MABLETON
GEORGIA
Est. 2022

FISCAL YEAR 2025 - 2026
APPROVED BUDGET



June 11, 2025

Dear Mayor and City Council,

The proposed Fiscal Year (FY) 2026 Budget is submitted to the Mableton City Council in compliance with State Law (O.C.G.A. § 36-81-2 et seq.). This budget was developed based on the priorities adopted by City Council in February 2025, including Fiscal Soundness, Community Engagement, Green Initiatives, Housing Initiatives, Managed Growth, Technology and Innovation, and Responsible Development.

The FY2026 Budget maintains adequate reserves in fund balance to ensure sound fiscal integrity of the City of Mableton (City). The FY2026 Budget includes resources that will allow the City to provide a high level of general government services to the citizens of Mableton. This proposed budget also provides capital funding to establish the City's growing infrastructure needs.

The budget process included an assessment to determine the quality of services delivered and projected operational needs. The City Manager and Finance Director met with departments to assess projected goals and to discuss the resources needed to meet these goals. Guidance and direction were also obtained through City Council Budget Review Meetings. During these Review Meetings, City Council received briefings about economic conditions and short-term economic outlook, budget planning assumptions, operating department requests for resources, and capital programs.

Public hearings are scheduled to gain citizen input and enable all members of the City Council to better understand the needs of the entire community prior to budget adoption. The final budget is scheduled to be adopted by the City Council on June 25, 2025.

The proposed budgets for all operating, special revenue, and capital funds total $19,211,093. The City's General Fund provides for general government operations of the City and maintains adequate working capital necessary for the City's financial health and stability. This fund accounts for most of Mableton's operations and has a budget of $16,026,093. The remaining funds include the Tree Fund, the Six Flags Special Services District Fund, the Hotel/Motel Tax Fund, and the Capital Projects Fund. The Capital Projects Fund adopts project budgets where the adopted appropriations do not lapse at the end of a fiscal year; they remain in effect until project completion or re-appropriation by City Council.

The FY2026 General Fund Budget provides for $9,148,000 for personnel and related benefits (57%); $4,404,900 (28%) for operations and equipment; $1,960,000 (12%) for capital improvements; and $513,913 (3%) towards debt service. All eligible City employees may receive a 2.5% cost of living salary increase.

The City's goal is to adopt an operating budget where current revenues equal anticipated expenditures. All departments supported by the resources of the City must function within the limits of the financial resources identified or available specifically to them. Budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.

The budget is a dynamic rather than static plan, which allows for adjustments and amendments as circumstances change. The City Council must approve all increases in total fund appropriations. Amounts in this budget may be reallocated within funds by approval of the City Manager as long as the total budgeted amounts do not exceed these appropriations by fund. Department Heads submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation with approval by the Finance Director and the City Manager.

Under the City's utilized financial policies, the City's fund balance is maintained at or above $4.3 million, or 33% of budgeted revenues. The purpose of fund balance is to provide adequate cash flow, to cover the cost of expenditures caused by unforeseen emergencies, to cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.

The focus of the FY2026 Budget is to provide excellent services to our citizens and business customers and to continue to allocate significant resources dedicated to improving infrastructure and the City's quality of life.

Tree Fund

This fund is being established this fiscal year to allow the City to become an official Tree City and accounts for revenues received from development that reduces tree canopy below mandated minimums. All revenues collected in this fund are used to enhance tree canopy on rights of way and on public properties. The amount estimated to be needed to establish the City's Tree Fund for the FY2026 budget has been set at $160,000.

Six Flags Special Services District Fund

This fund accounts for the property taxes being collected in the Six Flags Area Special Services District, established in 2015. The taxes collected will be used to fund future redevelopment projects, wayfinding and gateway signage, and landscape improvements in the area. The anticipated taxes budgeted for FY2026 is $1,250,000.

Hotel Motel Fund

The room taxes imposed upon hotels and motels located within the City are accounted for in this fund. A portion of these funds can be retained by the City and a portion is expended for a narrow range of projects and activities allowed by State Law (O.C.G.A. § 48-13-51). These funds are currently distributed as follows: the City General Fund - 37.50%, Meet Mableton DMO – 43.75%, and the promotion/marketing of the City - 18.75%. The anticipated taxes budgeted for FY2026 is $375,000.

Capital Projects Fund

This fund accounts for all facilities, parks, and infrastructure construction in the City. Funds are derived from contributions from the General Fund as well as other grants and funding sources. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. The FY2026 budget for this fund is $1,400,000.

The City of Mableton FY2026 Budget is the culmination of the City's Priority Driven Programming process that reflects Council's approved priorities along with significant citizen engagement and feedback throughout the previous fiscal year. This budget provides the needed resources to provide services and projects that meet the needs of our citizens now and in the future.

As we celebrate our first full fiscal year of incorporation and our first annual budget, the FY 2026 Budget reflects Mableton's commitment to financial discipline, transparency, accountability, and fiscal prudence. Finally, our sincere appreciation is expressed to staff and department heads for the amount of work and effort expended in this process under tremendous time pressures.

