with no allocation of fund balance.

HOTEL – MOTEL TAX SPECIAL REVENUE FUND

The Hotel-Motel Tax Special Revenue Fund supports the tourism efforts of the City such as Carroll County Chamber of Commerce, and Carrollton Area Convention and Visitor's Bureau. The FY 2026-2027 Budget of $1,200,000 represents a decrease of $200,000 (14.3%) over the FY 2025-2026 Budget of $1,400,000. Expected revenue collections are $1,200,000 for FY27. The 8% Hotel Motel Tax levied by the City is the sole revenue source for this fund.

Hotel-Motel Tax Highlights

$ 375,000 - Appropriation to Carrollton Area Convention and Visitors Bureau
$ 150,000 - Appropriation to Carroll County Chamber of Commerce
$ 225,000 - Appropriation for City tourism development
$ 450,000 - Unrestricted spending expected for Capital Improvements

The formal public hearing on the FY 2026-2027 Budget is scheduled for May 4, 2026, following public notice via advertisement and website posting. Final consideration of the Budget is scheduled for June 1, 2026. Our Finance Director, Kevin Bush and I are available to answer any questions you may have.

Attachments

CITY OF CARROLLTON
WATER/SEWER/GARBAGE RATES & FEES
FY 2026-2027

I. Water Rates (per 100 c.f. unit)

Minimum use base rate – 3 units = **$ 24.85** Senior **$19.20**
All use over 3 units = **$ 6.20**

- Outside City limits rate applies at 1.20 times the above rate
- M & E fee for customers outside City limits = **$10.35** per month
- **$3.40** per unit surcharge over the water allotment and on all irrigation.

Industrial Rate:

$ 5.30 per unit except for industries that use over 500,000 gallons per day monthly average.

II. Tap Fees

Tap fees shall be based on the replacement cost of the estimated capacity consumed by new user plus the cost of major expenses estimated to occur in the upkeep of the treatment plants, pumping stations, and the collection and distribution systems. The tap fees shall be calculated for multifamily based on a per bedroom basis using the estimate of 2.6 people per single family household. Fees for multifamily shall therefore be the tap fee per Equivalent Residential Unit (ERU) divided by 2.6, rounded to the next ten-dollar increment.

III. Water Tap Fees

$1,900 per ERU, **$730** per bedroom for multifamily and **$730** per bed for student housing.

All other fees at **$1,900** per ERU based on the meter size using the AWWA standard.

IV. Sewer Rates

Minimum base rate (includes 3 units) - **$6.75** except for industries that use over 500,000 gallons per day monthly average.

All use over 3 units - **$5.80** per unit except for industries that use over 500,000 gallons per day monthly average

V. Sewer Tap Fees

$6,100 per Equivalent Residential Unit (ERU)

Multi-family - **$2,350** per bedroom for apartments and **$2,350** per bed for student housing

All other fees - **$6,100** per ERU (based on the meter size using the AWWA standard)

Meter Size	Minimum Bill	Surcharge Allotment
5/8''	$ 24.85	10 units
1''	$ 30.70	25 units
1 ½''	$ 39.45	50 units
2''	$ 50.50	80 units
3''	$ 76.00	150 units
4''	$112.60	250 units
6''	$203.95	500 units
8''	$313.75	800 units

Large industrial customers who use more than 500,000 gallons of water per day shall be charged water/sewer rates as follows: **$3.35** per unit of water and **$5.30** per unit of sewer; for all usage over 750,000 gallons per day - **$2.70** per unit of water and **$4.65** per unit of sewer: for all usage over 1,000,000 gallons per day - **$2.70** per unit of water and **$3.70** per unit of sewer.

Rental Apartments choosing to convert to fee simple condominiums or fee simple town homes are required to meet the following: All fire protection shall be upgraded to meet current standard. All units shall be individually metered for water. All units shall have individual sanitary sewer laterals that tie to a common sanitary sewer collector line that meets public standards. All individual meters shall be fed from a common water main that meets public standards. All upgrades to the system will be at the sole cost of the owner/developer.

VI. Garbage Fees

Residential -		**$22.00 /per month**
Senior Citizen Rate –		**$18.30 /per month**
Commercial:		
- 2 yd. container	(3 day per week pickup)	**$287.00 /per month**
	(4 day per week pickup)	**$377.00 /per month**
	(5 day per week pickup)	**$469.00 /per month**
- 4 yd. container	(3 day per week pickup)	**$492.00 /per month**
	(4 day per week pickup)	**$604.00 /per month**
	(5 day per week pickup)	**$717.00 /per month**
- 8 yd. container	(3 day per week pickup)	**$545.00 /per month**
	(4 day per week pickup)	**$710.00 /per month**
	(5 day per week pickup)	**$892.00 /per month**
	(6 day per week pickup)	**$1,072.00 /per month**
Industrial (40 yd. Roll-off container) -		**$275.00 /per load + landfill tipping fees**
Apartments -		**Commercial rate based on container size**
Business (roll off cart) -		**$64.00 /per month**
Street-side leaf, limb, and brush service -		**$ 7.60 /per month**

CITY OF CARROLLTON
PROPOSED FY 2026 - 2027 BUDGET
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GENERAL FUND

FISCAL YEAR 2026-2027

REVENUES:	
Ad Valorem Tax	$ 7,415,000
Sales Tax	$ 7,400,000
Franchise Fees	$ 3,400,000
Intergovernmental Revenues	$ 11,625,557
Fines & Forfeitures	$ 1,000,000
Insurance Premium Tax	$ 2,950,000
Occupation License Tax	$ 2,000,000
Miscellaneous Income	$ 887,507
Other Tax Revenue	$ 1,081,500
Licenses and Permits	$ 612,000
Charges for Service	$ 1,516,900
TOTAL REVENUES	**$ 39,888,464**

EXPENDITURES:	
Police	$ 13,134,910
Fire	$ 8,380,305
Recreation/Cultural Arts	$ 8,376,271
Streets/Engineering	$ 1,854,617
General Administration	$ 6,564,220
Community Development	$ 1,578,141
TOTAL EXPENDITURES	**$ 39,888,464**



Carrollton, GA

Budget Comparison Report
Account Detail

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 01 - GENERAL FUND								
Revenue								
01-311100	CURRENT AD VALOREM TAX	5,445,073.14	6,212,464.46	6,177,551.15	6,220,000.00	6,250,000.00	30,000.00	0.48%
01-311200	DELINQUENT AD VALOREM TA	1,360.16	-13,162.22	118,979.40	75,000.00	75,000.00	0.00	0.00%
01-311310	AUTOMOBILE TAX	17,919.66	17,695.69	15,689.38	15,000.00	15,000.00	0.00	0.00%
01-311315	TITLE AD VALOREM TAX REVEN	1,159,797.21	1,151,892.16	963,599.15	1,025,000.00	1,075,000.00	50,000.00	4.88%
01-311350	RAILROAD EQUIPMENT TAX	1,717.68	1,981.69	1,721.82	2,000.00	1,500.00	-500.00	-25.00%
01-311600	INTANGIBLE TAX	83,457.86	131,036.23	72,736.89	80,000.00	80,000.00	0.00	0.00%
01-311710	FRANCHISE FEES - GA. POWER	1,725,451.94	1,989,736.24	2,128,182.98	2,000,000.00	2,200,000.00	200,000.00	10.00%
01-311711	FRANCHISE FEES - CARROLL EM	686,596.42	705,719.82	731,813.28	705,000.00	750,000.00	45,000.00	6.38%
01-311730	FRANCHISE FEES - GA. NATURA	227,420.18	251,096.34	204,286.22	225,000.00	225,000.00	0.00	0.00%
01-311750	CABLE TV	252,002.58	195,745.72	175,737.61	210,000.00	190,000.00	-20,000.00	-9.52%
01-311760	FRANCHISE FEES - SOUTHERN E	47,101.89	45,208.19	37,629.07	35,000.00	35,000.00	0.00	0.00%
01-313100	SALES TAX	7,024,922.26	7,280,504.48	6,390,879.00	7,000,000.00	7,400,000.00	400,000.00	5.71%
01-314200	BEER & WINE TAX	815,981.15	806,276.48	655,811.12	825,000.00	800,000.00	-25,000.00	-3.03%
01-314500	ENERGY EXCISE TAX REVENUE	163,071.79	177,058.63	158,245.92	150,000.00	160,000.00	10,000.00	6.67%
01-316100	OCCUPATION TAX	1,879,673.32	2,114,842.63	2,001,267.18	1,800,000.00	2,000,000.00	200,000.00	11.11%
01-316200	INSURANCE PREMIUM TAX	2,370,295.98	2,559,600.85	2,915,216.12	2,600,000.00	2,950,000.00	350,000.00	13.46%
01-319000	PENALTIES, INTEREST, FIFAS	62,377.78	68,683.04	63,315.99	40,000.00	40,000.00	0.00	0.00%
01-321100	ALCOHOLIC BEVERAGE LICENSE	263,251.73	280,009.84	279,108.50	275,000.00	295,000.00	20,000.00	7.27%
01-322300	GOLF CART PERMIT FEES	0.00	4,623.00	1,065.00	2,500.00	1,000.00	-1,500.00	-60.00%
01-323100	BUILDING, PLUMBING, ELEC. PI	430,641.54	312,147.27	296,795.11	300,000.00	300,000.00	0.00	0.00%
01-323110	INSPECTION REVIEW FEE	1,500.00	750.00	1,350.00	0.00	1,000.00	1,000.00	0.00%
01-323300	SHORT TERM RENTAL FEES	0.00	0.00	8,500.00	0.00	15,000.00	15,000.00	0.00%
01-331000	GRANT INCOME	765,695.00	1,332,958.81	260,713.01	200,000.00	200,000.00	0.00	0.00%
01-336000	COUNTY FIRE REIMBURSEMEN	1,223,436.83	1,178,868.00	1,094,939.00	1,313,778.00	1,424,928.00	111,150.00	8.46%
01-336010	COUNTY RECREATION REIMBU	105,111.17	86,885.32	63,339.96	130,000.00	85,000.00	-45,000.00	-34.62%
01-336020	COUNTY SALARY REIMBURSEM	123,031.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-336030	DRUG TASK FORCE REIMBURSE	49,919.70	28,385.39	12,788.10	70,000.00	50,000.00	-20,000.00	-28.57%
01-336040	NUTRITION GRANT REV-RECRE	217,674.55	136,240.46	120,643.65	225,000.00	124,000.00	-101,000.00	-44.89%
01-336050	SCHOOL BOARD REIMBURSEM	306,115.29	384,113.78	384,113.78	415,000.00	450,000.00	35,000.00	8.43%
01-336060	CVB REIMBURSEMENT	392,807.87	26,295.10	401,108.03	24,500.00	25,500.00	1,000.00	4.08%
01-338000	PAYMENTS IN LIEU OF TAXES	10,471.01	9,698.71	48,493.53	10,000.00	10,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-341700	REVENUE-INDIRECT COST ALLC	1,405,557.96	1,257,753.00	1,133,059.10	1,359,635.00	1,371,413.00	11,778.00	0.87%
01-347200	SPECIAL EVENTS REV-RECREATI	22,607.00	9,020.00	8,901.50	10,000.00	5,000.00	-5,000.00	-50.00%
01-347500	AQUATICS LAKE SHORE	119,025.11	115,100.61	84,131.69	80,000.00	92,000.00	12,000.00	15.00%
01-347501	AQUATICS-MID-TOWN	13,702.00	140,178.95	63,624.00	30,000.00	150,000.00	120,000.00	400.00%
01-347510	SWIM TEAM REV-RECREATION	95,000.43	90,310.00	88,644.72	100,000.00	100,000.00	0.00	0.00%
01-347511	REVENUE-BLUEFINS-HOME ME	5,497.00	6,898.00	13,504.00	8,500.00	25,000.00	16,500.00	194.12%
01-347512	REVENUE-BLUEFINS-AWAY ME	19,211.00	28,089.50	20,355.50	10,000.00	0.00	-10,000.00	-100.00%
01-347520	ATHLETICS-ADULT PROGRAMS	1,400.00	660.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-347530	OTHER ATHLETIC REV-RECREAT	49,670.99	47,496.50	47,651.33	26,000.00	26,000.00	0.00	0.00%
01-347531	FOOTBALL REVENUE-RECREATI	33,612.50	49,646.00	41,789.00	35,000.00	35,000.00	0.00	0.00%
01-347532	BASKETBALL REVENUE-RECREA	42,543.96	40,136.76	35,619.30	35,000.00	30,000.00	-5,000.00	-14.29%
01-347533	BASEBALL REVENUE-RECREATI	6,949.00	18,570.00	13,449.14	10,000.00	10,000.00	0.00	0.00%
01-347534	WEST CARROLLTON REV-RECRE	0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%
01-347540	CULTURAL ARTS REV-RECREATI	10.00	500.00	0.00	0.00	0.00	0.00	0.00%
01-347550	THERAPEUTICS REV-RECREATIC	4,127.00	6,490.00	13,766.05	6,000.00	3,000.00	-3,000.00	-50.00%
01-347560	LEISURE PROGRAM REV-RECRE	51,993.89	39,312.05	29,081.99	50,000.00	30,000.00	-20,000.00	-40.00%
01-347570	SENIOR ADULT PROG REV-RECI	80,010.47	84,088.21	72,123.51	60,000.00	80,100.00	20,100.00	33.50%
01-347575	ICE SKATING REV	0.00	48,000.10	42,020.00	40,000.00	40,000.00	0.00	0.00%
01-347580	GYM CLASSES/RENTAL	109,287.75	123,049.80	92,066.78	95,000.00	95,000.00	0.00	0.00%
01-347581	GYM TEAMS DUES / UNIFORMS	144,907.95	203,551.00	216,715.55	134,000.00	180,000.00	46,000.00	34.33%
01-347582	GYMNASTICS HOME MEETS	35,078.72	69,856.06	58,552.52	44,400.00	50,000.00	5,600.00	12.61%
01-347583	GYMNASTICS AWAY MEETS	21,233.50	2,032.00	1,680.00	54,000.00	0.00	-54,000.00	-100.00%
01-347590	ALL STAR CHEER REV-RECREAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-347595	REC CHEERLEADING REVENUE	18,620.11	20,929.00	10,215.00	9,000.00	18,000.00	9,000.00	100.00%
01-347600	ARTS FESTIVAL OF CARROLLTO	21,494.44	36,356.00	8,000.00	17,000.00	12,500.00	-4,500.00	-26.47%
01-347605	VISUAL ARTS CLASSES/WORKSI	53,048.20	53,760.20	37,259.01	44,500.00	49,000.00	4,500.00	10.11%
01-347610	COMMUNITY THEATRE	37,165.23	36,884.16	46,547.40	39,700.00	38,500.00	-1,200.00	-3.02%
01-347615	YOUTH/TEEN THEATRE	49,222.39	65,418.74	54,087.72	74,500.00	66,000.00	-8,500.00	-11.41%
01-347620	MAIN STAGE PERFORMANCES	40,902.75	52,349.01	32,332.89	28,500.00	29,000.00	500.00	1.75%
01-347625	COMMUNITY CHORUS	17,306.67	17,579.73	13,248.69	12,500.00	14,500.00	2,000.00	16.00%
01-347630	ARTS IN EDUC/SCHOOL MATIN	1,382.57	0.00	6,399.00	8,750.00	5,500.00	-3,250.00	-37.14%
01-347635	CULTURAL ARTS-YOUTH CHOR	25,145.40	29,988.80	10,205.49	13,000.00	11,500.00	-1,500.00	-11.54%
01-347640	CULTURAL ARTS CARR BALLET I	96,355.98	92,327.45	50,156.28	73,000.00	77,000.00	4,000.00	5.48%
01-347645	OTHER PROGRAMS	9,592.45	11,299.55	12,787.00	9,100.00	8,300.00	-800.00	-8.79%
01-347650	CULTURAL ARTS GALLERY EXB I	21,104.90	8,225.20	15,772.11	8,000.00	10,500.00	2,500.00	31.25%
01-347655	CULT ARTS-MEMBERSHIP FEE F	22,920.00	27,275.00	19,309.45	23,000.00	23,000.00	0.00	0.00%
01-347660	CULTURAL ARTS AD SALE REV	2,500.00	2,850.00	4,200.00	5,000.00	5,000.00	0.00	0.00%
01-347665	CULTURAL ARTS FUND RAISER	400.00	50.00	500.00	0.00	0.00	0.00	0.00%
01-347670	CULTURAL ARTS RENTS REV	29,174.64	30,680.00	8,655.00	20,000.00	20,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-347675	CULTURAL ARTS CONTRIB REV	13,733.80	20,211.50	6,170.00	2,500.00	2,500.00	0.00	0.00%
01-347680	CULTURAL ARTS SYMPHONY O	22,808.60	22,054.01	14,447.21	20,000.00	24,000.00	4,000.00	20.00%
01-347681	CULTURAL ARTS PUPPET SHOW	8,960.91	0.00	0.00	0.00	0.00	0.00	0.00%
01-347900	CONCESSIONS REV-RECREATIO	81,778.20	112,615.50	96,240.22	53,000.00	100,000.00	47,000.00	88.68%
01-349100	CEMETERY LOTS	49,672.81	40,953.04	36,104.28	20,000.00	20,000.00	0.00	0.00%
01-349500	MAIN STREET EVENT REVENUE	118,241.40	91,217.34	95,547.35	30,000.00	30,000.00	0.00	0.00%
01-351100	POLICE FINES	858,280.60	812,851.69	621,639.43	1,000,000.00	1,000,000.00	0.00	0.00%
01-351200	TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-361000	INTEREST INCOME	800,460.88	967,945.21	865,034.72	600,000.00	600,000.00	0.00	0.00%
01-381000	RENTS	18,600.00	10,775.00	36,050.00	20,000.00	55,000.00	35,000.00	175.00%
01-381010	RENTS-RECREATION	135,761.00	145,241.50	133,035.36	115,000.00	95,000.00	-20,000.00	-17.39%
01-383000	INSURANCE REIMBURSEMENTS	16,109.14	4,861.50	12,233.77	0.00	0.00	0.00	0.00%
01-389000	MISCELLANEOUS REVENUE	156,438.55	134,081.62	162,908.77	64,775.00	77,507.00	12,732.00	19.66%
01-389005	MISC REVENUE-ENGINEERING	95,517.33	39,740.99	228,966.12	30,000.00	30,000.00	0.00	0.00%
01-389010	MISC REVENUE-RECREATION	50,809.12	61,525.14	9,561.31	5,000.00	30,000.00	25,000.00	500.00%
01-389020	MISC REVENUE-MAIN STREET	-2,265.00	-525.00	3,240.00	0.00	0.00	0.00	0.00%
01-391200	INTERFUND TRANSFER-WATER	3,150,000.00	3,300,000.00	3,354,166.70	4,025,000.00	4,140,000.00	115,000.00	2.86%
01-391201	INTERFUND TRANSFER-SAN FU	0.00	279,999.96	625,000.00	750,000.00	1,000,000.00	250,000.00	33.33%
01-391202	INTERFUND TRANSFER-OTHER	0.00	52,987.78	0.00	0.00	0.00	0.00	0.00%
01-391220	SAL & BENF REIMB-W.F.	1,296,155.04	1,534,752.96	1,331,830.00	1,598,196.00	1,829,462.00	231,266.00	14.47%
01-391230	SAL & BENF REIMB-S.F.	648,078.00	767,376.96	665,915.00	799,098.00	914,731.00	115,633.00	14.47%
01-392100	SALE OF FIXED ASSETS/AUCTIO	9,791.99	85,625.50	65,783.00	0.00	0.00	0.00	0.00%
01-393501	OTHER LEASE PROCEEDS	1,108,204.94	0.00	0.00	0.00	0.00	0.00	0.00%
01-393600	FUND BALANCE APPROPRIATIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**37,198,775.96**	**38,828,359.69**	**36,555,903.91**	**37,679,732.00**	**39,887,941.00**	**2,208,209.00**	**5.86%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 101 - MAYOR & CITY COUNCIL								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-101-511100	SALARIES	39,600.00	43,200.00	39,600.00	43,200.00	43,200.00	0.00	0.00%
01-101-512100	GROUP INSURANCE	46,403.34	50,161.42	48,439.70	51,841.00	54,893.00	3,052.00	5.89%
01-101-512200	SOCIAL SECURITY	1,882.17	1,802.38	1,673.13	2,679.00	2,679.00	0.00	0.00%
01-101-512210	MEDICARE	440.21	421.56	391.32	627.00	627.00	0.00	0.00%
01-101-512400	GMEBS RETIREMENT	0.00	109.49	1,094.90	1,296.00	1,296.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**88,325.72**	**95,694.85**	**91,199.05**	**99,643.00**	**102,695.00**	**3,052.00**	**3.06%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-101-523500	TRAVEL/TRAINING	32,125.36	35,767.19	7,452.78	40,000.00	40,000.00	0.00	0.00%
01-101-523510	COMMUNITY/BUSINESS RELAT	46,442.38	56,188.87	43,265.49	50,000.00	50,000.00	0.00	0.00%
01-101-523600	DUES & SUBSCRIPTIONS	1,027.20	1,390.40	1,477.43	1,500.00	1,500.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**79,594.94**	**93,346.46**	**52,195.70**	**91,500.00**	**91,500.00**	**0.00**	**0.00%**
ExpClass: 53 - SUPPLIES								
01-101-531700	MISCELLANEOUS	136.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**136.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 101 - MAYOR & CITY COUNCIL:		**168,056.66**	**189,041.31**	**143,394.75**	**191,143.00**	**194,195.00**	**3,052.00**	**1.60%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 102 - CITY MANAGER								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-102-511100	SALARIES	267,811.55	266,528.52	264,234.24	295,832.00	434,047.00	138,215.00	46.72%
01-102-512100	GROUP INSURANCE	22,985.77	9,494.98	11,086.62	19,710.00	38,471.00	18,761.00	95.19%
01-102-512200	SOCIAL SECURITY	14,726.63	14,419.60	13,315.10	18,652.00	26,787.00	8,135.00	43.61%
01-102-512210	MEDICARE	4,003.08	3,923.52	3,922.28	4,300.00	6,265.00	1,965.00	45.70%
01-102-512400	GMEBS RETIREMENT	32,530.20	38,216.31	27,762.30	35,860.00	51,846.00	15,986.00	44.58%
01-102-512700	WORKER'S COMPENSATION	715.00	697.50	800.60	775.00	800.00	25.00	3.23%
01-102-512910	VEHICLE ALLOWANCE	12,000.00	12,000.00	11,000.00	12,000.00	12,000.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**354,772.23**	**345,280.43**	**332,121.14**	**387,129.00**	**570,216.00**	**183,087.00**	**47.29%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-102-523100	INSURANCE	4,116.33	4,398.50	4,764.17	5,001.00	4,900.00	-101.00	-2.02%
01-102-523500	TRAVEL/TRAINING	12,575.27	24,446.13	15,260.22	20,000.00	20,000.00	0.00	0.00%
01-102-523510	COMMUNITY/BUSINESS RELAT	869.00	3,434.48	6,069.99	3,600.00	5,000.00	1,400.00	38.89%
01-102-523600	DUES & SUBSCRIPTIONS	1,405.00	1,480.00	2,260.00	1,800.00	2,400.00	600.00	33.33%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**18,965.60**	**33,759.11**	**28,354.38**	**30,401.00**	**32,300.00**	**1,899.00**	**6.25%**
ExpClass: 53 - SUPPLIES								
01-102-531700	MISCELLANEOUS	448.00	0.00	0.00	250.00	250.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**448.00**	**0.00**	**0.00**	**250.00**	**250.00**	**0.00**	**0.00%**
	Total Dept: 102 - CITY MANAGER:	**374,185.83**	**379,039.54**	**360,475.52**	**417,780.00**	**602,766.00**	**184,986.00**	**44.28%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 103 - ENGINEERING								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-103-511100	SALARIES	474,354.24	514,951.61	515,311.55	607,116.00	604,656.00	-2,460.00	-0.41%
01-103-511300	SALARIES-OVERTIME	171.91	170.53	2,026.50	0.00	0.00	0.00	0.00%
01-103-512100	GROUP INSURANCE	78,881.04	78,089.82	96,318.95	117,724.00	155,346.00	37,622.00	31.96%
01-103-512200	SOCIAL SECURITY	28,419.64	30,570.80	30,797.98	36,427.00	37,055.00	628.00	1.72%
01-103-512210	MEDICARE	6,646.45	7,149.61	7,202.64	8,804.00	8,666.00	-138.00	-1.57%
01-103-512400	GMEBS RETIREMENT	71,035.44	83,484.05	60,943.70	72,134.00	71,719.00	-415.00	-0.58%
01-103-512700	WORKER'S COMPENSATION	5,784.00	5,582.00	6,403.83	8,625.00	8,875.00	250.00	2.90%
01-103-512900	UNIFORMS	4,397.16	3,001.76	298.13	4,000.00	5,000.00	1,000.00	25.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**669,689.88**	**723,000.18**	**719,303.28**	**854,830.00**	**891,317.00**	**36,487.00**	**4.27%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-103-521200	PROFESSIONAL SERVICES	82,503.44	92,393.44	58,660.51	75,000.00	75,000.00	0.00	0.00%
01-103-522200	VEHICLE OPERATIONS	2,565.90	3,068.32	1,501.57	4,000.00	4,000.00	0.00	0.00%
01-103-522210	R&M EQUIPMENT	11,931.21	4,970.91	4,175.23	125,000.00	125,000.00	0.00	0.00%
01-103-523100	INSURANCE	4,116.33	4,398.50	4,764.17	5,001.00	4,900.00	-101.00	-2.02%
01-103-523200	COMMUNICATIONS	1,493.68	1,658.13	2,126.76	4,000.00	3,000.00	-1,000.00	-25.00%
01-103-523500	TRAVEL/TRAINING	150.00	1,032.70	535.44	3,000.00	5,000.00	2,000.00	66.67%
01-103-523600	DUES & SUBSCRIPTIONS	1,317.00	858.00	2,070.56	1,000.00	7,000.00	6,000.00	600.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**104,077.56**	**108,380.00**	**73,834.24**	**217,001.00**	**223,900.00**	**6,899.00**	**3.18%**
ExpClass: 53 - SUPPLIES								
01-103-531100	OPERATING SUPPLIES AND EQU	41,755.74	13,962.43	13,531.60	50,000.00	50,000.00	0.00	0.00%
01-103-531230	STREET/TRAFFIC LIGHTS	401,586.66	437,086.57	377,346.37	390,000.00	400,000.00	10,000.00	2.56%
01-103-531270	GASOLINE, OIL, ETC.	11,369.09	9,534.70	7,880.78	17,000.00	17,000.00	0.00	0.00%
01-103-531700	MISCELLANEOUS	275.00	281.36	569.56	2,000.00	2,000.00	0.00	0.00%
01-103-531710	NON-OPERATING SUPPLIES	60.76	578.41	726.69	0.00	0.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**455,047.25**	**461,443.47**	**400,055.00**	**459,000.00**	**469,000.00**	**10,000.00**	**2.18%**
ExpClass: 54 - CAPITAL OUTLAY								
01-103-541300	BUILDING & BLDG IMPROV	0.00	0.00	0.00	45,000.00	0.00	-45,000.00	-100.00%
01-103-542200	MOTOR VEHICLES	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00%
01-103-542400	COMPUTER EQUIPMENT	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**0.00**	**100,000.00**	**0.00**	**50,000.00**	**0.00**	**-50,000.00**	**-100.00%**
	Total Dept: 103 - ENGINEERING:	**1,228,814.69**	**1,392,823.65**	**1,193,192.52**	**1,580,831.00**	**1,584,217.00**	**3,386.00**	**0.21%**

