Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
REVENUE		
Department	**00000 - Undesignated**	
Taxes		
General Property Taxes		
31.1100	Real property - current year	8,952,583.00
31.1200	Real property - prior year	18,138.00
31.1310	Personal Property - motor vehicle - current	26,680.00
31.1315	TAVT - Title Ad Valorem Tax	892,500.00
31.1340	Intangible Recording Tax	85,500.00
31.1600	Real Estate Transfer (Intangible)	45,500.00
31.1710	Franchise Tax - Electric	2,800,000.00
31.1730	Franchise Fee - Natural Gas	234,600.00
31.1750	Franchise Fee - Television Cable	185,000.00
31.1760	Franchise Fee - Telephone	10,000.00
	General Property Taxes Totals	$13,250,501.00
General Sales and Use Tax		
31.3100	Local Option Sales Tax	6,200,000.00
	General Sales and Use Tax Totals	$6,200,000.00
Selective sales and use taxes		
31.4200	Beer/Wine Alcoholic Beverage Excise	595,000.00
31.4300	Local Option Mixed Drink	288,750.00
	Selective sales and use taxes Totals	$883,750.00
Business taxes		
31.6100	Business and Occupation Taxes	3,900,000.00
31.6200	Insurance Premium Taxes	2,065,020.00
31.6300	Financial Institutions Taxes	142,800.00
	Business taxes Totals	$6,107,820.00
Penalties and interest on delinquent taxes		
31.9100	General Property - Pen & Int	20,000.00
	Penalties and interest on delinquent taxes Totals	$20,000.00
	Taxes Totals	$26,462,071.00
Licenses and Permits		
Business licenses		
32.1100	Alcoholic Beverages Br/Wn/Liq	411,600.00
	Business licenses Totals	$411,600.00
Non-business licenses & permits		
32.2210	Zoning and Land Use	12,000.00
32.2230	Signs	10,200.00
32.2305	Golf Cart Permit	200.00
32.2901	Pool Permits	2,600.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
REVENUE		
Department	**00000 - Undesignated**	
Licenses and Permits		
Non-business licenses & permits		
32.2902	Demolition Permits	3,000.00
32.2903	Foundation Permits	200,000.00
32.2904	Low Voltage Permits	3,060.00
32.2905	Land Disturbance Permit	8,900.00
32.2906	Reinspection Fees	6,200.00
32.2920	Other Blasting fee	2,500.00
32.2940	Ansul/Hood Suppression Permit	1,400.00
32.2942	Fire Alarm Permit	3,000.00
32.2944	Fireworks Permit	1,000.00
32.2946	Grease Hood Permit	1,250.00
32.2949	Tent Permit/Inspection	200.00
32.2950	Peddler/Solicitation	500.00
32.2990	Other -Other	11,000.00
32.2991	Precious Metal	175.00
32.2995	Special Event Permits - PZ	300.00
32.3120	Building Inspections	5,000,000.00
32.3125	Cell Phone Tower Permit Inspection	350.00
32.3130	Plumbing Inspections	22,500.00
32.3140	Electrical inspections	850,000.00
32.3160	Air Conditioning Inspections	98,500.00
	Non-business licenses & permits Totals	$6,238,835.00
	Licenses and Permits Totals	$6,650,435.00
Intergovernmental Revenues		
Federal government grants		
33.1143	M.A.T.E.N TEN-2026-FayettevPD-142	23,000.00
33.1255	Reimbursement for Overtime	5,000.00
	Federal government grants Totals	$28,000.00
Local government unit (specify unit) grants		
33.6100	FCBE - School Resource Officer	140,000.00
	Local government unit (specify unit) grants Totals	$140,000.00
	Intergovernmental Revenues Totals	$168,000.00
Charges for Services		
General government		
34.1190	Other - Court Costs, Fees, and Charges	60,000.00
34.1300	Planning and Development Fees and Charges	35,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
REVENUE		
Department	**00000 - Undesignated**	
Charges for Services		
General government		
34.1920	Other - Advertising Fee (Liquor Applications)	6,000.00
	General government Totals	$101,000.00
Public Safety		
34.2112	Alcohol Servers Permit	25,000.00
34.2120	Accident Reports - Police Services	11,000.00
34.2140	Parade App/Permit Fee	500.00
34.2212	Sprinkler Plan Review Fee - Special Fire Protection Services	9,500.00
34.2903	Open Records	1,300.00
	Public Safety Totals	$47,300.00
Other Fees		
34.6410	Background Check Fee	2,800.00
	Other Fees Totals	$2,800.00
Other Charges for Services		
34.9300	Bad Check Fees	400.00
	Other Charges for Services Totals	$400.00
	Charges for Services Totals	$151,500.00
Fines and Forfeitures		
Fines & Forfeitures		
35.1170	Municipal - Court Fines and Forfeitures	1,225,000.00
35.1905	Municipal Court - Technology Fee	45,000.00
	Fines & Forfeitures Totals	$1,270,000.00
	Fines and Forfeitures Totals	$1,270,000.00
Investment Income		
Investment Revenue		
36.1000	Interest income	300,000.00
	Investment Revenue Totals	$300,000.00
	Investment Income Totals	$300,000.00
Contributions & Donations from private sources		
Contributions & Donations from private sources		
37.1000	Contributions and Donations	6,000.00
37.1011	Donation - Shop with a Cop PD	12,000.00
37.1015	Church Street	2,000.00
37.1018	Mental Health Program Donations	1,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
REVENUE		
Department	**00000 - Undesignated**	
Contributions & Donations from private sources		
Contributions & Donations from private sources		
37.1020	Donation - Fire Department	10,000.00
	Contributions & Donations from private sources Totals	$31,000.00
	Contributions & Donations from private sources Totals	$31,000.00
Miscellaneous Revenue		
Rent and Royalties		
38.1002	Tower - Rent and Royalties	60,000.00
	Rent and Royalties Totals	$60,000.00
Reimbursement for damaged property		
38.3000	Reimbursement for Damaged Property	50,000.00
	Reimbursement for damaged property Totals	$50,000.00
Other		
38.9000	Other Miscellaneous Income	50,000.00
	Other Totals	$50,000.00
	Miscellaneous Revenue Totals	$160,000.00
Other Financing Sources		
Interfund transfer in		
39.1010	Operating Transfer in Other Sources-240 Glynn Street South	27,000.00
39.1101	Operating Transfer In - DDA	156,000.00
39.1103	Operating Transfer In - Water & Sewer Fund	500,000.00
39.1104	Operating Transfer In - Impact Fees	30,000.00
39.1119	Operating Transfer in SFI	267,269.00
39.1201	Appropriate Unreserve Fund Balance	774,644.00
	Interfund transfer in Totals	$1,754,913.00
Proceeds from Capital Asset Disposition		
39.2100	Sale of Assets	50,000.00
	Proceeds from Capital Asset Disposition Totals	$50,000.00
	Other Financing Sources Totals	$1,804,913.00
	Department **00000 - Undesignated** Totals	$36,997,919.00
	REVENUE TOTALS	$36,997,919.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**11100 - Governing Body**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	93,750.00
	Salaries and Wages Totals	$93,750.00
Employee Benefits		
51.2101	Long Term Contributions	211.00
51.2102	Basic Life	390.00
51.2200	Social Security (FICA) Contributions	5,813.00
51.2300	Medicare	1,360.00
51.2600	Unemployment Insurance	495.00
51.2700	Workers' Compensation	169.00
51.2900	Other Employee Benefits	81.00
	Employee Benefits Totals	$8,519.00
	Personal services and employee benefits Totals	$102,269.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	83,844.00
	Purchased Professional and Technical Services Totals	$83,844.00
Purchased Property Services		
52.2203	Computer System Maintenance	5,200.00
	Purchased Property Services Totals	$5,200.00
Other Purchased Services		
52.3200	Communications	2,040.00
52.3300	Advertising	1,040.00
52.3400	Printing and Binding	6,242.00
52.3500	Travel	36,312.00
52.3600	Dues and Fees	12,389.00
52.3700	Education and Training	15,606.00
	Other Purchased Services Totals	$73,629.00
	Purchased / contracted services Totals	$162,673.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	5,611.00
53.1109	City Sponsored Events	5,100.00
53.1113	Mental Health Program Supplies	30,000.00
	Supplies Totals	$40,711.00
	Supplies Totals	$40,711.00
	Department **11100 - Governing Body** Totals	$305,653.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**11300 - Clerk of Council**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	124,293.00
	Salaries and Wages Totals	$124,293.00
Employee Benefits		
51.2101	Long Term Contributions	570.00
51.2102	Basic Life	152.00
51.2105	HRA Reimbursement	2,196.00
51.2106	Employer Dental	754.00
51.2200	Social Security (FICA) Contributions	7,707.00
51.2300	Medicare	1,803.00
51.2400	Retirement Contributions	14,729.00
51.2410	401 Matching Contributions	488.00
51.2600	Unemployment Insurance	275.00
51.2700	Workers' Compensation	100.00
51.2900	Other Employee Benefits	45.00
	Employee Benefits Totals	$28,819.00
	Personal services and employee benefits Totals	$153,112.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	500.00
52.1300	Technical	100.00
	Purchased Professional and Technical Services Totals	$600.00
Purchased Property Services		
52.2203	Computer System Maintenance	5,200.00
	Purchased Property Services Totals	$5,200.00
Other Purchased Services		
52.3200	Communications	1,380.00
52.3400	Printing and Binding	208.00
52.3500	Travel	4,800.00
52.3600	Dues and Fees	500.00
52.3700	Education and Training	6,050.00
	Other Purchased Services Totals	$12,938.00
	Purchased / contracted services Totals	$18,738.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**11300 - Clerk of Council**	
Supplies		
Supplies		
53.1100	General Supplies and Materials	11,000.00
	Supplies Totals	$11,000.00
	Supplies Totals	$11,000.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	29,022.00
	Self-funded Insurance Totals	$29,022.00
	Interfund/interdepartmental Charges Totals	$29,022.00
Department	**11300 - Clerk of Council** Totals	$211,872.00
Department	**13200 - City Manager**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	385,863.00
	Salaries and Wages Totals	$385,863.00
Employee Benefits		
51.2101	Long Term Contributions	1,143.00
51.2102	Basic Life	152.00
51.2105	HRA Reimbursement	3,819.00
51.2106	Employer Dental	953.00
51.2200	Social Security (FICA) Contributions	23,924.00
51.2300	Medicare	5,596.00
51.2400	Retirement Contributions	37,071.00
51.2410	401 Matching Contributions	17,691.00
51.2600	Unemployment Insurance	275.00
51.2700	Workers' Compensation	695.00
51.2900	Other Employee Benefits	45.00
	Employee Benefits Totals	$91,364.00
	Personal services and employee benefits Totals	$477,227.00
Purchased / contracted services		
Purchased Property Services		
52.2200	Repairs and Maintenance	3,000.00
	Purchased Property Services Totals	$3,000.00
Other Purchased Services		
52.3200	Communications	2,000.00
52.3500	Travel	12,485.00
52.3600	Dues and Fees	4,581.00