Respectfully Submitted,

City Manager

Finance Director

GENERAL FUND 100 - SUMMARY
FY 2026 APPROVED BUDGET

	2024 Actual	2025 Projected	2025 Budget	2026 Budget	%
REVENUES					
Property Taxes (TAVT)	3,114,599	2,846,097	3,264,599	2,850,000	-12.70%
Franchise Taxes	1,817,421	2,272,875	3,454,930	2,265,000	-34.44%
Business & Occupational Tax	1,364,729	2,981,523	1,449,235	2,500,000	72.50%
Insurance Premium Taxes	0	0	4,314,974	4,250,000	-1.51%
Licenses & Permits	0	298,996	1,244,256	1,000,000	-19.63%
Charges for Services	0	11,620	0	11,000	N/A
Municipal Court	0	0	7,366	0	-100.00%
Interest	17,052	52,389	0	20,000	N/A
Miscellaneous	0	2,600	1,181	0	-100.00%
Transfer from Other Funds	0	267,234	90,968	140,625	54.59%
Other Financing Sources	148,724	0	0	0	N/A
Total Revenues	**6,462,525**	**8,733,333**	**13,827,509**	**13,036,625**	**-5.72%**
EXPENDITURES					
City Council	275,169	304,888	377,749	370,100	-2.02%
City Mayor	91,087	171,170	237,084	483,300	103.85%
City Manager	50,403	322,673	815,725	794,800	-2.57%
City Clerk	95,286	186,575	383,125	421,350	9.98%
Finance & Administration	158,817	609,156	912,534	1,086,400	19.05%
City Attorney	503,519	529,333	600,000	600,000	0.00%
Information Technology	51,970	322,312	932,178	951,100	2.03%
Human Resources	31,370	353,874	579,473	679,400	17.24%
Risk Management	0	63,328	0	85,000	N/A
Facilities & Property Management	20,370	807,160	810,000	1,141,900	40.98%
Communications	41,297	139,579	624,287	534,050	-14.45%
General Administration	0	3,000	0	234,700	N/A
Municipal Court	0	0	407,623	730,900	79.31%
Sustainability Waste & Beautification	0	140,706	489,846	481,400	-1.72%
Parks & Recreation	0	60,533	1,816,854	1,018,900	-43.92%
Community Development	244,822	1,252,888	1,785,613	2,662,600	49.11%
Code Enforcement	0	481,850	1,714,923	1,058,200	-38.29%
Economic Development	0	45,773	0	618,800	N/A
Other Financing Uses	53,000	218,484	0	2,073,193	N/A
	1,617,110	**6,013,282**	**12,487,014**	**16,026,093**	**28.34%**

GENERAL FUND 100 - REVENUE
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
10090	311315	Motor Vehicle (TAVT)	3,114,599	2,846,097	3,264,599	2,850,000
10090	311710	Electric Franchise Fee	1,450,357	1,851,807	2,705,600	1,850,000
10090	311730	Gas Franchise Fee	367,064	421,058	749,330	415,000
10090	311750	Cable TV Franchise Fee	0	10	0	0
10090	316100	Business & Occupational Tax	1,364,729	2,981,523	1,449,235	2,500,000
10090	316201	Insurance Premium Tax	0	0	4,314,974	4,250,000
		Total Taxes	**6,296,749**	**8,100,495**	**12,483,738**	**11,865,000**
10060	322200	Building Permits	0	298,996	1,244,256	1,000,000
		Total Licenses and Permits	**0**	**298,996**	**1,244,256**	**1,000,000**
10050	344190	Environmental Mgmt Fees	0	11,120	0	10,000
10050	347500	Recreation Fees	0	500	0	1,000
		Total Charges for Services	**0**	**11,620**	**0**	**11,000**
10020	351171	Municipal Court Fines	0	0	7,366	0
		Total Fines and Forfeitures	**0**	**0**	**7,366**	**0**
10090	361401	Interest Earnings	17,052	52,389	0	20,000
		Total Investment Earnings	**17,052**	**52,389**	**0**	**20,000**
10090	371000	Donations/Private Contributions	0	2,600	0	0
10090	389009	Miscellaneous Revenues	0	0	1,181	0
10090	391275	Transfers in Hotel/Motel	0	267,234	90,968	140,625
10090	393500	Proceeds from Capital Leases	148,724	0	0	0
		Miscellaneous Revenue	**148,724**	**269,834**	**92,149**	**140,625**
		TOTAL REVENUES	**6,462,525**	**8,733,333**	**13,827,509**	**13,036,625**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
CITY COUNCIL						
1001110	511100	REGULAR SALARIES	177,365	182,274	213,200	202,500
1001110	512100	HEALTH INSURANCE	0	5,691	40,975	25,600
1001110	512200	SOCIAL SECURITY	10,377	11,168	13,211	12,600
1001110	512300	MEDICARE	2,427	2,612	3,099	2,900
1001110	512400	RETIREMENT CONTRIBUTIONS	0	0	12,152	4,700
1001110	512700	WORKERS' COMPENSATION	0	185	20,000	1,900
		Total Salaries and Benefits	**190,168**	**201,929**	**302,637**	**250,200**
1001110	521200	PROFESSIONAL SERVICES	7,397	9,700	0	34,800
1001110	521330	COUNCIL ALLOWANCE	0	4,131	18,000	18,000
1001110	522310	COUNCIL MEETING RENTAL SPACE	486	9,021	0	18,000
1001110	523400	PRINTING & BINDING	2,299	1,678	0	500
1001110	523500	TRAVEL	18,673	5,379	0	12,000
1001110	523600	DUES & FEES	24,939	50,000	3,000	3,000
1001110	523700	EDUCATION/TRAINING	20,463	9,300	32,112	20,100
1001110	523900	CONTRACTUAL SERVICES	6,564	6,000	15,000	0
1001110	531100	GENERAL OPERATING SUPPLIES	776	750	7,000	7,000
1001110	531300	HOSPITALITY/DISCRETIONARY	3,404	7,000	0	6,500
		Total Operations and Capital	**85,001**	**102,959**	**75,112**	**119,900**
		Total	**275,169**	**304,888**	**377,749**	**370,100**