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Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 104 - CODES ENFORCEMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-104-511100	SALARIES	106,559.62	123,561.27	118,640.22	136,351.00	140,307.00	3,956.00	2.90%
01-104-512100	GROUP INSURANCE	31,803.24	31,764.99	30,410.19	27,286.00	32,019.00	4,733.00	17.35%
01-104-512200	SOCIAL SECURITY	5,876.87	7,070.04	6,917.18	8,454.00	8,576.00	122.00	1.44%
01-104-512210	MEDICARE	1,374.48	1,653.60	1,617.76	1,978.00	2,006.00	28.00	1.42%
01-104-512400	GMEBS RETIREMENT	15,256.80	17,983.86	13,621.80	16,123.00	16,597.00	474.00	2.94%
01-104-512700	WORKER'S COMPENSATION	1,009.00	977.00	1,120.64	1,075.00	1,125.00	50.00	4.65%
01-104-512900	UNIFORMS	1,232.03	890.43	434.15	1,500.00	1,500.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**163,112.04**	**183,901.19**	**172,761.94**	**192,767.00**	**202,130.00**	**9,363.00**	**4.86%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-104-522200	VEHICLE OPERATIONS	1,195.12	153.22	202.69	3,500.00	3,500.00	0.00	0.00%
01-104-523100	INSURANCE	4,116.33	4,398.50	4,764.17	5,001.00	4,900.00	-101.00	-2.02%
01-104-523200	COMMUNICATIONS	1,849.62	1,911.69	1,291.08	2,000.00	2,000.00	0.00	0.00%
01-104-523500	TRAVEL/TRAINING	1,762.20	1,450.17	462.50	3,000.00	3,000.00	0.00	0.00%
01-104-523600	DUES & SUBSCRIPTIONS	0.00	170.00	170.00	500.00	500.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**8,923.27**	**8,083.58**	**6,890.44**	**14,001.00**	**13,900.00**	**-101.00**	**-0.72%**
ExpClass: 53 - SUPPLIES								
01-104-531100	OPERATING SUPPLIES AND EQU	24.55	27.99	0.00	1,000.00	1,000.00	0.00	0.00%
01-104-531270	GASOLINE, OIL, ETC.	1,250.62	1,045.78	1,316.86	2,000.00	2,000.00	0.00	0.00%
01-104-531700	MISCELLANEOUS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
01-104-531710	NON-OPERATING SUPPLIES	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**1,275.17**	**1,073.77**	**1,316.86**	**3,650.00**	**3,650.00**	**0.00**	**0.00%**
	Total Dept: 104 - CODES ENFORCEMENT:	**173,310.48**	**193,058.54**	**180,969.24**	**210,418.00**	**219,680.00**	**9,262.00**	**4.40%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 105 - GENERAL MAINTENANCE								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-105-511100	SALARIES	0.00	206.35	0.00	0.00	0.00	0.00	0.00%
01-105-511110	SALARIES-PART TIME	24,710.00	27,554.75	20,343.25	35,750.00	37,250.00	1,500.00	4.20%
01-105-512100	GROUP INSURANCE	39.61	26.18	21.00	0.00	0.00	0.00	0.00%
01-105-512200	SOCIAL SECURITY	1,493.27	1,708.41	1,261.29	2,217.00	2,279.00	62.00	2.80%
01-105-512210	MEDICARE	349.25	399.59	295.01	519.00	533.00	14.00	2.70%
01-105-512700	WORKER'S COMPENSATION	2,016.50	1,953.50	2,241.27	2,150.00	2,250.00	100.00	4.65%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**28,608.63**	**31,848.78**	**24,161.82**	**40,636.00**	**42,312.00**	**1,676.00**	**4.12%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-105-523100	INSURANCE	4,116.33	4,398.50	4,764.17	5,001.00	4,900.00	-101.00	-2.02%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**4,116.33**	**4,398.50**	**4,764.17**	**5,001.00**	**4,900.00**	**-101.00**	**-2.02%**
Total Dept: 105 - GENERAL MAINTENANCE:		**32,724.96**	**36,247.28**	**28,925.99**	**45,637.00**	**47,212.00**	**1,575.00**	**3.45%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 106 - INFORMATION TECHNOLOGY								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-106-511100	SALARIES	206,044.65	236,016.41	220,068.62	247,567.00	259,891.00	12,324.00	4.98%
01-106-512100	GROUP INSURANCE	32,570.66	36,062.47	33,204.40	37,722.00	49,608.00	11,886.00	31.51%
01-106-512200	SOCIAL SECURITY	12,328.95	14,077.57	13,319.02	15,350.00	15,928.00	578.00	3.77%
01-106-512210	MEDICARE	2,883.29	3,292.26	3,114.89	3,590.00	3,725.00	135.00	3.76%
01-106-512400	GMEBS RETIREMENT	24,739.68	29,432.24	24,795.20	29,348.00	30,827.00	1,479.00	5.04%
01-106-512700	WORKER'S COMPENSATION	295.50	279.50	320.06	325.00	325.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**278,862.73**	**319,160.45**	**294,822.19**	**333,902.00**	**360,304.00**	**26,402.00**	**7.91%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-106-522210	R&M EQUIPMENT	237,928.61	286,002.93	142,168.52	289,683.00	289,690.00	7.00	0.00%
01-106-522212	R&M EQUIPMENT - POLICE TEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-106-523500	TRAVEL/TRAINING	4,138.08	113.40	568.65	6,000.00	6,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**242,066.69**	**286,116.33**	**142,737.17**	**295,683.00**	**295,690.00**	**7.00**	**0.00%**
ExpClass: 53 - SUPPLIES								
01-106-531100	OPERATING SUPPLIES AND EQU	0.00	770.24	41.57	1,000.00	1,000.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**0.00**	**770.24**	**41.57**	**1,000.00**	**1,000.00**	**0.00**	**0.00%**
ExpClass: 54 - CAPITAL OUTLAY								
01-106-542400	COMPUTER EQUIPMENT	10,086.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**10,086.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 106 - INFORMATION TECHNOLOGY:		**531,015.42**	**606,047.02**	**437,600.93**	**630,585.00**	**656,994.00**	**26,409.00**	**4.19%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 107 - GENERAL ADMINISTRATION								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-107-511100	SALARIES	118,918.00	121,811.71	105,357.14	120,319.00	125,860.00	5,541.00	4.61%
01-107-512100	GROUP INSURANCE	23,258.87	22,891.63	17,716.08	19,307.00	24,315.00	5,008.00	25.94%
01-107-512200	SOCIAL SECURITY	7,053.40	7,239.71	6,324.82	7,460.00	7,680.00	220.00	2.95%
01-107-512210	MEDICARE	1,649.69	1,693.08	1,479.15	1,745.00	1,796.00	51.00	2.92%
01-107-512400	GMEBS RETIREMENT	14,245.56	16,719.47	11,996.30	14,199.00	14,864.00	665.00	4.68%
01-107-512600	UNEMPLOYMENT INSURANCE	1,569.96	753.00	0.00	5,000.00	5,000.00	0.00	0.00%
01-107-512700	WORKER'S COMPENSATION	1,601.50	1,529.50	1,754.34	2,175.00	2,250.00	75.00	3.45%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**168,296.98**	**172,638.10**	**144,627.83**	**170,205.00**	**181,765.00**	**11,560.00**	**6.79%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-107-521200	PROFESSIONAL SERVICES	288,715.44	263,490.15	342,280.57	400,000.00	350,000.00	-50,000.00	-12.50%
01-107-521210	ELECTION EXPENSE	8,468.00	0.00	15,740.00	20,000.00	20,000.00	0.00	0.00%
01-107-522200	VEHICLE OPERATIONS	234.54	9,442.39	1,144.39	0.00	0.00	0.00	0.00%
01-107-522210	R&M EQUIPMENT	105,442.89	117,372.60	12,606.55	125,000.00	175,000.00	50,000.00	40.00%
01-107-522220	REPAIRS & MAINTENANCE-BLD	80,699.74	98,364.56	74,949.09	80,000.00	100,000.00	20,000.00	25.00%
01-107-522320	RENTS-OPERATING LEASES	424.41	437.14	447.58	2,500.00	1,000.00	-1,500.00	-60.00%
01-107-523100	INSURANCE	32,933.53	37,086.32	38,113.36	45,008.00	44,200.00	-808.00	-1.80%
01-107-523200	COMMUNICATIONS	71,164.42	63,391.56	58,441.77	85,000.00	75,000.00	-10,000.00	-11.76%
01-107-523210	POSTAGE	26,375.40	28,779.56	20,274.42	40,000.00	40,000.00	0.00	0.00%
01-107-523500	TRAVEL/TRAINING	5,148.61	3,740.41	4,294.36	10,000.00	15,000.00	5,000.00	50.00%
01-107-523600	DUES & SUBSCRIPTIONS	9,611.89	10,330.96	10,591.84	12,000.00	12,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**629,218.87**	**632,435.65**	**578,883.93**	**819,508.00**	**832,200.00**	**12,692.00**	**1.55%**
ExpClass: 53 - SUPPLIES								
01-107-531100	OPERATING SUPPLIES AND EQU	3,738.56	6,063.49	1,352.53	8,000.00	8,000.00	0.00	0.00%
01-107-531110	OFFICE SUPPLIES	15,069.35	20,462.91	18,972.43	25,000.00	25,000.00	0.00	0.00%
01-107-531120	PRINTING/BINDING	0.00	3,027.69	0.00	1,000.00	1,000.00	0.00	0.00%
01-107-531220	NATURAL GAS	17,105.68	16,087.24	13,422.03	18,000.00	18,000.00	0.00	0.00%
01-107-531230	ELECTRICITY	232,738.14	263,906.72	248,506.91	280,000.00	295,000.00	15,000.00	5.36%
01-107-531700	MISCELLANEOUS	355.00	179.00	104.00	1,000.00	1,000.00	0.00	0.00%
01-107-531710	NON-OPERATING SUPPLIES	8,925.99	11,334.28	9,030.86	10,000.00	10,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**277,932.72**	**321,061.33**	**291,388.76**	**343,000.00**	**358,000.00**	**15,000.00**	**4.37%**
ExpClass: 54 - CAPITAL OUTLAY								
01-107-541300	BUILDING & BUILDING IMPROV	26,055.61	280,636.84	41,776.65	0.00	0.00	0.00	0.00%
01-107-542300	FURNITURE-OFFICE EQUIPMEN	5,500.00	0.00	7,295.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**31,555.61**	**280,636.84**	**49,071.65**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
ExpClass: 57 - OTHER COSTS								
01-107-572000	TRANSFER TO OTHER AGENCIE	80,000.00	80,000.00	85,000.00	140,000.00	80,000.00	-60,000.00	-42.86%
Total ExpClass: 57 - OTHER COSTS:		**80,000.00**	**80,000.00**	**85,000.00**	**140,000.00**	**80,000.00**	**-60,000.00**	**-42.86%**
ExpClass: 58 - DEBT SERVICE								
01-107-581300	DEBT SERVICE - INTERGOVERNI	0.00	0.00	281,505.77	1,100,000.00	1,125,000.00	25,000.00	2.27%
Total ExpClass: 58 - DEBT SERVICE:		**0.00**	**0.00**	**281,505.77**	**1,100,000.00**	**1,125,000.00**	**25,000.00**	**2.27%**
ExpClass: 61 - OTHER FINANCING USES								
01-107-611000	OPERATING TRANSFERS	3,500,000.00	5,500,000.00	2,000,000.00	0.00	0.00	0.00	0.00%
Total ExpClass: 61 - OTHER FINANCING USES:		**3,500,000.00**	**5,500,000.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 107 - GENERAL ADMINISTRATION:		**4,687,004.18**	**6,986,771.92**	**3,430,477.94**	**2,572,713.00**	**2,576,965.00**	**4,252.00**	**0.17%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 120 - GARAGE								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-120-511100	SALARIES	280,697.98	259,730.19	273,352.12	305,060.00	350,620.00	45,560.00	14.93%
01-120-511300	SALARIES- OVERTIME	2,199.74	2,730.77	1,244.97	30,106.00	34,063.00	3,957.00	13.14%
01-120-512100	GROUP INSURANCE	51,219.92	27,998.95	38,106.44	29,241.00	72,762.00	43,521.00	148.84%
01-120-512200	SOCIAL SECURITY	16,998.40	15,748.36	16,470.46	20,781.00	23,541.00	2,760.00	13.28%
01-120-512210	MEDICARE	3,975.47	3,683.03	3,852.00	4,860.00	5,506.00	646.00	13.29%
01-120-512400	GMEBS RETIREMENT	39,473.88	46,362.38	33,575.02	39,740.00	45,562.00	5,822.00	14.65%
01-120-512700	WORKER'S COMPENSATION	3,913.00	6,227.35	5,004.42	6,125.00	6,300.00	175.00	2.86%
01-120-512900	UNIFORMS	2,625.64	2,623.89	1,595.95	3,400.00	5,000.00	1,600.00	47.06%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**401,104.03**	**365,104.92**	**373,201.38**	**439,313.00**	**543,354.00**	**104,041.00**	**23.68%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-120-522200	VEHICLE OPERATIONS	957.96	1,288.14	324.40	1,600.00	1,600.00	0.00	0.00%
01-120-522210	R&M EQUIPMENT	5,366.38	3,739.02	8,644.60	5,000.00	40,000.00	35,000.00	700.00%
01-120-523100	INSURANCE	4,116.33	4,398.50	4,764.17	5,001.00	4,900.00	-101.00	-2.02%
01-120-523500	TRAVEL/TRAINING	0.00	225.00	4,466.55	2,000.00	7,000.00	5,000.00	250.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**10,440.67**	**9,650.66**	**18,199.72**	**13,601.00**	**53,500.00**	**39,899.00**	**293.35%**
ExpClass: 53 - SUPPLIES								
01-120-531100	OPERATING SUPPLIES AND EQU	20,414.25	40,421.12	29,449.48	12,000.00	31,300.00	19,300.00	160.83%
01-120-531270	GASOLINE, OIL, ETC.	579.01	422.26	608.07	1,000.00	1,000.00	0.00	0.00%
01-120-531600	MOTORIZED EQUIPMENT	0.00	0.00	0.00	8,900.00	4,500.00	-4,400.00	-49.44%
01-120-531610	NON-MOTORIZED EQUIPMENT	0.00	0.00	35,949.64	46,575.00	0.00	-46,575.00	-100.00%
01-120-531700	MISCELLANEOUS	0.00	104.00	198.75	1,000.00	1,000.00	0.00	0.00%
01-120-531710	NON-OPERATING SUPPLIES	18.70	1,258.13	2,232.18	2,000.00	2,500.00	500.00	25.00%
	Total ExpClass: 53 - SUPPLIES:	**21,011.96**	**42,205.51**	**68,438.12**	**71,475.00**	**40,300.00**	**-31,175.00**	**-43.62%**
ExpClass: 54 - CAPITAL OUTLAY								
01-120-542400	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-120-542500	OTHER NON-MOTORIZED EQUI	0.00	0.00	0.00	8,900.00	0.00	-8,900.00	-100.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**0.00**	**8,900.00**	**0.00**	**-8,900.00**	**-100.00%**
	Total Dept: 120 - GARAGE:	**432,556.66**	**416,961.09**	**459,839.22**	**533,289.00**	**637,154.00**	**103,865.00**	**19.48%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 123 - INVENTORY CONTROL								
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-123-522200	VEHICLE OPERATIONS	0.00	0.00	21.60	0.00	0.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**0.00**	**0.00**	**21.60**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 53 - SUPPLIES								
01-123-531100	OPERATING SUPPLIES AND EQU	0.00	0.00	92,552.95	0.00	0.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**0.00**	**0.00**	**92,552.95**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 123 - INVENTORY CONTROL:		**0.00**	**0.00**	**92,574.55**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 124 - DOWNTOWN								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-124-511100	SALARIES	61,646.19	67,837.45	62,790.79	73,010.00	0.00	-73,010.00	-100.00%
01-124-511110	SALARIES-PART TIME	1,222.50	1,710.00	2,532.50	10,400.00	0.00	-10,400.00	-100.00%
01-124-512100	GROUP INSURANCE	7,143.75	870.20	246.62	324.00	0.00	-324.00	-100.00%
01-124-512200	SOCIAL SECURITY	3,711.70	3,965.00	3,883.78	5,172.00	0.00	-5,172.00	-100.00%
01-124-512210	MEDICARE	868.02	927.29	908.29	1,210.00	0.00	-1,210.00	-100.00%
01-124-512400	GMEBS RETIREMENT	7,790.52	9,217.49	7,301.30	8,642.00	0.00	-8,642.00	-100.00%
01-124-512700	WORKERS' COMPENSATION	55.50	0.00	0.00	0.00	0.00	0.00	0.00%
01-124-512900	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**82,438.18**	**84,527.43**	**77,663.28**	**98,758.00**	**0.00**	**-98,758.00**	**-100.00%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-124-521200	PROFESSIONAL SERVICES	9,500.00	10,031.40	9,000.00	10,000.00	0.00	-10,000.00	-100.00%
01-124-522210	REPAIRS & MAINT-EQUIPMENT	50.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-124-523100	INSURANCE	4,116.34	4,398.50	0.00	5,001.00	0.00	-5,001.00	-100.00%
01-124-523500	TRAVEL/TRAINING	4,084.48	2,223.38	582.33	6,200.00	0.00	-6,200.00	-100.00%
01-124-523600	DUES & SUBSCRIPTIONS	550.00	380.40	250.00	925.00	0.00	-925.00	-100.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**18,300.82**	**17,033.68**	**9,832.33**	**22,126.00**	**0.00**	**-22,126.00**	**-100.00%**
ExpClass: 53 - SUPPLIES								
01-124-531100	OPERATING SUPPLIES AND EQU	0.00	73.75	27.10	0.00	0.00	0.00	0.00%
01-124-531130	EVENT EXPENSE	36,856.29	46,463.70	30,968.07	45,000.00	0.00	-45,000.00	-100.00%
01-124-531630	ACCOUNTABLE FF&E	0.00	0.00	0.00	2,600.00	0.00	-2,600.00	-100.00%
01-124-531700	MISCELLANEOUS	0.00	35.98	103.83	500.00	0.00	-500.00	-100.00%
	Total ExpClass: 53 - SUPPLIES:	**36,856.29**	**46,573.43**	**31,099.00**	**48,100.00**	**0.00**	**-48,100.00**	**-100.00%**
ExpClass: 54 - CAPITAL OUTLAY								
01-124-542500	OTHER NON-MOTORIZED EQUI	0.00	0.00	0.00	6,000.00	0.00	-6,000.00	-100.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**0.00**	**6,000.00**	**0.00**	**-6,000.00**	**-100.00%**
	Total Dept: 124 - DOWNTOWN:	**137,595.29**	**148,134.54**	**118,594.61**	**174,984.00**	**0.00**	**-174,984.00**	**-100.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 127 - COMMUNITY DEVELOPMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-127-511100	SALARIES	334,224.30	358,407.38	330,953.05	373,575.00	451,662.00	78,087.00	20.90%