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**13200 - City Manager**	
Purchased / contracted services		
Other Purchased Services		
52.3700	Education and Training	10,404.00
	Other Purchased Services Totals	$29,470.00
	Purchased / contracted services Totals	$32,470.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	3,641.00
53.1270	Energy - Gasolline/Diesel	3,121.00
	Supplies Totals	$6,762.00
	Supplies Totals	$6,762.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	50,214.00
	Self-funded Insurance Totals	$50,214.00
	Interfund/interdepartmental Charges Totals	$50,214.00
	Department **13200 - City Manager** Totals	$566,673.00
Department	**14000 - Elections**	
Purchased / contracted services		
Other Purchased Services		
52.3300	Advertising	521.00
52.3850	Contract Labor	37,000.00
	Other Purchased Services Totals	$37,521.00
	Purchased / contracted services Totals	$37,521.00
	Department **14000 - Elections** Totals	$37,521.00
Department	**15100 - Financial Administration**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	633,211.00
51.1300	Overtime	2,000.00
	Salaries and Wages Totals	$635,211.00
Employee Benefits		
51.2101	Long Term Contributions	2,426.00
51.2102	Basic Life	656.00
51.2105	HRA Reimbursement	7,161.00
51.2106	Employer Dental	2,573.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**15100 - Financial Administration**	
Personal services and employee benefits		
Employee Benefits		
51.2200	Social Security (FICA) Contributions	39,384.00
51.2300	Medicare	9,211.00
51.2400	Retirement Contributions	77,852.00
51.2410	401 Matching Contributions	7,345.00
51.2600	Unemployment Insurance	825.00
51.2700	Workers' Compensation	509.00
51.2900	Other Employee Benefits	135.00
	Employee Benefits Totals	$148,077.00
	Personal services and employee benefits Totals	$783,288.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	48,091.00
	Purchased Professional and Technical Services Totals	$48,091.00
Purchased Property Services		
52.2200	Repairs and Maintenance	1,561.00
52.2203	Computer System Maintenance	735.00
	Purchased Property Services Totals	$2,296.00
Other Purchased Services		
52.3200	Communications	7,000.00
52.3300	Advertising	7,000.00
52.3400	Printing and Binding	624.00
52.3500	Travel	8,843.00
52.3600	Dues and Fees	31,220.00
52.3605	ACH Verification Costs	102.00
52.3700	Education and Training	14,944.00
	Other Purchased Services Totals	$69,733.00
	Purchased / contracted services Totals	$120,120.00
Supplies		
Supplies		
53.1000	Supplies	15,606.00
53.1720	Uniforms	3,000.00
	Supplies Totals	$18,606.00
	Supplies Totals	$18,606.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**15100 - Financial Administration**	
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	90,752.00
	Self-funded Insurance Totals	$90,752.00
	Interfund/interdepartmental Charges Totals	$90,752.00
Department	**15100 - Financial Administration** Totals	$1,012,766.00
Department	**15300 - Law**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	250,000.00
	Purchased Professional and Technical Services Totals	$250,000.00
	Purchased / contracted services Totals	$250,000.00
Department	**15300 - Law** Totals	$250,000.00
Department	**15350 - Data Processing (Info Tech)**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	326,574.00
	Salaries and Wages Totals	$326,574.00
Employee Benefits		
51.2101	Long Term Contributions	1,314.00
51.2102	Basic Life	327.00
51.2105	HRA Reimbursement	4,488.00
51.2106	Employer Dental	1,218.00
51.2200	Social Security (FICA) Contributions	20,248.00
51.2300	Medicare	4,736.00
51.2400	Retirement Contributions	40,533.00
51.2410	401 Matching Contributions	5,402.00
51.2600	Unemployment Insurance	495.00
51.2700	Workers' Compensation	262.00
51.2900	Other Employee Benefits	81.00
	Employee Benefits Totals	$79,104.00
	Personal services and employee benefits Totals	$405,678.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	25,000.00
	Purchased Professional and Technical Services Totals	$25,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**15350 - Data Processing (Info Tech)**	
Purchased / contracted services		
Purchased Property Services		
52.2200	Repairs and Maintenance	38,234.00
52.2203	Computer System Maintenance	1,800.00
	Purchased Property Services Totals	$40,034.00
Other Purchased Services		
52.3200	Communications	2,600.00
52.3500	Travel	4,500.00
52.3600	Dues and Fees	443.00
52.3700	Education and Training	10,300.00
	Other Purchased Services Totals	$17,843.00
	Purchased / contracted services Totals	$82,877.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	7,202.00
53.1270	Energy - Gasolline/Diesel	260.00
	Supplies Totals	$7,462.00
	Supplies Totals	$7,462.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	56,661.00
	Self-funded Insurance Totals	$56,661.00
	Interfund/interdepartmental Charges Totals	$56,661.00
Department	**15350 - Data Processing (Info Tech)** Totals	$552,678.00
Department	**15400 - Human Resources**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	270,797.00
51.1300	Overtime	1,125.00
	Salaries and Wages Totals	$271,922.00
Employee Benefits		
51.2101	Long Term Contributions	1,105.00
51.2102	Basic Life	303.00
51.2105	HRA Reimbursement	5,346.00
51.2106	Employer Dental	1,102.00
51.2200	Social Security (FICA) Contributions	16,860.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**15400 - Human Resources**	
Personal services and employee benefits		
Employee Benefits		
51.2300	Medicare	3,943.00
51.2400	Retirement Contributions	36,193.00
51.2410	401 Matching Contributions	4,054.00
51.2600	Unemployment Insurance	330.00
51.2700	Workers' Compensation	218.00
51.2900	Other Employee Benefits	54.00
	Employee Benefits Totals	$69,508.00
	Personal services and employee benefits Totals	$341,430.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1305	Lab Screening	5,410.00
	Purchased Professional and Technical Services Totals	$5,410.00
Purchased Property Services		
52.2203	Computer System Maintenance	43,000.00
	Purchased Property Services Totals	$43,000.00
Other Purchased Services		
52.3200	Communications	1,352.00
52.3500	Travel	16,500.00
52.3600	Dues and Fees	2,749.00
52.3700	Education and Training	28,200.00
	Other Purchased Services Totals	$48,801.00
	Purchased / contracted services Totals	$97,211.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	2,081.00
53.1400	Books and Periodicals	10,000.00
	Supplies Totals	$12,081.00
	Supplies Totals	$12,081.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	73,249.00
	Self-funded Insurance Totals	$73,249.00
	Interfund/interdepartmental Charges Totals	$73,249.00
	Department **15400 - Human Resources** Totals	$523,971.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**15650 - General Government Buildings**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	257,863.00
52.2100	Cleaning Services	30,000.00
52.2215	City Hall	50,000.00
52.3106	HRA Admin Fees	12,000.00
	Purchased Professional and Technical Services Totals	$349,863.00
Purchased Property Services		
52.2200	Repairs and Maintenance	78,030.00
52.2201	Facility Repairs and Maintenance	25,500.00
52.2203	Computer System Maintenance	435,812.00
52.2320	Rental of Equipment and Vehicles	15,300.00
	Purchased Property Services Totals	$554,642.00
Other Purchased Services		
52.3100	Insurance, Other Than Employee Benefits	450,000.00
52.3105	GMEB Admin Fees	61,200.00
52.3115	Auto Insurance Premiums	450,000.00
52.3200	Communications	104,040.00
52.3400	Printing and Binding	1,020.00
52.3600	Dues and Fees	1,020.00
52.3850	Contract Labor	6,242.00
	Other Purchased Services Totals	$1,073,522.00
	Purchased / contracted services Totals	$1,978,027.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	65,000.00
53.1108	Employee Recognition Program Supplies	11,730.00
53.1109	City Sponsored Events	16,646.00
53.1114	Clean Up Fayetteville	10,000.00
53.1210	Energy - Water / Sewer	25,500.00
53.1220	Energy - Natural Gas	3,121.00
53.1230	Energy - Electricity	153,000.00
53.1720	Uniforms	5,100.00
	Supplies Totals	$290,097.00
	Supplies Totals	$290,097.00
Department	**15650 - General Government Buildings** Totals	$2,268,124.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**15700 - Public Information**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	293,519.00
	Salaries and Wages Totals	$293,519.00
Employee Benefits		
51.2101	Long Term Contributions	1,175.00
51.2102	Basic Life	303.00
51.2105	HRA Reimbursement	5,346.00
51.2106	Employer Dental	1,947.00
51.2200	Social Security (FICA) Contributions	18,199.00
51.2300	Medicare	4,257.00
51.2400	Retirement Contributions	39,068.00
51.2600	Unemployment Insurance	330.00
51.2700	Workers' Compensation	235.00
51.2900	Other Employee Benefits	54.00
	Employee Benefits Totals	$70,914.00
	Personal services and employee benefits Totals	$364,433.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	2,500.00
52.1300	Technical	500.00
	Purchased Professional and Technical Services Totals	$3,000.00
Purchased Property Services		
52.2200	Repairs and Maintenance	3,000.00
52.2203	Computer System Maintenance	43,951.00
52.2320	Rental of Equipment and Vehicles	1,500.00
	Purchased Property Services Totals	$48,451.00
Other Purchased Services		
52.3200	Communications	2,500.00
52.3300	Advertising	4,500.00
52.3400	Printing and Binding	2,500.00
52.3500	Travel	6,000.00
52.3600	Dues and Fees	5,800.00
52.3700	Education and Training	3,000.00
52.3850	Contract Labor	1,500.00
	Other Purchased Services Totals	$25,800.00
	Purchased / contracted services Totals	$77,251.00

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**15700 - Public Information**	
Supplies		
Supplies		
53.1100	General Supplies and Materials	5,000.00
53.1110	General Computers and Computer Hardware	2,500.00
53.1115	Community Outreach Program	15,000.00
53.1270	Energy - Gasolline/Diesel	1,500.00
53.1400	Books and Periodicals	720.00
53.1600	Small Equipment	5,600.00
53.1720	Uniforms	800.00
	Supplies Totals	$31,120.00
	Supplies Totals	$31,120.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	73,249.00
	Self-funded Insurance Totals	$73,249.00
	Interfund/interdepartmental Charges Totals	$73,249.00
Department	**15700 - Public Information** Totals	$546,053.00
Department	**26500 - Municipal Court**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	372,959.00
51.1300	Overtime	1,000.00
	Salaries and Wages Totals	$373,959.00
Employee Benefits		
51.2101	Long Term Contributions	1,650.00
51.2102	Basic Life	605.00
51.2105	HRA Reimbursement	8,784.00
51.2106	Employer Dental	3,072.00
51.2200	Social Security (FICA) Contributions	23,186.00
51.2300	Medicare	5,423.00
51.2400	Retirement Contributions	48,029.00
51.2410	401 Matching Contributions	260.00
51.2600	Unemployment Insurance	770.00
51.2700	Workers' Compensation	300.00
51.2900	Other Employee Benefits	126.00
	Employee Benefits Totals	$92,205.00
	Personal services and employee benefits Totals	$466,164.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**26500 - Municipal Court**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	150,858.00
	Purchased Professional and Technical Services Totals	$150,858.00
Purchased Property Services		
52.2200	Repairs and Maintenance	6,120.00
52.2203	Computer System Maintenance	40,000.00
52.2320	Rental of Equipment and Vehicles	2,081.00
	Purchased Property Services Totals	$48,201.00
Other Purchased Services		
52.3200	Communications	2,289.00
52.3400	Printing and Binding	510.00
52.3500	Travel	6,290.00
52.3600	Dues and Fees	171,666.00
52.3601	Jail Cost	95,000.00
52.3700	Education and Training	5,610.00
	Other Purchased Services Totals	$281,365.00
	Purchased / contracted services Totals	$480,424.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	7,944.00
53.1110	General Computers and Computer Hardware	8,323.00
53.1400	Books and Periodicals	379.00
53.1720	Uniforms	1,250.00
	Supplies Totals	$17,896.00
	Supplies Totals	$17,896.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	112,404.00
	Self-funded Insurance Totals	$112,404.00
	Interfund/interdepartmental Charges Totals	$112,404.00
Department	**26500 - Municipal Court** Totals	$1,076,888.00
Department	**32100 - Police Administration**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	554,336.00
51.1300	Overtime	1,500.00
	Salaries and Wages Totals	$555,836.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**32100 - Police Administration**	
Personal services and employee benefits		
Employee Benefits		
51.2101	Long Term Contributions	2,391.00
51.2102	Basic Life	706.00
51.2105	HRA Reimbursement	8,976.00
51.2106	Employer Dental	3,085.00
51.2200	Social Security (FICA) Contributions	34,462.00
51.2300	Medicare	8,060.00
51.2400	Retirement Contributions	73,982.00
51.2410	401 Matching Contributions	5,667.00
51.2600	Unemployment Insurance	770.00
51.2700	Workers' Compensation	7,227.00
51.2900	Other Employee Benefits	126.00
51.2950	PTSD Employee Benefit	200.00
	Employee Benefits Totals	$145,652.00
	Personal services and employee benefits Totals	$701,488.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	2,550.00
52.1300	Technical	520.00
	Purchased Professional and Technical Services Totals	$3,070.00
Purchased Property Services		
52.2200	Repairs and Maintenance	4,500.00
52.2203	Computer System Maintenance	332,194.00
	Purchased Property Services Totals	$336,694.00
Other Purchased Services		
52.3200	Communications	42,666.00
52.3400	Printing and Binding	765.00
52.3500	Travel	13,528.00
52.3600	Dues and Fees	5,152.00
52.3700	Education and Training	7,569.00
	Other Purchased Services Totals	$69,680.00
	Purchased / contracted services Totals	$409,444.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	7,803.00
53.1270	Energy - Gasolline/Diesel	9,000.00
53.1700	Other Supplies	2,400.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**32100 - Police Administration**	
Supplies		
Supplies		
53.1720	Uniforms	2,827.00
	Supplies Totals	$22,030.00
	Supplies Totals	$22,030.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	108,716.00
	Self-funded Insurance Totals	$108,716.00
	Interfund/interdepartmental Charges Totals	$108,716.00
Department	**32100 - Police Administration** Totals	$1,241,678.00
Department	**32210 - Criminal Investigation**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	999,324.00
51.1300	Overtime	22,500.00
	Salaries and Wages Totals	$1,021,824.00
Employee Benefits		
51.2101	Long Term Contributions	4,263.00
51.2102	Basic Life	1,412.00
51.2105	HRA Reimbursement	13,368.00
51.2106	Employer Dental	4,840.00
51.2200	Social Security (FICA) Contributions	63,354.00
51.2300	Medicare	14,817.00
51.2400	Retirement Contributions	136,005.00
51.2410	401 Matching Contributions	8,806.00
51.2600	Unemployment Insurance	1,540.00
51.2700	Workers' Compensation	20,233.00
51.2900	Other Employee Benefits	252.00
51.2950	PTSD Employee Benefit	2,000.00
	Employee Benefits Totals	$270,890.00
	Personal services and employee benefits Totals	$1,292,714.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	1,561.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**32210 - Criminal Investigation**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1300	Technical	520.00
	Purchased Professional and Technical Services Totals	$2,081.00
Purchased Property Services		
52.2200	Repairs and Maintenance	22,889.00
	Purchased Property Services Totals	$22,889.00
Other Purchased Services		
52.3400	Printing and Binding	1,560.00
52.3500	Travel	6,120.00
52.3600	Dues and Fees	1,040.00
52.3700	Education and Training	5,780.00
	Other Purchased Services Totals	$14,500.00
	Purchased / contracted services Totals	$39,470.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	10,405.00
53.1270	Energy - Gasolline/Diesel	37,975.00
53.1700	Other Supplies	12,750.00
53.1720	Uniforms	11,200.00
	Supplies Totals	$72,330.00
	Supplies Totals	$72,330.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	167,680.00
	Self-funded Insurance Totals	$167,680.00
	Interfund/interdepartmental Charges Totals	$167,680.00
Department	**32210 - Criminal Investigation** Totals	$1,572,194.00
Department	**32230 - Patrol**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	2,710,354.00
51.1300	Overtime	90,000.00
	Salaries and Wages Totals	$2,800,354.00
Employee Benefits		
51.2101	Long Term Contributions	11,299.00
51.2102	Basic Life	3,932.00