PERSONNEL INFORMATION - CITY COUNCIL

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Councilmembers	6	6	6	6
Administrative Assistant	1	1	1	1
TOTAL POSITIONS	**7**	**7**	**7**	**7**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
CITY MAYOR						
1001310	511100	REGULAR SALARIES	54,029	103,751	123,200	300,400
1001310	512100	HEALTH INSURANCE	0	11,382	40,975	76,800
1001310	512200	SOCIAL SECURITY	3,194	6,433	7,634	18,600
1001310	512300	MEDICARE	747	1,504	1,791	4,400
1001310	512400	RETIREMENT CONTRIBUTIONS	0	0	7,022	15,200
1001310	512700	WORKERS' COMPENSATION	0	0	10,000	3,000
		Total Salaries and Benefits	**57,970**	**123,070**	**190,622**	**418,400**
1001310	521200	PROFESSIONAL SERVICES	5,697	9,700	0	0
1001310	521330	MAYOR ALLOWANCE	0	500	5,000	5,000
1001310	523400	PRINTING & BINDING	115	400	0	400
1001310	523500	TRAVEL	6,616	2,000	0	9,000
1001310	523600	DUES & FEES	5,614	25,000	3,000	20,000
1001310	523700	EDUCATION/TRAINING	12,728	5,200	16,462	7,500
1001310	523900	CONTRACTUAL SERVICES	2,327	5,000	15,000	17,000
1001310	531100	GENERAL OPERATING SUPPLIES	0	250	7,000	5,000
1001310	531300	HOSPITALITY/DISCRETIONARY	20	50	0	1,000
		Total Operations and Capital	**33,117**	**48,100**	**46,462**	**64,900**
		Total	**91,087**	**171,170**	**237,084**	**483,300**

PERSONNEL INFORMATION - CITY MAYOR

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Mayor	1	1	1	1
Chief of Staff	0	1	1	1
Public Relations Specialist	0	0	0	1
Administrative Assistant	1	1	1	1
TOTAL POSITIONS	**2**	**3**	**3**	**4**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
CITY MANAGER						
1001320	511100	REGULAR SALARIES	43,955	239,054	454,631	436,800
1001320	512100	HEALTH INSURANCE	0	44,263	154,580	76,800
1001320	512200	SOCIAL SECURITY	2,191	14,958	26,812	27,100
1001320	512300	MEDICARE	513	3,498	6,292	6,200
1001320	512400	RETIREMENT CONTRIBUTIONS	0	0	24,665	34,500
1001320	512700	WORKERS' COMPENSATION	0	250	30,000	4,200
		Total Salaries and Benefits	**46,659**	**302,023**	**696,980**	**585,600**
1001320	521200	PROFESSIONAL SERVICES	0	5,500	50,000	100,000
1001320	523400	PRINTING & BINDING	0	300	0	500
1001320	523500	TRAVEL	0	4,500	0	12,000
1001320	523600	DUES & FEES	106	3,750	8,600	8,500
1001320	523700	EDUCATION/TRAINING	3,300	2,000	27,145	15,200
1001320	523710	COUNCIL PLANNING	0	0	0	30,000
1001320	523900	CONTRACTUAL SERVICES	275	3,500	21,000	21,000
1001320	531100	GENERAL OPERATING SUPPLIES	63	1,000	12,000	17,000
1001320	531300	HOSPITALITY	0	100	0	5,000
		Total Operations and Capital	**3,744**	**20,650**	**118,745**	**209,200**
		Total	**50,403**	**322,673**	**815,725**	**794,800**

PERSONNEL INFORMATION - CITY MANAGER

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
City Manager	1	1	1	1
Special Project Manager	1	1	1	1
Administrative Supervisor	1	1	1	1
Administrative Assistant	0	0	1	1
TOTAL POSITIONS	**3**	**3**	**4**	**4**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
CITY CLERK						
1001330	511100	REGULAR SALARIES	26,387	106,350	182,773	194,800
1001330	512100	HEALTH INSURANCE	0	34,758	81,950	32,000
1001330	512200	SOCIAL SECURITY	1,264	6,125	11,325	12,100
1001330	512300	MEDICARE	296	1,432	2,657	2,800
1001330	512400	RETIREMENT CONTRIBUTIONS	0	0	10,418	11,100
1001330	512700	WORKERS' COMPENSATION	0	110	3,455	1,900
		Total Salaries and Benefits	**27,946**	**148,775**	**292,578**	**254,700**
1001330	521101	PROF SVCS-GENERAL	0	0	50,000	13,000
1001330	521300	TECHNICAL SERVICES	44,074	15,000	0	26,100
1001330	523300	ADVERTISING	313	0	0	1,000
1001330	523400	PRINTING & BINDING	198	100	0	1,000
1001330	523500	TRAVEL	0	2,500	0	10,550
1001330	523600	DUES & FEES	0	8,200	5,000	1,000
1001330	523700	EDUCATION/TRAINING	0	5,000	18,547	8,000
1001330	523900	CONTRACTUAL SERVICES	22,460	2,000	5,000	100,000
1001330	531100	GENERAL OPERATING SUPPLIES	295	5,000	12,000	5,000
1001330	531300	HOSPITALITY	0	0	0	1,000
		Total Operations and Capital	**67,340**	**37,800**	**90,547**	**166,650**
		Total	**95,286**	**186,575**	**383,125**	**421,350**