01-127-512100	GROUP INSURANCE	51,867.53	54,161.27	65,552.83	60,392.00	103,069.00	42,677.00	70.67%
01-127-512200	SOCIAL SECURITY	20,388.52	21,661.10	20,020.81	23,162.00	27,694.00	4,532.00	19.57%
01-127-512210	MEDICARE	4,768.45	5,065.94	4,682.33	5,417.00	6,477.00	1,060.00	19.57%
01-127-512400	GMEBS RETIREMENT	39,228.96	46,485.02	37,469.00	44,349.00	53,600.00	9,251.00	20.86%
01-127-512700	WORKER'S COMPENSATION	312.50	279.50	320.04	325.00	325.00	0.00	0.00%
01-127-512910	VEHICLE ALLOWANCE	7,800.00	7,800.00	7,150.00	7,800.00	7,800.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**458,590.26**	**493,860.21**	**466,148.06**	**515,020.00**	**650,627.00**	**135,607.00**	**26.33%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-127-521200	PROFESSIONAL SERVICES	91,383.17	3,475.00	208.00	10,000.00	10,000.00	0.00	0.00%
01-127-523100	INSURANCE	4,116.34	4,398.50	4,764.17	5,001.00	4,900.00	-101.00	-2.02%
01-127-523200	COMMUNICATIONS	0.00	0.00	38.01	0.00	0.00	0.00	0.00%
01-127-523500	TRAVEL/TRAINING	8,056.14	6,995.18	7,342.25	17,500.00	17,500.00	0.00	0.00%
01-127-523600	DUES & SUBSCRIPTIONS	807.00	1,398.36	1,144.38	1,083.00	1,100.00	17.00	1.57%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**104,362.65**	**16,267.04**	**13,496.81**	**33,584.00**	**33,500.00**	**-84.00**	**-0.25%**
ExpClass: 53 - SUPPLIES								
01-127-531100	OPERATING SUPPLIES AND EQU	542.31	373.00	100.00	1,000.00	1,000.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**542.31**	**373.00**	**100.00**	**1,000.00**	**1,000.00**	**0.00**	**0.00%**
Total Dept: 127 - COMMUNITY DEVELOPMENT:		**563,495.22**	**510,500.25**	**479,744.87**	**549,604.00**	**685,127.00**	**135,523.00**	**24.66%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 128 - HUMAN RESOURCES								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-128-511100	SALARIES	265,000.47	275,187.09	316,459.63	388,770.00	345,443.00	-43,327.00	-11.14%
01-128-511110	SALARIES-PART TIME	288.00	324.00	0.00	0.00	0.00	0.00	0.00%
01-128-512100	GROUP INSURANCE	27,993.31	28,971.99	28,778.83	29,488.00	38,594.00	9,106.00	30.88%
01-128-512200	SOCIAL SECURITY	16,548.09	17,051.91	19,670.11	24,104.00	21,170.00	-2,934.00	-12.17%
01-128-512210	MEDICARE	3,870.22	3,987.89	4,600.20	5,638.00	4,951.00	-687.00	-12.19%
01-128-512400	GMEBS RETIREMENT	37,296.60	44,087.76	34,549.20	40,893.00	40,974.00	81.00	0.20%
01-128-512700	WORKER'S COMPENSATION	316.00	332.99	320.04	325.00	325.00	0.00	0.00%
01-128-512910	VEHICLE ALLOWANCE	7,800.00	7,800.00	7,800.00	7,800.00	7,800.00	0.00	0.00%
01-128-512920	EMPLOYEE RELATIONS	50,654.40	73,542.06	119,838.16	109,500.00	124,500.00	15,000.00	13.70%
01-128-512930	EMPLOYEE PHYSICALS/EAP	23,780.50	22,284.10	19,291.70	27,000.00	27,000.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**433,547.59**	**473,569.79**	**551,307.87**	**633,518.00**	**610,757.00**	**-22,761.00**	**-3.59%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-128-521200	PROFESSIONAL SERVICES	8,740.00	25,829.00	15,549.86	20,600.00	18,100.00	-2,500.00	-12.14%
01-128-523100	INSURANCE	4,116.34	4,398.50	9,528.34	5,001.00	4,900.00	-101.00	-2.02%
01-128-523500	TRAVEL/TRAINING	1,553.43	84.94	4,264.85	5,675.00	6,600.00	925.00	16.30%
01-128-523600	DUES & SUBSCRIPTIONS	100.00	100.00	1,370.50	299.00	1,800.00	1,501.00	502.01%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**14,509.77**	**30,412.44**	**30,713.55**	**31,575.00**	**31,400.00**	**-175.00**	**-0.55%**
ExpClass: 53 - SUPPLIES								
01-128-531100	OPERATING SUPPLIES AND EQU	0.00	2,139.54	3,129.00	5,100.00	4,100.00	-1,000.00	-19.61%
01-128-531110	OFFICE SUPPLIES	92.00	0.00	168.80	0.00	0.00	0.00	0.00%
01-128-531700	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**92.00**	**2,139.54**	**3,297.80**	**5,100.00**	**4,100.00**	**-1,000.00**	**-19.61%**
	Total Dept: 128 - HUMAN RESOURCES:	**448,149.36**	**506,121.77**	**585,319.22**	**670,193.00**	**646,257.00**	**-23,936.00**	**-3.57%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 129 - FINANCE & PURCHASING								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-129-511100	SALARIES	202,108.28	216,196.22	226,489.65	257,808.00	272,758.00	14,950.00	5.80%
01-129-511110	SALARIES-PART TIME	2,263.50	577.50	0.00	15,000.00	15,000.00	0.00	0.00%
01-129-512100	GROUP INSURANCE	28,073.58	22,592.43	24,352.05	38,607.00	46,505.00	7,898.00	20.46%
01-129-512200	SOCIAL SECURITY	13,175.28	13,275.78	13,853.05	16,915.00	17,655.00	740.00	4.37%
01-129-512210	MEDICARE	3,081.51	3,104.92	3,239.78	3,956.00	4,129.00	173.00	4.37%
01-129-512400	GMEBS RETIREMENT	35,885.64	41,679.11	25,833.50	30,577.00	32,371.00	1,794.00	5.87%
01-129-512700	WORKER'S COMPENSATION	349.50	279.50	320.04	325.00	325.00	0.00	0.00%
01-129-512910	VEHICLE ALLOWANCE	7,800.00	7,800.00	7,150.00	7,800.00	7,800.00	0.00	0.00%
01-129-512920	EMPLOYEE RELATIONS	0.00	463.12	656.18	600.00	1,000.00	400.00	66.67%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**292,737.29**	**305,968.58**	**301,894.25**	**371,588.00**	**397,543.00**	**25,955.00**	**6.98%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-129-521200	PROFESSIONAL SERVICES	4,416.00	0.00	0.00	2,500.00	2,000.00	-500.00	-20.00%
01-129-523100	INSURANCE	4,116.33	4,398.50	0.00	5,001.00	4,900.00	-101.00	-2.02%
01-129-523500	TRAVEL/TRAINING	6,844.25	10,197.11	7,223.05	18,000.00	18,000.00	0.00	0.00%
01-129-523600	DUES & SUBSCRIPTIONS	1,680.00	840.00	850.00	2,500.00	2,500.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**17,056.58**	**15,435.61**	**8,073.05**	**28,001.00**	**27,400.00**	**-601.00**	**-2.15%**
ExpClass: 53 - SUPPLIES								
01-129-531700	MISCELLANEOUS	1,011.37	804.81	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**1,011.37**	**804.81**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Dept: 129 - FINANCE & PURCHASING:	**310,805.24**	**322,209.00**	**309,967.30**	**399,589.00**	**424,943.00**	**25,354.00**	**6.35%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 210 - LEGAL								
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-210-521200	ADDITIONAL LEGAL FEES	223,701.05	203,706.70	203,103.01	225,000.00	225,000.00	0.00	0.00%
01-210-523300	ADVERTISING/PUBLICITY	14,407.00	11,467.00	9,460.00	15,000.00	15,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**238,108.05**	**215,173.70**	**212,563.01**	**240,000.00**	**240,000.00**	**0.00**	**0.00%**
Total Dept: 210 - LEGAL:		**238,108.05**	**215,173.70**	**212,563.01**	**240,000.00**	**240,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 308 - POLICE DEPARTMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-308-511100	SALARIES	5,425,687.71	5,519,896.94	5,350,987.66	6,108,276.00	6,513,267.00	404,991.00	6.63%
01-308-511110	SALARIES-PART TIME	199,623.36	236,090.80	218,006.08	360,822.00	386,866.00	26,044.00	7.22%
01-308-511300	SALARIES-OVERTIME	466,012.80	463,192.87	438,041.99	542,847.00	576,200.00	33,353.00	6.14%
01-308-512100	GROUP INSURANCE	1,090,235.64	1,076,707.60	1,135,208.90	1,340,911.00	1,649,892.00	308,981.00	23.04%
01-308-512200	SOCIAL SECURITY	359,253.74	366,010.09	355,369.54	421,020.00	457,386.00	36,366.00	8.64%
01-308-512210	MEDICARE	84,019.26	85,599.02	83,110.55	101,674.00	106,970.00	5,296.00	5.21%
01-308-512400	GMEBS RETIREMENT	719,529.72	850,408.31	665,143.10	787,275.00	839,277.00	52,002.00	6.61%
01-308-512700	WORKER'S COMPENSATION	112,267.96	153,306.83	228,325.13	210,000.00	221,925.00	11,925.00	5.68%
01-308-512900	UNIFORMS	62,786.20	82,931.19	75,100.94	60,450.00	74,350.00	13,900.00	22.99%
01-308-512920	EMPLOYEE RELATIONS	3,499.81	4,104.76	7,387.53	3,500.00	3,500.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**8,522,916.20**	**8,838,248.41**	**8,556,681.42**	**9,936,775.00**	**10,829,633.00**	**892,858.00**	**8.99%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-308-521200	PROFESSIONAL SERVICES	118,295.21	159,914.11	127,359.46	137,400.00	136,000.00	-1,400.00	-1.02%
01-308-521220	MUNICIPAL COURT	85,766.96	100,600.16	88,477.03	90,000.00	100,000.00	10,000.00	11.11%
01-308-522200	VEHICLE OPERATIONS	162,635.05	233,426.12	141,424.31	120,000.00	120,000.00	0.00	0.00%
01-308-522210	R&M EQUIPMENT	240,665.40	221,663.70	318,521.16	331,000.00	283,450.00	-47,550.00	-14.37%
01-308-522220	REPAIRS & MAINTENANCE-BLD	76,278.88	61,895.56	59,127.37	70,000.00	85,000.00	15,000.00	21.43%
01-308-522320	RENTS-OPERATING LEASES	65,116.00	14,600.00	77,466.00	120,000.00	120,000.00	0.00	0.00%
01-308-523100	INSURANCE	107,447.56	89,532.56	131,521.67	100,050.00	98,500.00	-1,550.00	-1.55%
01-308-523200	COMMUNICATIONS	104,415.58	109,837.81	91,324.82	110,000.00	110,000.00	0.00	0.00%
01-308-523210	POSTAGE	0.00	27.47	0.00	500.00	500.00	0.00	0.00%
01-308-523300	ADVERTISING/PUBLICITY	2,130.95	972.00	826.77	1,500.00	1,500.00	0.00	0.00%
01-308-523500	TRAVEL/TRAINING	124,601.51	114,891.13	99,798.24	123,350.00	114,950.00	-8,400.00	-6.81%
01-308-523510	COMMUNITY/BUSINESS RELAT	0.00	7,093.45	1,722.57	12,000.00	12,000.00	0.00	0.00%
01-308-523600	DUES & SUBSCRIPTIONS	12,337.12	18,925.11	15,810.43	16,800.00	16,800.00	0.00	0.00%
01-308-523900	JAIL OPERATION	68,993.00	63,655.90	43,434.83	60,000.00	60,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**1,168,683.22**	**1,197,035.08**	**1,196,814.66**	**1,292,600.00**	**1,258,700.00**	**-33,900.00**	**-2.62%**
ExpClass: 53 - SUPPLIES								
01-308-531100	OPERATING SUPPLIES AND EQU	76,341.53	116,251.35	76,504.78	63,800.00	63,800.00	0.00	0.00%
01-308-531110	OFFICE SUPPLIES	16,398.60	12,084.54	8,632.47	15,000.00	15,000.00	0.00	0.00%
01-308-531120	PRINTING/BINDING	315.00	692.86	2,231.40	2,000.00	2,000.00	0.00	0.00%
01-308-531270	GASOLINE, OIL, ETC.	240,287.91	216,793.69	168,955.86	256,500.00	250,000.00	-6,500.00	-2.53%
01-308-531610	NON-MOTORIZED EQUIPMENT	30,212.90	51,830.42	55,001.67	63,000.00	78,925.00	15,925.00	25.28%
01-308-531620	FIREARMS	0.00	557.00	858.00	5,000.00	7,250.00	2,250.00	45.00%
01-308-531630	ACCOUNTABLE FF&E	2,361.04	4,932.17	7,267.51	9,000.00	7,400.00	-1,600.00	-17.78%
01-308-531700	MISCELLANEOUS	535.05	0.00	8,828.94	500.00	500.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-308-531710	NON-OPERATING SUPPLIES	15,147.81	15,808.01	15,589.25	17,000.00	17,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**381,599.84**	**418,950.04**	**343,869.88**	**431,800.00**	**441,875.00**	**10,075.00**	**2.33%**
	ExpClass: 54 - CAPITAL OUTLAY							
01-308-542200	MOTOR VEHICLES	27,385.00	38,500.00	140,693.00	160,000.00	200,000.00	40,000.00	25.00%
01-308-542500	OTHER NON-MOTORIZED EQUI	1,131,438.48	332,381.78	0.00	0.00	8,500.00	8,500.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**1,158,823.48**	**370,881.78**	**140,693.00**	**160,000.00**	**208,500.00**	**48,500.00**	**30.31%**
	ExpClass: 58 - DEBT SERVICE							
01-308-581200	DEBT SVCE-CAPITAL LEASE	280,444.21	558,161.98	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 58 - DEBT SERVICE:	**280,444.21**	**558,161.98**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Dept: 308 - POLICE DEPARTMENT:	**11,512,466.95**	**11,383,277.29**	**10,238,058.96**	**11,821,175.00**	**12,738,708.00**	**917,533.00**	**7.76%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 309 - FIRE DEPARTMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-309-511100	SALARIES	3,867,921.97	3,981,284.30	3,830,921.33	4,702,655.00	4,804,081.00	101,426.00	2.16%
01-309-511300	SALARIES-OVERTIME	196,460.03	218,059.77	179,487.45	407,753.00	414,615.00	6,862.00	1.68%
01-309-512100	GROUP INSURANCE	952,650.48	911,081.53	875,025.90	1,080,320.00	1,276,694.00	196,374.00	18.18%
01-309-512200	SOCIAL SECURITY	235,930.29	243,888.24	235,624.16	306,625.00	319,406.00	12,781.00	4.17%
01-309-512210	MEDICARE	55,177.55	57,038.84	55,105.88	74,101.00	74,700.00	599.00	0.81%
01-309-512400	GMEBS RETIREMENT	537,358.80	636,559.46	511,321.40	605,209.00	618,204.00	12,995.00	2.15%
01-309-512700	WORKER'S COMPENSATION	50,885.77	53,257.51	61,595.35	84,250.00	86,475.00	2,225.00	2.64%
01-309-512900	UNIFORMS	56,620.96	59,125.50	59,953.10	60,000.00	60,000.00	0.00	0.00%
01-309-512920	EMPLOYEE RELATIONS	4,261.13	6,959.23	5,151.16	5,500.00	7,000.00	1,500.00	27.27%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**5,957,266.98**	**6,167,254.38**	**5,814,185.73**	**7,326,413.00**	**7,661,175.00**	**334,762.00**	**4.57%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-309-521200	PROFESSIONAL SERVICES	7,835.00	3,785.00	3,738.54	21,000.00	13,000.00	-8,000.00	-38.10%
01-309-522200	VEHICLE OPERATIONS	96,226.29	96,487.36	53,861.38	80,000.00	80,000.00	0.00	0.00%
01-309-522210	R&M EQUIPMENT	79,132.19	54,313.16	77,377.53	110,850.00	103,845.00	-7,005.00	-6.32%
01-309-522220	REPAIRS & MAINTENANCE-BLD	25,029.34	29,325.98	17,096.23	25,000.00	21,300.00	-3,700.00	-14.80%
01-309-523100	INSURANCE	41,380.67	47,457.00	47,641.70	55,010.00	54,000.00	-1,010.00	-1.84%
01-309-523200	COMMUNICATIONS	37,485.79	43,068.78	38,741.21	45,000.00	45,000.00	0.00	0.00%
01-309-523210	POSTAGE	0.00	38.10	0.00	300.00	300.00	0.00	0.00%
01-309-523500	TRAVEL/TRAINING	38,942.17	30,604.97	27,224.67	50,000.00	48,880.00	-1,120.00	-2.24%
01-309-523600	DUES & SUBSCRIPTIONS	5,627.97	5,892.50	4,568.93	7,500.00	7,500.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**331,659.42**	**310,972.85**	**270,250.19**	**394,660.00**	**373,825.00**	**-20,835.00**	**-5.28%**
ExpClass: 53 - SUPPLIES								
01-309-531100	OPERATING SUPPLIES AND EQU	106,896.75	131,430.13	114,550.17	138,080.00	150,305.00	12,225.00	8.85%
01-309-531110	OFFICE SUPPLIES	3,565.17	3,246.81	2,734.48	3,500.00	3,500.00	0.00	0.00%
01-309-531120	PRINTING/BINDING	1,348.25	3,378.31	464.00	2,300.00	2,300.00	0.00	0.00%
01-309-531220	NATURAL GAS	12,270.08	13,306.73	10,384.11	15,000.00	15,000.00	0.00	0.00%
01-309-531230	ELECTRICITY	39,456.42	38,253.79	34,797.73	40,000.00	40,000.00	0.00	0.00%
01-309-531270	GASOLINE, OIL, ETC.	73,765.21	54,040.66	49,712.77	85,000.00	85,000.00	0.00	0.00%
01-309-531610	NON-MOTORIZED EQUIPMENT	2,800.00	132.05	0.00	0.00	4,800.00	4,800.00	0.00%
01-309-531630	ACCOUNTABLE FF&E	7,103.96	750.00	1,628.96	8,600.00	8,600.00	0.00	0.00%
01-309-531700	MISCELLANEOUS	867.57	983.23	737.96	1,100.00	3,000.00	1,900.00	172.73%
01-309-531710	NON-OPERATING SUPPLIES	29,167.42	30,158.15	25,104.29	30,800.00	32,800.00	2,000.00	6.49%
	Total ExpClass: 53 - SUPPLIES:	**277,240.83**	**275,679.86**	**240,114.47**	**324,380.00**	**345,305.00**	**20,925.00**	**6.45%**
ExpClass: 54 - CAPITAL OUTLAY								
01-309-542200	MOTOR VEHICLES	24,842.78	0.00	57,107.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-309-542500	OTHER NON-MOTORIZED EQUI	6,264.55	110,090.93	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**31,107.33**	**110,090.93**	**57,107.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Dept: 309 - FIRE DEPARTMENT:	**6,597,274.56**	**6,863,998.02**	**6,381,657.39**	**8,045,453.00**	**8,380,305.00**	**334,852.00**	**4.16%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 310 - MENTAL HEALTH CRISIS UNIT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-310-511100	SALARIES	254,845.62	240,742.48	168,941.51	216,887.00	230,881.00	13,994.00	6.45%