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**32230 - Patrol**	
Personal services and employee benefits		
Employee Benefits		
51.2105	HRA Reimbursement	50,028.00
51.2106	Employer Dental	20,015.00
51.2200	Social Security (FICA) Contributions	173,622.00
51.2300	Medicare	40,606.00
51.2400	Retirement Contributions	372,727.00
51.2410	401 Matching Contributions	18,444.00
51.2600	Unemployment Insurance	4,290.00
51.2700	Workers' Compensation	55,447.00
51.2900	Other Employee Benefits	702.00
51.2950	PTSD Employee Benefit	4,000.00
	Employee Benefits Totals	$755,112.00
	Personal services and employee benefits Totals	$3,555,466.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	10,372.00
52.1227	M.A.T.E.N TEN-2026-FayettevPD-142	23,460.00
52.1300	Technical	2,738.00
	Purchased Professional and Technical Services Totals	$36,570.00
Purchased Property Services		
52.2200	Repairs and Maintenance	93,636.00
	Purchased Property Services Totals	$93,636.00
Other Purchased Services		
52.3400	Printing and Binding	1,530.00
52.3500	Travel	16,472.00
52.3600	Dues and Fees	1,040.00
52.3700	Education and Training	7,000.00
	Other Purchased Services Totals	$26,042.00
	Purchased / contracted services Totals	$156,248.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	10,867.00
53.1270	Energy - Gasolline/Diesel	130,050.00
53.1700	Other Supplies	97,251.00
53.1720	Uniforms	42,200.00
	Supplies Totals	$280,368.00
	Supplies Totals	$280,368.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**32230 - Patrol**	
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	657,845.00
	Self-funded Insurance Totals	$657,845.00
	Interfund/interdepartmental Charges Totals	$657,845.00
Department	**32230 - Patrol** Totals	$4,649,927.00
Department	**32600 - Police Stations & Buildings**	
Purchased / contracted services		
Purchased Property Services		
52.2200	Repairs and Maintenance	51,513.00
	Purchased Property Services Totals	$51,513.00
Other Purchased Services		
52.3200	Communications	2,150.00
52.3850	Contract Labor	16,827.00
	Other Purchased Services Totals	$18,977.00
	Purchased / contracted services Totals	$70,490.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	9,515.00
53.1210	Energy - Water / Sewer	3,774.00
53.1220	Energy - Natural Gas	3,313.00
53.1230	Energy - Electricity	33,633.00
	Supplies Totals	$50,235.00
	Supplies Totals	$50,235.00
Department	**32600 - Police Stations & Buildings** Totals	$120,725.00
Department	**32950 - Support Services**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	1,171,748.00
51.1300	Overtime	53,700.00
	Salaries and Wages Totals	$1,225,448.00
Employee Benefits		
51.2101	Long Term Contributions	4,797.00
51.2102	Basic Life	1,512.00
51.2105	HRA Reimbursement	21,768.00
51.2106	Employer Dental	7,092.00
51.2200	Social Security (FICA) Contributions	75,978.00
51.2300	Medicare	17,769.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**32950 - Support Services**	
Personal services and employee benefits		
Employee Benefits		
51.2400	Retirement Contributions	156,549.00
51.2410	401 Matching Contributions	10,647.00
51.2600	Unemployment Insurance	1,760.00
51.2700	Workers' Compensation	23,881.00
51.2900	Other Employee Benefits	288.00
51.2950	PTSD Employee Benefit	3,000.00
	Employee Benefits Totals	$325,041.00
	Personal services and employee benefits Totals	$1,550,489.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	2,393.00
52.1300	Technical	183.00
	Purchased Professional and Technical Services Totals	$2,576.00
Purchased Property Services		
52.2200	Repairs and Maintenance	29,988.00
	Purchased Property Services Totals	$29,988.00
Other Purchased Services		
52.3400	Printing and Binding	1,326.00
52.3500	Travel	16,000.00
52.3600	Dues and Fees	2,040.00
52.3700	Education and Training	6,152.00
	Other Purchased Services Totals	$25,518.00
	Purchased / contracted services Totals	$58,082.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	42,300.00
53.1102	Shop with a Cop	10,404.00
53.1107	Journey Program	1,873.00
53.1270	Energy - Gasolline/Diesel	34,690.00
53.1700	Other Supplies	59,000.00
53.1720	Uniforms	11,465.00
	Supplies Totals	$159,732.00
	Supplies Totals	$159,732.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**32950 - Support Services**	
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	284,340.00
	Self-funded Insurance Totals	$284,340.00
	Interfund/interdepartmental Charges Totals	$284,340.00
Department	**32950 - Support Services** Totals	$2,052,643.00
Department	**35100 - Fire Administration**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	324,596.00
51.1300	Overtime	500.00
	Salaries and Wages Totals	$325,096.00
Employee Benefits		
51.2101	Long Term Contributions	1,401.00
51.2102	Basic Life	303.00
51.2105	HRA Reimbursement	3,756.00
51.2106	Employer Dental	1,139.00
51.2200	Social Security (FICA) Contributions	20,156.00
51.2300	Medicare	4,714.00
51.2400	Retirement Contributions	43,271.00
51.2420	FF Pension	600.00
51.2600	Unemployment Insurance	330.00
51.2700	Workers' Compensation	7,842.00
51.2900	Other Employee Benefits	54.00
51.2930	FF Cancer Ins	520.00
51.2950	PTSD Employee Benefit	300.00
	Employee Benefits Totals	$84,386.00
	Personal services and employee benefits Totals	$409,482.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	520.00
	Purchased Professional and Technical Services Totals	$520.00
Purchased Property Services		
52.2200	Repairs and Maintenance	2,040.00
52.2203	Computer System Maintenance	1,530.00
	Purchased Property Services Totals	$3,570.00

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**35100 - Fire Administration**	
Purchased / contracted services		
Other Purchased Services		
52.3200	Communications	2,601.00
52.3500	Travel	100.00
52.3600	Dues and Fees	13,900.00
52.3700	Education and Training	4,162.00
	Other Purchased Services Totals	$20,763.00
	Purchased / contracted services Totals	$24,853.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	2,253.00
53.1270	Energy - Gasolline/Diesel	2,584.00
53.1720	Uniforms	2,000.00
	Supplies Totals	$6,837.00
	Supplies Totals	$6,837.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	46,067.00
	Self-funded Insurance Totals	$46,067.00
	Interfund/interdepartmental Charges Totals	$46,067.00
Department	**35100 - Fire Administration** Totals	$487,239.00
Department	**35200 - Fire Fighting**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	4,037,020.00
51.1300	Overtime	100,000.00
	Salaries and Wages Totals	$4,137,020.00
Employee Benefits		
51.2101	Long Term Contributions	17,278.00
51.2102	Basic Life	5,847.00
51.2105	HRA Reimbursement	94,128.00
51.2106	Employer Dental	31,928.00
51.2200	Social Security (FICA) Contributions	256,496.00
51.2300	Medicare	59,987.00
51.2400	Retirement Contributions	550,638.00
51.2410	401 Matching Contributions	49,024.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**35200 - Fire Fighting**	
Personal services and employee benefits		
Employee Benefits		
51.2420	FF Pension	17,400.00
51.2600	Unemployment Insurance	6,380.00
51.2700	Workers' Compensation	120,388.00
51.2900	Other Employee Benefits	1,044.00
51.2930	FF Cancer Ins	15,080.00
51.2950	PTSD Employee Benefit	7,500.00
	Employee Benefits Totals	$1,233,118.00
	Personal services and employee benefits Totals	$5,370,138.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	71,340.00
52.1300	Technical	1,040.00
	Purchased Professional and Technical Services Totals	$72,380.00
Purchased Property Services		
52.2200	Repairs and Maintenance	142,000.00
52.2203	Computer System Maintenance	37,025.00
52.2320	Rental of Equipment and Vehicles	542.00
	Purchased Property Services Totals	$179,567.00
Other Purchased Services		
52.3200	Communications	8,823.00
52.3300	Advertising	520.00
52.3400	Printing and Binding	1,127.00
52.3500	Travel	10,000.00
52.3600	Dues and Fees	5,202.00
52.3700	Education and Training	57,400.00
	Other Purchased Services Totals	$83,072.00
	Purchased / contracted services Totals	$335,019.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	110,885.00
53.1270	Energy - Gasolline/Diesel	37,740.00
53.1400	Books and Periodicals	1,040.00
53.1600	Small Equipment	50,236.00

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**35200 - Fire Fighting**	
Supplies		
Supplies		
53.1720	Uniforms	48,800.00
	Supplies Totals	$248,701.00
	Supplies Totals	$248,701.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	1,278,862.00
	Self-funded Insurance Totals	$1,278,862.00
	Interfund/interdepartmental Charges Totals	$1,278,862.00
	Department **35200 - Fire Fighting** Totals	$7,232,720.00
Department	**35300 - Fire Prevention**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	585,420.00
	Salaries and Wages Totals	$585,420.00
Employee Benefits		
51.2101	Long Term Contributions	2,478.00
51.2102	Basic Life	605.00
51.2105	HRA Reimbursement	7,320.00
51.2106	Employer Dental	2,665.00
51.2200	Social Security (FICA) Contributions	36,296.00
51.2300	Medicare	8,489.00
51.2400	Retirement Contributions	77,920.00
51.2410	401 Matching Contributions	10,016.00
51.2420	FF Pension	1,800.00
51.2600	Unemployment Insurance	660.00
51.2700	Workers' Compensation	17,036.00
51.2900	Other Employee Benefits	108.00
51.2930	FF Cancer Ins	1,560.00
51.2950	PTSD Employee Benefit	740.00
	Employee Benefits Totals	$167,693.00
	Personal services and employee benefits Totals	$753,113.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**35300 - Fire Prevention**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	3,400.00
52.1300	Technical	520.00
	Purchased Professional and Technical Services Totals	$3,920.00
Purchased Property Services		
52.2200	Repairs and Maintenance	5,000.00
52.2203	Computer System Maintenance	1,155.00
	Purchased Property Services Totals	$6,155.00
Other Purchased Services		
52.3200	Communications	2,503.00
52.3400	Printing and Binding	816.00
52.3500	Travel	5,750.00
52.3600	Dues and Fees	1,691.00
52.3700	Education and Training	3,121.00
	Other Purchased Services Totals	$13,881.00
	Purchased / contracted services Totals	$23,956.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	21,935.00
53.1115	Community Outreach Program	24,164.00
53.1270	Energy - Gasolline/Diesel	8,132.00
53.1400	Books and Periodicals	1,340.00
53.1720	Uniforms	4,060.00
	Supplies Totals	$59,631.00
	Supplies Totals	$59,631.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	90,294.00
	Self-funded Insurance Totals	$90,294.00
	Interfund/interdepartmental Charges Totals	$90,294.00
Department	**35300 - Fire Prevention** Totals	$926,994.00
Department	**35701 - Fire Station 91 & Headquaters**	
Purchased / contracted services		
Purchased Property Services		
52.2200	Repairs and Maintenance	15,815.00
52.2320	Rental of Equipment and Vehicles	5,120.00
	Purchased Property Services Totals	$20,935.00

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**35701 - Fire Station 91 & Headquaters**	
Purchased / contracted services		
Other Purchased Services		
52.3200	Communications	1,700.00
	Other Purchased Services Totals	$1,700.00
	Purchased / contracted services Totals	$22,635.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	3,314.00
53.1210	Energy - Water / Sewer	1,691.00
53.1220	Energy - Natural Gas	4,282.00
53.1230	Energy - Electricity	21,399.00
	Supplies Totals	$30,686.00
	Supplies Totals	$30,686.00
Department	**35701 - Fire Station 91 & Headquaters** Totals	$53,321.00
Department	**35702 - Fire Station 92**	
Purchased / contracted services		
Purchased Property Services		
52.2200	Repairs and Maintenance	6,125.00
52.2320	Rental of Equipment and Vehicles	2,000.00
	Purchased Property Services Totals	$8,125.00
Other Purchased Services		
52.3200	Communications	1,159.00
	Other Purchased Services Totals	$1,159.00
	Purchased / contracted services Totals	$9,284.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	1,625.00
53.1210	Energy - Water / Sewer	553.00
53.1220	Energy - Natural Gas	2,815.00
53.1230	Energy - Electricity	9,200.00
	Supplies Totals	$14,193.00
	Supplies Totals	$14,193.00
Department	**35702 - Fire Station 92** Totals	$23,477.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**35703 - Fire Station 93**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.2110	Disposal	750.00
52.2310	Rental of Land & buildings	18,666.00
	Purchased Professional and Technical Services Totals	$19,416.00
Purchased Property Services		
52.2200	Repairs and Maintenance	8,958.00
52.2320	Rental of Equipment and Vehicles	2,000.00
	Purchased Property Services Totals	$10,958.00
Other Purchased Services		
52.3200	Communications	750.00
	Other Purchased Services Totals	$750.00
	Purchased / contracted services Totals	$31,124.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	306.00
53.1220	Energy - Natural Gas	1,040.00
53.1230	Energy - Electricity	4,994.00
	Supplies Totals	$6,340.00
	Supplies Totals	$6,340.00
Department	**35703 - Fire Station 93** Totals	$37,464.00
Department	**41000 - Public Works Administration**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	263,614.00
	Salaries and Wages Totals	$263,614.00
Employee Benefits		
51.2101	Long Term Contributions	1,124.00
51.2102	Basic Life	227.00
51.2105	HRA Reimbursement	4,725.00
51.2106	Employer Dental	1,789.00
51.2200	Social Security (FICA) Contributions	16,345.00
51.2300	Medicare	3,823.00
51.2400	Retirement Contributions	35,087.00
51.2410	401 Matching Contributions	2,926.00
51.2600	Unemployment Insurance	248.00
51.2700	Workers' Compensation	12,021.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**41000 - Public Works Administration**	
Personal services and employee benefits		
Employee Benefits		
51.2900	Other Employee Benefits	41.00
	Employee Benefits Totals	$78,356.00
	Personal services and employee benefits Totals	$341,970.00
Purchased / contracted services		
Other Purchased Services		
52.3200	Communications	1,100.00
52.3500	Travel	2,081.00
52.3600	Dues and Fees	104.00
52.3700	Education and Training	5,202.00
	Other Purchased Services Totals	$8,487.00
	Purchased / contracted services Totals	$8,487.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	416.00
53.1720	Uniforms	1,600.00
	Supplies Totals	$2,016.00
	Supplies Totals	$2,016.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	66,341.00
	Self-funded Insurance Totals	$66,341.00
	Interfund/interdepartmental Charges Totals	$66,341.00
Department	**41000 - Public Works Administration** Totals	$418,814.00
Department	**42000 - Roads, Streets and Bridges**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	446,088.00
51.1300	Overtime	3,900.00
	Salaries and Wages Totals	$449,988.00
Employee Benefits		
51.2101	Long Term Contributions	1,929.00
51.2102	Basic Life	908.00
51.2105	HRA Reimbursement	10,390.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**42000 - Roads, Streets and Bridges**	
Personal services and employee benefits		
Employee Benefits		
51.2106	Employer Dental	3,668.00
51.2200	Social Security (FICA) Contributions	27,900.00
51.2300	Medicare	6,525.00
51.2400	Retirement Contributions	59,894.00
51.2410	401 Matching Contributions	2,602.00
51.2600	Unemployment Insurance	990.00
51.2700	Workers' Compensation	20,520.00
51.2900	Other Employee Benefits	162.00
	Employee Benefits Totals	$135,488.00
	Personal services and employee benefits Totals	$585,476.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	15,606.00
52.1300	Technical	520.00
52.2110	Disposal	11,000.00
	Purchased Professional and Technical Services Totals	$27,126.00
Purchased Property Services		
52.2200	Repairs and Maintenance	73,000.00
52.2320	Rental of Equipment and Vehicles	2,000.00
	Purchased Property Services Totals	$75,000.00
Other Purchased Services		
52.3200	Communications	3,000.00
52.3700	Education and Training	2,761.00
52.3850	Contract Labor	33,122.00
52.3901	Street Sweeping	25,407.00
	Other Purchased Services Totals	$64,290.00
	Purchased / contracted services Totals	$166,416.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	50,679.00
53.1210	Energy - Water / Sewer	498.00
53.1230	Energy - Electricity	408,510.00
53.1270	Energy - Gasolline/Diesel	22,965.00
53.1600	Small Equipment	12,485.00