PERSONNEL INFORMATION - CITY CLERK

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
TOTAL POSITIONS	**2**	**2**	**2**	**2**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
FINANCE & ADMINISTRATION						
1001510	511100	REGULAR SALARIES	0	124,848	500,500	723,400
1001510	512100	HEALTH INSURANCE	0	17,073	204,876	153,700
1001510	512200	SOCIAL SECURITY	0	7,150	31,013	44,900
1001510	512300	MEDICARE	0	1,672	7,275	10,500
1001510	512401	RETIREMENT CONTRIBUTIONS	0	7,116	28,528	41,200
1001510	512700	WORKERS' COMPENSATION	0	24,025	24,025	7,200
		Total Salaries and Benefits	**0**	**181,884**	**796,217**	**980,900**
1001510	521200	PROFESSIONAL SERVICES	114,745	320,420	50,000	10,000
1001510	521210	PROF SERVICES-AUDIT	0	24,000	0	25,000
1001510	521300	TECHNICAL SERVICES	30,523	33,325	0	35,000
1001510	523400	PRINTING & BINDING	0	0	0	500
1001510	523500	TRAVEL	0	44	0	5,000
1001510	523600	DUES & FEES	40	106	5,000	2,500
1001510	523700	EDUCATION/TRAINING	0	500	34,317	10,000
1001510	523900	CONTRACTUAL SERVICES	10,031	3,725	5,000	5,000
1001510	523950	BANK SERVICE CHARGES	957	1,317	0	2,500
1001510	531100	GENERAL OPERATING SUPPLIES	2,521	3,301	22,000	10,000
1001510	542400	COMPUTER EQUIPMENT	0	40,535	0	0
		Total Operations and Capital	**158,817**	**427,272**	**116,317**	**105,500**
		Total	**158,817**	**609,156**	**912,534**	**1,086,400**

PERSONNEL INFORMATION - FINANCE

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Finance Director	0	1	1	1
Deputy Finance Director	0	1	1	1
Purchasing Manager	0	0	1	1
Finance Analyst	0	1	1	2
Revenue Analyst	0	1	1	1
Administrative Assistant	0	1	1	1
TOTAL POSITIONS	**0**	**5**	**6**	**7**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
CITY ATTORNEY						
1001530	521250	PROF SERVICES-LEGAL INTERNAL	385,544	432,000	500,000	500,000
1001530	521255	PROF SERVICES-LEGAL EXTERNAL	117,975	97,333	100,000	100,000
		Total	**503,519**	**529,333**	**600,000**	**600,000**
INFORMATION SERVICES						
1001535	511100	REGULAR SALARIES	0	26,925	228,294	390,100
1001535	512100	HEALTH INSURANCE	0	7,588	81,950	102,000
1001535	512200	SOCIAL SECURITY	0	1,669	14,147	24,200
1001535	512300	MEDICARE	0	390	3,318	5,700
1001535	512401	RETIREMENT CONTRIBUTIONS	0	1,315	13,013	21,500
1001535	512700	WORKERS' COMPENSATION	0	3,000	4,166	3,900
		Total Salaries and Benefits	**0**	**40,888**	**344,888**	**547,400**
1001535	521200	PROFESSIONAL SERVICES	31,719	48,000	250,000	100,000
1001535	521300	TECHNICAL SERVICES-SW & LIC	0	20,073	0	115,000
1001535	522320	EQUIPMENT LEASE	0	0	0	10,400
1001535	523200	COMMUNICATIONS	2,309	21,009	0	91,000
1001535	523500	TRAVEL	0	0	0	6,500
1001535	523600	DUES & FEES	2,596	10,736	5,000	5,000
1001535	523700	EDUCATION/TRAINING	1,620	2,000	17,290	10,800
1001535	523900	CONTRACTUAL SERVICES	0	2,500	5,000	15,000
1001535	531100	GENERAL OPERATING SUPPLIES	0	23,276	35,000	20,000
1001535	531600	SMALL TOOLS & EQUIPMENT	13,726	103,863	275,000	30,000
1001535	542400	COMPUTER EQUIPMENT	0	49,967	0	0
		Total Operations and Capital	51,970	281,424	587,290	403,700
		Total	**51,970**	**322,312**	**932,178**	**951,100**

PERSONNEL INFORMATION - INFORMATION SERVICES

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
IT Director	0	1	1	1
IT Technician	0	1	2	2
Data Analyst	0	1	1	1
TOTAL POSITIONS	**0**	**3**	**4**	**4**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
HUMAN RESOURCES						
1001540	511100	REGULAR SALARIES	0	121,959	269,250	333,100
1001540	512100	HEALTH INSURANCE	17,231	12,374	122,926	76,800
1001540	512200	SOCIAL SECURITY	0	7,462	16,684	20,700
1001540	512300	MEDICARE	0	1,745	3,914	4,800
1001540	512401	RETIREMENT CONTRIBUTIONS	0	34,176	15,347	19,000
1001540	512700	WORKERS' COMPENSATION	4,217	4,346	7,778	3,300
		Total Salaries and Benefits	**21,448**	**182,062**	**435,899**	**457,700**
1001540	521200	PROFESSIONAL SERVICES	8,733	124,938	100,000	100,000
1001540	521300	TECHNICAL SERVICES	0	480	0	54,600
1001540	523300	ADVERTISING	0	0	0	15,000
1001540	523400	PRINTING & BINDING	0	234	0	7,500
1001540	523500	TRAVEL	0	0	0	7,500
1001540	523600	DUES & FEES	0	32,961	5,000	5,000
1001540	523700	EDUCATION/TRAINING	0	35	21,574	14,100
1001540	523900	CONTRACTUAL SERVICES	1,189	12,550	5,000	5,000
1001540	531100	GENERAL OPERATING SUPPLIES	0	129	12,000	8,000
1001540	531300	FOOD/HOSPITALITY	0	484	0	5,000
		Total Operations and Capital	**9,922**	**171,811**	**143,574**	**221,700**
		Total	**31,370**	**353,874**	**579,473**	**679,400**