01-310-511300	SALARIES-OVERTIME	3,552.90	2,659.59	1,035.43	12,381.00	13,509.00	1,128.00	9.11%
01-310-512100	GROUP INSURANCE	50,378.54	49,194.35	35,026.86	46,413.00	57,877.00	11,464.00	24.70%
01-310-512200	SOCIAL SECURITY	15,037.46	14,486.99	9,935.85	13,756.00	14,967.00	1,211.00	8.80%
01-310-512210	MEDICARE	3,516.87	3,387.96	2,323.74	3,325.00	3,501.00	176.00	5.29%
01-310-512400	GMEBS RETIREMENT	36,360.84	41,907.42	22,929.80	27,152.00	28,967.00	1,815.00	6.68%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**363,692.23**	**352,378.79**	**240,193.19**	**319,914.00**	**349,702.00**	**29,788.00**	**9.31%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-310-521200	PROFESSIONAL SERVICES	12,133.75	15,022.00	6,912.60	40,000.00	40,000.00	0.00	0.00%
01-310-523500	TRAVEL/TRAINING	2,524.53	1,085.28	936.46	5,000.00	5,000.00	0.00	0.00%
01-310-523600	DUES & SUBSCRIPTIONS	28,512.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**43,170.28**	**16,107.28**	**7,849.06**	**46,000.00**	**46,000.00**	**0.00**	**0.00%**
ExpClass: 53 - SUPPLIES								
01-310-531100	OPERATING SUPPLIES AND EQU	1,770.89	2,458.30	0.00	500.00	500.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**1,770.89**	**2,458.30**	**0.00**	**500.00**	**500.00**	**0.00**	**0.00%**
Total Dept: 310 - MENTAL HEALTH CRISIS UNIT:		**408,633.40**	**370,944.37**	**248,042.25**	**366,414.00**	**396,202.00**	**29,788.00**	**8.13%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 412 - STREET DEPARTMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-412-512920	EMPLOYEE RELATIONS	0.00	0.00	0.00	0.00	600.00	600.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**0.00**	**0.00**	**0.00**	**0.00**	**600.00**	**600.00**	**0.00%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-412-522200	VEHICLE OPERATIONS	31,225.71	34,725.23	20,916.62	30,000.00	28,500.00	-1,500.00	-5.00%
01-412-522210	R&M EQUIPMENT	16,483.82	15,279.52	13,910.87	25,000.00	24,000.00	-1,000.00	-4.00%
01-412-522220	REPAIRS & MAINTENANCE-BLD	3,251.99	3,301.55	3,617.92	5,000.00	10,000.00	5,000.00	100.00%
01-412-522320	RENTS-OPERATING LEASES	7,200.00	7,200.00	6,600.00	7,500.00	7,500.00	0.00	0.00%
01-412-523100	INSURANCE	8,232.67	8,797.00	9,528.34	10,002.00	9,800.00	-202.00	-2.02%
01-412-523850	CONTRACT LABOR	28,500.00	70,000.00	53,100.00	50,000.00	60,000.00	10,000.00	20.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**94,894.19**	**139,303.30**	**107,673.75**	**127,502.00**	**139,800.00**	**12,298.00**	**9.65%**
ExpClass: 53 - SUPPLIES								
01-412-531100	OPERATING SUPPLIES AND EQU	24,637.98	4,653.82	14,587.25	45,000.00	44,000.00	-1,000.00	-2.22%
01-412-531220	NATURAL GAS	8,275.54	7,099.37	6,064.68	10,000.00	10,000.00	0.00	0.00%
01-412-531230	ELECTRICITY	16,908.66	17,081.49	15,594.26	20,000.00	20,000.00	0.00	0.00%
01-412-531270	GASOLINE, OIL, ETC.	14,897.26	14,645.85	10,286.22	30,000.00	25,000.00	-5,000.00	-16.67%
01-412-531600	MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	2,800.00	2,800.00	0.00%
01-412-531610	NON-MOTORIZED EQUIPMENT	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%
01-412-531700	MISCELLANEOUS	0.00	0.00	172.79	1,000.00	1,000.00	0.00	0.00%
01-412-531710	NON-OPERATING SUPPLIES	0.00	0.00	774.50	2,500.00	2,000.00	-500.00	-20.00%
Total ExpClass: 53 - SUPPLIES:		**64,719.44**	**43,480.53**	**47,479.70**	**108,500.00**	**106,000.00**	**-2,500.00**	**-2.30%**
ExpClass: 54 - CAPITAL OUTLAY								
01-412-541400	INFRASTRUCTURE-ROADS/PAV	0.00	0.00	220,000.00	220,000.00	0.00	-220,000.00	-100.00%
01-412-542100	MOTORIZED HEAVY EQUIPMEN	0.00	0.00	0.00	0.00	24,000.00	24,000.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**220,000.00**	**220,000.00**	**24,000.00**	**-196,000.00**	**-89.09%**
Total Dept: 412 - STREET DEPARTMENT:		**159,613.63**	**182,783.83**	**375,153.45**	**456,002.00**	**270,400.00**	**-185,602.00**	**-40.70%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 425 - MARKETING								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-425-511100	SALARIES	120,175.70	154,948.72	152,183.64	174,081.00	270,759.00	96,678.00	55.54%
01-425-512100	GROUP INSURANCE	14,831.76	22,204.74	20,912.11	26,318.00	33,749.00	7,431.00	28.24%
01-425-512200	SOCIAL SECURITY	7,051.81	9,504.16	9,411.42	10,793.00	16,602.00	5,809.00	53.82%
01-425-512210	MEDICARE	1,649.29	2,222.86	2,201.26	2,525.00	3,883.00	1,358.00	53.78%
01-425-512400	GMEBS RETIREMENT	13,553.51	16,510.53	17,446.50	20,650.00	30,883.00	10,233.00	49.55%
01-425-512700	WORKER'S COMPENSATION	144.50	139.50	160.53	175.00	175.00	0.00	0.00%
01-425-512910	VEHICLE ALLOWANCE	0.00	7,800.00	7,150.00	7,800.00	7,800.00	0.00	0.00%
01-425-512920	EMPLOYEE RELATIONS	0.00	827.92	377.52	1,000.00	2,000.00	1,000.00	100.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**157,406.57**	**214,158.43**	**209,842.98**	**243,342.00**	**365,851.00**	**122,509.00**	**50.34%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-425-521200	PROFESSIONAL SERVICES	17,698.88	21,121.06	15,340.70	20,000.00	30,000.00	10,000.00	50.00%
01-425-522200	VEHICLE OPERATIONS	204.00	1,844.99	1,211.49	1,000.00	1,000.00	0.00	0.00%
01-425-522220	REPAIRS AND MTNCE-BLDG	45,178.83	63,846.56	51,797.65	55,000.00	55,000.00	0.00	0.00%
01-425-523100	INSURANCE	0.00	0.00	4,764.17	0.00	4,900.00	4,900.00	0.00%
01-425-523300	ADVERT / PUB - GENERAL	58,667.20	58,787.60	29,037.16	68,000.00	68,000.00	0.00	0.00%
01-425-523500	TRAVEL / TRAINING	2,719.64	0.00	1,296.50	5,000.00	10,000.00	5,000.00	100.00%
01-425-523600	DUES & SUBSCRIPTIONS	3,295.74	2,859.69	4,462.80	3,000.00	5,000.00	2,000.00	66.67%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**127,764.29**	**148,459.90**	**107,910.47**	**152,000.00**	**173,900.00**	**21,900.00**	**14.41%**
ExpClass: 53 - SUPPLIES								
01-425-531100	OPERATING SUPP & EQUIP	828.50	989.66	0.00	500.00	500.00	0.00	0.00%
01-425-531110	OFFICE SUPPLIES	2,039.66	1,693.35	831.87	4,000.00	4,000.00	0.00	0.00%
01-425-531120	PRINTING / BINDING - GENERA	77,229.05	80,187.71	80,256.85	82,250.00	82,250.00	0.00	0.00%
01-425-531130	EVENT EXPENSE	213.99	0.00	0.00	0.00	45,000.00	45,000.00	0.00%
01-425-531140	PRINTING/ BINDING- PARKS &	0.00	120.55	0.00	0.00	0.00	0.00	0.00%
01-425-531270	GASOLINE, OIL, ETC.	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
01-425-531630	ACCOUNTABLE FF&E	0.00	0.00	0.00	0.00	2,600.00	2,600.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**80,311.20**	**82,991.27**	**81,088.72**	**87,050.00**	**134,650.00**	**47,600.00**	**54.68%**
	Total Dept: 425 - MARKETING:	**365,482.06**	**445,609.60**	**398,842.17**	**482,392.00**	**674,401.00**	**192,009.00**	**39.80%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 614 - WEST GA REGIONAL LIBRARY								
ExpClass: 61 - OTHER FINANCING USES								
01-614-612000	WEST GA REG LIBRARY TRANSF	312,000.00	312,000.00	343,750.00	375,000.00	400,000.00	25,000.00	6.67%
Total ExpClass: 61 - OTHER FINANCING USES:		**312,000.00**	**312,000.00**	**343,750.00**	**375,000.00**	**400,000.00**	**25,000.00**	**6.67%**
Total Dept: 614 - WEST GA REGIONAL LIBRARY:		**312,000.00**	**312,000.00**	**343,750.00**	**375,000.00**	**400,000.00**	**25,000.00**	**6.67%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 622 - RECREATION -ADMIN								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-622-511100	SALARIES	242,556.43	356,981.61	332,822.63	384,381.00	315,758.00	-68,623.00	-17.85%
01-622-511110	SALARIES-PART TIME	51,037.75	56,955.50	56,009.88	63,700.00	74,800.00	11,100.00	17.43%
01-622-512100	GROUP INSURANCE	47,148.35	73,610.05	67,300.14	81,260.00	83,215.00	1,955.00	2.41%
01-622-512200	SOCIAL SECURITY	17,604.96	24,555.75	23,202.14	27,781.00	23,843.00	-3,938.00	-14.18%
01-622-512210	MEDICARE	4,117.33	5,742.75	5,426.19	6,498.00	5,577.00	-921.00	-14.17%
01-622-512400	GMEBS	28,375.43	34,749.89	38,362.10	45,406.00	37,291.00	-8,115.00	-17.87%
01-622-512700	WORKER'S COMPENSATION	3,772.72	3,349.50	3,842.50	5,675.00	6,325.00	650.00	11.45%
01-622-512900	UNIFORMS	823.99	1,115.45	348.19	2,000.00	2,000.00	0.00	0.00%
01-622-512920	EMPLOYEE RELATIONS	4,723.30	7,208.30	10,339.01	8,500.00	8,500.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**400,160.26**	**564,268.80**	**537,652.78**	**625,201.00**	**557,309.00**	**-67,892.00**	**-10.86%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-622-521200	PROFESSIONAL SERVICES	20,790.63	21,111.92	10,647.44	23,000.00	6,000.00	-17,000.00	-73.91%
01-622-522210	R&M EQUIPMENT	1,667.48	2,085.67	1,613.77	1,080.00	1,500.00	420.00	38.89%
01-622-522220	R&M BUILDINGS	18.48	258.43	434.40	0.00	0.00	0.00	0.00%
01-622-522320	RENTS-OPERATING LEASES	0.00	7,400.00	0.00	0.00	0.00	0.00	0.00%
01-622-523100	INSURANCE	37,050.33	39,586.50	42,877.53	55,009.00	54,100.00	-909.00	-1.65%
01-622-523200	COMMUNICATIONS	55,346.06	83,548.90	63,284.42	75,000.00	75,000.00	0.00	0.00%
01-622-523500	TRAVEL/TRAINING-ADMIN	6,281.03	12,789.02	10,793.34	10,700.00	12,000.00	1,300.00	12.15%
01-622-523600	DUES/SUBS-ADMIN	4,972.38	5,714.00	4,529.50	7,100.00	6,000.00	-1,100.00	-15.49%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**126,126.39**	**172,494.44**	**134,180.40**	**171,889.00**	**154,600.00**	**-17,289.00**	**-10.06%**
ExpClass: 53 - SUPPLIES								
01-622-531100	OPERATING SUPPLIES & EQUIP	543.86	2,002.01	2,102.92	2,450.00	6,675.00	4,225.00	172.45%
01-622-531110	OFFICE SUPPLIES	10,331.25	14,403.02	5,993.88	13,000.00	12,000.00	-1,000.00	-7.69%
01-622-531220	NATURAL GAS	127,115.42	95,928.32	88,549.93	115,000.00	115,000.00	0.00	0.00%
01-622-531230	ELECTRICITY	363,366.17	508,764.10	340,161.76	360,000.00	405,000.00	45,000.00	12.50%
	Total ExpClass: 53 - SUPPLIES:	**501,356.70**	**621,097.45**	**436,808.49**	**490,450.00**	**538,675.00**	**48,225.00**	**9.83%**
	Total Dept: 622 - RECREATION -ADMIN:	**1,027,643.35**	**1,357,860.69**	**1,108,641.67**	**1,287,540.00**	**1,250,584.00**	**-36,956.00**	**-2.87%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 623 - RECREATION - PARKS								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-623-511100	SALARIES	963,454.49	991,508.41	906,698.60	1,183,332.00	1,173,707.00	-9,625.00	-0.81%
01-623-511110	SALARIES-PART TIME	17,261.25	24,072.50	15,852.76	58,500.00	38,080.00	-20,420.00	-34.91%
01-623-512100	GROUP INSURANCE	273,341.26	272,978.44	244,171.08	361,005.00	400,775.00	39,770.00	11.02%
01-623-512200	SOCIAL SECURITY	57,282.20	59,304.56	54,453.99	74,627.00	73,519.00	-1,108.00	-1.48%
01-623-512210	MEDICARE	13,396.35	13,869.58	12,735.14	18,007.00	17,194.00	-813.00	-4.51%
01-623-512400	GMEBS RETIREMENT	126,628.68	149,699.75	117,436.62	139,000.00	137,725.00	-1,275.00	-0.92%
01-623-512700	WORKER'S COMPENSATION	-11,387.90	12,405.55	12,256.22	16,000.00	16,475.00	475.00	2.97%
01-623-512900	UNIFORMS	7,611.10	6,902.49	8,425.82	9,000.00	7,000.00	-2,000.00	-22.22%
01-623-512920	EMPLOYEE RELATIONS	0.00	0.00	160.49	600.00	1,000.00	400.00	66.67%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**1,447,587.43**	**1,530,741.28**	**1,372,190.72**	**1,860,071.00**	**1,865,475.00**	**5,404.00**	**0.29%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-623-522200	VEHICLE OPERATIONS	29,147.23	40,846.14	21,722.57	40,100.00	40,100.00	0.00	0.00%
01-623-522210	R&M EQUIPMENT	65,422.47	77,744.74	48,896.83	87,000.00	87,000.00	0.00	0.00%
01-623-522220	R&M BUILDINGS	148,347.03	179,440.29	123,812.91	163,500.00	142,000.00	-21,500.00	-13.15%
01-623-522240	R&M GROUNDS	359,506.32	352,371.68	264,937.72	312,500.00	312,500.00	0.00	0.00%
01-623-523500	TRAVEL/TRAINING	1,485.90	1,568.00	-847.80	1,500.00	1,000.00	-500.00	-33.33%
01-623-523600	DUES & SUBSCRIPTIONS	278.20	278.20	0.00	500.00	300.00	-200.00	-40.00%
01-623-523850	CONTRACT LABOR	15,939.77	0.00	500.00	0.00	0.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**620,126.92**	**652,249.05**	**459,022.23**	**605,100.00**	**582,900.00**	**-22,200.00**	**-3.67%**
ExpClass: 53 - SUPPLIES								
01-623-531100	OPERATING SUPPLIES & EQUIP	36,879.82	51,115.85	40,273.56	48,000.00	48,000.00	0.00	0.00%
01-623-531270	GASOLINE,OIL,ETC.	50,694.48	53,153.82	41,773.27	58,000.00	60,000.00	2,000.00	3.45%
01-623-531610	NON-MOTORIZED EQUIPMENT	1,115.57	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**88,689.87**	**104,269.67**	**82,046.83**	**106,000.00**	**108,000.00**	**2,000.00**	**1.89%**
ExpClass: 54 - CAPITAL OUTLAY								
01-623-541300	BUILDING & BUILDING IMPROV	127,538.25	76,780.84	14,930.00	0.00	0.00	0.00	0.00%
01-623-542100	MOTORIZED-HEAVY EQUIPMEI	0.00	0.00	47,832.92	45,000.00	45,000.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**127,538.25**	**76,780.84**	**62,762.92**	**45,000.00**	**45,000.00**	**0.00**	**0.00%**
	Total Dept: 623 - RECREATION - PARKS:	**2,283,942.47**	**2,364,040.84**	**1,976,022.70**	**2,616,171.00**	**2,601,375.00**	**-14,796.00**	**-0.57%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 625 - RECREATION - PROGRAMS								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-625-511100	SALARIES	361,680.36	401,021.22	482,801.28	538,351.00	719,297.00	180,946.00	33.61%
01-625-511110	SALARIES-PART TIME	168,784.16	191,740.58	205,988.66	201,949.00	294,449.00	92,500.00	45.80%
01-625-512100	GROUP INSURANCE	96,637.25	77,927.03	109,950.78	119,237.00	207,978.00	88,741.00	74.42%
01-625-512200	SOCIAL SECURITY	31,646.85	34,770.70	41,025.07	45,899.00	62,078.00	16,179.00	35.25%
01-625-512210	MEDICARE	7,401.25	8,131.97	9,594.81	10,735.00	14,519.00	3,784.00	35.25%
01-625-512400	GMEBS RETIREMENT	50,744.04	60,650.13	53,668.50	63,523.00	84,876.00	21,353.00	33.61%
01-625-512700	WORKER'S COMPENSATION	7,027.61	6,311.88	10,177.71	8,125.00	8,875.00	750.00	9.23%
01-625-512900	UNIFORMS	998.75	1,297.65	1,246.30	1,600.00	1,000.00	-600.00	-37.50%
01-625-512920	EMPLOYEE RELATIONS	0.00	0.00	193.98	0.00	0.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**724,920.27**	**781,851.16**	**914,647.09**	**989,419.00**	**1,393,072.00**	**403,653.00**	**40.80%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-625-522210	R&M EQUIPMENT	876.55	651.57	8,904.00	3,900.00	2,000.00	-1,900.00	-48.72%
01-625-523500	TRAVEL/TRAINING	11,762.40	14,658.33	16,553.91	13,000.00	18,800.00	5,800.00	44.62%
01-625-523600	DUES & SUBSCRIPTIONS	818.08	70.00	0.00	3,500.00	3,500.00	0.00	0.00%
01-625-523850	CONT LABOR-OTHER	7,592.00	16,257.35	17,786.10	18,000.00	12,500.00	-5,500.00	-30.56%
01-625-523855	CONT LABOR-SENIOR ADTS	6,200.00	4,430.00	3,165.00	5,000.00	3,000.00	-2,000.00	-40.00%
01-625-523860	CONT LABOR-THERAPUTICS	4,510.00	6,587.50	4,200.00	9,020.00	8,000.00	-1,020.00	-11.31%
01-625-523865	CONTRACT LABOR-GYMNASTIC	18,088.94	15,177.50	0.00	17,000.00	16,400.00	-600.00	-3.53%
01-625-523880	CONTRACT LABOR - CHL	0.00	0.00	650.00	2,000.00	500.00	-1,500.00	-75.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**49,847.97**	**57,832.25**	**51,259.01**	**71,420.00**	**64,700.00**	**-6,720.00**	**-9.41%**
ExpClass: 53 - SUPPLIES								
01-625-531100	OPER SUPP-OTHER	92,096.55	74,803.88	28,505.11	23,020.00	13,800.00	-9,220.00	-40.05%
01-625-531101	OPER SUPP-THERAPUTICS	7,745.78	24,740.00	13,215.01	18,419.00	10,000.00	-8,419.00	-45.71%
