City of Nashville

FY 2026/2027 Annual Budget

General Fund and Enterprise Funds

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City of Nashville Fiscal Year 2026 – 2027 Budget Calendar

March 9th-13th – Department Budget Meetings

April - Discussions with Tax Assessor and Tax Commissioner

May – Finalize Property Tax estimates

June 5th – Goes to paper to Advertise on June 10th the special called budget workshop on June 11th

June 11th – Special Called Meeting for Budget Workshop, budget is available for Public Inspection beginning June 11th @ City Hall from 8:30am-4:30pm

June 18th– Council Meeting **6pm**, Meeting for FY27 Budget Discussion, Projected Rollback rate received from Tax Commissioner and finalize PT-32

June 26th – Goes to Paper to Advertise on July 1st and July 8th the **July 13th Budget Hearing** (Public Hearing for Budget, Date/time/location)

July 10th – Goes to Paper to Advertise on July 15th & July 22nd the **July 27th Budget Adoption**

July 13th –Council Meeting **6pm**, **Public Hearing for FY27 Budget**

July 24th – Goes to paper to Advertise on July 29th & August 5th the **August 10th, adoption of millage rate with 2026 Digest and 5 year history of tax levy**

July 27th – Council Meeting **6pm**, **Adopt FY2027 Budget** (recommend separate Called Meeting to adopt the Budget then go back into Work Session)

July 28th – Post Budget on CVIOG website

August 10th – Council Meeting **6pm**, **Public Hearing for setting Millage**, Adopt Millage Rate Increase

Calendar subject to change with forthcoming information.

Description of the City of Nashville

The City of Nashville is a picturesque City located about 20 miles from I-75 in the center of Berrien County with a population of 4947. The City is about 4.9 square miles. The median income is $42,516 a year and the median age is 35.6 years. The community is blessed with a comfortable climate and beautiful landscaping with colorful blooms throughout the year. City Hall is within walking distance for some residents. There are several schools within the city which includes Primary, Elementary, Middle and High school. Regularly rated as one of the safest communities in Georgia, the City maintains a professional, well trained Police Department and community connected Fire Department. The City boasts an intriguing downtown with pedestrian scale sidewalk dining, a mix of locally owned shops, professional offices, and restaurants. Mature oak trees can be seen throughout the city. Neighborhoods that surround the City's center provide a range of housing sizes, architectural character, and price ranges. The City is diverse and populated with families who have lived here for generations, as well as recent residents attracted by the pleasant lifestyle. O'Neal's Buffett restaurant along with several other specialty restaurants are located in the town business area. The City also welcomes Food Trucks with an array of different foods. The historic downtown is the setting for events and activities that draw the community, visitors and tourists. The signature festival is the Harvest Festival which occurs in October each year and draws thousands of visitors to the City. This street festival boasts bands, artists and vendors, food, and a parade.

The Purpose of the Budget Document

The purpose of the City of Nashville Budget document is to provide information on the use of public funds to provide public services. This document provides the Citizens and all interested parties a comprehensive view of the organization of the City government, the types of revenues collected by the City, the services provided by the City and expenditures associated with those services, the future vision for City growth, the goals and objectives of each City function, and an annual report of accomplishments for the prior year. In addition, key financial policies, multi-year budget forecast trends, and fund balance changes are described. The Budget reflects a fiscal year that begins on August 1, and ends on July 31 of each year. The Budget is adopted by the Mayor and City Council after being publicly available and subject to public hearings. The City Charter requires a balanced budget for all funds. Specifically, the total appropriations from any fund shall not exceed the estimated fund balance, reserves, and revenues.

Important elements of the Budget Process

As part of the budget process each year, the Mayor and City Council adopt fees, service charges, and tax rates. The Mayor and Council consider each year the provision of efficient and effective public services, revenue history and trends to adopt a budget that is fiscally responsible and responsive to the priorities of the community. The budget may be amended by the Mayor and Council during the year to address circumstances that arise. An amendment of the budget must be advertised on a public Council meeting agenda. Approval requires a majority vote of the Mayor and Council. Any amendment must maintain a balanced budget. Revenues must be identified to support appropriations. After each fiscal year, an audit (Financial Statement) is prepared detailing the actual revenues and expenditures. The Audit is presented to the Mayor and City Council, and available for public review prior to the end of January.