PERSONNEL INFORMATION - HUMAN RESOURCES

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
HR Director	0	1	1	1
HR Manager	0	1	1	1
HR Specialist	0	1	1	1
TOTAL POSITIONS	**0**	**3**	**3**	**3**

RISK MANAGEMENT						
1001555	523100	GENERAL LIABILITY INSURANCE	0	21,357	0	26,700
1001555	523110	AUTOMOBILE INSURANCE	0	1,979	0	2,500
1001555	523120	PUBLIC OFFICIALS INSURANCE	0	36,941	0	46,200
1001555	523130	PROPERTY DAMAGE INSURANCE	0	1,628	0	2,000
1001555	523140	CRIME COVERAGE INSURANCE	0	1,423	0	1,800
1001555	523150	CYBERSECURITY INSURANCE	0	0	0	5,800
		Total	**0**	**63,328**	**0**	**85,000**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
FACILITIES & PROPERTY MANAGEMENT						
1001565	511100	REGULAR SALARIES	0	0	0	58,200
1001565	512101	HEALTH INSURANCE	0	0	0	25,600
1001565	512200	SOCIAL SECURITY	0	0	0	3,600
1001565	512300	MEDICARE	0	0	0	800
1001565	512401	RETIREMENT CONTRIBUTIONS	0	0	0	3,300
1001565	512700	WORKERS' COMPENSATION	0	0	0	600
		Total Salaries and Benefits	**0**	**0**	**0**	**92,100**
1001565	521200	PROFESSIONAL SERVICES	1,250	5,000	0	0
1001565	521300	TECHNICAL SERVICES	0	0	0	2,400
1001565	522100	CLEANING	0	1,200	0	144,000
1001565	522210	REPAIRS & MAINTENANCE-ROW	0	0	0	150,000
1001565	522220	REPAIRS & MAINTENANCE-VEHICLES	0	0	0	2,500
1001565	522230	REPAIRS & MAINTENANCE-BLDGS	0	0	0	4,800
1001565	522310	BUILDING OPERATING LEASE	0	125,000	210,000	307,500
1001565	522320	EQUIPMENT LEASE	12,351	0	0	0
1001565	523600	DUES & FEES	0	0	0	6,000
1001565	531100	GENERAL OPERATING SUPPLIES	4,556	4,500	0	10,000
1001565	531210	WATER	0	800	0	3,600
1001565	531220	NATURAL GAS	0	1,400	0	2,400
1001565	531230	ELECTRICITY	0	4,100	0	15,600
1001565	531600	SMALL TOOLS & EQUIPMENT	2,213	0	0	1,000
1001565	541200	SITE IMPROVEMENTS	0	559,327	550,000	400,000
1001565	542100	MACHINERY & EQUIPMENT	0	105,833	50,000	0
		Total Operations and Capital	20,370	807,160	810,000	1,049,800
		Total	**20,370**	**807,160**	**810,000**	**1,141,900**

PERSONNEL INFORMATION - FACILITIES & PROPERTY MANAGEMENT

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Facilities Director	0	0	0	0
Administrative Assistant	0	0	0	1
TOTAL POSITIONS	**0**	**0**	**0**	**1**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
COMMUNICATIONS						
1001570	511100	REGULAR SALARIES	0	35,896	269,220	295,300
1001570	512100	HEALTH INSURANCE	0	6,638	122,926	76,800
1001570	512200	SOCIAL SECURITY	0	2,226	16,682	18,300
1001570	512300	MEDICARE	0	520	3,913	4,300
1001570	512401	RETIREMENT CONTRIBUTIONS	0	3,590	15,346	16,700
1001570	512700	WORKERS' COMPENSATION	0	350	7,477	2,900
		Total Salaries and Benefits	**0**	**49,219**	**435,564**	**414,300**
1001570	521100	PROFESSIONAL SERVICES	16,450	22,333	50,000	50,000
1001570	521300	TECHNICAL SERVICES	0	3,065	0	1,000
1001570	523300	ADVERTISING	6,120	9,453	5,000	10,000
1001570	523400	PRINTING & BINDING	0	0	0	0
1001570	523500	TRAVEL	0	0	0	7,500
1001570	523600	DUES & FEES	302	310	0	0
1001570	523700	EDUCATION/TRAINING	3,500	1,500	18,723	11,250
1001570	523900	CONTRACTUAL SERVICES	6,452	17,197	5,000	5,000
1001570	531100	GENERAL OPERATING SUPPLIES	8,473	10,000	35,000	20,000
1001570	531600	SMALL EQUIPMENT < $10,000	0	0	0	15,000
1001570	531350	SPECIAL EVENTS	0	1,501	0	0
1001570	542100	MACHINERY & EQUIPMENT	0	25,000	75,000	0
		Total Operations and Capital	41,297	90,359	188,723	119,750
		Total	**41,297**	**139,579**	**624,287**	**534,050**

PERSONNEL INFORMATION - COMMUNICATIONS

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Communications Director	0	1	1	1
Communications Coordinator	0	1	1	1
Communications Technician	0	1	1	1
TOTAL POSITIONS	**0**	**3**	**3**	**3**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
GENERAL ADMINISTRATION						
1001595	511200	PART-TIME/SEASONAL EMPLOYEES	0	0	0	78,000
1001595	512200	SOCIAL SECURITY	0	0	0	4,800
1001595	512300	MEDICARE	0	0	0	1,100
1001595	512700	WORKERS' COMPENSATION	0	0	0	800
1001595	521200	PROFESSIONAL SERVICES	0	2,000	0	150,000
1001595	521240	PROF SERVICES-NONPROFITS	0	0	0	0
1001595	521300	TECHNICAL SERVICES	0	0	0	0
1001595	523200	COMMUNICATIONS	0	0	0	0
1001595	531100	GENERAL OPERATING SUPPLIES	0	1,000	0	0
1001595	579000	CONTINGENCY	0	0	0	0
		Total	**0**	**3,000**	**0**	**234,700**