01-625-531102	OPER SUPP-CONCESSIONS	45,971.10	0.00	0.00	0.00	0.00	0.00	0.00%
01-625-531103	OPER SUPP-GYMNASTICS	18,824.36	34,161.63	28,367.68	21,730.00	83,000.00	61,270.00	281.96%
01-625-531104	OPER SUPP-SENIOR ADULTS	154,348.60	147,934.67	123,865.59	150,700.00	150,700.00	0.00	0.00%
01-625-531106	OPER SUPP GYM HOME MEETS	6,748.58	20,332.29	29,575.67	16,000.00	17,000.00	1,000.00	6.25%
01-625-531107	OPER SUPP GYM AWAY MEETS	33,702.93	47,868.32	71,693.65	58,000.00	68,000.00	10,000.00	17.24%
01-625-531108	OPER SUPP-WEST CARROLLTOI	0.00	0.00	0.00	4,000.00	2,000.00	-2,000.00	-50.00%
	Total ExpClass: 53 - SUPPLIES:	**359,437.90**	**349,840.79**	**295,222.71**	**291,869.00**	**344,500.00**	**52,631.00**	**18.03%**
	Total Dept: 625 - RECREATION - PROGRAMS:	**1,134,206.14**	**1,189,524.20**	**1,261,128.81**	**1,352,708.00**	**1,802,272.00**	**449,564.00**	**33.23%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 626 - RECREATION - ARTS								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-626-511100	SALARIES	346,500.36	367,379.96	341,668.27	401,936.00	425,428.00	23,492.00	5.84%
01-626-511110	SALARIES-PART TIME	115,473.13	82,102.25	70,540.25	75,920.00	75,660.00	-260.00	-0.34%
01-626-511300	SALARIES-OVERTIME	3,085.10	944.52	1,690.04	7,000.00	0.00	-7,000.00	-100.00%
01-626-512100	GROUP INSURANCE	84,913.44	92,874.74	85,186.40	98,776.00	140,696.00	41,920.00	42.44%
01-626-512200	SOCIAL SECURITY	27,530.44	26,484.95	24,464.84	29,092.00	30,572.00	1,480.00	5.09%
01-626-512210	MEDICARE	6,438.58	6,194.06	5,721.67	7,031.00	7,150.00	119.00	1.69%
01-626-512400	GMEBS RETIREMENT	44,663.04	52,718.16	40,598.42	48,053.00	50,092.00	2,039.00	4.24%
01-626-512700	WORKER'S COMPENSATION	4,989.00	6,846.80	6,912.04	7,350.00	7,575.00	225.00	3.06%
01-626-512900	UNIFORMS	593.02	0.00	539.71	1,000.00	1,000.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**634,186.11**	**635,545.44**	**577,321.64**	**676,158.00**	**738,173.00**	**62,015.00**	**9.17%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-626-521200	PROFESSIONAL SERVICES	37,830.00	31,126.40	28,807.50	38,000.00	39,700.00	1,700.00	4.47%
01-626-522200	VEHICLE OPERATIONS	154.29	15.47	847.65	500.00	500.00	0.00	0.00%
01-626-522210	R&M EQUIPMENT	3,559.34	2,906.75	4,635.24	5,000.00	5,000.00	0.00	0.00%
01-626-522220	R&M BUILDINGS	52,124.55	46,241.67	31,230.65	48,200.00	48,200.00	0.00	0.00%
01-626-522240	R&M GROUNDS	739.61	663.05	4,809.20	700.00	700.00	0.00	0.00%
01-626-523200	COMMUNICATIONS	9,648.30	23,724.21	9,341.02	16,000.00	16,000.00	0.00	0.00%
01-626-523300	ADVERTISING/PUBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-626-523500	TRAVEL/TRAINING	3,253.25	822.35	4,076.89	4,000.00	3,500.00	-500.00	-12.50%
01-626-523600	DUES & SUBSCRIPTIONS	438.39	427.40	427.40	950.00	500.00	-450.00	-47.37%
01-626-523850	CONT LABOR-OTHER	7,680.78	10,537.00	18,616.76	10,700.00	13,100.00	2,400.00	22.43%
01-626-523851	CONT LABOR-CARR FESTIVAL	7,615.00	9,175.00	6,475.00	8,900.00	8,350.00	-550.00	-6.18%
01-626-523852	CONT LABOR-ART & WORKSHC	21,459.60	28,295.60	23,307.50	25,000.00	27,740.00	2,740.00	10.96%
01-626-523853	CONT LABOR-COMM THEATRE	7,042.75	7,299.00	8,749.00	12,000.00	11,600.00	-400.00	-3.33%
01-626-523854	CONT LABOR-TEEN THEATRE	13,516.70	27,288.40	23,864.36	20,900.00	26,850.00	5,950.00	28.47%
01-626-523855	CONT LABOR-PERF CLASSES	49,688.75	36,136.00	35,405.88	42,500.00	41,000.00	-1,500.00	-3.53%
01-626-523856	CONT LABOR-COMM CHORUS	4,800.00	4,350.00	18,675.00	19,500.00	6,850.00	-12,650.00	-64.87%
01-626-523857	CONT LABOR-CHILD THEATRE	15,765.80	14,386.59	7,451.20	13,250.00	9,390.00	-3,860.00	-29.13%
01-626-523858	CONT LABOR-CTON BALLET	53,059.41	45,488.25	28,751.59	40,400.00	45,370.00	4,970.00	12.30%
01-626-523859	CONT LABOR-GALLERY EXHIBIT	18,784.00	9,252.00	9,357.13	8,500.00	9,620.00	1,120.00	13.18%
01-626-523861	CONT LABOR-ART IN EDUCATIC	5,000.00	0.00	8,500.00	8,500.00	9,500.00	1,000.00	11.76%
01-626-523862	CONT LABOR-CARROLL SYM OF	57,350.00	32,724.00	23,816.00	25,100.00	25,100.00	0.00	0.00%
01-626-523863	CONT LABOR-PUPPETRY ARTS	18,650.00	3,000.00	2,375.00	6,000.00	5,250.00	-750.00	-12.50%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**388,160.52**	**333,859.14**	**299,519.97**	**354,600.00**	**353,820.00**	**-780.00**	**-0.22%**
ExpClass: 53 - SUPPLIES								
01-626-531100	OPER SUPP-OTHER	154.95	486.21	332.46	0.00	0.00	0.00	0.00%
01-626-531101	OPER SUPP-CARR FESTIVAL	2,831.04	4,471.07	2,779.88	2,750.00	2,800.00	50.00	1.82%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-626-531102	OPER SUPP-ART CLASSES/WKSI	8,314.76	9,085.62	3,626.43	7,650.00	8,400.00	750.00	9.80%
01-626-531103	OPER SUPP-COMM THEATRE	17,089.11	18,934.26	14,092.36	12,400.00	15,240.00	2,840.00	22.90%
01-626-531104	OPER SUPP-TEEN THEATRE	9,910.99	16,832.08	13,623.30	24,140.00	25,270.00	1,130.00	4.68%
01-626-531105	OPER SUPP-PERF CLASSES	6,182.31	4,311.66	9,131.15	9,850.00	6,480.00	-3,370.00	-34.21%
01-626-531106	OPER SUPP-COMM CHOURUS	2,467.01	3,133.74	4,439.92	5,500.00	3,060.00	-2,440.00	-44.36%
01-626-531107	OPER SUPP-CHILD THEATRE	7,030.05	8,063.95	7,639.51	5,100.00	7,080.00	1,980.00	38.82%
01-626-531108	OPER SUPP-ARTS IN EDUCATIO	208.00	0.00	346.76	1,100.00	1,180.00	80.00	7.27%
01-626-531109	OPER SUPP-YOUTH CHORUS &	1,157.46	3,519.74	1,718.89	2,350.00	2,850.00	500.00	21.28%
01-626-531110	OFFICE SUPPLIES	4,522.10	5,049.91	3,930.14	5,000.00	5,000.00	0.00	0.00%
01-626-531111	OPER SUPP-CTON BALLET	16,672.18	20,558.45	12,588.62	17,650.00	19,350.00	1,700.00	9.63%
01-626-531112	OPER SUPP-GALLERY EXHIBITIC	4,920.12	7,572.36	11,712.82	5,850.00	4,810.00	-1,040.00	-17.78%
01-626-531113	OPER SUPP-CARROLL SYM ORC	3,555.95	3,361.51	3,452.99	4,450.00	5,700.00	1,250.00	28.09%
01-626-531114	OPER SUPP-PUPPETRY ARTS	2,637.45	1,007.19	632.33	1,200.00	950.00	-250.00	-20.83%
01-626-531115	OPER SUPP-THEATRE	6,798.60	11,773.89	6,694.35	8,300.00	6,000.00	-2,300.00	-27.71%
01-626-531122	PRINT-COMM THEATRE	266.06	0.00	0.00	0.00	0.00	0.00	0.00%
01-626-531130	CLEANING SUPPLIES	3,837.20	4,977.34	3,700.09	4,800.00	4,800.00	0.00	0.00%
01-626-531220	NATURAL GAS	621.02	877.13	742.62	900.00	900.00	0.00	0.00%
01-626-531230	ELECTRICITY	114,798.90	107,268.97	80,571.91	110,000.00	110,000.00	0.00	0.00%
01-626-531270	GASOLINE, OIL, ETC.	280.89	409.54	250.91	300.00	300.00	0.00	0.00%
01-626-531700	MISCELLANEOUS	4,207.55	1,916.11	0.00	0.00	0.00	0.00	0.00%
01-626-531710	NON-OPERATING SUPPLIES	0.00	168.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**218,463.70**	**233,778.73**	**182,007.44**	**229,290.00**	**230,170.00**	**880.00**	**0.38%**
	Total Dept: 626 - RECREATION - ARTS:	**1,240,810.33**	**1,203,183.31**	**1,058,849.05**	**1,260,048.00**	**1,322,163.00**	**62,115.00**	**4.93%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 627 - RECREATION - ATHLETICS								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-627-511100	SALARIES	429,132.74	467,099.55	346,362.93	444,866.00	458,551.00	13,685.00	3.08%
01-627-511110	SALARIES-PART TIME	205,596.11	236,374.44	288,837.96	439,460.00	400,180.00	-39,280.00	-8.94%
01-627-512100	GROUP INSURANCE	89,127.02	96,225.80	67,807.11	99,906.00	109,393.00	9,487.00	9.50%
01-627-512200	SOCIAL SECURITY	38,231.60	41,205.16	38,528.44	53,939.00	52,684.00	-1,255.00	-2.33%
01-627-512210	MEDICARE	8,941.11	9,636.82	9,010.52	12,823.00	12,322.00	-501.00	-3.91%
01-627-512400	GMEBS RETIREMENT	60,195.24	70,019.15	44,392.70	52,544.00	53,947.00	1,403.00	2.67%
01-627-512700	WORKER'S COMPENSATION	6,112.50	5,861.50	7,437.13	8,425.00	9,200.00	775.00	9.20%
01-627-512900	UNIFORMS	0.00	4,339.32	2,643.28	5,000.00	4,000.00	-1,000.00	-20.00%
01-627-512920	EMPLOYEE RELATIONS	0.00	104.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**837,336.32**	**930,865.74**	**805,020.07**	**1,116,963.00**	**1,100,277.00**	**-16,686.00**	**-1.49%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-627-522210	R&M EQUIPMENT	0.00	31,362.83	0.00	0.00	0.00	0.00	0.00%
01-627-523500	TRAVEL/TRAINING	11,826.17	6,860.71	10,409.82	10,000.00	9,000.00	-1,000.00	-10.00%
01-627-523600	DUES& SUBSCRIPTIONS	38.00	216.60	232.62	1,500.00	1,000.00	-500.00	-33.33%
01-627-523850	CONT LABOR-OTHER	1,057.00	6,969.75	3,845.80	4,900.00	5,000.00	100.00	2.04%
01-627-523851	CONT LABOR-FOOTBALL	3,775.00	9,945.00	9,546.50	8,000.00	10,000.00	2,000.00	25.00%
01-627-523852	CONT LABOR-BASKETBALL	12,615.30	14,303.30	15,648.70	15,500.00	16,500.00	1,000.00	6.45%
01-627-523853	CONT LABOR-BASEBALL	3,818.50	9,043.56	7,482.50	9,000.00	9,000.00	0.00	0.00%
01-627-523854	CONT LABOR-AQUATICS	28,904.50	47,035.03	38,017.31	60,000.00	58,100.00	-1,900.00	-3.17%
01-627-523855	CONT LABOR-WEST CARROLLT(	360.00	0.00	121.78	0.00	0.00	0.00	0.00%
01-627-523856	CONT LABOR-ADULT PROG	0.00	0.00	0.00	3,500.00	1,000.00	-2,500.00	-71.43%
01-627-523857	CONT LABOR-BLUEFINS-GENER	0.00	0.00	125.61	0.00	0.00	0.00	0.00%
01-627-523858	CONT LABOR-BLUEFINS-HOME	634.41	0.00	200.00	2,500.00	1,500.00	-1,000.00	-40.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**63,028.88**	**125,736.78**	**85,630.64**	**114,900.00**	**111,100.00**	**-3,800.00**	**-3.31%**
ExpClass: 53 - SUPPLIES								
01-627-531100	OPER SUPP-OTHER	39,706.37	22,036.69	29,166.98	22,000.00	20,000.00	-2,000.00	-9.09%
01-627-531101	OPER SUPP-FOOTBALL	34,941.13	42,286.12	41,595.84	40,000.00	40,000.00	0.00	0.00%
01-627-531102	OPER SUPP-BASKETBALL	5,841.35	2,966.86	16,047.18	10,000.00	12,000.00	2,000.00	20.00%
01-627-531103	OPER SUPP-BASEBALL	7,153.62	5,810.24	8,384.29	10,000.00	12,000.00	2,000.00	20.00%
01-627-531104	OPER SUPP-CONCESSIONS	4,894.19	87,694.59	65,164.44	39,000.00	42,000.00	3,000.00	7.69%
01-627-531105	OPER SUPP-AQUATICS	33,402.48	32,011.46	17,185.47	15,900.00	14,000.00	-1,900.00	-11.95%
01-627-531106	OPER SUPP-WEST CARROLLTOI	432.76	0.00	0.00	0.00	0.00	0.00	0.00%
01-627-531107	OPER SUPP-ADULT PROGRAMS	2,793.05	140.00	3,441.00	2,150.00	500.00	-1,650.00	-76.74%
01-627-531108	OPER SUPP-BLUEFINS-GENERA	5,835.79	1,911.50	23,108.51	30,000.00	25,000.00	-5,000.00	-16.67%
01-627-531109	OPER SUPP-BLUEFINS-HOME M	0.00	708.16	756.03	9,000.00	8,000.00	-1,000.00	-11.11%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-627-531110	OPER SUPP-BLUEFINS-AWAY M	9,979.88	19,331.00	12,227.69	15,000.00	15,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**144,980.62**	**214,896.62**	**217,077.43**	**193,050.00**	**188,500.00**	**-4,550.00**	**-2.36%**
	Total Dept: 627 - RECREATION - ATHLETICS:	**1,045,345.82**	**1,271,499.14**	**1,107,728.14**	**1,424,913.00**	**1,399,877.00**	**-25,036.00**	**-1.76%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 754 - CARROLLTON CVB								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-754-511100	SALARIES	109,611.68	113,298.44	107,410.98	121,143.00	131,245.00	10,102.00	8.34%
01-754-512100	GROUP INSURANCE	31,741.85	32,628.60	24,800.36	36,142.00	36,376.00	234.00	0.65%
01-754-512200	SOCIAL SECURITY	6,314.31	6,515.80	6,318.03	7,511.00	8,014.00	503.00	6.70%
01-754-512210	MEDICARE	1,476.66	1,523.89	1,477.65	1,757.00	1,875.00	118.00	6.72%
01-754-512400	GMEBS	13,111.20	15,492.07	12,079.90	14,298.00	15,510.00	1,212.00	8.48%
01-754-512700	WORKER'S COMPENSATION	1,323.00	1,256.00	1,440.70	1,875.00	1,950.00	75.00	4.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**163,578.70**	**170,714.80**	**153,527.62**	**182,726.00**	**194,970.00**	**12,244.00**	**6.70%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-754-521200	PROFESSIONAL SERVICES	5,572.25	65,678.00	9,829.00	5,100.00	5,100.00	0.00	0.00%
01-754-522320	RENTS-OPERATING LEASES	0.00	18,000.00	19,800.00	21,600.00	21,600.00	0.00	0.00%
01-754-523200	COMMUNICATIONS	0.00	4,690.82	5,412.69	8,200.00	7,000.00	-1,200.00	-14.63%
01-754-523210	POSTAGE	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
01-754-523300	ADVERTISING/PUBLICITY	166,109.37	166,657.52	194,066.78	120,565.00	120,565.00	0.00	0.00%
01-754-523500	TRAVEL/TRAINING	344.38	1,508.81	0.00	2,000.00	2,000.00	0.00	0.00%
01-754-523600	DUES & SUBSCRIPTIONS	450.00	1,337.00	1,147.00	2,275.00	2,275.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**172,476.00**	**257,872.15**	**230,255.47**	**159,840.00**	**158,640.00**	**-1,200.00**	**-0.75%**
ExpClass: 53 - SUPPLIES								
01-754-531100	OPERATING SUPPLIES & EQUIP	439.83	0.00	0.00	0.00	0.00	0.00	0.00%
01-754-531110	OFFICE SUPPLIES	0.00	0.00	0.00	3,200.00	3,200.00	0.00	0.00%
01-754-531120	PRINTING/BINDING	38,206.20	95,517.18	59,597.64	145,410.00	145,410.00	0.00	0.00%
01-754-531230	ELECTRICITY	0.00	1,498.06	1,427.98	2,400.00	2,400.00	0.00	0.00%
01-754-531700	MISCELLANEOUS	0.00	0.00	40.00	5,350.00	5,350.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**38,646.03**	**97,015.24**	**61,065.62**	**156,360.00**	**156,360.00**	**0.00**	**0.00%**
ExpClass: 61 - OTHER FINANCING USES								
01-754-611000	OPERATING TRANSFERS	0.00	-525,901.84	0.00	-498,926.00	-509,970.00	-11,044.00	2.21%
Total ExpClass: 61 - OTHER FINANCING USES:		**0.00**	**-525,901.84**	**0.00**	**-498,926.00**	**-509,970.00**	**-11,044.00**	**2.21%**
Total Dept: 754 - CARROLLTON CVB:		**374,700.73**	**-299.65**	**444,848.71**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 756 - CONFERENCE CENTER								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
01-756-511100	SALARIES	0.00	0.00	0.00	0.00	48,341.00	48,341.00	0.00%
01-756-512100	GROUP INSURANCE	0.00	0.00	0.00	0.00	14,022.00	14,022.00	0.00%
01-756-512200	SOCIAL SECURITY	0.00	0.00	0.00	0.00	2,936.00	2,936.00	0.00%
01-756-512210	MEDICARE	0.00	0.00	0.00	0.00	687.00	687.00	0.00%
01-756-512400	GMEBS RETIREMENT	0.00	0.00	0.00	0.00	5,681.00	5,681.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**0.00**	**0.00**	**0.00**	**0.00**	**71,667.00**	**71,667.00**	**0.00%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
01-756-521200	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
01-756-522220	REPAIRS & MAINTENANCE-BLD	0.00	0.00	0.00	0.00	6,000.00	6,000.00	0.00%
01-756-523200	COMMUNICATIONS	0.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00%
01-756-523500	TRAVEL/TRAINING	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
01-756-523600	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**0.00**	**0.00**	**0.00**	**0.00**	**20,000.00**	**20,000.00**	**0.00%**
ExpClass: 53 - SUPPLIES								
01-756-531100	OPERATING SUPPLIES AND EQU	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
01-756-531110	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
01-756-531130	EVENT EXPENSE	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
01-756-531220	NATURAL GAS	0.00	0.00	0.00	0.00	8,000.00	8,000.00	0.00%
01-756-531230	ELECTRICITY	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**0.00**	**0.00**	**0.00**	**0.00**	**45,000.00**	**45,000.00**	**0.00%**
	Total Dept: 756 - CONFERENCE CENTER:	**0.00**	**0.00**	**0.00**	**0.00**	**136,667.00**	**136,667.00**	**0.00%**
	Total Expense:	**35,787,941.48**	**38,846,551.25**	**32,976,362.97**	**37,704,582.00**	**39,888,464.00**	**2,183,882.00**	**5.79%**
	Total Fund: 01 - GENERAL FUND:	**1,410,834.48**	**-18,191.56**	**3,579,540.94**	**-24,850.00**	**-523.00**	**24,327.00**	**-97.90%**