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**42000 - Roads, Streets and Bridges**	
Supplies		
Supplies		
53.1720	Uniforms	9,600.00
	Supplies Totals	$504,737.00
	Supplies Totals	$504,737.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	127,141.00
	Self-funded Insurance Totals	$127,141.00
	Interfund/interdepartmental Charges Totals	$127,141.00
Department	**42000 - Roads, Streets and Bridges** Totals	$1,383,770.00
Department	**42260 - Facilities Maintenance**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	65,637.00
	Salaries and Wages Totals	$65,637.00
Employee Benefits		
51.2101	Long Term Contributions	284.00
51.2102	Basic Life	101.00
51.2105	HRA Reimbursement	2,100.00
51.2106	Employer Dental	795.00
51.2200	Social Security (FICA) Contributions	4,070.00
51.2300	Medicare	952.00
51.2400	Retirement Contributions	8,737.00
51.2600	Unemployment Insurance	110.00
51.2700	Workers' Compensation	2,994.00
51.2900	Other Employee Benefits	18.00
	Employee Benefits Totals	$20,161.00
	Personal services and employee benefits Totals	$85,798.00
Purchased / contracted services		
Purchased Property Services		
52.2200	Repairs and Maintenance	10,000.00
	Purchased Property Services Totals	$10,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**42260 - Facilities Maintenance**	
Purchased / contracted services		
Other Purchased Services		
52.3200	Communications	1,000.00
	Other Purchased Services Totals	$1,000.00
	Purchased / contracted services Totals	$11,000.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	11,444.00
53.1270	Energy - Gasolline/Diesel	2,000.00
53.1720	Uniforms	1,400.00
	Supplies Totals	$14,844.00
	Supplies Totals	$14,844.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	29,485.00
	Self-funded Insurance Totals	$29,485.00
	Interfund/interdepartmental Charges Totals	$29,485.00
Department	**42260 - Facilities Maintenance** Totals	$141,127.00
Department	**62200 - Park Areas**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	79,446.00
51.1300	Overtime	1,500.00
	Salaries and Wages Totals	$80,946.00
Employee Benefits		
51.2101	Long Term Contributions	229.00
51.2102	Basic Life	101.00
51.2105	HRA Reimbursement	1,464.00
51.2106	Employer Dental	465.00
51.2200	Social Security (FICA) Contributions	5,019.00
51.2300	Medicare	1,174.00
51.2400	Retirement Contributions	7,251.00
51.2600	Unemployment Insurance	110.00
51.2700	Workers' Compensation	3,149.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**62200 - Park Areas**	
Personal services and employee benefits		
Employee Benefits		
51.2900	Other Employee Benefits	54.00
	Employee Benefits Totals	$19,016.00
	Personal services and employee benefits Totals	$99,962.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	27,050.00
52.1300	Technical	4,590.00
52.2100	Cleaning Services	12,000.00
	Purchased Professional and Technical Services Totals	$43,640.00
Purchased Property Services		
52.2200	Repairs and Maintenance	105,300.00
	Purchased Property Services Totals	$105,300.00
Other Purchased Services		
52.3850	Contract Labor	10,404.00
	Other Purchased Services Totals	$10,404.00
	Purchased / contracted services Totals	$159,344.00
Supplies		
Supplies		
53.1210	Energy - Water / Sewer	3,000.00
53.1230	Energy - Electricity	26,010.00
53.1720	Uniforms	1,800.00
	Supplies Totals	$30,810.00
	Supplies Totals	$30,810.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	18,428.00
	Self-funded Insurance Totals	$18,428.00
	Interfund/interdepartmental Charges Totals	$18,428.00
	Department **62200 - Park Areas** Totals	$308,544.00

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**72000 - Inspection**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1204	SAFEbuilt Georgia Professional Services	2,700,000.00
	Purchased Professional and Technical Services Totals	$2,700,000.00
	Purchased / contracted services Totals	$2,700,000.00
	Department **72000 - Inspection** Totals	$2,700,000.00
Department	**74000 - Planning and Zoning**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	654,828.00
51.1300	Overtime	5,000.00
	Salaries and Wages Totals	$659,828.00
Employee Benefits		
51.2101	Long Term Contributions	2,652.00
51.2102	Basic Life	706.00
51.2105	HRA Reimbursement	9,420.00
51.2106	Employer Dental	3,270.00
51.2200	Social Security (FICA) Contributions	40,910.00
51.2300	Medicare	9,568.00
51.2400	Retirement Contributions	86,146.00
51.2410	401 Matching Contributions	4,116.00
51.2600	Unemployment Insurance	770.00
51.2700	Workers' Compensation	3,812.00
51.2900	Other Employee Benefits	126.00
	Employee Benefits Totals	$161,496.00
	Personal services and employee benefits Totals	$821,324.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	550,000.00
52.1300	Technical	500.00
	Purchased Professional and Technical Services Totals	$550,500.00
Purchased Property Services		
52.2200	Repairs and Maintenance	3,060.00
52.2203	Computer System Maintenance	35,108.00
	Purchased Property Services Totals	$38,168.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**74000 - Planning and Zoning**	
Purchased / contracted services		
Other Purchased Services		
52.3200	Communications	5,100.00
52.3300	Advertising	1,530.00
52.3400	Printing and Binding	2,550.00
52.3500	Travel	10,200.00
52.3600	Dues and Fees	8,160.00
52.3700	Education and Training	10,200.00
	Other Purchased Services Totals	$37,740.00
	Purchased / contracted services Totals	$626,408.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	9,690.00
53.1270	Energy - Gasolline/Diesel	1,500.00
53.1720	Uniforms	500.00
	Supplies Totals	$11,690.00
	Supplies Totals	$11,690.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	125,304.00
	Self-funded Insurance Totals	$125,304.00
	Interfund/interdepartmental Charges Totals	$125,304.00
Department	**74000 - Planning and Zoning** Totals	$1,584,726.00
Department	**75200 - Economic Development**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	140,256.00
	Salaries and Wages Totals	$140,256.00
Employee Benefits		
51.2101	Long Term Contributions	605.00
51.2102	Basic Life	142.00
51.2105	HRA Reimbursement	2,686.00
51.2106	Employer Dental	981.00
51.2200	Social Security (FICA) Contributions	8,696.00
51.2300	Medicare	2,034.00
51.2400	Retirement Contributions	18,669.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**100 - General Fund**	
EXPENSE		
Department	**75200 - Economic Development**	
Personal services and employee benefits		
Employee Benefits		
51.2410	401 Matching Contributions	1,083.00
51.2600	Unemployment Insurance	154.00
51.2700	Workers' Compensation	1,427.00
51.2900	Other Employee Benefits	26.00
	Employee Benefits Totals	$36,503.00
	Personal services and employee benefits Totals	$176,759.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	225,000.00
52.1215	Consulting Services	27,540.00
52.2310	Rental of Land & buildings	72,000.00
	Purchased Professional and Technical Services Totals	$324,540.00
Purchased Property Services		
52.2200	Repairs and Maintenance	2,000.00
52.2203	Computer System Maintenance	26,700.00
	Purchased Property Services Totals	$28,700.00
Other Purchased Services		
52.3200	Communications	20,400.00
52.3300	Advertising	28,835.00
52.3400	Printing and Binding	19,380.00
52.3500	Travel	8,050.00
52.3600	Dues and Fees	7,803.00
52.3700	Education and Training	3,279.00
52.3850	Contract Labor	25,000.00
	Other Purchased Services Totals	$112,747.00
	Purchased / contracted services Totals	$465,987.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	1,020.00
53.1109	City Sponsored Events	15,000.00
53.1270	Energy - Gasolline/Diesel	1,040.00
	Supplies Totals	$17,060.00
	Supplies Totals	$17,060.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **100 - General Fund**		
EXPENSE		
Department **75200 - Economic Development**		
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	36,856.00
	Self-funded Insurance Totals	$36,856.00
	Interfund/interdepartmental Charges Totals	$36,856.00
Department **75200 - Economic Development** Totals		$696,662.00
Department **90000 - Other Financing Uses**		
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	640,000.00
	Salaries and Wages Totals	$640,000.00
	Personal services and employee benefits Totals	$640,000.00
Debt Service		
Principal		
58.1300	Other Debt - Principal	1,305,000.00
	Principal Totals	$1,305,000.00
Interest		
58.2300	Other Debt - Interest	1,968,695.00
	Interest Totals	$1,968,695.00
	Debt Service Totals	$3,273,695.00
Other Financing Uses		
Interfund transfers out		
61.1015	Transfer out to CPF	100,000.00
	Interfund transfers out Totals	$100,000.00
	Other Financing Uses Totals	$100,000.00
Department **90000 - Other Financing Uses** Totals		$4,013,695.00
	EXPENSE TOTALS	$36,997,919.00
Fund **100 - General Fund** Totals		
	REVENUE TOTALS	$36,997,919.00
	EXPENSE TOTALS	$36,997,919.00
Fund **100 - General Fund** Totals		$0.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **210 - Confiscated Assets Fund**		
REVENUE		
Department **00000 - Undesignated**		
Fines and Forfeitures		
Fines & Forfeitures		
35.2202	CONFISCATIONS - FED DEPT OF JUSTICE	43,800.00
	Fines & Forfeitures Totals	$43,800.00
	Fines and Forfeitures Totals	$43,800.00
Investment Income		
Investment Revenue		
36.1000	Interest income	2,700.00
	Investment Revenue Totals	$2,700.00
	Investment Income Totals	$2,700.00
	Department **00000 - Undesignated** Totals	$46,500.00
	REVENUE TOTALS	$46,500.00
EXPENSE		
Department **32000 - Police**		
Purchased / contracted services		
Other Purchased Services		
52.3700	Education and Training	33,548.00
	Other Purchased Services Totals	$33,548.00
	Purchased / contracted services Totals	$33,548.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	12,952.00
	Supplies Totals	$12,952.00
	Supplies Totals	$12,952.00
	Department **32000 - Police** Totals	$46,500.00
	EXPENSE TOTALS	$46,500.00
	Fund **210 - Confiscated Assets Fund** Totals	
	REVENUE TOTALS	$46,500.00
	EXPENSE TOTALS	$46,500.00
	Fund **210 - Confiscated Assets Fund** Totals	$0.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**275 - Hotel Motel Tax Fund**	
REVENUE		
Department	**75400 - Tourism**	
Taxes		
Selective sales and use taxes		
31.4100	Hotel / Motel	969,481.00
	Selective sales and use taxes Totals	$969,481.00
	Taxes Totals	$969,481.00
	Department **75400 - Tourism** Totals	$969,481.00
Department	**75401 - Promotion**	
Taxes		
Selective sales and use taxes		
31.4100	Hotel / Motel	225,793.00
	Selective sales and use taxes Totals	$225,793.00
	Taxes Totals	$225,793.00
	Department **75401 - Promotion** Totals	$225,793.00
Department	**75402 - Tourism Product Development**	
Taxes		
Selective sales and use taxes		
31.4100	Hotel / Motel	228,083.00
	Selective sales and use taxes Totals	$228,083.00
	Taxes Totals	$228,083.00
	Department **75402 - Tourism Product Development** Totals	$228,083.00
	REVENUE TOTALS	$1,423,357.00
EXPENSE		
Department	**75400 - Tourism**	
Other Financing Uses		
Interfund transfers out		
61.1001	Transfer to MSTF	969,481.00
	Interfund transfers out Totals	$969,481.00
	Other Financing Uses Totals	$969,481.00
	Department **75400 - Tourism** Totals	$969,481.00
Department	**75401 - Promotion**	
Other Financing Uses		
Interfund transfers out		
61.1001	Transfer to MSTF	225,793.00
	Interfund transfers out Totals	$225,793.00
	Other Financing Uses Totals	$225,793.00
	Department **75401 - Promotion** Totals	$225,793.00