PERSONNEL INFORMATION - GENERAL ADMINISTRATION

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Seasonal	0	0	0	10
TOTAL POSITIONS	**0**	**0**	**0**	**10**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
MUNICIPAL COURT						
1002650	511100	REGULAR SALARIES	0	0	135,000	345,000
1002650	512101	HEALTH INSURANCE	0	0	40,975	76,800
1002650	512200	SOCIAL SECURITY	0	0	8,366	21,400
1002650	512300	MEDICARE	0	0	1,962	5,000
1002650	512401	RETIREMENT CONTRIBUTIONS	0	0	7,695	19,700
1002650	512700	WORKERS' COMPENSATION	0	0	4,600	3,500
		Total Salaries and Benefits	**0**	**0**	**198,598**	**471,400**
1002650	521260	PROF SERVICES-COURT	0	0	145,000	160,000
1002650	521300	TECHNICAL SERVICES	0	0	0	50,000
1002650	523400	PRINTING & BINDING	0	0	0	500
1002650	523500	TRAVEL	0	0	0	5,000
1002650	523600	DUES & FEES	0	0	5,000	2,500
1002650	523700	EDUCATION/TRAINING	0	0	14,025	9,000
1002650	523900	CONTRACTUAL SERVICES	0	0	5,000	5,000
1002650	523950	MERCHANT SERVICES CHARGES	0	0	0	2,500
1002650	531100	GENERAL OPERATING SUPPLIES	0	0	40,000	25,000
		Total Operations and Capital	**0**	**0**	**209,025**	**259,500**
		Total	**0**	**0**	**407,623**	**730,900**

PERSONNEL INFORMATION - MUNICIPAL COURT

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Court Administrator	0	1	1	1
Clerk of Court	0	1	1	1
Court Clerk	0	1	1	1
TOTAL POSITIONS	**0**	**3**	**3**	**3**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
SUSTAINABILITY WASTE & BEAUTIFICATION						
1004500	511100	REGULAR SALARIES	0	42,308	188,470	194,600
1004500	512101	HEALTH INSURANCE	0	6,704	81,950	51,200
1004500	512200	SOCIAL SECURITY	0	2,623	11,679	12,100
1004500	512300	MEDICARE	0	613	2,739	2,900
1004500	512401	RETIREMENT CONTRIBUTIONS	0	1,315	10,743	10,800
1004500	512700	WORKERS' COMPENSATION	0	1,021	3,369	1,900
		Total Salaries and Benefits	**0**	**54,584**	**298,950**	**273,500**
1004500	521200	PROFESSIONAL SERVICES	0	10,000	10,000	75,000
1004500	521300	TECHNICAL SERVICES	0	0	0	0
1004500	523300	ADVERTISING	0	0	0	1,000
1004500	523400	PRINTING & BINDING	0	0	0	1,000
1004500	523500	TRAVEL	0	1,000	0	7,400
1004500	523600	DUES & FEES	0	1,000	5,000	5,000
1004500	523700	EDUCATION/TRAINING	0	4,000	15,896	8,500
1004500	523900	CONTRACTUAL SERVICES	0	0	5,000	5,000
1004500	531100	GENERAL OPERATING SUPPLIES	0	5,122	80,000	20,000
1004500	531600	SMALL TOOLS & EQUIPMENT	0	0	0	80,000
1004500	542200	VEHICLES	0	65,000	75,000	0
1004500	572000	PAYMENTS TO OTHER AGENCIES	0	0	0	5,000
		Total Operations and Capital	0	86,122	190,896	207,900
		Total	**0**	**140,706**	**489,846**	**481,400**

PERSONNEL INFORMATION - SUSTAINABILITY WASTE & BEAUTIFICATION

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
SWB Director	0	1	1	1
Program Manager	0	0	1	1
TOTAL POSITIONS	**0**	**1**	**2**	**2**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
PARKS & RECREATION						
1006200	511100	REGULAR SALARIES	0	0	901,834	550,600
1006200	511200	PT/SEASONAL EMPLOYEES	0	11,085	0	78,000
1006200	512101	HEALTH INSURANCE	0	0	245,851	153,700
1006200	512200	SOCIAL SECURITY	0	687	55,882	39,000
1006200	512300	MEDICARE	0	161	13,108	9,100
1006200	512401	RETIREMENT CONTRIBUTIONS	0	0	51,405	31,400
1006200	512700	WORKERS COMPENSATION	0	1,100	52,910	6,300
		Total Salaries and Benefits	**0**	**13,033**	**1,320,990**	**868,100**
1006200	521201	PROF SVCS-GENERAL	0	10,000	10,000	10,000
1006200	521300	TECHNICAL SERVICES	0	0	0	0
1006200	521330	EVENTS	0	35,000	40,000	40,000
1006200	523500	TRAVEL	0	0	0	11,100
1006200	523600	DUES & FEES	0	0	5,000	5,000
1006200	523700	EDUCATION/TRAINING	0	0	45,864	34,700
1006200	523900	CONTRACTUAL SERVICES	0	0	5,000	5,000
1006200	531100	GENERAL OPERATING SUPPLIES	0	2,500	40,000	30,000
1006200	531102	PROGRAM SUPPLIES	0	0	0	0
1006200	531600	SMALL TOOLS & EQUIPMENT	0	0	0	10,000
1006200	531750	UNIFORMS	0	0	0	5,000
1006200	542100	MACHINERY & EQUIPMENT	0	0	350,000	0
		Total Operations and Capital	0	47,500	495,864	150,800
		Total	**0**	**60,533**	**1,816,854**	**1,018,900**