WATER AND SEWER FUND

FISCAL YEAR 2026-2027

REVENUES:	
Water Fees	$ 13,400,000
Sewer Fees	$ 8,350,000
Water & Sewer Taps	$ 1,000,000
Other Fees / Miscellaneous	$ 1,298,741
TOTAL REVENUES	**$ 24,048,741**

EXPENDITURES:	
General Operations	$ 429,538
Water Filter Plant	$ 5,501,008
Systems Upkeep	$ 4,306,466
Wastewater Treatment Plant	$ 3,543,335
Water Support / Meters	$ 777,553
Debt Service	$ 1,338,500
Facilities Maintenance	$ 1,177,785
Intergovernmental	$ 6,974,556
TOTAL EXPENDITURES	**$ 24,048,741**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 02 - WATER & SEWER								
Revenue								
02-331000	GRANT REVENUE	2,649.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-332000	CAPITAL CONTRIBUTION	415,440.00	637,360.00	0.00	0.00	0.00	0.00	0.00%
02-336060	UWG INFRASTRUCTURE REIMB	34,482.41	474.12	0.00	0.00	0.00	0.00	0.00%
02-344210	WATER SALES	11,829,862.72	12,918,688.28	11,964,218.17	13,000,000.00	13,400,000.00	400,000.00	3.08%
02-344220	SEWER FEES	7,584,377.57	8,134,359.06	7,612,130.70	8,000,000.00	8,350,000.00	350,000.00	4.38%
02-344230	WATER & SEWER TAPS	1,473,410.00	1,327,153.50	1,770,560.00	1,000,000.00	1,000,000.00	0.00	0.00%
02-344240	SUR CHARGE/DUMPING FEES	908,262.92	898,405.15	1,383,081.04	825,000.00	825,000.00	0.00	0.00%
02-344250	PENALTY REVENUE	361,278.34	336,445.22	301,645.12	325,000.00	325,000.00	0.00	0.00%
02-361000	INTEREST	111,492.16	96,448.35	28,460.35	60,000.00	60,000.00	0.00	0.00%
02-361101	INTEREST REVENUE - LEASES	45,851.93	49,444.19	0.00	0.00	0.00	0.00	0.00%
02-382000	RENTS	0.00	-44.59	54,814.66	70,000.00	73,200.00	3,200.00	4.57%
02-382002	LEASE INCOME	76,085.97	76,085.97	0.00	0.00	0.00	0.00	0.00%
02-389000	MISCELLANEOUS	4,528.54	11,915.58	8,413.66	29,876.00	15,541.00	-14,335.00	-47.98%
02-391200	INTERFUND OPERATING TRANS	0.00	30,509.90	0.00	0.00	0.00	0.00	0.00%
02-392100	SALE OF FIXED ASSETS/AUCTIO	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00%
02-393600	FUND BALANCE APPROPRIATIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-393700	GEFA LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**22,847,721.56**	**24,525,244.73**	**23,123,323.70**	**23,309,876.00**	**24,048,741.00**	**738,865.00**	**3.17%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 401 - GENERAL OPERATIONS								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-401-511100	SALARIES	138,458.55	108,598.69	126,435.34	117,794.00	125,806.00	8,012.00	6.80%
02-401-512100	GROUP INSURANCE	45,381.69	30,675.09	15,887.70	45,660.00	23,828.00	-21,832.00	-47.81%
02-401-512200	SOCIAL SECURITY	7,944.42	6,213.62	6,106.62	7,304.00	7,676.00	372.00	5.09%
02-401-512210	MEDICARE	1,857.99	1,453.22	1,428.16	1,709.00	1,796.00	87.00	5.09%
02-401-512400	GMEBS RETIREMENT	16,341.94	9,064.56	11,740.30	13,896.00	14,857.00	961.00	6.92%
02-401-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-401-512700	WORKER'S COMPENSATION	169.50	139.50	160.53	175.00	175.00	0.00	0.00%
02-401-512920	EMPLOYEE RELATIONS	400.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**210,554.09**	**156,144.68**	**161,758.65**	**186,538.00**	**174,138.00**	**-12,400.00**	**-6.65%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-401-521200	PROFESSIONAL SERVICES	229,752.34	247,459.38	262,098.74	250,000.00	250,000.00	0.00	0.00%
02-401-523100	INSURANCE	4,116.33	4,398.50	18,668.43	5,001.00	4,900.00	-101.00	-2.02%
02-401-523200	COMMUNICATIONS	470.07	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%
02-401-523600	DUES & SUBSCRIPTIONS	278.20	260.00	260.00	500.00	500.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**234,616.94**	**252,117.88**	**281,027.17**	**257,001.00**	**255,400.00**	**-1,601.00**	**-0.62%**
Total Dept: 401 - GENERAL OPERATIONS:		**445,171.03**	**408,262.56**	**442,785.82**	**443,539.00**	**429,538.00**	**-14,001.00**	**-3.16%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 402 - WATER FILTER PLANT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-402-511100	SALARIES	719,840.55	781,392.12	652,994.50	826,613.00	803,383.00	-23,230.00	-2.81%
02-402-511300	SALARIES-OVERTIME	62,814.40	56,597.44	49,155.39	51,279.00	49,326.00	-1,953.00	-3.81%
02-402-512100	GROUP INSURANCE	161,695.75	160,284.49	112,374.55	166,758.00	189,700.00	22,942.00	13.76%
02-402-512200	SOCIAL SECURITY	46,220.70	49,997.48	42,236.78	52,674.00	52,062.00	-612.00	-1.16%
02-402-512210	MEDICARE	10,809.91	11,692.89	9,878.08	12,730.00	12,176.00	-554.00	-4.35%
02-402-512400	GMEBS RETIREMENT	115,915.48	64,557.28	87,686.30	103,787.00	100,766.00	-3,021.00	-2.91%
02-402-512700	WORKER'S COMPENSATION	22,350.00	21,726.25	24,654.15	34,650.00	34,500.00	-150.00	-0.43%
02-402-512900	UNIFORMS	6,068.78	7,720.90	6,644.58	10,035.00	12,545.00	2,510.00	25.01%
02-402-512920	EMPLOYEE RELATIONS	0.00	1,051.23	585.57	1,000.00	1,000.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**1,145,715.57**	**1,155,020.08**	**986,209.90**	**1,259,526.00**	**1,255,458.00**	**-4,068.00**	**-0.32%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-402-521200	PROFESSIONAL SERVICES	35,566.36	39,547.09	37,870.34	66,150.00	68,000.00	1,850.00	2.80%
02-402-522200	VEHICLE OPERATIONS	5,327.31	3,156.74	2,915.91	5,000.00	5,000.00	0.00	0.00%
02-402-522210	R&M-EQUIPMENT	81,606.91	116,589.52	79,022.32	115,000.00	115,000.00	0.00	0.00%
02-402-522220	R&M-BUILDINGS	18,059.84	13,017.91	24,778.39	41,600.00	57,500.00	15,900.00	38.22%
02-402-522230	R&M-TANKS	195,995.57	210,722.60	175,242.09	221,750.00	235,000.00	13,250.00	5.98%
02-402-522240	R&M-GROUNDS	23,602.25	23,021.83	15,131.84	32,000.00	33,000.00	1,000.00	3.13%
02-402-522250	R&M- RESERVOIR	98,469.43	91,067.35	70,035.83	172,300.00	138,500.00	-33,800.00	-19.62%
02-402-522260	R&M MEMBRANE	71,013.62	27,426.55	58,010.28	119,000.00	100,000.00	-19,000.00	-15.97%
02-402-522320	RENTS/OPERATING LEASES	130.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-402-523100	INSURANCE	28,814.33	30,789.50	33,349.19	35,007.00	34,300.00	-707.00	-2.02%
02-402-523200	COMMUNICATIONS	13,336.42	13,722.05	12,564.24	23,000.00	20,000.00	-3,000.00	-13.04%
02-402-523210	POSTAGE	0.00	0.00	128.36	1,500.00	1,500.00	0.00	0.00%
02-402-523300	ADVERTISING/PUBLICITY	2,325.53	2,895.99	4,032.03	5,000.00	5,000.00	0.00	0.00%
02-402-523500	TRAVEL/TRAINING	8,078.63	7,409.12	8,942.03	17,700.00	20,300.00	2,600.00	14.69%
02-402-523600	DUES & SUBSCRIPTIONS	4,282.00	7,415.00	5,467.00	5,000.00	7,800.00	2,800.00	56.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**586,608.20**	**586,781.25**	**527,489.85**	**861,007.00**	**841,900.00**	**-19,107.00**	**-2.22%**
ExpClass: 53 - SUPPLIES								
02-402-531100	OPERATING SUPPLIES & EQUIP	34,968.23	87,585.15	7,062.51	15,500.00	15,500.00	0.00	0.00%
02-402-531110	OFFICE SUPPLIES	1,510.20	1,453.15	1,007.36	1,300.00	2,500.00	1,200.00	92.31%
02-402-531130	CLEANING & LAB SUPPLIES	44,040.21	52,729.42	51,793.30	82,875.00	82,000.00	-875.00	-1.06%
02-402-531140	CHEMICALS	662,237.37	747,033.91	633,410.37	960,800.00	850,000.00	-110,800.00	-11.53%
02-402-531220	NATURAL GAS	14,772.29	15,652.46	11,092.62	20,000.00	20,000.00	0.00	0.00%
02-402-531230	ELECTRICITY	449,712.17	519,062.48	422,757.95	550,000.00	560,000.00	10,000.00	1.82%
02-402-531270	GASOLINE, OIL, ETC.	6,233.21	6,146.63	3,911.83	7,400.00	7,400.00	0.00	0.00%
02-402-531700	MISCELLANEOUS	1,173.25	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-402-531710	NON-OPERATING SUPPLIES	3,738.31	3,500.21	3,297.28	5,000.00	5,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**1,218,385.24**	**1,433,163.41**	**1,134,333.22**	**1,642,875.00**	**1,542,400.00**	**-100,475.00**	**-6.12%**
ExpClass: 54 - CAPITAL OUTLAY								
02-402-541400	INFRASTRUCTURE-WATER/SEW	0.00	0.00	774,028.57	1,802,700.00	1,811,250.00	8,550.00	0.47%
02-402-542200	MOTOR VEHICLES	0.00	0.00	37,400.00	50,000.00	50,000.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**811,428.57**	**1,852,700.00**	**1,861,250.00**	**8,550.00**	**0.46%**
	Total Dept: 402 - WATER FILTER PLANT:	**2,950,709.01**	**3,174,964.74**	**3,459,461.54**	**5,616,108.00**	**5,501,008.00**	**-115,100.00**	**-2.05%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 403 - SYSTEMS UPKEEP								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-403-511100	SALARIES	794,420.41	810,229.67	751,577.67	1,032,847.00	1,060,545.00	27,698.00	2.68%
02-403-511300	SALARIES-OVERTIME	45,584.66	61,359.20	46,411.39	101,885.00	93,703.00	-8,182.00	-8.03%
02-403-512100	GROUP INSURANCE	245,491.04	202,651.21	188,244.28	290,339.00	324,435.00	34,096.00	11.74%
02-403-512200	SOCIAL SECURITY	48,901.41	50,641.68	46,719.88	68,084.00	70,386.00	2,302.00	3.38%
02-403-512210	MEDICARE	11,436.64	11,843.66	10,926.48	16,454.00	16,462.00	8.00	0.05%
02-403-512400	GMEBS RETIREMENT	155,097.58	86,159.77	113,624.52	134,488.00	136,230.00	1,742.00	1.30%
02-403-512700	WORKER'S COMPENSATION	28,609.94	55,003.73	10,512.76	8,625.00	8,875.00	250.00	2.90%
02-403-512900	UNIFORMS	8,829.34	13,368.58	7,381.39	17,100.00	20,330.00	3,230.00	18.89%
02-403-512920	EMPLOYEE RELATIONS	0.00	1,837.04	1,957.53	3,500.00	3,500.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**1,338,371.02**	**1,293,094.54**	**1,177,355.90**	**1,673,322.00**	**1,734,466.00**	**61,144.00**	**3.65%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-403-522200	VEHICLE OPERATIONS	50,920.52	79,328.05	36,418.51	50,000.00	50,000.00	0.00	0.00%
02-403-522210	R&M EQUIPMENT	20,297.12	49,102.34	15,910.12	50,000.00	48,000.00	-2,000.00	-4.00%
02-403-522220	R&M-BUILDINGS	4,001.19	5,870.80	9,474.52	50,000.00	54,500.00	4,500.00	9.00%
02-403-522320	RENTS/OPERATING LEASES	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
02-403-523100	INSURANCE	49,413.50	52,782.17	57,170.04	70,013.00	68,800.00	-1,213.00	-1.73%
02-403-523200	COMMUNICATIONS	11,825.22	12,086.89	10,483.66	13,000.00	13,000.00	0.00	0.00%
02-403-523500	TRAVEL/TRAINING	1,544.47	0.00	1,985.74	1,000.00	7,500.00	6,500.00	650.00%
02-403-523600	DUES & SUBSCRIPTIONS	6,594.42	7,132.83	7,775.17	8,500.00	8,800.00	300.00	3.53%
02-403-523850	CONTRACT LABOR	110,920.93	48,400.00	180,336.93	375,000.00	375,000.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**255,517.37**	**254,703.08**	**319,554.69**	**622,513.00**	**630,600.00**	**8,087.00**	**1.30%**
ExpClass: 53 - SUPPLIES								
02-403-531100	OPERATING SUPPLIES & EQUIP	302,020.88	452,274.51	378,471.48	400,000.00	400,000.00	0.00	0.00%
02-403-531120	PRINTING/BINDING	893.95	246.50	952.30	0.00	0.00	0.00	0.00%
02-403-531220	NATURAL GAS	6,273.59	3,947.00	3,324.60	5,000.00	5,000.00	0.00	0.00%
02-403-531230	ELECTRICITY	7,844.28	8,261.51	7,560.07	9,000.00	9,500.00	500.00	5.56%
02-403-531270	GASOLINE, OIL, ETC.	60,461.82	44,924.41	36,037.74	60,000.00	60,000.00	0.00	0.00%
02-403-531600	MOTORIZED EQUIPMENT	0.00	0.00	2,997.00	10,000.00	10,200.00	200.00	2.00%
02-403-531610	NON-MOTORIZED EQUIPMENT	0.00	0.00	1,709.12	17,000.00	10,200.00	-6,800.00	-40.00%
02-403-531700	MISCELLANEOUS	1,676.10	104.00	0.00	0.00	0.00	0.00	0.00%
02-403-531710	NON-OPERATING SUPPLIES	2,612.52	414.54	6,516.99	10,000.00	12,000.00	2,000.00	20.00%
	Total ExpClass: 53 - SUPPLIES:	**381,783.14**	**510,172.47**	**437,569.30**	**511,000.00**	**506,900.00**	**-4,100.00**	**-0.80%**
ExpClass: 54 - CAPITAL OUTLAY								
02-403-541300	BLDG & BLDG IMPROVEMENTS	0.00	0.00	30,000.00	0.00	175,000.00	175,000.00	0.00%
02-403-541400	INFRASTRUCTURE-WATER/SEW	0.00	0.00	1,715,579.03	1,000,000.00	1,000,000.00	0.00	0.00%
02-403-542100	MOTORIZED-HEAVY EQUIPMEI	0.00	0.00	29,328.24	45,500.00	108,000.00	62,500.00	137.36%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-403-542200	MOTOR VEHICLES	0.00	0.00	0.00	0.00	106,000.00	106,000.00	0.00%
02-403-542500	OTHER NON-MOTORIZED EQUI	0.00	0.00	4,995.00	45,500.00	45,500.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**1,779,902.27**	**1,091,000.00**	**1,434,500.00**	**343,500.00**	**31.48%**
	Total Dept: 403 - SYSTEMS UPKEEP:	**1,975,671.53**	**2,057,970.09**	**3,714,382.16**	**3,897,835.00**	**4,306,466.00**	**408,631.00**	**10.48%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 404 - WASTEWATER TREATMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-404-511100	SALARIES	917,406.47	955,143.33	859,386.78	1,078,944.00	956,652.00	-122,292.00	-11.33%
02-404-511300	SALARIES-OVERTIME	41,693.28	46,828.93	45,982.42	71,565.00	70,696.00	-869.00	-1.21%
02-404-512100	GROUP INSURANCE	178,757.33	177,575.77	176,175.08	235,138.00	240,987.00	5,849.00	2.49%
02-404-512200	SOCIAL SECURITY	56,687.06	59,404.02	53,899.59	69,031.00	62,642.00	-6,389.00	-9.26%
02-404-512210	MEDICARE	13,257.45	13,892.98	12,605.58	16,683.00	14,651.00	-2,032.00	-12.18%
02-404-512400	GMEBS RETIREMENT	158,432.60	87,944.50	114,920.60	136,022.00	121,242.00	-14,780.00	-10.87%
02-404-512700	WORKER'S COMPENSATION	9,988.06	53,792.36	65,372.21	15,000.00	15,350.00	350.00	2.33%
02-404-512900	UNIFORMS	9,081.52	8,039.57	5,908.05	12,000.00	12,000.00	0.00	0.00%
02-404-512920	EMPLOYEE RELATIONS	0.00	0.00	1,500.44	1,000.00	1,000.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**1,385,303.77**	**1,402,621.46**	**1,335,750.75**	**1,635,383.00**	**1,495,220.00**	**-140,163.00**	**-8.57%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-404-521200	PROFESSIONAL SERVICES	71,224.75	86,389.23	37,771.00	120,000.00	120,000.00	0.00	0.00%
02-404-522200	VEHICLE OPERATIONS	35,910.94	44,919.89	16,662.70	55,000.00	50,100.00	-4,900.00	-8.91%
02-404-522210	R&M EQUIPMENT	131,862.03	255,392.65	223,847.13	206,500.00	225,000.00	18,500.00	8.96%
02-404-522220	R&M-BUILDINGS	28,165.18	9,261.78	19,764.48	17,000.00	35,000.00	18,000.00	105.88%
02-404-522240	R&M-GROUNDS	28,981.50	42,796.73	22,803.17	115,000.00	85,000.00	-30,000.00	-26.09%
02-404-522320	RENTS/OPERATING LEASES	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-404-523100	INSURANCE	41,166.67	43,985.00	47,641.70	60,010.00	59,000.00	-1,010.00	-1.68%
02-404-523200	COMMUNICATIONS	31,395.31	31,652.37	28,726.85	35,000.00	35,000.00	0.00	0.00%
02-404-523210	POSTAGE	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
02-404-523300	ADVERTISING/PUBLICITY	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-404-523500	TRAVEL/TRAINING	0.00	1,569.15	170.00	2,000.00	2,000.00	0.00	0.00%
02-404-523600	DUES & SUBSCRIPTIONS	2,154.38	776.00	653.04	2,075.00	1,890.00	-185.00	-8.92%
02-404-523850	CONTRACT LABOR	0.00	9,200.00	0.00	21,000.00	21,000.00	0.00	0.00%
02-404-523910	LANDFILL FEES	212,530.25	207,204.55	188,843.26	210,000.00	230,000.00	20,000.00	9.52%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**583,391.01**	**733,147.35**	**586,883.33**	**845,785.00**	**866,190.00**	**20,405.00**	**2.41%**
ExpClass: 53 - SUPPLIES								
02-404-531100	OPERATING SUPPLIES & EQUIP	19,138.56	40,426.31	41,065.51	45,500.00	46,000.00	500.00	1.10%
02-404-531110	OFFICE SUPPLIES	2,080.10	3,498.99	2,898.22	5,000.00	5,725.00	725.00	14.50%
02-404-531120	PRINTING/BINDING	1,221.20	597.45	1,257.45	2,000.00	2,000.00	0.00	0.00%
02-404-531130	CLEANING & LAB SUPPLIES	16,677.28	17,839.91	18,600.54	40,000.00	40,000.00	0.00	0.00%
02-404-531140	CHEMICALS	222,706.02	185,918.87	105,822.49	200,000.00	200,000.00	0.00	0.00%
02-404-531220	NATURAL GAS	1,380.76	1,151.03	1,249.15	3,000.00	3,000.00	0.00	0.00%
02-404-531230	ELECTRICITY	547,771.60	679,068.74	527,171.78	700,000.00	700,000.00	0.00	0.00%
02-404-531240	PROPANE	0.00	0.00	882.82	0.00	0.00	0.00	0.00%
02-404-531270	GASOLINE, OIL, ETC.	27,812.83	22,807.90	20,082.20	50,000.00	50,000.00	0.00	0.00%
02-404-531630	ACCOUNTABLE FF&E	268.00	0.00	1,918.70	10,000.00	10,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-404-531700	MISCELLANEOUS	627.84	544.24	0.00	0.00	0.00	0.00	0.00%
02-404-531710	NON-OPERATING SUPPLIES	6,289.24	5,644.81	8,016.31	10,000.00	10,200.00	200.00	2.00%
	Total ExpClass: 53 - SUPPLIES:	**845,973.43**	**957,498.25**	**728,965.17**	**1,065,500.00**	**1,066,925.00**	**1,425.00**	**0.13%**
ExpClass: 54 - CAPITAL OUTLAY								
02-404-541300	BUILDING & BUILDING IMP.	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-404-542100	MOTORIZED-HEAVY EQUIPMEI	0.00	0.00	19,250.00	85,000.00	115,000.00	30,000.00	35.29%
02-404-542200	MOTOR VEHICLES	0.00	0.00	100,499.00	75,000.00	0.00	-75,000.00	-100.00%
02-404-542500	OTHER NON-MOTORIZED EQUI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**119,749.00**	**160,000.00**	**115,000.00**	**-45,000.00**	**-28.13%**
	Total Dept: 404 - WASTEWATER TREATMENT:	**2,814,668.21**	**3,093,267.06**	**2,771,348.25**	**3,706,668.00**	**3,543,335.00**	**-163,333.00**	**-4.41%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 405 - METERING/WATER SUPPORT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-405-511100	SALARIES	345,902.62	368,958.85	345,789.77	393,757.00	409,991.00	16,234.00	4.12%
02-405-511110	SALARIES-PART TIME	3,270.00	20,965.00	26,300.00	36,400.00	36,400.00	0.00	0.00%
02-405-511300	SALARIES-OVERTIME	396.32	340.25	48.31	0.00	0.00	0.00	0.00%
02-405-512100	GROUP INSURANCE	63,769.64	49,721.28	76,285.04	71,022.00	102,012.00	30,990.00	43.63%
02-405-512200	SOCIAL SECURITY	20,351.86	22,679.98	21,779.50	26,670.00	27,212.00	542.00	2.03%
02-405-512210	MEDICARE	4,759.77	5,304.07	5,093.58	6,238.00	6,364.00	126.00	2.02%
02-405-512400	GMEBS RETIREMENT	52,324.06	29,119.14	39,211.10	46,411.00	48,299.00	1,888.00	4.07%
02-405-512700	WORKER'S COMPENSATION	6,219.19	5,582.00	6,713.83	8,625.00	8,875.00	250.00	2.90%
02-405-512900	UNIFORMS	818.34	1,304.86	1,094.06	1,500.00	1,500.00	0.00	0.00%
02-405-512920	EMPLOYEE RELATIONS	0.00	282.05	706.28	600.00	1,000.00	400.00	66.67%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**497,811.80**	**504,257.48**	**523,021.47**	**591,223.00**	**641,653.00**	**50,430.00**	**8.53%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-405-522200	VEHICLE OPERATIONS	2,448.69	6,267.65	2,050.61	15,000.00	10,000.00	-5,000.00	-33.33%
02-405-522210	R&M EQUIPMENT	16,507.20	9,173.11	2,129.08	15,000.00	15,000.00	0.00	0.00%
02-405-523100	INSURANCE	4,116.34	4,398.50	5,764.17	5,001.00	4,900.00	-101.00	-2.02%
02-405-523200	COMMUNICATIONS	1,881.10	1,805.42	1,391.78	2,500.00	2,000.00	-500.00	-20.00%
02-405-523210	POSTAGE	54,968.22	57,131.88	49,211.08	50,000.00	60,000.00	10,000.00	20.00%
02-405-523500	TRAVEL/TRAINING & BUSINESS	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**79,921.55**	**78,776.56**	**60,546.72**	**90,001.00**	**94,400.00**	**4,399.00**	**4.89%**
ExpClass: 53 - SUPPLIES								
02-405-531100	OPERATING SUPPLIES & EQUIP	2,504.87	10,800.35	9,382.59	6,000.00	6,000.00	0.00	0.00%
02-405-531110	OFFICE SUPPLIES	1,913.82	2,717.37	1,689.71	2,000.00	2,000.00	0.00	0.00%
02-405-531120	PRINTING/BINDING	20,175.34	27,685.41	23,772.92	25,000.00	25,000.00	0.00	0.00%
02-405-531270	GASOLINE, OIL, ETC.	6,703.99	6,111.06	4,946.42	7,500.00	7,500.00	0.00	0.00%
02-405-531700	MISCELLANEOUS	789.36	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**32,087.38**	**47,314.19**	**39,791.64**	**41,500.00**	**41,500.00**	**0.00**	**0.00%**
ExpClass: 54 - CAPITAL OUTLAY								
02-405-542200	MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-405-542400	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Dept: 405 - METERING/WATER SUPPORT:	**609,820.73**	**630,348.23**	**623,359.83**	**722,724.00**	**777,553.00**	**54,829.00**	**7.59%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 407 - DEBT SERVICE								
ExpClass: 55 - INTERFUND/INTER-DEPARTMENTAL CHARGES								
02-407-551000	INDIRECT COST ALLOCATION	1,018,944.00	922,293.96	831,645.80	997,975.00	1,005,094.00	7,119.00	0.71%
Total ExpClass: 55 - INTERFUND/INTER-DEPARTMENTAL CHAR...		**1,018,944.00**	**922,293.96**	**831,645.80**	**997,975.00**	**1,005,094.00**	**7,119.00**	**0.71%**
ExpClass: 56 - DEPRECIATION AND AMORTIZATION								
02-407-561000	DEPRECIATION EXPENSE	2,584,125.88	2,636,947.55	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 56 - DEPRECIATION AND AMORTIZATION:		**2,584,125.88**	**2,636,947.55**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 58 - DEBT SERVICE								
02-407-581100	REVENUE BOND PAYMENT	0.00	72,864.32	561,754.60	555,100.00	553,500.00	-1,600.00	-0.29%
02-407-581300	REVOLVING LOAN FUND	0.00	18,902.32	654,027.40	785,000.00	785,000.00	0.00	0.00%
02-407-582100	INTEREST EXPENSE	99,427.53	31,546.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 58 - DEBT SERVICE:		**99,427.53**	**123,312.64**	**1,215,782.00**	**1,340,100.00**	**1,338,500.00**	**-1,600.00**	**-0.12%**
ExpClass: 61 - OTHER FINANCING USES								
02-407-611000	OPERATING TRANSFERS	7,650,000.00	5,050,000.00	5,354,166.70	4,025,000.00	4,140,000.00	115,000.00	2.86%
02-407-611010	SALARY REIMB - GF	1,296,155.04	1,534,752.96	1,331,830.00	1,598,196.00	1,829,462.00	231,266.00	14.47%
Total ExpClass: 61 - OTHER FINANCING USES:		**8,946,155.04**	**6,584,752.96**	**6,685,996.70**	**5,623,196.00**	**5,969,462.00**	**346,266.00**	**6.16%**
Total Dept: 407 - DEBT SERVICE:		**12,648,652.45**	**10,267,307.11**	**8,733,424.50**	**7,961,271.00**	**8,313,056.00**	**351,785.00**	**4.42%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 408 - FACILITIES MAINTENANCE								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
02-408-511100	SALARIES	274,543.93	268,800.42	227,386.05	327,795.00	394,226.00	66,431.00	20.27%
02-408-511300	SALARIES-OVERTIME	9,916.45	11,509.81	15,811.81	20,655.00	27,518.00	6,863.00	33.23%
02-408-512100	GROUP INSURANCE	74,503.13	59,294.60	56,924.26	78,059.00	109,070.00	31,011.00	39.73%
02-408-512200	SOCIAL SECURITY	16,521.42	16,648.30	14,537.48	21,604.00	25,777.00	4,173.00	19.32%
02-408-512210	MEDICARE	3,863.86	3,893.47	3,399.94	5,053.00	6,029.00	976.00	19.32%
02-408-512400	GMEBS RETIREMENT	44,335.03	24,773.66	34,921.80	41,334.00	49,890.00	8,556.00	20.70%
02-408-512700	WORKER'S COMPENSATION	14,494.00	14,170.34	16,009.05	22,775.00	25,925.00	3,150.00	13.83%
02-408-512900	UNIFORMS	2,500.33	1,981.43	2,024.68	3,500.00	4,100.00	600.00	17.14%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**440,678.15**	**401,072.03**	**371,015.07**	**520,775.00**	**642,535.00**	**121,760.00**	**23.38%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
02-408-522200	VEHICLE OPERATIONS	6,855.08	6,293.04	4,640.60	11,200.00	11,200.00	0.00	0.00%
02-408-522210	R&M EQUIPMENT	126,030.85	103,921.67	114,053.43	225,000.00	210,000.00	-15,000.00	-6.67%
02-408-522220	R&M-BUILDINGS	3,161.53	238.50	800.69	13,500.00	9,000.00	-4,500.00	-33.33%
02-408-522240	R&M-GROUNDS	1,123.50	0.00	209.97	5,000.00	5,000.00	0.00	0.00%
02-408-522320	RENTS/OPERATING LEASES	201.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-408-523100	INSURANCE	24,698.00	26,391.00	28,585.02	30,006.00	29,400.00	-606.00	-2.02%
02-408-523200	COMMUNICATIONS	2,929.10	2,910.84	1,738.50	3,000.00	3,000.00	0.00	0.00%
02-408-523500	TRAVEL/TRAINING	0.00	0.00	0.00	1,600.00	1,600.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**164,999.06**	**139,755.05**	**150,028.21**	**290,306.00**	**270,200.00**	**-20,106.00**	**-6.93%**
ExpClass: 53 - SUPPLIES								
02-408-531100	OPERATING SUPPLIES & EQUIP	3,367.72	11,065.38	5,359.76	19,000.00	19,000.00	0.00	0.00%
02-408-531110	OFFICE SUPPLIES	1,129.78	0.00	418.66	700.00	700.00	0.00	0.00%
02-408-531120	PRINTING/BINDING	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
02-408-531140	CHEMICALS	75.99	5,297.72	0.00	6,000.00	6,000.00	0.00	0.00%
02-408-531220	NATURAL GAS	15,601.14	0.00	0.00	0.00	0.00	0.00	0.00%
02-408-531240	PROPANE	4,541.68	23,274.35	13,141.53	13,500.00	13,500.00	0.00	0.00%
02-408-531270	GASOLINE,OIL,ETC.	16,271.59	8,795.90	10,004.80	26,700.00	26,700.00	0.00	0.00%
02-408-531600	MOTORIZED EQUIPMENT	8,769.27	8,799.15	340.00	21,000.00	21,000.00	0.00	0.00%
02-408-531610	NON-MOTORIZED EQUIPMENT	0.00	0.00	5,324.98	2,500.00	0.00	-2,500.00	-100.00%
02-408-531700	MISCELLANEOUS	0.00	44.50	145.00	750.00	750.00	0.00	0.00%
02-408-531710	NON-OPERATING SUPPLIES	0.00	0.00	450.39	2,000.00	2,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**49,757.17**	**57,277.00**	**35,185.12**	**92,550.00**	**90,050.00**	**-2,500.00**	**-2.70%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
ExpClass: 54 - CAPITAL OUTLAY								
02-408-542200	MOTOR VEHICLES	0.00	0.00	54,407.93	58,100.00	175,000.00	116,900.00	201.20%
Total ExpClass: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**54,407.93**	**58,100.00**	**175,000.00**	**116,900.00**	**201.20%**
Total Dept: 408 - FACILITIES MAINTENANCE:		**655,434.38**	**598,104.08**	**610,636.33**	**961,731.00**	**1,177,785.00**	**216,054.00**	**22.47%**
Total Expense:		**22,100,127.34**	**20,230,223.87**	**20,355,398.43**	**23,309,876.00**	**24,048,741.00**	**738,865.00**	**3.17%**
Total Fund: 02 - WATER & SEWER:		**747,594.22**	**4,295,020.86**	**2,767,925.27**	**0.00**	**0.00**	**0.00**	**0.00%**