Account	Account Description	2027 Board
Fund	**275 - Hotel Motel Tax Fund**	
EXPENSE		
Department	**75402 - Tourism Product Development**	
Other Financing Uses		
Interfund transfers out		
61.1001	Transfer to MSTF	228,083.00
	Interfund transfers out Totals	$228,083.00
	Other Financing Uses Totals	$228,083.00
Department	**75402 - Tourism Product Development** Totals	$228,083.00
	EXPENSE TOTALS	$1,423,357.00
Fund	**275 - Hotel Motel Tax Fund** Totals	
	REVENUE TOTALS	$1,423,357.00
	EXPENSE TOTALS	$1,423,357.00
Fund	**275 - Hotel Motel Tax Fund** Totals	$0.00
Fund	**280 - Vehicle Rental Excise Tax Fund**	
REVENUE		
Department	**00000 - Undesignated**	
Taxes		
Selective sales and use taxes		
31.4400	Excise Tax on Rental Motor Vehicles	214,350.00
	Selective sales and use taxes Totals	$214,350.00
	Taxes Totals	$214,350.00
Department	**00000 - Undesignated** Totals	$214,350.00
	REVENUE TOTALS	$214,350.00
EXPENSE		
Department	**75500 - Downtown Development**	
Other Financing Uses		
Interfund transfers out		
61.1003	Transfer out to DDA	214,350.00
	Interfund transfers out Totals	$214,350.00
	Other Financing Uses Totals	$214,350.00
Department	**75500 - Downtown Development** Totals	$214,350.00
	EXPENSE TOTALS	$214,350.00
Fund	**280 - Vehicle Rental Excise Tax Fund** Totals	
	REVENUE TOTALS	$214,350.00
	EXPENSE TOTALS	$214,350.00
Fund	**280 - Vehicle Rental Excise Tax Fund** Totals	$0.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **320 - SPLOST 2023**		
REVENUE		
Department **00000 - Undesignated**		
Taxes		
General Sales and Use Tax		
31.3200	Special Purpose Local Option Sales Tax	40,380,000.00
	General Sales and Use Tax Totals	$40,380,000.00
	Taxes Totals	$40,380,000.00
Intergovernmental Revenues		
Local government unit (specify unit) grants		
33.6100	FCBE - School Resource Officer	277,825.00
	Local government unit (specify unit) grants Totals	$277,825.00
	Intergovernmental Revenues Totals	$277,825.00
Investment Income		
Investment Revenue		
36.1000	Interest income	181,574.00
	Investment Revenue Totals	$181,574.00
	Investment Income Totals	$181,574.00
	Department **00000 - Undesignated** Totals	$40,839,399.00
	REVENUE TOTALS	$40,839,399.00
EXPENSE		
Department **00000 - Undesignated**		
Capital Outlay		
Capital Outlay		
54.1459	Retirement of Debt	3,000,000.00
	Capital Outlay Totals	$3,000,000.00
	Capital Outlay Totals	$3,000,000.00
	Department **00000 - Undesignated** Totals	$3,000,000.00
Department **15350 - Data Processing (Info Tech)**		
Capital Outlay		
Machinery and Equipment		
54.2502	Computer Equipment	750,000.00
	Machinery and Equipment Totals	$750,000.00
	Capital Outlay Totals	$750,000.00
	Department **15350 - Data Processing (Info Tech)** Totals	$750,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **320 - SPLOST 2023**		
EXPENSE		
Department **32100 - Police Administration**		
Capital Outlay		
Property		
54.1208	Police & Court Buildings	4,500,000.00
	Property Totals	$4,500,000.00
	Capital Outlay Totals	$4,500,000.00
Department **32100 - Police Administration** Totals		$4,500,000.00
Department **32230 - Patrol**		
Capital Outlay		
Machinery and Equipment		
54.2200	Vehicles	2,527,825.00
54.2500	Other Equipment	2,380,000.00
	Machinery and Equipment Totals	$4,907,825.00
	Capital Outlay Totals	$4,907,825.00
Department **32230 - Patrol** Totals		$4,907,825.00
Department **35200 - Fire Fighting**		
Capital Outlay		
Machinery and Equipment		
54.2200	Vehicles	1,700,000.00
54.2500	Other Equipment	300,000.00
	Machinery and Equipment Totals	$2,000,000.00
	Capital Outlay Totals	$2,000,000.00
Department **35200 - Fire Fighting** Totals		$2,000,000.00
Department **42000 - Roads, Streets and Bridges**		
Capital Outlay		
Property		
54.1207	Public Works Headquarters Renovation & Expansion	1,000,000.00
54.1400	DDRN	3,500,000.00
54.1498	1st Manassas Rd	1,500,000.00
54.1559	2023 SPLOST Sidewalks	2,000,000.00
54.2611	Gateway Signage	500,000.00
54.2614	2023 SPLOST Resurfacing	6,000,000.00
	Property Totals	$14,500,000.00
	Capital Outlay Totals	$14,500,000.00
Department **42000 - Roads, Streets and Bridges** Totals		$14,500,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **320 - SPLOST 2023**		
EXPENSE		
Department **62200 - Park Areas**		
Capital Outlay		
Property		
54.1105	Greenspace	3,181,574.00
54.2612	2023 SPLOST Multi-Use Trails	4,000,000.00
54.2613	2023 SPLOST Stormwater Upgrades	4,000,000.00
	Property Totals	$11,181,574.00
	Capital Outlay Totals	$11,181,574.00
	Department **62200 - Park Areas** Totals	$11,181,574.00
	EXPENSE TOTALS	$40,839,399.00
	Fund **320 - SPLOST 2023** Totals	
	REVENUE TOTALS	$40,839,399.00
	EXPENSE TOTALS	$40,839,399.00
	Fund **320 - SPLOST 2023** Totals	$0.00
Fund **351 - Capital Projects Fund**		
REVENUE		
Department **00000 - Undesignated**		
Taxes		
General Property Taxes		
31.1100	Real property - current year	1,900,652.00
	General Property Taxes Totals	$1,900,652.00
	Taxes Totals	$1,900,652.00
Charges for Services		
Streets & Public Improvements		
34.3300	LMIG - Local Maintenance & Improvement Grant	300,000.00
	Streets & Public Improvements Totals	$300,000.00
	Charges for Services Totals	$300,000.00
Investment Income		
Investment Revenue		
36.1000	Interest income	25,000.00
	Investment Revenue Totals	$25,000.00
	Investment Income Totals	$25,000.00
Other Financing Sources		
Interfund transfer in		
39.1102	Operating Transfer In - GF	75,000.00
	Interfund transfer in Totals	$75,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**351 - Capital Projects Fund**	
REVENUE		
Department	**00000 - Undesignated**	
Other Financing Sources		
General Long Term Debt Issued		
39.3500	Capital Leases	1,500,000.00
	General Long Term Debt Issued Totals	$1,500,000.00
	Other Financing Sources Totals	$1,575,000.00
	Department **00000 - Undesignated** Totals	$3,800,652.00
	REVENUE TOTALS	$3,800,652.00
EXPENSE		
Department	**15650 - General Government Buildings**	
Capital Outlay		
Property		
54.1102	City Hall	204,274.00
	Property Totals	$204,274.00
	Capital Outlay Totals	$204,274.00
	Department **15650 - General Government Buildings** Totals	$204,274.00
Department	**32210 - Criminal Investigation**	
Capital Outlay		
Machinery and Equipment		
54.2200	Vehicles	205,000.00
	Machinery and Equipment Totals	$205,000.00
	Capital Outlay Totals	$205,000.00
	Department **32210 - Criminal Investigation** Totals	$205,000.00
Department	**32230 - Patrol**	
Capital Outlay		
Machinery and Equipment		
54.2200	Vehicles	169,746.00
54.2500	Other Equipment	35,980.00
	Machinery and Equipment Totals	$205,726.00
	Capital Outlay Totals	$205,726.00
	Department **32230 - Patrol** Totals	$205,726.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **351 - Capital Projects Fund**		
EXPENSE		
Department **32950 - Support Services**		
Capital Outlay		
Machinery and Equipment		
54.2200	Vehicles	210,000.00
54.2500	Other Equipment	25,000.00
	Machinery and Equipment Totals	$235,000.00
	Capital Outlay Totals	$235,000.00
	Department **32950 - Support Services** Totals	$235,000.00
Department **35200 - Fire Fighting**		
Capital Outlay		
Machinery and Equipment		
54.2501	Fire Equipment	550,000.00
	Machinery and Equipment Totals	$550,000.00
	Capital Outlay Totals	$550,000.00
	Department **35200 - Fire Fighting** Totals	$550,000.00
Department **42000 - Roads, Streets and Bridges**		
Capital Outlay		
Property		
54.1415	LMIG	400,000.00
	Property Totals	$400,000.00
Machinery and Equipment		
54.2200	Vehicles	100,000.00
	Machinery and Equipment Totals	$100,000.00
	Capital Outlay Totals	$500,000.00
	Department **42000 - Roads, Streets and Bridges** Totals	$500,000.00
Department **62200 - Park Areas**		
Capital Outlay		
Capital Outlay		
54.1216	Biergarten Improvement Project	1,000,000.00
	Capital Outlay Totals	$1,000,000.00
	Capital Outlay Totals	$1,000,000.00
	Department **62200 - Park Areas** Totals	$1,000,000.00
Department **80000 - Debt Service**		
Debt Service		
Principal		
58.1200	Capital Lease - Principal	801,502.00
	Principal Totals	$801,502.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**351 - Capital Projects Fund**	
EXPENSE		
Department	**80000 - Debt Service**	
Debt Service		
Interest		
58.2200	Capital Lease - Interest	99,150.00
	Interest Totals	$99,150.00
	Debt Service Totals	$900,652.00
	Department **80000 - Debt Service** Totals	$900,652.00
	EXPENSE TOTALS	$3,800,652.00
	Fund **351 - Capital Projects Fund** Totals	
	REVENUE TOTALS	$3,800,652.00
	EXPENSE TOTALS	$3,800,652.00
	Fund **351 - Capital Projects Fund** Totals	$0.00
Fund	**352 - Impact Fee Fund**	
REVENUE		
Department	**15950 - General Administration Fees**	
Charges for Services		
Other Fees		
34.1320	Charges for Services - Impact Fees	40,000.00
	Other Fees Totals	$40,000.00
	Charges for Services Totals	$40,000.00
	Department **15950 - General Administration Fees** Totals	$40,000.00
Department	**15960 - Other**	
Investment Income		
Investment Revenue		
36.1000	Interest income	170,000.00
	Investment Revenue Totals	$170,000.00
	Investment Income Totals	$170,000.00
	Department **15960 - Other** Totals	$170,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**352 - Impact Fee Fund**	
REVENUE		
Department	**32600 - Police Stations & Buildings**	
Charges for Services		
Other Fees		
34.1320	Charges for Services - Impact Fees	285,000.00
	Other Fees Totals	$285,000.00
	Charges for Services Totals	$285,000.00
Department	**32600 - Police Stations & Buildings** Totals	$285,000.00
Department	**35700 - Fire Stations and Buildings**	
Charges for Services		
Other Fees		
34.1320	Charges for Services - Impact Fees	430,000.00
	Other Fees Totals	$430,000.00
	Charges for Services Totals	$430,000.00
Department	**35700 - Fire Stations and Buildings** Totals	$430,000.00
Department	**42200 - Roadways and Walkways**	
Charges for Services		
Other Fees		
34.1320	Charges for Services - Impact Fees	350,000.00
	Other Fees Totals	$350,000.00
	Charges for Services Totals	$350,000.00
Department	**42200 - Roadways and Walkways** Totals	$350,000.00
Department	**62200 - Park Areas**	
Charges for Services		
Other Fees		
34.1320	Charges for Services - Impact Fees	75,000.00
	Other Fees Totals	$75,000.00
	Charges for Services Totals	$75,000.00
Department	**62200 - Park Areas** Totals	$75,000.00
	REVENUE TOTALS	$1,350,000.00
EXPENSE		
Department	**15950 - General Administration Fees**	
Other Financing Uses		
Interfund transfers out		
61.1002	Transfer out to General Fund	45,763.00
	Interfund transfers out Totals	$45,763.00
	Other Financing Uses Totals	$45,763.00
Department	**15950 - General Administration Fees** Totals	$45,763.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**352 - Impact Fee Fund**	
EXPENSE		
Department	**32600 - Police Stations & Buildings**	
Other Financing Uses		
Interfund transfers out		
70.0000	Appropriated Fund Balance	326,059.00
	Interfund transfers out Totals	$326,059.00
	Other Financing Uses Totals	$326,059.00
Department	**32600 - Police Stations & Buildings** Totals	$326,059.00
Department	**35700 - Fire Stations and Buildings**	
Other Financing Uses		
Interfund transfers out		
70.0000	Appropriated Fund Balance	491,949.00
	Interfund transfers out Totals	$491,949.00
	Other Financing Uses Totals	$491,949.00
Department	**35700 - Fire Stations and Buildings** Totals	$491,949.00
Department	**42200 - Roadways and Walkways**	
Other Financing Uses		
Interfund transfers out		
70.0000	Appropriated Fund Balance	400,424.00
	Interfund transfers out Totals	$400,424.00
	Other Financing Uses Totals	$400,424.00
Department	**42200 - Roadways and Walkways** Totals	$400,424.00
Department	**62200 - Park Areas**	
Other Financing Uses		
Interfund transfers out		
70.0000	Appropriated Fund Balance	85,805.00
	Interfund transfers out Totals	$85,805.00
	Other Financing Uses Totals	$85,805.00
Department	**62200 - Park Areas** Totals	$85,805.00
	EXPENSE TOTALS	$1,350,000.00
Fund	**352 - Impact Fee Fund** Totals	
	REVENUE TOTALS	$1,350,000.00
	EXPENSE TOTALS	$1,350,000.00
Fund	**352 - Impact Fee Fund** Totals	$0.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**354 - SPLOST FUND 2**	
REVENUE		
Department	**00000 - Undesignated**	
Taxes		
General Sales and Use Tax		
31.3200	Special Purpose Local Option Sales Tax	26,916,868.00
	General Sales and Use Tax Totals	$26,916,868.00
	Taxes Totals	$26,916,868.00
Charges for Services		
General government		
34.1401	RFP/Bid Documents Purchase	900.00
	General government Totals	$900.00
	Charges for Services Totals	$900.00
Investment Income		
Investment Revenue		
36.1000	Interest income	1,047,958.00
	Investment Revenue Totals	$1,047,958.00
	Investment Income Totals	$1,047,958.00
Other Financing Sources		
General Long Term Debt Issued		
39.3500	Capital Leases	4,095,000.00
	General Long Term Debt Issued Totals	$4,095,000.00
	Other Financing Sources Totals	$4,095,000.00
	Department **00000 - Undesignated** Totals	$32,060,726.00
Department	**42000 - Roads, Streets and Bridges**	
Other Financing Sources		
Interfund transfer in		
39.1113	Operating Transfer in - CPF	64,748.00
	Interfund transfer in Totals	$64,748.00
	Other Financing Sources Totals	$64,748.00
	Department **42000 - Roads, Streets and Bridges** Totals	$64,748.00
	REVENUE TOTALS	$32,125,474.00
EXPENSE		
Department	**00000 - Undesignated**	
Capital Outlay		
Capital Outlay		
54.1459	Retirement of Debt	3,102,995.00
	Capital Outlay Totals	$3,102,995.00
	Capital Outlay Totals	$3,102,995.00
	Department **00000 - Undesignated** Totals	$3,102,995.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **354 - SPLOST FUND 2**		
EXPENSE		
Department **32230 - Patrol**		
Capital Outlay		
Property		
54.2202	CSI Van	120,997.00
	Property Totals	$120,997.00
Machinery and Equipment		
54.2200	Vehicles	800,761.00
54.2500	Other Equipment	165,562.00
	Machinery and Equipment Totals	$966,323.00
	Capital Outlay Totals	$1,087,320.00
	Department **32230 - Patrol** Totals	$1,087,320.00
Department **35200 - Fire Fighting**		
Capital Outlay		
Machinery and Equipment		
54.2200	Vehicles	2,999,775.00
	Machinery and Equipment Totals	$2,999,775.00
	Capital Outlay Totals	$2,999,775.00
	Department **35200 - Fire Fighting** Totals	$2,999,775.00
Department **35700 - Fire Stations and Buildings**		
Capital Outlay		
Property		
54.1301	Fire Station 93	4,004,468.00
	Property Totals	$4,004,468.00
	Capital Outlay Totals	$4,004,468.00
	Department **35700 - Fire Stations and Buildings** Totals	$4,004,468.00
Department **42000 - Roads, Streets and Bridges**		
Capital Outlay		
Property		
54.1418	2017 Resurfacing Project	3,917,344.00
	Property Totals	$3,917,344.00
	Capital Outlay Totals	$3,917,344.00
	Department **42000 - Roads, Streets and Bridges** Totals	$3,917,344.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**354 - SPLOST FUND 2**	
EXPENSE		
Department	**43200 - Stormwater Collection/Maintenanc**	
Capital Outlay		
Property		
54.1451	Stormwater Debt	1,630,790.00
	Property Totals	$1,630,790.00
	Capital Outlay Totals	$1,630,790.00
	Department **43200 - Stormwater Collection/Maintenanc** Totals	$1,630,790.00
Department	**43350 - Wastewater Treatment Plant**	
Capital Outlay		
Property		
54.1450	WWTP Updates	5,742,719.00
	Property Totals	$5,742,719.00
	Capital Outlay Totals	$5,742,719.00
Other Financing Uses		
Interfund transfers out		
61.1006	Transfer Out - Water	3,943,820.00
	Interfund transfers out Totals	$3,943,820.00
	Other Financing Uses Totals	$3,943,820.00
	Department **43350 - Wastewater Treatment Plant** Totals	$9,686,539.00
Department	**62200 - Park Areas**	
Capital Outlay		
Property		
54.1105	Greenspace	2,816,401.00
	Property Totals	$2,816,401.00
	Capital Outlay Totals	$2,816,401.00
	Department **62200 - Park Areas** Totals	$2,816,401.00
Department	**74900 - Engineering and Development**	
Capital Outlay		
Property		
54.1455	Bridge Grant Match	812,039.00
54.1456	Multi-Use Path Plan	75,000.00
54.1457	Landscaping Plan	75,000.00
54.1458	Downtown Master Plan	500,000.00
	Property Totals	$1,462,039.00
	Capital Outlay Totals	$1,462,039.00
	Department **74900 - Engineering and Development** Totals	$1,462,039.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **354 - SPLOST FUND 2**		
EXPENSE		
Department **80000 - Debt Service**		
Debt Service		
Principal		
58.1200	Capital Lease - Principal	1,200,000.00
	Principal Totals	$1,200,000.00
Interest		
58.2200	Capital Lease - Interest	217,803.00
	Interest Totals	$217,803.00
	Debt Service Totals	$1,417,803.00
	Department **80000 - Debt Service** Totals	$1,417,803.00
	EXPENSE TOTALS	$32,125,474.00
	Fund **354 - SPLOST FUND 2** Totals	
	REVENUE TOTALS	$32,125,474.00
	EXPENSE TOTALS	$32,125,474.00
	Fund **354 - SPLOST FUND 2** Totals	$0.00
Fund **355 - TAD (Tax Allocation District)**		
REVENUE		
Department **00000 - Undesignated**		
Taxes		
General Property Taxes		
31.1810	TAD Disbursment	1,150,000.00
	General Property Taxes Totals	$1,150,000.00
	Taxes Totals	$1,150,000.00
Investment Income		
Investment Revenue		
36.1000	Interest income	115,000.00
	Investment Revenue Totals	$115,000.00
	Investment Income Totals	$115,000.00
	Department **00000 - Undesignated** Totals	$1,265,000.00
	REVENUE TOTALS	$1,265,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **355 - TAD (Tax Allocation District)**		
EXPENSE		
Department **75200 - Economic Development**		
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	1,265,000.00
	Purchased Professional and Technical Services Totals	$1,265,000.00
	Purchased / contracted services Totals	$1,265,000.00
Department **75200 - Economic Development** Totals		$1,265,000.00
	EXPENSE TOTALS	$1,265,000.00
Fund **355 - TAD (Tax Allocation District)** Totals		
	REVENUE TOTALS	$1,265,000.00
	EXPENSE TOTALS	$1,265,000.00
Fund **355 - TAD (Tax Allocation District)** Totals		$0.00
Fund **505 - Water and Sewer Fund**		
REVENUE		
Department **00000 - Undesignated**		
Charges for Services		
Utilities & Enterprise		
34.4210	Water / Sewerage - Water Charges	4,090,920.00
34.4211	Line and Meter Installs	178,500.00
34.4212	Penalties	183,600.00
34.4213	Turn On / Pocessing Fees	45,900.00
34.4214	Reconnect / re-read fees	43,860.00
34.4215	Permit Tag Fee	1,530.00
34.4255	Water / Sewerage - Sewer Charges	5,077,013.00
34.4260	Stormwater Charges	1,588,577.00
	Utilities & Enterprise Totals	$11,209,900.00
Other Fees		
34.6900	Other Fees	510.00
	Other Fees Totals	$510.00
Other Charges for Services		
34.9300	Bad Check Fees	2,550.00
	Other Charges for Services Totals	$2,550.00
	Charges for Services Totals	$11,212,960.00
Investment Income		
Investment Revenue		
36.1000	Interest income	100,000.00
	Investment Revenue Totals	$100,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
REVENUE		
Department	**00000 - Undesignated**	
Investment Income		
Realized gains on loss of investment		
36.2000	Gain or loss on investments	(30,000.00)
	Realized gains on loss of investment Totals	($30,000.00)
	Investment Income Totals	$70,000.00
Miscellaneous Revenue		
Other		
38.9000	Other Miscellaneous Income	10,000.00
38.9002	Contributed Capital SPS	150,000.00
	Other Totals	$160,000.00
	Miscellaneous Revenue Totals	$160,000.00
Other Financing Sources		
Interfund transfer in		
39.1119	Operating Transfer in SFI	28,074.00
39.1201	Appropriate Unreserve Fund Balance	170,421.00
	Interfund transfer in Totals	$198,495.00
Proceeds from Capital Asset Disposition		
39.2100	Sale of Assets	5,204.00
	Proceeds from Capital Asset Disposition Totals	$5,204.00
	Other Financing Sources Totals	$203,699.00
Department	**00000 - Undesignated** Totals	$11,646,659.00
Department	**43350 - Wastewater Treatment Plant**	
Other Financing Sources		
Interfund transfer in		
39.1108	Operating Transfer In - SPLOST Fund	642,261.00
	Interfund transfer in Totals	$642,261.00
	Other Financing Sources Totals	$642,261.00
Department	**43350 - Wastewater Treatment Plant** Totals	$642,261.00
	REVENUE TOTALS	$12,288,920.00