PERSONNEL INFORMATION - PARK & RECREATION

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Parks & Recreation Director	0	0	1	1
Cultural Arts & Affairs Manager	0	0	1	1
Operations & Facilities Manager	0	0	1	1
Event Coordinator	0	1	2	2
Volunteer Coordinator	0	0	1	1
Seasonal	0	3	3	10
TOTAL POSITIONS	**0**	**4**	**9**	**16**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
COMMUNITY DEVELOPMENT						
1007000	511100	REGULAR SALARIES	19,038	359,001	603,903	1,510,800
1007000	512101	HEALTH INSURANCE	0	79,455	286,826	384,100
1007000	512200	SOCIAL SECURITY	293	21,998	37,421	93,700
1007000	512300	MEDICARE	245	5,145	8,778	21,900
1007000	512401	RETIREMENT CONTRIBUTIONS	0	20,463	34,422	85,600
1007000	512700	WORKERS' COMPENSATION	0	3,590	40,873	15,000
		Total Salaries and Benefits	**19,577**	**489,652**	**1,012,223**	**2,111,100**
1007000	521200	PROFESSIONAL SERVICES	1,405	500,000	550,000	150,000
1007000	521300	TECHNICAL SERVICES	1,275	79,886	0	80,000
1007000	523300	ADVERTISING	0	340	0	3,500
1007000	523500	TRAVEL	0	2,217	0	15,000
1007000	523600	DUES & FEES	0	211	5,000	5,000
1007000	523700	EDUCATION/TRAINING	3,400	1,872	78,390	48,000
1007000	523900	CONTRACTUAL SERVICES	70,442	792	5,000	5,000
1007000	523950	MERCHANT SERVICES CHARGES	0	60,042	0	60,000
1007000	531100	GENERAL OPERATING SUPPLIES	0	5,831	35,000	35,000
1007000	531300	FOOD & MEALS	0	345	0	0
1007000	542400	COMPUTER EQUIPMENT	148,724	11,700	0	0
1007000	572000	PAYMENTS TO OTHER AGENCIES	0	100,000	100,000	150,000
		Total Operations and Capital	225,245	763,236	773,390	551,500
		Total	**244,822**	**1,252,888**	**1,785,613**	**2,662,600**

PERSONNEL INFORMATION - COMMUNITY DEVELOPMENT

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Community Development Director	1	1	1	1
Deputy Comm. Development Director	0	1	0	1
Chief Building Official	0	1	1	1
Building Inspector Supervisor	0	1	1	1
Building Inspector	0	2	2	2
Planning and Zoning Manager	0	1	1	1
Building License Supervisor	0	1	1	1
Senior Planner	0	2	2	2
Planner	0	2	2	2
Comm Dev Clerk	0	4	4	4
TOTAL POSITIONS	**1**	**16**	**15**	**16**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
CODE ENFORCEMENT						
1007420	511100	REGULAR SALARIES	0	204,748	910,630	651,900
1007420	512101	HEALTH INSURANCE	0	34,527	327,802	179,300
1007420	512200	SOCIAL SECURITY	0	12,575	56,427	40,400
1007420	512300	MEDICARE	0	2,941	13,236	9,500
1007420	512401	RETIREMENT CONTRIBUTIONS	0	11,671	51,906	37,000
1007420	512700	WORKERS' COMPENSATION	0	2,047	71,250	6,500
		Total Salaries and Benefits	**0**	**268,510**	**1,431,251**	**924,600**
1007420	521200	PROFESSIONAL SERVICES	0	10,000	10,000	10,000
1007420	523100	TECHNICAL SERVICES	0	0	0	40,000
1007420	523400	PRINTING & BINDING	0	3,827	0	0
1007420	523500	TRAVEL	0	1,567	0	10,000
1007420	523600	DUES & FEES	0	0	5,000	5,000
1007420	523700	EDUCATION/TRAINING	0	5,050	48,672	26,600
1007420	523900	CONTRACTUAL SERVICES	0	3,108	5,000	5,000
1007420	531100	OPERATING SUPPLIES	0	3,881	40,000	30,000
1007420	531600	SMALL EQUIPMENT <$10,000	0	7,363	0	0
1007420	531700	UNIFORMS	0	3,000	0	7,000
1007420	542400	VEHICLES	0	175,544	175,000	0
		Total Operations and Capital	**0**	**213,340**	**283,672**	**133,600**
		Total	**0**	**481,850**	**1,714,923**	**1,058,200**

PERSONNEL INFORMATION - CODE ENFORCEMENT

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Code Enforcement Director	0	1	1	1
Code Enforcement Supervisor	0	2	2	2
Code Enforcement Officer	0	4	4	4
Administrative Assistant	0	0	0	1
TOTAL POSITIONS	**0**	**7**	**7**	**8**