Responsibility of the Mayor and Council

The Major Funds which comprise the City Budget are described here: General Fund* Property taxes, Business Licenses, Franchise Fees, Intergovernmental Funds, Permit Fees, Court Fines, Police, Fire, Public Works, Administration, Municipal Court, Curbside Solid Waste & Recycling Collection, Water & Sewer Fund* Water and Sewer Use Charges, Drinking Water & Wastewater Treatment, Gas Fund* Natural Gas Use Charges, Natural Gas, SPLOST* 2026-2027 Special Purpose Local Option Sales Tax (2026-2027). The Water and Sewer Fund and the Gas Fund are considered Enterprise Funds. These utility services are operated like a business where the revenues paid for the utility service support the expenses. As part of the budget process each year, the Mayor and City Council adopt fees, service charges, and tax rates. The Mayor and Council consider each year the provision of efficient, effective public services and revenue history trends to adopt a budget that is fiscally responsible and responsive to the priorities of the community. The budget may be amended by the Mayor and Council during the year to address circumstances that arise. An amendment of the budget must be advertised on a public Council meeting agenda. Approval requires a majority vote of the Mayor and Council. Any amendment must maintain a balanced budget, revenues must be identified to support appropriations. After each fiscal year, an audit (Financial Statement) is prepared detailing the actual revenues and expenditures. The Audit is presented to the Mayor and City Council, and available for public review prior to the end of January. The Adopted Budget for each Fiscal Year is the responsibility of the Mayor and Council.

The Basis of Accounting Description

Basis of Accounting Modified Accrual

Modified Accrual: Revenues are recognized when they become measurable and available to finance expenditures.

Full Accrual: Revenues are recorded when they are earned whether or not cash is recovered at the time.

Modified Accrual: Expenditures are recorded when liability is incurred, however debt service expenditures are recognized to the extent they are due and payable.

Full Accrual: Expenditures/Expenses recorded when goods or services are received. Whether or not cash disbursements are made at the same time.

The Basis of Accounting Description Continued

The basis of accounting is used for each of the funds in the city's budget and the city's financial statements is as follows:

Fund	Budget Basis	Financial Statement Basis
General Fund	Modified Accrual	Modified Accrual
Water/Sewer Fund	Modified Accrual	Full Accrual
Gas Fund	Modified Accrual	Full Accrual

All other Funds are modified Accrual

RESOLUTION NO. R-01-26 ATTACHMENT FY 26-27 BUDGET APPROVAL

General Fund Revenues			General Fund Expenditures		
Taxes	$	2,751,574.00	Administration	$	1,152,292.00
License Permits	$	99,185.00	Municipal Court	$	55,600.00
Intergovernmental Revenues	$	102,271.00	Police	$	1,513,317.00
Charges For Services	$	858,500.00	Fire	$	326,413.00
Fines & Forfeitures	$	155,000.00	Animal Control	$	124,051.00
Investment Income	$	15,000.00	Code Enforcement (Public Safety)	$	105,505.00
Contributions & Donations	$	17,500.00	Public Works (Combined)	$	1,627,506.00
Rent & Royalties	$	6,550.00	Economic Development	$	-
Misc Rev	$	814,005.00	Mainstreet	$	123,478.00
Transfers In	$	600,000.00	Farmers Market	$	391,423.00
Total General Budget	$	5,419,585.00	Total General Budget	$	5,419,585.00

Gas Fund Revenues	$	2,126,241.00	Gas Fund Expenditures	$	2,126,241.00
Water/Sewer Deposit Fund Revenues	$	1,156,034.55	Water Sewer Deposit Fund Expenditures	$	1,156,034.55
Water/ Sewer Operating Revenues	$	2,943,359.00	Water/Sewer Operating Expenditures	$	2,943,359.00
Energy Assistance Fund	$	3,234.17	Energy Assistance Fund Expenditures	$	3,234.17
SPLOST #6 Revenues	$	344,877.86	SPLOST #5 Expenditures	$	344,877.86
TSPLOST Revenues	$	394,947.68	TSPLOST Expenditures	$	394,947.68
Water Sewer Sinking Fund Revenues	$	150,739.44	Water Sewer Sinking Fund Expenditures	$	150,739.44
Hotel/Motel	$	25,186.50	Hotel/Motel Expeditures	$	25,186.50
American Rescue Act Fund Revenues	$	100.00	American Rescue Act Fund Expenditures	$	100.00
Drug Fund Revenues	$	15,410.60	Drug Fund Expenditures	$	15,410.60
Cemetary Fund Revenues	$	12,242.55	Cemetary Fund Expenditures	$	12,242.55
Total City Of Nashville Revenues	$	12,591,958.35	Total City of Nashville Expenditures	$	12,591,958.35
				$	-