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**11100 - Governing Body**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	31,250.00
	Salaries and Wages Totals	$31,250.00
Employee Benefits		
51.2101	Long Term Contributions	71.00
51.2102	Basic Life	130.00
51.2200	Social Security (FICA) Contributions	1,938.00
51.2300	Medicare	454.00
51.2600	Unemployment Insurance	165.00
51.2700	Workers' Compensation	57.00
51.2900	Other Employee Benefits	27.00
	Employee Benefits Totals	$2,842.00
	Personal services and employee benefits Totals	$34,092.00
	Department **11100 - Governing Body** Totals	$34,092.00
Department	**11300 - Clerk of Council**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	36,886.00
	Salaries and Wages Totals	$36,886.00
Employee Benefits		
51.2101	Long Term Contributions	190.00
51.2102	Basic Life	51.00
51.2105	HRA Reimbursement	732.00
51.2106	Employer Dental	252.00
51.2200	Social Security (FICA) Contributions	2,287.00
51.2300	Medicare	535.00
51.2400	Retirement Contributions	4,910.00
51.2410	401 Matching Contributions	163.00
51.2600	Unemployment Insurance	55.00
51.2700	Workers' Compensation	30.00
51.2900	Other Employee Benefits	9.00
	Employee Benefits Totals	$9,214.00
	Personal services and employee benefits Totals	$46,100.00

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**11300 - Clerk of Council**	
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	9,674.00
	Self-funded Insurance Totals	$9,674.00
	Interfund/interdepartmental Charges Totals	$9,674.00
Department	**11300 - Clerk of Council** Totals	$55,774.00
Department	**13200 - City Manager**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	92,838.00
	Salaries and Wages Totals	$92,838.00
Employee Benefits		
51.2101	Long Term Contributions	381.00
51.2102	Basic Life	51.00
51.2105	HRA Reimbursement	573.00
51.2106	Employer Dental	53.00
51.2200	Social Security (FICA) Contributions	5,756.00
51.2300	Medicare	1,347.00
51.2400	Retirement Contributions	12,357.00
51.2410	401 Matching Contributions	5,182.00
51.2600	Unemployment Insurance	55.00
51.2700	Workers' Compensation	168.00
51.2900	Other Employee Benefits	9.00
	Employee Benefits Totals	$25,932.00
	Personal services and employee benefits Totals	$118,770.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	6,910.00
	Self-funded Insurance Totals	$6,910.00
	Interfund/interdepartmental Charges Totals	$6,910.00
Department	**13200 - City Manager** Totals	$125,680.00
Department	**15100 - Financial Administration**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	504,117.00
51.1300	Overtime	2,000.00
	Salaries and Wages Totals	$506,117.00

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**15100 - Financial Administration**	
Personal services and employee benefits		
Employee Benefits		
51.2101	Long Term Contributions	1,997.00
51.2102	Basic Life	756.00
51.2105	HRA Reimbursement	8,307.00
51.2106	Employer Dental	3,254.00
51.2200	Social Security (FICA) Contributions	31,380.00
51.2300	Medicare	7,339.00
51.2400	Retirement Contributions	63,074.00
51.2410	401 Matching Contributions	4,350.00
51.2600	Unemployment Insurance	935.00
51.2700	Workers' Compensation	405.00
51.2900	Other Employee Benefits	153.00
	Employee Benefits Totals	$121,950.00
	Personal services and employee benefits Totals	$628,067.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	22,889.00
	Purchased Professional and Technical Services Totals	$22,889.00
Purchased Property Services		
52.2203	Computer System Maintenance	9,832.00
	Purchased Property Services Totals	$9,832.00
Other Purchased Services		
52.3200	Communications	1,224.00
52.3500	Travel	3,468.00
52.3600	Dues and Fees	510.00
52.3700	Education and Training	5,916.00
	Other Purchased Services Totals	$11,118.00
	Purchased / contracted services Totals	$43,839.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	3,641.00
53.1110	General Computers and Computer Hardware	2,497.00
	Supplies Totals	$6,138.00
	Supplies Totals	$6,138.00

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**15100 - Financial Administration**	
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	102,729.00
	Self-funded Insurance Totals	$102,729.00
	Interfund/interdepartmental Charges Totals	$102,729.00
Department	**15100 - Financial Administration** Totals	$780,773.00
Department	**15350 - Data Processing (Info Tech)**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	54,351.00
	Salaries and Wages Totals	$54,351.00
Employee Benefits		
51.2101	Long Term Contributions	235.00
51.2102	Basic Life	42.00
51.2105	HRA Reimbursement	732.00
51.2106	Employer Dental	252.00
51.2200	Social Security (FICA) Contributions	3,370.00
51.2300	Medicare	789.00
51.2400	Retirement Contributions	7,234.00
51.2410	401 Matching Contributions	1,087.00
51.2600	Unemployment Insurance	55.00
51.2700	Workers' Compensation	44.00
51.2900	Other Employee Benefits	9.00
	Employee Benefits Totals	$13,849.00
	Personal services and employee benefits Totals	$68,200.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	9,674.00
	Self-funded Insurance Totals	$9,674.00
	Interfund/interdepartmental Charges Totals	$9,674.00
Department	**15350 - Data Processing (Info Tech)** Totals	$77,874.00
Department	**15400 - Human Resources**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	90,266.00
51.1300	Overtime	375.00
	Salaries and Wages Totals	$90,641.00

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**15400 - Human Resources**	
Personal services and employee benefits		
Employee Benefits		
51.2101	Long Term Contributions	369.00
51.2102	Basic Life	101.00
51.2105	HRA Reimbursement	1,782.00
51.2106	Employer Dental	368.00
51.2200	Social Security (FICA) Contributions	5,620.00
51.2300	Medicare	1,315.00
51.2400	Retirement Contributions	12,065.00
51.2410	401 Matching Contributions	1,352.00
51.2600	Unemployment Insurance	110.00
51.2700	Workers' Compensation	73.00
51.2900	Other Employee Benefits	18.00
	Employee Benefits Totals	$23,173.00
	Personal services and employee benefits Totals	$113,814.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	24,417.00
	Self-funded Insurance Totals	$24,417.00
	Interfund/interdepartmental Charges Totals	$24,417.00
Department	**15400 - Human Resources** Totals	$138,231.00
Department	**15700 - Public Information**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	97,840.00
	Salaries and Wages Totals	$97,840.00
Employee Benefits		
51.2101	Long Term Contributions	392.00
51.2102	Basic Life	101.00
51.2105	HRA Reimbursement	1,782.00
51.2106	Employer Dental	649.00
51.2200	Social Security (FICA) Contributions	6,067.00
51.2300	Medicare	1,419.00
51.2400	Retirement Contributions	13,023.00
51.2600	Unemployment Insurance	110.00
51.2700	Workers' Compensation	79.00

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**15700 - Public Information**	
Personal services and employee benefits		
Employee Benefits		
51.2900	Other Employee Benefits	18.00
	Employee Benefits Totals	$23,640.00
	Personal services and employee benefits Totals	$121,480.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	24,417.00
	Self-funded Insurance Totals	$24,417.00
	Interfund/interdepartmental Charges Totals	$24,417.00
Department	**15700 - Public Information** Totals	$145,897.00
Department	**41000 - Public Works Administration**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	87,872.00
	Salaries and Wages Totals	$87,872.00
Employee Benefits		
51.2101	Long Term Contributions	375.00
51.2102	Basic Life	76.00
51.2105	HRA Reimbursement	1,575.00
51.2106	Employer Dental	597.00
51.2200	Social Security (FICA) Contributions	5,449.00
51.2300	Medicare	1,275.00
51.2400	Retirement Contributions	11,696.00
51.2410	401 Matching Contributions	976.00
51.2600	Unemployment Insurance	83.00
51.2700	Workers' Compensation	4,007.00
51.2900	Other Employee Benefits	14.00
	Employee Benefits Totals	$26,123.00
	Personal services and employee benefits Totals	$113,995.00

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**41000 - Public Works Administration**	
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	22,114.00
	Self-funded Insurance Totals	$22,114.00
	Interfund/interdepartmental Charges Totals	$22,114.00
Department	**41000 - Public Works Administration** Totals	$136,109.00
Department	**43100 - Wastewater Administration**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	187,260.00
51.1300	Overtime	500.00
	Salaries and Wages Totals	$187,760.00
Employee Benefits		
51.2101	Long Term Contributions	853.00
51.2102	Basic Life	202.00
51.2105	HRA Reimbursement	3,564.00
51.2106	Employer Dental	1,393.00
51.2200	Social Security (FICA) Contributions	11,642.00
51.2300	Medicare	2,723.00
51.2400	Retirement Contributions	24,991.00
51.2600	Unemployment Insurance	220.00
51.2700	Workers' Compensation	3,323.00
51.2900	Other Employee Benefits	36.00
	Employee Benefits Totals	$48,947.00
	Personal services and employee benefits Totals	$236,707.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	3,677,100.00
52.2110	Disposal	9,364.00
	Purchased Professional and Technical Services Totals	$3,686,464.00
Purchased Property Services		
52.2200	Repairs and Maintenance	624,240.00
52.2203	Computer System Maintenance	13,821.00
	Purchased Property Services Totals	$638,061.00