GENERAL FUND 100 - EXPENDITURES
FY 2026 APPROVED BUDGET

			2024 Actual	2025 Projected	2025 Budget	2026 Budget
ECONOMIC DEVELOPMENT						
1007510	511100	REGULAR SALARIES	0	38,367	0	294,300
1007510	512101	HEALTH INSURANCE	0	1,900	0	76,800
1007510	512200	SOCIAL SECURITY	0	2,379	0	18,200
1007510	512300	MEDICARE	0	556	0	4,300
1007510	512401	RETIREMENT CONTRIBUTIONS	0	2,187	0	16,800
1007510	512700	WORKERS' COMPENSATION	0	384	0	2,900
		Total Salaries and Benefits	**0**	**45,773**	**0**	**413,300**
1007510	521200	PROFESSIONAL SERVICES	0	0	0	150,000
1007510	523100	TECHNICAL SERVICES	0	0	0	8,600
1007510	523300	ADVERTISING	0	0	0	18,000
1007510	523400	PRINTING & BINDING	0	0	0	4,000
1007510	523500	TRAVEL	0	0	0	7,000
1007510	523600	DUES & FEES	0	0	0	3,800
1007510	523700	EDUCATION/TRAINING	0	0	0	5,500
1007510	523900	CONTRACTUAL SERVICES	0	0	0	2,000
1007510	531100	OPERATING SUPPLIES	0	0	0	3,000
1007510	531300	FOOD & MEALS	0	0	0	3,600
		Total Operations and Capital	**0**	**0**	**0**	**205,500**
		Total	**0**	**45,773**	**0**	**618,800**

PERSONNEL INFORMATION - ECONOMIC DEVELOPMENT

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
Economic Development Director	0	1	0	1
Project Manager	0	0	0	1
Administrative Assistant	0	0	0	1
TOTAL POSITIONS	**0**	**1**	**0**	**3**

OTHER USES						
1009000	581300	LEASE PRINCIPAL	52,840	0	0	0
1009000	582300	LEASE INTEREST EXPENSE	160	0	0	0
1009000	611220	TRANSFER TO TREE FUND	0	0	0	160,000
1009000	611300	TRANSFER TO CAPITAL PROJECTS	0	0	0	1,400,000
1009000	611975	TRANSFER TO URA	0	218,484	0	513,193
		Total	**53,000**	**218,484**	**0**	**2,073,193**
GENERAL FUND TOTAL EXPENDITURES			**1,617,110**	**6,013,282**	**12,487,014**	**16,026,093**
NET CHANGE IN FUND BALANCE			4,845,415	2,720,051	1,340,495	(2,989,468)
FUND BALANCE BEGINNING OF YEAR			0	4,845,415	4,845,415	7,565,466
FUND BALANCE END OF YEAR			4,845,415	7,565,466	6,185,910	4,575,999

TREE FUND 220
FY 2026 APPROVED BUDGET

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
REVENUES:				
DEVELOPMENT IMPACT FEES	0	0	0	0
TRANSFER IN FROM GENERAL FUND	0	0	0	160,000
TOTAL REVENUES	**0**	**0**	**0**	**160,000**
EXPENDITURES:				
APPROVED PROJECTS	0	0	0	160,000
TOTAL EXPENDITURES	**0**	**0**	**0**	**160,000**
NET CHANGE IN FUND BALANCE	**0**	**0**	**0**	**0**
FUND BALANCE BEGINNING OF YEAR	**0**	**0**	**0**	**0**
FUND BALANCE END OF YEAR	**0**	**0**	**0**	**0**

SPECIAL SERVICE DISTRICT-SIX FLAGS FUND 270
FY 2026 APPROVED BUDGET

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
REVENUES:				
PROPERTY TAXES	0	0	0	1,250,000
INTEREST INCOME	0	0	0	0
TOTAL REVENUES	**0**	**0**	**0**	**1,250,000**
EXPENDITURES:				
CONTRACTED SERVICES	0	0	0	54,000
CONTINGENCY	0	0	0	1,196,000
TOTAL EXPENDITURES	**0**	**0**	**0**	**1,250,000**
NET CHANGE IN FUND BALANCE	**0**	**0**	**0**	**0**
FUND BALANCE BEGINNING OF YEAR	**0**	**0**	**0**	**0**
FUND BALANCE END OF YEAR	**0**	**0**	**0**	**0**

HOTEL MOTEL FUND 275
FY 2026 APPROVED BUDGET

	2024 Actual	2025 Projected	2025 Budget	2026 Budget
REVENUES:				
HOTEL/MOTEL TAX	256,484	456,140	242,582	375,000
INTEREST REVENUE	0	0	0	0
TOTAL REVENUES	**256,484**	**456,140**	**242,582**	**375,000**
EXPENDITURES:				
MEET MABLETON	160,302	285,088	151,614	234,375
TRANSFER TO GENERAL FUND	96,181	171,053	90,968	140,625
TRANSFER TO HOSPITALITY & TOURISM	0	0	0	0
TOTAL EXPENDITURES	**256,484**	**456,140**	**242,582**	**375,000**
NET CHANGE IN FUND BALANCE	**0**	**0**	**0**	**0**
FUND BALANCE BEGINNING OF YEAR	**0**	**0**	**0**	**0**
FUND BALANCE END OF YEAR	**0**	**0**	**0**	**0**

CAPITAL PROJECTS FUND 300
FY 2026 APPROVED BUDGET

Project Code	Description	2026 City Funding	2026 Budget
REVENUES:			
	FEDERAL/STATE/OTHER OUTSIDE FUNDING		0
	TRANSFER FROM GENERAL FUND	1,400,000	1,400,000
	USE OF FUND BALANCE		0
TOTAL REVENUES			**1,400,000**
EXPENDITURES:			
SMALL PROJECTS			
	Capital Contingency	750,000	750,000
	Capital Purchase - Computer Software	50,000	50,000
	Capital Purchase - Computer Equipment	100,000	100,000
	Capital Purchase - Vehicles	500,000	500,000
		1,400,000	**1,400,000**
FACILITY PROJECTS			
F0001	City Hall	0	0
		0	**0**
PARKS PROJECTS			
P0001	Future Park Acquisition		
		0	**0**
TOTAL CAPITAL PROJECTS		**1,400,000**	**1,400,000**