SANITATION FUND

FISCAL YEAR 2026-2027

REVENUES:	
Garbage / Landfill Fees	$ 8,250,000
Interest Income	$ 5,991
TOTAL REVENUES	**$ 8,255,991**

EXPENDITURES:	
Operation and Maintenance	$ 5,419,941
Capital Outlay	$ 505,000
Intergovernmental	$ 2,331,050
TOTAL EXPENDITURES	**$ 8,255,991**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 03 - SANITATION FUND								
Revenue								
03-344100	GARBAGE/LANDFILL FEES	6,838,114.95	7,577,985.44	7,181,010.90	7,260,000.00	8,250,000.00	990,000.00	13.64%
03-361000	INTEREST INCOME	18,688.07	15,839.38	0.00	17,662.00	5,991.00	-11,671.00	-66.08%
03-389000	MISCELLANEOUS REVENUE	0.00	15,566.95	0.00	0.00	0.00	0.00	0.00%
03-392100	SALE OF FIXED ASSETS/AUCTIO	41,407.22	0.00	0.00	0.00	0.00	0.00	0.00%
03-393600	FUND BALANCE APPROPRIATIC	0.00	0.00	0.00	461,051.00	0.00	-461,051.00	-100.00%
	Total Revenue:	**6,898,210.24**	**7,609,391.77**	**7,181,010.90**	**7,738,713.00**	**8,255,991.00**	**517,278.00**	**6.68%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 450 - SANITATION DEPARTMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
03-450-511100	SALARIES	1,086,635.31	1,134,324.07	1,126,424.76	1,467,788.00	1,470,641.00	2,853.00	0.19%
03-450-511300	SALARIES-OVERTIME	123,976.42	119,733.16	116,549.55	129,146.00	120,023.00	-9,123.00	-7.06%
03-450-512100	GROUP INSURANCE	290,246.51	261,888.49	228,284.01	353,246.00	448,690.00	95,444.00	27.02%
03-450-512200	SOCIAL SECURITY	70,804.74	73,611.04	73,608.01	95,816.00	96,948.00	1,132.00	1.18%
03-450-512210	MEDICARE	16,559.16	17,215.47	17,214.81	23,156.00	22,674.00	-482.00	-2.08%
03-450-512400	GMEBS RETIREMENT	225,065.09	126,306.45	159,683.32	188,992.00	187,640.00	-1,352.00	-0.72%
03-450-512600	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
03-450-512700	WORKER'S COMPENSATION	-14,962.24	98,197.42	62,746.52	50,550.00	51,825.00	1,275.00	2.52%
03-450-512900	UNIFORMS	14,870.03	9,662.42	9,745.79	25,200.00	28,200.00	3,000.00	11.90%
03-450-512920	EMPLOYEE RELATIONS	0.00	1,285.16	2,434.56	3,500.00	3,500.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**1,813,195.02**	**1,842,223.68**	**1,796,691.33**	**2,340,394.00**	**2,433,141.00**	**92,747.00**	**3.96%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
03-450-521200	PROFESSIONAL SERVICES	72,550.00	76,738.66	45,570.67	75,000.00	75,000.00	0.00	0.00%
03-450-522200	VEHICLE OPERATIONS	159,794.70	185,981.29	270,839.79	150,000.00	153,500.00	3,500.00	2.33%
03-450-522210	R&M EQUIPMENT	0.00	0.00	1,175.00	25,000.00	20,000.00	-5,000.00	-20.00%
03-450-522220	R&M BUILDINGS	1,835.87	5,461.00	10,449.78	32,500.00	33,000.00	500.00	1.54%
03-450-523100	INSURANCE	41,166.67	43,985.00	48,173.25	60,010.00	59,000.00	-1,010.00	-1.68%
03-450-523200	COMMUNICATIONS	4,126.79	3,951.92	3,648.17	5,000.00	5,000.00	0.00	0.00%
03-450-523500	TRAVEL/TRAINING	0.00	0.00	956.81	0.00	1,000.00	1,000.00	0.00%
03-450-523850	CONTRACT LABOR	0.00	0.00	12,980.00	100,000.00	80,000.00	-20,000.00	-20.00%
03-450-523910	LANDFILL FEES	2,111,691.60	2,130,040.89	1,763,789.22	2,180,000.00	2,200,000.00	20,000.00	0.92%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**2,391,165.63**	**2,446,158.76**	**2,157,582.69**	**2,627,510.00**	**2,626,500.00**	**-1,010.00**	**-0.04%**
ExpClass: 53 - SUPPLIES								
03-450-531100	OPERATING SUPPLIES AND EQU	87,957.50	141,047.31	101,029.45	150,000.00	157,300.00	7,300.00	4.87%
03-450-531270	GASOLINE,OIL,ETC.	156,712.82	130,685.13	124,720.83	175,000.00	187,000.00	12,000.00	6.86%
03-450-531610	NON-MOTORIZED EQUIPMENT	0.00	0.00	356.25	13,000.00	5,000.00	-8,000.00	-61.54%
03-450-531700	MISCELLANEOUS	2,053.05	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
03-450-531710	NON-OPERATING SUPPLIES	1,235.69	318.74	2,156.74	10,000.00	10,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**247,959.06**	**272,051.18**	**228,263.27**	**349,000.00**	**360,300.00**	**11,300.00**	**3.24%**
ExpClass: 54 - CAPITAL OUTLAY								
03-450-541300	BUILDING & BUILDING IMP	0.00	0.00	38,895.40	0.00	175,000.00	175,000.00	0.00%
03-450-542200	MOTOR VEHICLES	0.00	0.00	390,037.00	461,051.00	330,000.00	-131,051.00	-28.42%
03-450-542500	OTHER NON-MOTORIZED EQUI	0.00	0.00	5,749.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**434,681.40**	**461,051.00**	**505,000.00**	**43,949.00**	**9.53%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
ExpClass: 55 - INTERFUND/INTER-DEPARTMENTAL CHARGES								
03-450-551000	INDIRECT COST ALLOCATION	386,613.96	335,459.04	301,413.30	361,660.00	366,319.00	4,659.00	1.29%
Total ExpClass: 55 - INTERFUND/INTER-DEPARTMENTAL CHAR...		**386,613.96**	**335,459.04**	**301,413.30**	**361,660.00**	**366,319.00**	**4,659.00**	**1.29%**
ExpClass: 56 - DEPRECIATION AND AMORTIZATION								
03-450-561000	DEPRECIATION	157,101.64	242,153.10	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 56 - DEPRECIATION AND AMORTIZATION:		**157,101.64**	**242,153.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 58 - DEBT SERVICE								
03-450-581200	GMA LEASE POOL	46,937.39	42,624.23	31,523.43	50,000.00	50,000.00	0.00	0.00%
Total ExpClass: 58 - DEBT SERVICE:		**46,937.39**	**42,624.23**	**31,523.43**	**50,000.00**	**50,000.00**	**0.00**	**0.00%**
ExpClass: 61 - OTHER FINANCING USES								
03-450-611000	OPERATING TRANSFERS	500,000.00	529,999.96	625,000.00	750,000.00	1,000,000.00	250,000.00	33.33%
03-450-611010	SALARY REIMB-G.F.	648,078.00	767,376.96	665,915.00	799,098.00	914,731.00	115,633.00	14.47%
Total ExpClass: 61 - OTHER FINANCING USES:		**1,148,078.00**	**1,297,376.92**	**1,290,915.00**	**1,549,098.00**	**1,914,731.00**	**365,633.00**	**23.60%**
Total Dept: 450 - SANITATION DEPARTMENT:		**6,191,050.70**	**6,478,046.91**	**6,241,070.42**	**7,738,713.00**	**8,255,991.00**	**517,278.00**	**6.68%**
Total Expense:		**6,191,050.70**	**6,478,046.91**	**6,241,070.42**	**7,738,713.00**	**8,255,991.00**	**517,278.00**	**6.68%**
Total Fund: 03 - SANITATION FUND:		**707,159.54**	**1,131,344.86**	**939,940.48**	**0.00**	**0.00**	**0.00**	**0.00%**

TAX ALLOCATION DISTRICT FUND

FISCAL YEAR 2026-2027

REVENUES:		EXPENDITURES:	
Tax Revenue	$ 500,000	Economic Development	$ 500,000
TOTAL REVENUES	**$ 500,000**	**TOTAL EXPENDITURES**	**$ 500,000**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 15 - TAX ALLOCATION DISTRICT FUND								
Revenue								
15-311100	CURRENT AD VALOREM TAX	417,572.77	577,978.39	824,744.92	500,000.00	500,000.00	0.00	0.00%
15-311200	DELINQUENT AD VALOREM TA	0.00	0.00	208,121.29	0.00	0.00	0.00	0.00%
15-319000	PENALTIES, INTEREST, FIFAS	0.00	0.00	2,994.05	0.00	0.00	0.00	0.00%
15-361000	INTEREST INCOME	1,575.68	3,961.73	0.00	0.00	0.00	0.00	0.00%
15-389000	MISCELLANEOUS REVENUE	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**419,148.45**	**583,940.12**	**1,037,860.26**	**500,000.00**	**500,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 107 - GENERAL ADMINISTRATION								
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
15-107-521200	PROFESSIONAL SERVICES	0.00	6,204.31	1,125.00	0.00	0.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**0.00**	**6,204.31**	**1,125.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 54 - CAPITAL OUTLAY								
15-107-540000	ECONOMIC DEVELOPMENT	0.00	2,250,000.00	10,880.75	500,000.00	500,000.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**0.00**	**2,250,000.00**	**10,880.75**	**500,000.00**	**500,000.00**	**0.00**	**0.00%**
Total Dept: 107 - GENERAL ADMINISTRATION:		**0.00**	**2,256,204.31**	**12,005.75**	**500,000.00**	**500,000.00**	**0.00**	**0.00%**
Total Expense:		**0.00**	**2,256,204.31**	**12,005.75**	**500,000.00**	**500,000.00**	**0.00**	**0.00%**
Total Fund: 15 - TAX ALLOCATION DISTRICT FUND:		**419,148.45**	**-1,672,264.19**	**1,025,854.51**	**0.00**	**0.00**	**0.00**	**0.00%**