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**43100 - Wastewater Administration**	
Purchased / contracted services		
Other Purchased Services		
52.3100	Insurance, Other Than Employee Benefits	17,843.00
52.3200	Communications	1,957.00
52.3500	Travel	867.00
52.3600	Dues and Fees	4,162.00
52.3700	Education and Training	1,224.00
52.3850	Contract Labor	33,293.00
	Other Purchased Services Totals	$59,346.00
	Purchased / contracted services Totals	$4,383,871.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	204.00
	Supplies Totals	$204.00
	Supplies Totals	$204.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	46,070.00
	Self-funded Insurance Totals	$46,070.00
	Interfund/interdepartmental Charges Totals	$46,070.00
Department	**43100 - Wastewater Administration** Totals	$4,666,852.00
Department	**43200 - Stormwater Collection/Maintenanc**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	363,028.00
51.1300	Overtime	2,600.00
	Salaries and Wages Totals	$365,628.00
Employee Benefits		
51.2101	Long Term Contributions	1,543.00
51.2102	Basic Life	706.00
51.2105	HRA Reimbursement	9,027.00
51.2106	Employer Dental	3,240.00
51.2200	Social Security (FICA) Contributions	22,669.00
51.2300	Medicare	5,302.00
51.2400	Retirement Contributions	48,666.00
51.2410	401 Matching Contributions	1,735.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**43200 - Stormwater Collection/Maintenanc**	
Personal services and employee benefits		
Employee Benefits		
51.2600	Unemployment Insurance	770.00
51.2700	Workers' Compensation	16,673.00
51.2900	Other Employee Benefits	126.00
	Employee Benefits Totals	$110,457.00
	Personal services and employee benefits Totals	$476,085.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	339,184.00
52.1300	Technical	2,497.00
	Purchased Professional and Technical Services Totals	$341,681.00
Purchased Property Services		
52.2200	Repairs and Maintenance	589,919.00
	Purchased Property Services Totals	$589,919.00
Other Purchased Services		
52.3700	Education and Training	624.00
52.3850	Contract Labor	1,092.00
	Other Purchased Services Totals	$1,716.00
	Purchased / contracted services Totals	$933,316.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	5,848.00
53.1720	Uniforms	14,400.00
	Supplies Totals	$20,248.00
	Supplies Totals	$20,248.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	114,245.00
	Self-funded Insurance Totals	$114,245.00
	Interfund/interdepartmental Charges Totals	$114,245.00
Depreciation and amortization		
Depreciation		
56.1000	Depreciation Expense	145,656.00
	Depreciation Totals	$145,656.00
	Depreciation and amortization Totals	$145,656.00

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**43200 - Stormwater Collection/Maintenanc**	
Debt Service		
Principal		
58.1340	GEFA CWSRF 14-019	14,279.00
	Principal Totals	$14,279.00
	Debt Service Totals	$14,279.00
Department	**43200 - Stormwater Collection/Maintenanc** Totals	$1,703,829.00
Department	**43340 - Wastewater Lift Stations**	
Supplies		
Supplies		
53.1210	Energy - Water / Sewer	1,353.00
53.1220	Energy - Natural Gas	5,202.00
53.1230	Energy - Electricity	198,900.00
	Supplies Totals	$205,455.00
	Supplies Totals	$205,455.00
Capital Outlay		
Machinery and Equipment		
54.2504	Lift Station Generator	175,000.00
	Machinery and Equipment Totals	$175,000.00
	Capital Outlay Totals	$175,000.00
Depreciation and amortization		
Depreciation		
56.1000	Depreciation Expense	57,222.00
	Depreciation Totals	$57,222.00
	Depreciation and amortization Totals	$57,222.00
Department	**43340 - Wastewater Lift Stations** Totals	$437,677.00
Department	**43350 - Wastewater Treatment Plant**	
Supplies		
Supplies		
53.1230	Energy - Electricity	312,120.00
	Supplies Totals	$312,120.00
	Supplies Totals	$312,120.00
Depreciation and amortization		
Depreciation		
56.1000	Depreciation Expense	1,284,894.00
	Depreciation Totals	$1,284,894.00
	Depreciation and amortization Totals	$1,284,894.00