1 Month Op Exp	3 Month Op Exp
$451,632	$1,354,896

5 YEAR GENERAL BUDGET SUMMARY

Department	2022-2023 Approved Budget	2023-2024 Approved Budget	2024-2025 Approved Budget	2025-2026 Approved Budget	2026-2027 Requested Budget
Administration	$ 704,500.00	$ 828,200.00	$ 867,700.00	$ 974,477.00	$ 1,152,292.00
Municipal Court	$ 35,955.00	$ 49,550.00	$ 51,750.00	$ 53,800.00	$ 55,600.00
Police	$ 1,407,347.50	$ 1,445,234.64	$ 1,527,210.00	$ 1,498,292.00	$ 1,513,317.00
Fire	$ 150,650.00	$ 194,350.00	$ 232,784.37	$ 263,870.00	$ 326,413.00
Animal Control	$ 72,000.00	$ 77,100.00	$ 89,800.00	$ 84,607.00	$ 124,051.00
Code Enforcement (Public Safety)	$ 62,500.00	$ 85,200.00	$ 101,303.36	$ 188,124.00	$ 105,505.00
Public Works Street		$ 1,205,163.12	$ 1,210,554.74	$ 1,527,256.00	$ 1,627,506.00
Economic Development	$ 99,250.00	$ 102,356.80	$ 137,275.04	$ 89,131.00	$ -
Mainstreet				$ 100,207.00	$ 123,478.00
Farmers Market	$ 86,868.00	$ 114,200.00	$ 111,806.60	$ 114,098.00	$ 391,423.00
Total General Budget	**$ 2,619,070.50**	**$ 4,101,354.56**	**$ 4,330,184.11**	**$ 4,893,862.00**	**$ 5,419,585.00**

General Fund
FY 2026-2027

The General Fund's main changes to Revenues:

- Added $54k for uncollected prior year property taxes
- Added $85k to Motor Vehicle Tax
- Added a net of $17k to franchise taxes
- Added $32k to Ga Sales Tax
- Added $25k to Alcohol beverage taxes
- Added $33k Insurance Premium taxes
- Subtracted $440k from Capital Proceeds (ARPA)
- Added $174k for Farmers Market Sales
- Making a transfer from Water/Sewer of $630k
- Gen Fund Revenue nets together for an increase of $526k
- Next Year we are looking at a property tax increase as FEMA funds are used to balance this year's budget