HAZARDOUS MATERIALS RESPONSE TEAM

FISCAL YEAR 2026-2027

REVENUES:		EXPENDITURES:	
Service Revenue / Member Dues	$ 9,000	Operation and Maintenance	$ 9,000
TOTAL REVENUES	**$ 9,000**	**TOTAL EXPENDITURES**	**$ 9,000**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 20 - WEST GEORGIA HAZ MAT FUND								
Revenue								
20-342200	SERVICE REVENUE	9,000.00	9,000.00	7,500.00	0.00	0.00	0.00	0.00%
20-342900	DUES REVENUE	0.00	0.00	0.00	9,000.00	9,000.00	0.00	0.00%
20-361000	INTEREST INCOME	277.52	208.60	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**9,277.52**	**9,208.60**	**7,500.00**	**9,000.00**	**9,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 309 - FIRE DEPARTMENT								
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
20-309-522210	REPAIRS & MTNCE-EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 53 - SUPPLIES								
20-309-531100	OPERATING SUPPLIES & EQUIP	16,542.88	0.00	0.00	9,000.00	9,000.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**16,542.88**	**0.00**	**0.00**	**9,000.00**	**9,000.00**	**0.00**	**0.00%**
Total Dept: 309 - FIRE DEPARTMENT:		**16,542.88**	**0.00**	**0.00**	**9,000.00**	**9,000.00**	**0.00**	**0.00%**
Total Expense:		**16,542.88**	**0.00**	**0.00**	**9,000.00**	**9,000.00**	**0.00**	**0.00%**
Total Fund: 20 - WEST GEORGIA HAZ MAT FUND:		**-7,265.36**	**9,208.60**	**7,500.00**	**0.00**	**0.00**	**0.00**	**0.00%**

WEST METRO REGIONAL DRUG ENFORCEMENT FUND

FISCAL YEAR 2026-2027

REVENUES:		EXPENDITURES:	
Intergovernmental Revenue	$ 400,000	Operation and Maintenance	$ 500,000
Seized Funds	$ 100,000		
TOTAL REVENUES	**$ 500,000**	**TOTAL EXPENDITURES**	**$ 500,000**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 30 - DRUG TASK FORCE								
Revenue								
30-331000	GRANT INCOME	363,276.00	222,308.00	0.00	200,000.00	200,000.00	0.00	0.00%
30-351100	AGENCY CONTRIB/CASH MATC	203,798.25	282,453.59	0.00	200,000.00	200,000.00	0.00	0.00%
30-351110	FORFEITURE INCOME	243,084.32	429,186.72	0.00	100,000.00	100,000.00	0.00	0.00%
30-361000	INTEREST INCOME	48,565.53	53,430.30	0.00	0.00	0.00	0.00	0.00%
30-389000	MISC INCOME	1,020.00	355.00	0.00	0.00	0.00	0.00	0.00%
30-389010	REFUNDS/RETURNS	659.58	669.56	0.00	0.00	0.00	0.00	0.00%
30-392100	INCOME-SALES OF TF VEHICLE	0.00	14,500.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**860,403.68**	**1,002,903.17**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 308 - POLICE DEPARTMENT								
ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS								
30-308-511100	PAYROLL AND BENEFITS	375,113.17	423,902.95	0.00	0.00	0.00	0.00	0.00%
30-308-512900	UNIFORMS & BP VESTS	1,817.84	1,346.46	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 51 - PERSONAL SERVICES AND EMPLOYEE BEN...		**376,931.01**	**425,249.41**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
30-308-522200	AUTO AND TRUCK EXPENSE	88,154.62	71,328.63	0.00	0.00	0.00	0.00	0.00%
30-308-522211	REPAIR AND MAINTENANCE	17,586.67	32,178.99	0.00	0.00	0.00	0.00	0.00%
30-308-522220	CLEANING SVCE	9,097.35	13,027.24	0.00	0.00	0.00	0.00	0.00%
30-308-522222	PEST CONTROL	725.00	600.00	0.00	0.00	0.00	0.00	0.00%
30-308-522320	RENT	232.00	1,089.17	0.00	0.00	0.00	0.00	0.00%
30-308-523100	INSURANCE	5,303.00	5,372.00	0.00	0.00	0.00	0.00	0.00%
30-308-523200	TELEPHONE	10,129.61	9,649.82	0.00	0.00	0.00	0.00	0.00%
30-308-523300	SEIZURE ADS	0.00	395.00	0.00	0.00	0.00	0.00	0.00%
30-308-523310	INVESTIGATIVE EXPENSE	2,170.30	6,575.00	0.00	0.00	0.00	0.00	0.00%
30-308-523500	TRAVEL EXPENSE	1,052.00	11,252.82	0.00	0.00	0.00	0.00	0.00%
30-308-523510	TRAINING	9,779.25	3,600.00	0.00	0.00	0.00	0.00	0.00%
30-308-523600	DUES AND SUBSCRIPTIONS	10,238.70	7,746.76	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**154,468.50**	**162,815.43**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 53 - SUPPLIES								
30-308-531100	SUPPLIES	1,697.94	7,615.60	0.00	0.00	0.00	0.00	0.00%
30-308-531110	SECURITY	6,034.00	897.00	0.00	0.00	0.00	0.00	0.00%
30-308-531230	UTILITIES	19,088.33	20,277.79	0.00	0.00	0.00	0.00	0.00%
30-308-531630	SMALL EQUIPMENT EXP	15,847.84	15,333.47	0.00	500,000.00	500,000.00	0.00	0.00%
30-308-531700	MISCELLANEOUS EXPENSE	3,876.68	7,043.71	0.00	0.00	0.00	0.00	0.00%
30-308-531710	OTHER EXPENSES	43,369.05	48,860.16	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**89,913.84**	**100,027.73**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**0.00%**
ExpClass: 54 - CAPITAL OUTLAY								
30-308-542200	VEHICLES	37,314.78	113,521.55	0.00	0.00	0.00	0.00	0.00%
30-308-542500	CAPITAL EXPENDITURES	0.00	105,566.40	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**37,314.78**	**219,087.95**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
ExpClass: 61 - OTHER FINANCING USES								
30-308-612000	TRANSFER - INTERFUND	0.00	-54,121.55	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 61 - OTHER FINANCING USES:		**0.00**	**-54,121.55**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 308 - POLICE DEPARTMENT:		**658,628.13**	**853,058.97**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**0.00%**
Total Expense:		**658,628.13**	**853,058.97**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**0.00%**
Total Fund: 30 - DRUG TASK FORCE:		**201,775.55**	**149,844.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

POLICE TECHNOLOGY FUND

FISCAL YEAR 2026-2027

REVENUES:		EXPENDITURES:	
Police Fines	$ 30,000	Information Technology	$ 30,000
TOTAL REVENUES	**$ 30,000**	**TOTAL EXPENDITURES**	**$ 30,000**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 31 - POLICE TECHNOLOGY FUND								
Revenue								
31-351100	POLICE FINES	33,058.70	26,458.26	26,397.46	30,000.00	30,000.00	0.00	0.00%
31-361000	INTEREST INCOME	189.35	232.42	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**33,248.05**	**26,690.68**	**26,397.46**	**30,000.00**	**30,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 300 - PUBLIC SAFETY								
ExpClass: 54 - CAPITAL OUTLAY								
31-300-540000	CAPITAL OUTLAY - POLICE TECH	0.00	0.00	8,556.34	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**8,556.34**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Dept: 300 - PUBLIC SAFETY:	**0.00**	**0.00**	**8,556.34**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 308 - POLICE DEPARTMENT								
ExpClass: 53 - SUPPLIES								
31-308-531700	MISCELLANEOUS - POLICE TECI	0.00	19,967.98	23,924.98	30,000.00	30,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**0.00**	**19,967.98**	**23,924.98**	**30,000.00**	**30,000.00**	**0.00**	**0.00%**
	Total Dept: 308 - POLICE DEPARTMENT:	**0.00**	**19,967.98**	**23,924.98**	**30,000.00**	**30,000.00**	**0.00**	**0.00%**
	Total Expense:	**0.00**	**19,967.98**	**32,481.32**	**30,000.00**	**30,000.00**	**0.00**	**0.00%**
	Total Fund: 31 - POLICE TECHNOLOGY FUND:	**33,248.05**	**6,722.70**	**-6,083.86**	**0.00**	**0.00**	**0.00**	**0.00%**

OPIOID SETTLEMENT FUND

FISCAL YEAR 2026-2027

REVENUES:		EXPENDITURES:	
Fund Balance Allocation	$ 100,000	Public Safety	$ 100,000
TOTAL REVENUES	**$ 100,000**	**TOTAL EXPENDITURES**	**$ 100,000**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 32 - OPIOID FUND								
Revenue								
32-351900	OPIOID SETTLEMENT FINES	189,657.93	89,669.47	68,200.52	100,000.00	100,000.00	0.00	0.00%
32-361000	INTEREST INCOME	1,283.94	1,305.77	0.00	0.00	0.00	0.00	0.00%
32-393600	FUND BALANCE APPROPRIATIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**190,941.87**	**90,975.24**	**68,200.52**	**100,000.00**	**100,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 300 - PUBLIC SAFETY								
ExpClass: 53 - SUPPLIES								
32-300-531700	MISCELLANEOUS - OPIOID EXP	36,120.53	19,275.43	12,645.85	100,000.00	100,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**36,120.53**	**19,275.43**	**12,645.85**	**100,000.00**	**100,000.00**	**0.00**	**0.00%**
ExpClass: 54 - CAPITAL OUTLAY								
32-300-540000	CAPITAL OUTLAY	20,234.60	59,359.05	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 54 - CAPITAL OUTLAY:	**20,234.60**	**59,359.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Dept: 300 - PUBLIC SAFETY:	**56,355.13**	**78,634.48**	**12,645.85**	**100,000.00**	**100,000.00**	**0.00**	**0.00%**
	Total Expense:	**56,355.13**	**78,634.48**	**12,645.85**	**100,000.00**	**100,000.00**	**0.00**	**0.00%**
	Total Fund: 32 - OPIOID FUND:	**134,586.74**	**12,340.76**	**55,554.67**	**0.00**	**0.00**	**0.00**	**0.00%**

DRUG SEIZURE FUND

FISCAL YEAR 2026-2027

REVENUES:		EXPENDITURES:	
Seized Funds	$ 100,000	Operation and Maintenance	$ 100,000
TOTAL REVENUES	**$ 100,000**	**TOTAL EXPENDITURES**	**$ 100,000**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 35 - DRUG SEIZURE FUND								
Revenue								
35-351100	FORFEITURE INCOME	104,119.60	30,440.42	0.00	100,000.00	100,000.00	0.00	0.00%
	Total Revenue:	**104,119.60**	**30,440.42**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 308 - POLICE DEPARTMENT								
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
35-308-521200	DA 10 %	10,151.77	3,907.34	0.00	0.00	0.00	0.00	0.00%
35-308-521220	CLERK FILING FEES	1,424.00	890.00	0.00	0.00	0.00	0.00	0.00%
35-308-523500	TRAINING	13,082.64	14,795.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**24,658.41**	**19,592.34**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 53 - SUPPLIES								
35-308-531700	MISCELLANEOUS EXPENSE	7,697.28	5,844.00	0.00	100,000.00	100,000.00	0.00	0.00%
35-308-531710	NON-CAPITALIZED	22,642.82	38,390.34	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 53 - SUPPLIES:		**30,340.10**	**44,234.34**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**0.00%**
ExpClass: 54 - CAPITAL OUTLAY								
35-308-542500	CAPITAL EXPENDITURES	49,299.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**49,299.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 57 - OTHER COSTS								
35-308-572000	TRANSFERS TO OTHER AGENCI	0.00	109,021.55	0.00	0.00	0.00	0.00	0.00%
35-308-572010	TRANSFERS-CCSO	31,462.90	8,695.80	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 57 - OTHER COSTS:		**31,462.90**	**117,717.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
ExpClass: 61 - OTHER FINANCING USES								
35-308-612005	TRANSFERS-DONATIONS	2,250.00	1,500.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 61 - OTHER FINANCING USES:		**2,250.00**	**1,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 308 - POLICE DEPARTMENT:		**138,010.41**	**183,044.03**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**0.00%**
Total Expense:		**138,010.41**	**183,044.03**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**0.00%**
Total Fund: 35 - DRUG SEIZURE FUND:		**-33,890.81**	**-152,603.61**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

HOTEL / MOTEL TAX FUND

FISCAL YEAR 2026-2027

REVENUES:		EXPENDITURES:	
Hotel / Motel Tax	$ 1,200,000	Appropriations to Other Agencies/ Tourism / Product Development	$ 1,200,000
TOTAL REVENUES	**$ 1,200,000**	**TOTAL EXPENDITURES**	**$ 1,200,000**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 60 - HOTEL/MOTEL TAX FUND								
Revenue								
60-314100	HOTEL TAX - UNRESTRICTED	1,132,166.05	1,160,895.96	1,017,844.95	1,100,000.00	1,200,000.00	100,000.00	9.09%
60-361000	INTEREST INCOME	6,499.10	3,645.57	0.00	0.00	0.00	0.00	0.00%
60-382000	SPONSORSHIP REVENUE	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00%
60-393600	FUND BALANCE APPROPRIATIC	0.00	0.00	0.00	300,000.00	0.00	-300,000.00	-100.00%
	Total Revenue:	**1,138,665.15**	**1,164,541.53**	**1,022,844.95**	**1,400,000.00**	**1,200,000.00**	**-200,000.00**	**-14.29%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 107 - GENERAL ADMINISTRATION								
ExpClass: 57 - OTHER COSTS								
60-107-572020	FACADE GRANTS	4,971.50	30,000.00	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 57 - OTHER COSTS:		**4,971.50**	**30,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Dept: 107 - GENERAL ADMINISTRATION:		**4,971.50**	**30,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Dept: 754 - CARROLLTON CVB								
ExpClass: 52 - PURCHASED/CONTRACTED SERVICES								
60-754-521230	CITY - UNRESTRICTED	126,070.77	144,514.15	109,506.00	412,500.00	450,000.00	37,500.00	9.09%
60-754-521240	CONCERTS-TPD RESTRICT	209,681.57	169,019.84	165,511.02	180,000.00	170,000.00	-10,000.00	-5.56%
60-754-521250	MOVIES - TPD RESTRICT	7,520.00	7,390.00	6,700.00	0.00	10,000.00	10,000.00	0.00%
60-754-521260	TPD - OTHER	40,291.50	247,442.03	420,756.46	26,250.00	45,000.00	18,750.00	71.43%
Total ExpClass: 52 - PURCHASED/CONTRACTED SERVICES:		**383,563.84**	**568,366.02**	**702,473.48**	**618,750.00**	**675,000.00**	**56,250.00**	**9.09%**
ExpClass: 54 - CAPITAL OUTLAY								
60-754-541300	BUILDING & BLDG IMPROVEMI	243,376.00	247,697.80	30,141.25	300,000.00	0.00	-300,000.00	-100.00%
60-754-542100	EQUIPMENT	11,600.00	35,146.80	0.00	0.00	0.00	0.00	0.00%
Total ExpClass: 54 - CAPITAL OUTLAY:		**254,976.00**	**282,844.60**	**30,141.25**	**300,000.00**	**0.00**	**-300,000.00**	**-100.00%**
ExpClass: 57 - OTHER COSTS								
60-754-572010	RESTRICT DMO-CVB	353,801.90	362,779.99	198,294.92	343,750.00	375,000.00	31,250.00	9.09%
60-754-572020	RESTRICT DMO-COC	141,520.76	145,112.01	79,317.97	137,500.00	150,000.00	12,500.00	9.09%
Total ExpClass: 57 - OTHER COSTS:		**495,322.66**	**507,892.00**	**277,612.89**	**481,250.00**	**525,000.00**	**43,750.00**	**9.09%**
Total Dept: 754 - CARROLLTON CVB:		**1,133,862.50**	**1,359,102.62**	**1,010,227.62**	**1,400,000.00**	**1,200,000.00**	**-200,000.00**	**-14.29%**
Total Expense:		**1,138,834.00**	**1,389,102.62**	**1,010,227.62**	**1,400,000.00**	**1,200,000.00**	**-200,000.00**	**-14.29%**
Total Fund: 60 - HOTEL/MOTEL TAX FUND:		**-168.85**	**-224,561.09**	**12,617.33**	**0.00**	**0.00**	**0.00**	**0.00%**

NEIGHBORHOOD STABILIZATION PROGRAM FUND

FISCAL YEAR 2026-2027

REVENUES:		EXPENDITURES:	
Fund Balance Allocation	$ 1,000,000	Housing & Economic Development	$ 1,000,000
TOTAL REVENUES	**$ 1,000,000**	**TOTAL EXPENDITURES**	**$ 1,000,000**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 90 - NSP 1								
Revenue								
90-361000	INTEREST INCOME	5,166.73	5,248.53	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**5,166.73**	**5,248.53**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 752 - ECONOMIC DEVELOPMENT								
ExpClass: 53 - SUPPLIES								
90-752-531770	OPERATION/REIMB EXPENSES	0.00	0.00	0.00	680,000.00	680,000.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**0.00**	**0.00**	**0.00**	**680,000.00**	**680,000.00**	**0.00**	**0.00%**
	Total Dept: 752 - ECONOMIC DEVELOPMENT:	**0.00**	**0.00**	**0.00**	**680,000.00**	**680,000.00**	**0.00**	**0.00%**
	Total Expense:	**0.00**	**0.00**	**0.00**	**680,000.00**	**680,000.00**	**0.00**	**0.00%**
	Total Fund: 90 - NSP 1:	**5,166.73**	**5,248.53**	**0.00**	**-680,000.00**	**-680,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 95 - NSP 3								
Revenue								
95-361000	INTEREST INCOME	2,488.44	2,527.77	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**2,488.44**	**2,527.77**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
Dept: 752 - ECONOMIC DEVELOPMENT								
ExpClass: 53 - SUPPLIES								
95-752-531710	OPER/REIMB EXPENSE	0.00	0.00	0.00	320,000.00	320,000.00	0.00	0.00%
95-752-531740	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total ExpClass: 53 - SUPPLIES:	**0.00**	**0.00**	**0.00**	**320,000.00**	**320,000.00**	**0.00**	**0.00%**
	Total Dept: 752 - ECONOMIC DEVELOPMENT:	**0.00**	**0.00**	**0.00**	**320,000.00**	**320,000.00**	**0.00**	**0.00%**
	Total Expense:	**0.00**	**0.00**	**0.00**	**320,000.00**	**320,000.00**	**0.00**	**0.00%**
	Total Fund: 95 - NSP 3:	**2,488.44**	**2,527.77**	**0.00**	**-320,000.00**	**-320,000.00**	**0.00**	**0.00%**
	Report Total:	**3,617,978.81**	**3,342,094.14**	**8,382,849.34**	**-1,024,850.00**	**-1,000,523.00**	**24,327.00**	**-2.37%**

Fund Summary

Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 Total Activity	Parent Budget 2025-2026 26	Comparison 1 Budget 2026-2027 27	Comparison 1 to Parent Budget Increase / (Decrease)	%
01 - GENERAL FUND	1,410,834.48	-18,191.56	3,579,540.94	-24,850.00	-523.00	24,327.00	-97.90%
02 - WATER & SEWER	747,594.22	4,295,020.86	2,767,925.27	0.00	0.00	0.00	0.00%
03 - SANITATION FUND	707,159.54	1,131,344.86	939,940.48	0.00	0.00	0.00	0.00%
15 - TAX ALLOCATION DISTRICT FUND	419,148.45	-1,672,264.19	1,025,854.51	0.00	0.00	0.00	0.00%
20 - WEST GEORGIA HAZ MAT FUND	-7,265.36	9,208.60	7,500.00	0.00	0.00	0.00	0.00%
30 - DRUG TASK FORCE	201,775.55	149,844.20	0.00	0.00	0.00	0.00	0.00%
31 - POLICE TECHNOLOGY FUND	33,248.05	6,722.70	-6,083.86	0.00	0.00	0.00	0.00%
32 - OPIOID FUND	134,586.74	12,340.76	55,554.67	0.00	0.00	0.00	0.00%
35 - DRUG SEIZURE FUND	-33,890.81	-152,603.61	0.00	0.00	0.00	0.00	0.00%
60 - HOTEL/MOTEL TAX FUND	-168.85	-224,561.09	12,617.33	0.00	0.00	0.00	0.00%
65 - TOURISM/VISITORS BUREAU	-2,934.98	-149,984.23	0.00	0.00	0.00	0.00	0.00%
75 - AMERICAN RESCUE PLAN FUND	236.61	-52,559.46	0.00	0.00	0.00	0.00	0.00%
90 - NSP 1	5,166.73	5,248.53	0.00	-680,000.00	-680,000.00	0.00	0.00%
95 - NSP 3	2,488.44	2,527.77	0.00	-320,000.00	-320,000.00	0.00	0.00%
Report Total:	**3,617,978.81**	**3,342,094.14**	**8,382,849.34**	**-1,024,850.00**	**-1,000,523.00**	**24,327.00**	**-2.37%**