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**43350 - Wastewater Treatment Plant**	
Debt Service		
Principal		
58.1345	GEFA CWSRF 2019014	310,211.00
	Principal Totals	$310,211.00
Interest		
58.2100	Bonds - Interest	162,469.00
	Interest Totals	$162,469.00
Insurance Cost		
58.4500	Premium Amortization Expense - PFA	(34,225.00)
	Insurance Cost Totals	($34,225.00)
	Debt Service Totals	$438,455.00
Department	**43350 - Wastewater Treatment Plant** Totals	$2,035,469.00
Department	**44100 - Water Administration**	
Purchased / contracted services		
Other Purchased Services		
52.3200	Communications	1,040.00
52.3600	Dues and Fees	6,242.00
52.3850	Contract Labor	33,293.00
	Other Purchased Services Totals	$40,575.00
	Purchased / contracted services Totals	$40,575.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	339.00
	Supplies Totals	$339.00
	Supplies Totals	$339.00
Other Cost		
Bad Debts		
57.4000	Bad Debt	69,707.00
	Bad Debts Totals	$69,707.00
	Other Cost Totals	$69,707.00
Department	**44100 - Water Administration** Totals	$110,621.00
Department	**44300 - Treatment**	
Purchased / contracted services		
Other Purchased Services		
52.3200	Communications	3,641.00
	Other Purchased Services Totals	$3,641.00
	Purchased / contracted services Totals	$3,641.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**505 - Water and Sewer Fund**	
EXPENSE		
Department	**44300 - Treatment**	
Supplies		
Supplies		
53.1230	Energy - Electricity	104,040.00
53.1510	Inventory Purchased for Resale Water	850,000.00
	Supplies Totals	$954,040.00
	Supplies Totals	$954,040.00
Depreciation and amortization		
Depreciation		
56.1000	Depreciation Expense	96,237.00
	Depreciation Totals	$96,237.00
	Depreciation and amortization Totals	$96,237.00
Debt Service		
Interest		
58.2100	Bonds - Interest	91,400.00
	Interest Totals	$91,400.00
Fiscal agent's fees		
58.3000	Fiscal Agent's Fee	1,800.00
	Fiscal agent's fees Totals	$1,800.00
	Debt Service Totals	$93,200.00
	Department **44300 - Treatment** Totals	$1,147,118.00
Department	**44400 - Distribution**	
Purchased / contracted services		
Purchased Property Services		
52.2200	Repairs and Maintenance	102,000.00
	Purchased Property Services Totals	$102,000.00
	Purchased / contracted services Totals	$102,000.00
Supplies		
Supplies		
53.1210	Energy - Water / Sewer	520.00
53.1230	Energy - Electricity	10,404.00
	Supplies Totals	$10,924.00
	Supplies Totals	$10,924.00
Capital Outlay		
Machinery and Equipment		
54.2200	Vehicles	80,000.00
	Machinery and Equipment Totals	$80,000.00
	Capital Outlay Totals	$80,000.00
	Department **44400 - Distribution** Totals	$192,924.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **505 - Water and Sewer Fund**		
EXPENSE		
Department **90000 - Other Financing Uses**		
Other Financing Uses		
Interfund transfers out		
61.1002	Transfer out to General Fund	500,000.00
	Interfund transfers out Totals	$500,000.00
	Other Financing Uses Totals	$500,000.00
	Department **90000 - Other Financing Uses** Totals	$500,000.00
	EXPENSE TOTALS	$12,288,920.00
	Fund **505 - Water and Sewer Fund** Totals	
	REVENUE TOTALS	$12,288,920.00
	EXPENSE TOTALS	$12,288,920.00
	Fund **505 - Water and Sewer Fund** Totals	$0.00
Fund **540 - Solid Waste Fund**		
REVENUE		
Department **45200 - Solid Waste Collection**		
Charges for Services		
Utilities & Enterprise		
34.4110	Refuse Collection Charge	1,457,288.00
	Utilities & Enterprise Totals	$1,457,288.00
	Charges for Services Totals	$1,457,288.00
Investment Income		
Investment Revenue		
36.1000	Interest income	10,785.00
	Investment Revenue Totals	$10,785.00
	Investment Income Totals	$10,785.00
	Department **45200 - Solid Waste Collection** Totals	$1,468,073.00
	REVENUE TOTALS	$1,468,073.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **540 - Solid Waste Fund**		
EXPENSE		
Department **45200 - Solid Waste Collection**		
Purchased / contracted services		
Other Purchased Services		
52.3850	Contract Labor	1,468,073.00
	Other Purchased Services Totals	$1,468,073.00
	Purchased / contracted services Totals	$1,468,073.00
Department **45200 - Solid Waste Collection** Totals		$1,468,073.00
	EXPENSE TOTALS	$1,468,073.00
Fund **540 - Solid Waste Fund** Totals		
	REVENUE TOTALS	$1,468,073.00
	EXPENSE TOTALS	$1,468,073.00
Fund **540 - Solid Waste Fund** Totals		$0.00
Fund **560 - Downtown Development Authority**		
REVENUE		
Department **75500 - Downtown Development**		
Investment Income		
Investment Revenue		
36.1000	Interest income	9,180.00
	Investment Revenue Totals	$9,180.00
	Investment Income Totals	$9,180.00
Other Financing Sources		
Interfund transfer in		
39.1119	Operating Transfer in SFI	440.00
39.1202	Appropriated Restricted Fund Balance	206,704.00
	Interfund transfer in Totals	$207,144.00
	Other Financing Sources Totals	$207,144.00
Department **75500 - Downtown Development** Totals		$216,324.00
Department **75520 - Holliday House**		
Miscellaneous Revenue		
Rent and Royalties		
38.1003	Rental Income - DDA	32,957.00
	Rent and Royalties Totals	$32,957.00
	Miscellaneous Revenue Totals	$32,957.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**560 - Downtown Development Authority**	
REVENUE		
Department	**75520 - Holliday House**	
Other Financing Sources		
Interfund transfer in		
39.1106	Operating Transfer in Vehicle Excise Tax	214,350.00
	Interfund transfer in Totals	$214,350.00
	Other Financing Sources Totals	$214,350.00
Department	**75520 - Holliday House** Totals	$247,307.00
	REVENUE TOTALS	$463,631.00
EXPENSE		
Department	**75500 - Downtown Development**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	40,580.00
	Salaries and Wages Totals	$40,580.00
Employee Benefits		
51.2101	Long Term Contributions	176.00
51.2102	Basic Life	31.00
51.2105	HRA Reimbursement	440.00
51.2106	Employer Dental	140.00
51.2200	Social Security (FICA) Contributions	2,516.00
51.2300	Medicare	589.00
51.2400	Retirement Contributions	5,402.00
51.2410	401 Matching Contributions	812.00
51.2600	Unemployment Insurance	33.00
51.2700	Workers' Compensation	1,019.00
51.2900	Other Employee Benefits	6.00
	Employee Benefits Totals	$11,164.00
	Personal services and employee benefits Totals	$51,744.00
Purchased / contracted services		
Other Purchased Services		
52.3700	Education and Training	2,081.00
	Other Purchased Services Totals	$2,081.00
	Purchased / contracted services Totals	$2,081.00
Capital Outlay		
Property		
54.1114	Facade Renovation	90,000.00
	Property Totals	$90,000.00
	Capital Outlay Totals	$90,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**560 - Downtown Development Authority**	
EXPENSE		
Department	**75500 - Downtown Development**	
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	5,529.00
	Self-funded Insurance Totals	$5,529.00
	Interfund/interdepartmental Charges Totals	$5,529.00
Department	**75500 - Downtown Development** Totals	$149,354.00
Department	**75520 - Holliday House**	
Purchased / contracted services		
Purchased Property Services		
52.2200	Repairs and Maintenance	5,202.00
	Purchased Property Services Totals	$5,202.00
Other Purchased Services		
52.3850	Contract Labor	416.00
	Other Purchased Services Totals	$416.00
	Purchased / contracted services Totals	$5,618.00
Capital Outlay		
Property		
54.1306	HDF Upgrades	25,000.00
	Property Totals	$25,000.00
	Capital Outlay Totals	$25,000.00
Department	**75520 - Holliday House** Totals	$30,618.00
Department	**75550 - 195 Stonewall Avenue W**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	36,156.00
	Purchased Professional and Technical Services Totals	$36,156.00
	Purchased / contracted services Totals	$36,156.00
Supplies		
Supplies		
53.1210	Energy - Water / Sewer	526.00
53.1230	Energy - Electricity	233.00
	Supplies Totals	$759.00
	Supplies Totals	$759.00
Department	**75550 - 195 Stonewall Avenue W** Totals	$36,915.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**560 - Downtown Development Authority**	
EXPENSE		
Department	**75560 - 230 Highway 54 W**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	60,000.00
	Purchased Professional and Technical Services Totals	$60,000.00
	Purchased / contracted services Totals	$60,000.00
Supplies		
Supplies		
53.1210	Energy - Water / Sewer	372.00
	Supplies Totals	$372.00
	Supplies Totals	$372.00
Department	**75560 - 230 Highway 54 W** Totals	$60,372.00
Department	**75580 - 150 Lanier Ave W.**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	30,000.00
	Purchased Professional and Technical Services Totals	$30,000.00
	Purchased / contracted services Totals	$30,000.00
Supplies		
Supplies		
53.1210	Energy - Water / Sewer	372.00
	Supplies Totals	$372.00
	Supplies Totals	$372.00
Other Financing Uses		
Interfund transfers out		
61.1002	Transfer out to General Fund	156,000.00
	Interfund transfers out Totals	$156,000.00
	Other Financing Uses Totals	$156,000.00
Department	**75580 - 150 Lanier Ave W.** Totals	$186,372.00
	EXPENSE TOTALS	$463,631.00
Fund	**560 - Downtown Development Authority** Totals	
	REVENUE TOTALS	$463,631.00
	EXPENSE TOTALS	$463,631.00
Fund	**560 - Downtown Development Authority** Totals	$0.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **565 - Mainstreet Tourism Fund**		
REVENUE		
Department **75400 - Tourism**		
Charges for Services		
Culture & Recreation		
34.7300	Event Admissions Fee	275,000.00
	Culture & Recreation Totals	$275,000.00
	Charges for Services Totals	$275,000.00
Investment Income		
Investment Revenue		
36.1000	Interest income	15,300.00
	Investment Revenue Totals	$15,300.00
	Investment Income Totals	$15,300.00
Contributions & Donations from private sources		
Contributions & Donations from private sources		
37.1007	Sponsorships	75,000.00
	Contributions & Donations from private sources Totals	$75,000.00
	Contributions & Donations from private sources Totals	$75,000.00
Miscellaneous Revenue		
Rent and Royalties		
38.1010	Rental Income - Amphitheater	3,000.00
	Rent and Royalties Totals	$3,000.00
Other		
38.9000	Other Miscellaneous Income	20,000.00
	Other Totals	$20,000.00
	Miscellaneous Revenue Totals	$23,000.00
Other Financing Sources		
Interfund transfer in		
39.1111	Operating Transfer in Hotel / Motel Fund	533,759.00
39.1119	Operating Transfer in SFI	440.00
	Interfund transfer in Totals	$534,199.00
	Other Financing Sources Totals	$534,199.00
	Department **75400 - Tourism** Totals	$922,499.00
Department **75401 - Promotion**		
Other Financing Sources		
Interfund transfer in		
39.1111	Operating Transfer in Hotel / Motel Fund	266,879.00
39.1202	Appropriated Restricted Fund Balance	76,037.00
	Interfund transfer in Totals	$342,916.00
	Other Financing Sources Totals	$342,916.00
	Department **75401 - Promotion** Totals	$342,916.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**565 - Mainstreet Tourism Fund**	
REVENUE		
Department	**75402 - Tourism Product Development**	
Other Financing Sources		
Interfund transfer in		
39.1111	Operating Transfer in Hotel / Motel Fund	266,879.00
39.1202	Appropriated Restricted Fund Balance	658,121.00
	Interfund transfer in Totals	$925,000.00
	Other Financing Sources Totals	$925,000.00
Department	**75402 - Tourism Product Development** Totals	$925,000.00
Department	**75660 - Mainstreet Tourism**	
Charges for Services		
Culture & Recreation		
34.7203	Charges for Services - Christmas	2,550.00
34.7208	Charges for Services - Pumpkin Walk	2,550.00
34.7251	Charges for Services - Fayette Family Market Day	5,000.00
	Culture & Recreation Totals	$10,100.00
	Charges for Services Totals	$10,100.00
Investment Income		
Investment Revenue		
36.1000	Interest income	15,300.00
	Investment Revenue Totals	$15,300.00
	Investment Income Totals	$15,300.00
Contributions & Donations from private sources		
Contributions & Donations from private sources		
37.1007	Sponsorships	65,000.00
	Contributions & Donations from private sources Totals	$65,000.00
	Contributions & Donations from private sources Totals	$65,000.00
Miscellaneous Revenue		
Rent and Royalties		
38.1001	Rental Income Depot/Gazebo	500.00
	Rent and Royalties Totals	$500.00
Other		
38.9000	Other Miscellaneous Income	500.00
	Other Totals	$500.00
	Miscellaneous Revenue Totals	$1,000.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**565 - Mainstreet Tourism Fund**	
REVENUE		
Department	**75660 - Mainstreet Tourism**	
Other Financing Sources		
Interfund transfer in		
39.1111	Operating Transfer in Hotel / Motel Fund	355,840.00
39.1119	Operating Transfer in SFI	3,564.00
	Interfund transfer in Totals	$359,404.00
	Other Financing Sources Totals	$359,404.00
	Department **75660 - Mainstreet Tourism** Totals	$450,804.00
	REVENUE TOTALS	$2,641,219.00
EXPENSE		
Department	**75400 - Tourism**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	40,580.00
	Salaries and Wages Totals	$40,580.00
Employee Benefits		
51.2101	Long Term Contributions	176.00
51.2102	Basic Life	31.00
51.2105	HRA Reimbursement	440.00
51.2106	Employer Dental	140.00
51.2200	Social Security (FICA) Contributions	2,516.00
51.2300	Medicare	589.00
51.2400	Retirement Contributions	5,402.00
51.2410	401 Matching Contributions	812.00
51.2600	Unemployment Insurance	33.00
51.2700	Workers' Compensation	1,019.00
51.2900	Other Employee Benefits	6.00
	Employee Benefits Totals	$11,164.00
	Personal services and employee benefits Totals	$51,744.00
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	3,607.00
52.1215	Consulting Services	62,445.00
52.1301	Production	110,145.00
52.1302	Entertainment	319,545.00
52.2130	Custodial	6,659.00
52.2140	Lawn Care	520.00
	Purchased Professional and Technical Services Totals	$502,921.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**565 - Mainstreet Tourism Fund**	
EXPENSE		
Department	**75400 - Tourism**	
Purchased / contracted services		
Purchased Property Services		
52.2200	Repairs and Maintenance	30,600.00
52.2203	Computer System Maintenance	5,903.00
	Purchased Property Services Totals	$36,503.00
Other Purchased Services		
52.3200	Communications	40,000.00
52.3500	Travel	3,121.00
52.3600	Dues and Fees	2,601.00
52.3700	Education and Training	1,040.00
52.3850	Contract Labor	6,242.00
52.3900	Other	4,162.00
	Other Purchased Services Totals	$57,166.00
	Purchased / contracted services Totals	$596,590.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	3,641.00
53.1210	Energy - Water / Sewer	2,081.00
53.1230	Energy - Electricity	18,727.00
53.1700	Other Supplies	625.00
	Supplies Totals	$25,074.00
	Supplies Totals	$25,074.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	5,529.00
	Self-funded Insurance Totals	$5,529.00
	Interfund/interdepartmental Charges Totals	$5,529.00
Other Financing Uses		
Interfund transfers out		
70.0000	Appropriated Fund Balance	136,589.00
	Interfund transfers out Totals	$136,589.00
	Other Financing Uses Totals	$136,589.00
	Department **75400 - Tourism** Totals	$815,526.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**565 - Mainstreet Tourism Fund**	
EXPENSE		
Department	**75401 - Promotion**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	10,404.00
	Purchased Professional and Technical Services Totals	$10,404.00
Other Purchased Services		
52.3300	Advertising	206,936.00
52.3850	Contract Labor	125,576.00
	Other Purchased Services Totals	$332,512.00
	Purchased / contracted services Totals	$342,916.00
Department	**75401 - Promotion** Totals	$342,916.00
Department	**75402 - Tourism Product Development**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.1200	Professional	1,050,000.00
	Purchased Professional and Technical Services Totals	$1,050,000.00
	Purchased / contracted services Totals	$1,050,000.00
Department	**75402 - Tourism Product Development** Totals	$1,050,000.00
Department	**75660 - Mainstreet Tourism**	
Personal services and employee benefits		
Salaries and Wages		
51.1100	Regular Employees	126,866.00
51.1300	Overtime	2,000.00
	Salaries and Wages Totals	$128,866.00
Employee Benefits		
51.2101	Long Term Contributions	588.00
51.2102	Basic Life	202.00
51.2105	HRA Reimbursement	1,464.00
51.2106	Employer Dental	598.00
51.2200	Social Security (FICA) Contributions	7,990.00
51.2300	Medicare	1,869.00
51.2400	Retirement Contributions	17,152.00
51.2410	401 Matching Contributions	1,444.00
51.2600	Unemployment Insurance	220.00
51.2700	Workers' Compensation	104.00
51.2900	Other Employee Benefits	36.00
	Employee Benefits Totals	$31,667.00
	Personal services and employee benefits Totals	$160,533.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**565 - Mainstreet Tourism Fund**	
EXPENSE		
Department	**75660 - Mainstreet Tourism**	
Purchased / contracted services		
Purchased Professional and Technical Services		
52.2140	Lawn Care	6,120.00
	Purchased Professional and Technical Services Totals	$6,120.00
Purchased Property Services		
52.2200	Repairs and Maintenance	520.00
52.2203	Computer System Maintenance	5,903.00
	Purchased Property Services Totals	$6,423.00
Other Purchased Services		
52.3200	Communications	10,000.00
52.3500	Travel	3,000.00
52.3600	Dues and Fees	3,000.00
52.3700	Education and Training	3,264.00
52.3850	Contract Labor	4,000.00
	Other Purchased Services Totals	$23,264.00
	Purchased / contracted services Totals	$35,807.00
Supplies		
Supplies		
53.1100	General Supplies and Materials	1,500.00
53.1230	Energy - Electricity	15,000.00
53.1270	Energy - Gasolline/Diesel	260.00
53.1590	Inventory purchased for resale - other	522.00
53.1700	Other Supplies	1,530.00
53.1703	Main Street Golf Tournament	25,000.00
53.1704	Main Street - Halloween	10,000.00
53.1705	Main Street - Christmas	70,000.00
53.1707	Main Street Taste of Fayette	20,000.00
53.1711	Woofstock	20,000.00
53.1712	Fayette Family Market Day	55,000.00
53.1720	Uniforms	1,040.00
	Supplies Totals	$219,852.00
	Supplies Totals	$219,852.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2400	Allocated Self-Insurance Costs	16,585.00
	Self-funded Insurance Totals	$16,585.00
	Interfund/interdepartmental Charges Totals	$16,585.00
	Department **75660 - Mainstreet Tourism** Totals	$432,777.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **565 - Mainstreet Tourism Fund**		
	EXPENSE TOTALS	$2,641,219.00
Fund **565 - Mainstreet Tourism Fund** Totals		
	REVENUE TOTALS	$2,641,219.00
	EXPENSE TOTALS	$2,641,219.00
Fund **565 - Mainstreet Tourism Fund** Totals		$0.00
Fund **580 - Fayette County Veterans Memorial**		
REVENUE		
Department **00000 - Undesignated**		
Investment Income		
Investment Revenue		
36.1000	Interest income	78.00
	Investment Revenue Totals	$78.00
	Investment Income Totals	$78.00
Contributions & Donations from private sources		
Contributions & Donations from private sources		
37.1008	Veterans Memorial	492.00
	Contributions & Donations from private sources Totals	$492.00
	Contributions & Donations from private sources Totals	$492.00
Department **00000 - Undesignated** Totals		$570.00
	REVENUE TOTALS	$570.00
EXPENSE		
Department **00000 - Undesignated**		
Purchased / contracted services		
Other Purchased Services		
52.3600	Dues and Fees	570.00
	Other Purchased Services Totals	$570.00
	Purchased / contracted services Totals	$570.00
Department **00000 - Undesignated** Totals		$570.00
	EXPENSE TOTALS	$570.00
Fund **580 - Fayette County Veterans Memorial** Totals		
	REVENUE TOTALS	$570.00
	EXPENSE TOTALS	$570.00
Fund **580 - Fayette County Veterans Memorial** Totals		$0.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**605 - Self-Funded Insurance Plan**	
REVENUE		
Department	**00000 - Undesignated**	
Charges for Services		
General government		
34.1752	Employer Health	3,811,277.00
34.1755	Employee Health	385,000.00
34.1760	Retiree Employer Health	15,306.00
34.1765	Retiree Employee Health	70,000.00
	General government Totals	$4,281,583.00
Other Charges for Services		
34.1775	Plan Rebates	155,000.00
	Other Charges for Services Totals	$155,000.00
	Charges for Services Totals	$4,436,583.00
Investment Income		
Investment Revenue		
36.1000	Interest income	62,000.00
	Investment Revenue Totals	$62,000.00
	Investment Income Totals	$62,000.00
	Department **00000 - Undesignated** Totals	$4,498,583.00
	REVENUE TOTALS	$4,498,583.00
EXPENSE		
Department	**90000 - Other Financing Uses**	
Supplies		
Supplies		
53.1101	Wellness Program Supplies	15,000.00
	Supplies Totals	$15,000.00
	Supplies Totals	$15,000.00
Interfund/interdepartmental Charges		
Self-funded Insurance		
55.2000	Self-Funded Insurance	1,212,832.00
55.2005	Self Funded Insurance-Retiree	25,000.00
55.2100	Administrative Fees	175,000.00
55.2105	Administrative Fees - Retiree	45,000.00
55.2107	Pharmacy Savings Program Fees	60,000.00
55.2200	Claims	2,000,000.00
55.2205	Retiree Medical Claims	75,000.00
55.2210	RX Claims	575,000.00
55.2215	RX Retiree Claims	25,000.00
	Self-funded Insurance Totals	$4,192,832.00
	Interfund/interdepartmental Charges Totals	$4,192,832.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund **605 - Self-Funded Insurance Plan**		
EXPENSE		
Department **90000 - Other Financing Uses**		
Other Financing Uses		
Interfund transfers out		
61.1001	Transfer to MSTF	4,004.00
61.1002	Transfer out to General Fund	259,206.00
61.1003	Transfer out to DDA	440.00
61.1006	Transfer Out - Water	27,101.00
	Interfund transfers out Totals	$290,751.00
	Other Financing Uses Totals	$290,751.00
	Department **90000 - Other Financing Uses** Totals	$4,498,583.00
	EXPENSE TOTALS	$4,498,583.00
	Fund **605 - Self-Funded Insurance Plan** Totals	
	REVENUE TOTALS	$4,498,583.00
	EXPENSE TOTALS	$4,498,583.00
	Fund **605 - Self-Funded Insurance Plan** Totals	$0.00
Fund **791 - Cemetary Perputal Fund**		
REVENUE		
Department **00000 - Undesignated**		
Investment Income		
Investment Revenue		
36.1000	Interest income	685.00
	Investment Revenue Totals	$685.00
	Investment Income Totals	$685.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2027 Board
Fund	**791 - Cemetary Perpetual Fund**	
REVENUE		
Department	**00000 - Undesignated**	
Contributions & Donations from private sources		
Contributions & Donations from private sources		
37.1001	Contributions - Trust Fund	13,001.00
	Contributions & Donations from private sources Totals	$13,001.00
	Contributions & Donations from private sources Totals	$13,001.00
Other Financing Sources		
Interfund transfer in		
39.1202	Appropriated Restricted Fund Balance	11,614.00
	Interfund transfer in Totals	$11,614.00
	Other Financing Sources Totals	$11,614.00
	Department **00000 - Undesignated** Totals	$25,300.00
	REVENUE TOTALS	$25,300.00
EXPENSE		
Department	**00000 - Undesignated**	
Other Financing Uses		
Interfund transfers out		
70.0000	Appropriated Fund Balance	25,300.00
	Interfund transfers out Totals	$25,300.00
	Other Financing Uses Totals	$25,300.00
	Department **00000 - Undesignated** Totals	$25,300.00
	EXPENSE TOTALS	$25,300.00
	Fund **791 - Cemetary Perpetual Fund** Totals	
	REVENUE TOTALS	$25,300.00
	EXPENSE TOTALS	$25,300.00
	Fund **791 - Cemetary Perpetual Fund** Totals	$0.00
	Net Grand Totals	
	REVENUE GRAND TOTALS	$139,448,947.00
	EXPENSE GRAND TOTALS	$139,448,947.00
	Net Grand Totals	$0.00