FISCAL YEAR 2026-2027
100 GENERAL GOVERNMENT
01500 GENERAL ADMINISTRATION REVENUE

GL ACT #				GL NAME	FY 21 - 22 ACTUAL	FY 22 - 23 ACTUAL	FY 23 - 24 ACTUAL	FY 24 - 25 PROPOSED	FY 24 - 25 ACTUAL	FY 25 - 26 PROPOSED	FY 26 - 27 PROPOSED	DIFFERENCE
100												
	31 TAXES											
		31100 GENRAL PROP TAXES										
			31100	REAL PROP - CURRENT YEAR	$ 913,451.25	$ 842,426.67	$ 914,508.25	$ 911,523.23	$ 908,377.51	$ 911,523.00	$ 917,559.00	6,036.00
			31111	PUBLIC UTILITY TAX					$ 845.80		$ 800.00	800.00
			31119	REAL PROP TAXES - OTHER								-
			31120	REAL PROP TAXES - PRIOR YEAR	$ 7,423.00	$ 2,484.45	$ -		$ -		$ 54,810.00	54,810.00
			31131	MOTOR VEHICLE TAX	$ 150,135.20	$ 149,230.19	$ 161,642.41	$ 155,000.00	$ 300,717.76	$ 215,037.00	$ 300,000.00	84,963.00
			31132	MOBILE HOME TAX	$ 767.43							-
			31134	INTANGIBLE TAXES	$ 424.22							-
			31135	RAILROAD EQUIP TAXES								-
			31160	REAL ESTATE TRANSFER TAX	$ 4,742.79	$ 6,389.27	$ 5,259.53		$ -	$ 5,000.00	$ 5,000.00	-
			31190	REAL PROPERTY TAXES- OTHER					$ 5,016.20			-
				TOTAL PROPERTY TAXES	**$ 1,076,943.89**	**$ 1,000,530.58**	**$ 1,081,410.19**	$ 1,066,523.23	**$ 1,214,957.27**	$ 1,131,560.00	**$ 1,278,169.00**	146,609.00
		31170 FRANCHISE TAXES										
			31710	ELECTRIC - GA POWER	$ 255,197.50	$ 273,298.47	$ 290,859.91	$ 290,859.91	$ 333,982.58	$ 333,982.00	$ 350,554.00	16,572.00
			31711	ELECTRIC - COLQUITT EMC	$ 10,744.89	$ 16,441.15	$ 19,450.34	$ 19,450.34	$ 26,080.34	$ 26,080.00	$ 34,618.00	8,538.00
			31750	TELEVISION /CABLE	$ 19,898.08	$ 31,766.15	$ 16,448.21	$ 30,000.00	$ 13,317.34	$ 25,000.00	$ 13,500.00	- 11,500.00
			31760	TELEPHONE	$ 24,069.96	$ 19,186.18	$ 14,102.23	$ 14,102.23	$ 17,914.28	$ 14,000.00	$ 17,500.00	3,500.00
				TOTAL FRANCHISE TAXES	**$ 309,910.43**	**$ 340,691.95**	**$ 340,860.69**	$ 354,412.48	**$ 391,294.54**	$ 399,062.00	**$ 416,172.00**	17,110.00
		31300 GENERAL SALES TAX										
			31310	GA SALES TAX	$ 377,112.42	$ 407,691.33	$ 422,790.00	$ 415,000.00	$ 447,695.49	$ 415,000.00	$ 447,000.00	32,000.00
				TOTAL SALES TAX	**$ 377,112.42**	**$ 407,691.33**	**$ 422,790.00**	$ 415,000.00	**$ 447,695.49**	$ 415,000.00	**$ 447,000.00**	32,000.00
		31400 SELECTIVE SALES & USE TAX										
			31420	ALCOHOLICE BEVERAGE TAXES	$ 133,109.88	$ 128,409.17	$ 121,924.71	$ 111,739.19	$ 137,946.63	$ 111,739.00	$ 137,000.00	25,261.00
			31450	ENERGY EXCISE TAX	$ -	$ -	$ -		$ -			-
				TOTAL SELECTIVE & USE TAXES	$ 133,109.88	$ 128,409.17	$ 121,924.71	$ 111,739.19	$ 137,946.63	$ 111,739.00	$ 137,000.00	25,261.00
		31600 BUSINESS TAXES										
			31620	INSURANCE PREMIUM TAXES	$ 409,645.50	$ 398,979.17	$ 440,050.84	$ 440,000.00	$ 473,413.58	$ 440,000.00	$ 473,000.00	33,000.00
				TOTAL INSURANCE PREMIUM TAXES	**$ 409,645.50**	**$ 398,979.17**	**$ 440,050.84**	$ 440,000.00	**$ 473,413.58**	$ 440,000.00	**$ 473,000.00**	33,000.00
		31900 PEN & INT ON DELIQUIENT TAXES										
			31911	PENT & INT - REAL PROPERTY TAX	$ 25,953.75	$ 5,455.62	$ 303.22	$ 500.00	$ 235.35	$ 233.00	$ 233.00	-
			31950	FIFA COST	$ 0.01							-
			31951	ADVERTISING FEE DELINQ TAXES								-
				TOTAL PEN & INT ON DELIQ TAXES	$ 25,953.76	$ 5,455.62	$ 303.22	$ 500.00	$ 235.35	$ 233.00	$ 233.00	-
	TOTAL TAXES				**$ 2,332,675.88**	**$ 2,281,757.82**	**$ 2,407,339.65**	**$ 2,388,174.90**	**$ 2,665,542.86**	**$ 2,497,594.00**	**$ 2,751,574.00**	253,980.00

FISCAL YEAR 2026-2027
100 GENERAL GOVERNMENT
01500 GENERAL ADMINISTRATION REVENUE

GL ACT #				GL NAME	FY 21 - 22 ACTUAL	FY 22 - 23 ACTUAL	FY 23 - 24 ACTUAL	FY 24 - 25 PROPOSED	FY 24 - 25 ACTUAL	FY 25 - 26 PROPOSED	FY 26 - 27 PROPOSED	DIFFERENCE
32 LICENSE PERMITS												
32100 BUSINESS LICENSE												
			32110	ALCOHOLIC BEVERAGE LICENSE								
			32120	BUSINESS LICENSE	$ 98,450.77	$ 102,661.08	$ 102,661.23	$ 98,000.00	$ 96,742.12	$ 94,883.00	$ 96,500.00	1,617.00
			32122	BL APP FEE - MISC								-
			32121	DELINQUENT BUSINESS LICENSE		$ 1,480.00						-
			32123	MOBILE FOOD VENFOR LICENSE	$ 400.00	$ 400.00	$ 450.00	$ 450.00	$ 350.00	$ 350.00	$ 350.00	-
			32135	LIQUOR BY THE DRINK	$ 1,170.17	$ 1,428.23	$ 1,579.82	$ 1,500.00	$ 2,351.46	$ 1,532.00	$ 2,300.00	768.00
				TOTAL BUSINESS LICENSE	$ 100,020.94	$ 105,969.31	$ 104,691.05	$ 99,950.00	$ 99,443.58	$ 96,765.00	$ 99,150.00	2,385.00
32200 NON-BUS LICENSE & PERMITS												
			32221	BUILDING/ZONING PERMITS	$ 7,069.00							
			32222	VARIENCE APP REQUEST FEE	$ 125.00							
			32223	REZONING PERMITS								
			32224	YARD SALE PERMIT	$ 45.00	$ 25.00	$ 35.00	$ 50.00	$ 35.00	$ 15.00	$ 35.00	20.00
			32225	NPDES PERMIT FEE - CODE ENFO								-
			32230	GOLF CART PERMIT	$ 50.00	$ 100.00	$ 50.00	$ 50.00	$ 75.00			-
New			32240	Permiting Fees (Building, other)						60000	0	- 60,000.00
				TOTAL NON BUSIN LICENSE PERMIT	$ 7,289.00	$ 125.00	$ 85.00	$ 100.00	$ 110.00	$ 60,015.00	$ 35.00	- 59,980.00
TOTAL LICENSES & PERMITS					**$ 107,309.94**	**$ 106,094.31**	**$ 104,776.05**	**$ 100,050.00**	**$ 99,553.58**	**$ 156,780.00**	**$ 99,185.00**	- 57,595.00
33 INTERGOVERNMENTAL REVENUES												
33411 STATE GOVERNMNET GRANTS												
			33411	DIRECT FOR DISASTER ASSISTANCE	$ 24,759.50							-
			33417	LMIG PROGRAM	$ 79,839.84	$ 81,253.42	$ 87,052.69	$ 194,864.27	$ -	$ 85,000.00	$ 85,000.00	-
				LMIG PROGRAM	**$ 104,599.34**	**$ 81,253.42**	**$ 87,052.69**	$ 194,864.27	**$ -**	$ 85,000.00	$ 85,000.00	-
33800 LOCAL GOVT PAY IN LIEU OF TAX												
			33800	HOUSEING AUTH IN LIEU OF TAX	$ 11,748.54	$ 14,574.77	$ 18,156.75	$ 18,000.00	$ 17,271.34	17,271.00	17,271.00	-
				HOUSEING AUTH IN LIEU OF TAX	**$ 11,748.54**	**$ 14,574.77**	**$ 18,156.75**	$ 18,000.00	**$ 17,271.34**	17,271.00	17,271.00	-
												-
TOTAL INTERGOVERNMENTAL REVENUES					**$ 116,347.88**	**$ 95,828.19**	**$ 105,209.44**	**$ 212,864.27**	**$ 17,271.34**	**$ 102,271.00**	**$ 102,271.00**	-
34 CHARGES FOR SERVICES												
34100 GENERAL GOVERNMENT												
			41190	CITY ADMIN FEE - COURT								
			41191	PROBATION FEE - COURT	$ 7,130.00	$ 31,090.00	$ 38,725.58	$ 33,000.00	$ 57,003.93	$ 45,919.00	$ 50,000.00	4,081.00
			41192	TECHNOLOGY FEE - COURT								-
			41910	ELECTION QUALIFYING FEE	$ 752.00							-
				TOTAL GEN GOV'T FEES	**$ 7,882.00**	**$ 31,090.00**	**$ 38,725.58**	$ 33,000.00	**$ 57,003.93**	$ 45,919.00	$ 50,000.00	4,081.00
34200 PUBLIC SAFETY												
			42000	MISC POLICE FEES	$ 2,534.64	$ 7,345.42	$ 9,275.20	$ 9,000.00	$ 4,622.05	$ 3,989.00	$ 4,000.00	11.00
			42200	FIRE CALLS	$ 18,964.71	$ 17,432.84	$ 18,993.77	$ 23,000.00	$ 31,903.16	$ 17,637.00	$ 20,000.00	2,363.00
			42300	JAIL FEES - COURT								-
			42900	FIRE EMER REIMB SERVICES								-
				TOTAL PUBLIC SAFETY FEES	**$ 21,499.35**	**$ 24,778.26**	**$ 28,268.97**	$ 32,000.00	**$ 36,525.21**	$ 21,626.00	$ 24,000.00	2,374.00
34400 UTILITIES / ENTERPRISE												

FISCAL YEAR 2026-2027
100 GENERAL GOVERNMENT
01500 GENERAL ADMINISTRATION REVENUE

GL ACT #				GL NAME	FY 21 - 22 ACTUAL	FY 22 - 23 ACTUAL	FY 23 - 24 ACTUAL	FY 24 - 25 PROPOSED	FY 24 - 25 ACTUAL	FY 25 - 26 PROPOSED	FY 26 - 27 PROPOSED	DIFFERENCE
			44110	REFUSE COLLECTION CHARGES	$ 628,036.33	$ 689,171.69	$ 609,074.50	$ 650,000.00	$ 693,829.27	$ 650,000.00	$ 693,000.00	43,000.00
			44112	YARD TRASH PICKUP FEE	$ 45,295.00	$ 49,214.00	$ 44,754.00	$ 45,000.00	$ 56,343.35	$ 45,000.00	$ 56,000.00	11,000.00
			44190	PEN / LATE FEES SANITATION								-
			44191	DUMPING CHRGS FROM DEMO								-
				TOTAL UTILITIES / ENTERPRISE	**$ 673,331.33**	**$ 738,385.69**	**$ 653,828.50**	$ 695,000.00	**$ 750,172.62**	$ 695,000.00	$ 749,000.00	54,000.00
		34600		OTHER FEES								
			46100	ANIMAL CTRL FINES	$ 24.00	$ 70.00						
			46101	ANIMAL CTRL BOARDING FEES	$ 30.00							
			46102	ANIMAL CTRL ADOPTION FEES	$ 4,692.80	$ 7,984.00	$ 1,940.00	$ 10,000.00		$ 10,000.00	$ 10,000.00	-
			46103	ANIMAL CTRL RECALIM FEE	$ 2,022.10	$ 772.00	$ 48.00	$ 3,500.00		$ 3,500.00	$ 3,500.00	-
				TOAL OTHER FEES	**$ 6,768.90**	**$ 8,826.00**	**$ 1,988.00**	$ 13,500.00	**$ -**	$ 13,500.00	$ 13,500.00	-
		34900		OTHER CHARGES FOR SERVICES								
			49100	CEMETARY FEES	$ 23,375.00	$ 22,555.86	$ 24,687.50	$ 24,000.00	$ 19,062.50	$ 24,000.00	$ 20,000.00	- 4,000.00
			49101	CEMETARY DEED FILING FEE	$ 800.00	$ 725.00	$ 825.00	$ 900.00	$ 500.00	$ 375.00	$ 500.00	125.00
			49200	CREDIT DEBIT CHG FEES	$ -	$ 1.53						-
			49300	BAD CHECK FEES	$ 1,770.17	$ 2,559.31	$ 1,655.72	$ 2,600.00	$ 3,152.00	$ 1,007.00	$ 1,500.00	493.00
			49301	RET CHECK FEE FARMERS MKT								-
			49901	VENDING MACHINE REV								-
				TOTAL OTHER CHARGES FOR SERVICES	**$ 25,945.17**	**$ 25,841.70**	**$ 27,168.22**	$ 27,500.00	**$ 22,714.50**	$ 25,382.00	$ 22,000.00	- 3,382.00
	TOTAL CHARGES FOR SERVICES				**$ 735,426.75**	**$ 828,921.65**	**$ 749,979.27**	**$ 801,000.00**	**$ 866,416.26**	**$ 801,427.00**	**$ 858,500.00**	57,073.00
35				FINES & FORFEITURES								
	35100			FINES & FORFEITURES								
			35131	DRUG CONFISCATIONS	$ -	$ 1,360.70	$ 11,829.30		$ 11,384.50		$ 10,000.00	10,000.00
			35170	COURT FINES AND FORFEITURES	$ 161,339.39	$ 170,622.19	$ 203,612.73	$ 200,000.00	$ 143,774.26	$ 200,000.00	$ 145,000.00	- 55,000.00
			35171	COURT - RESITTUTION	$ 25.00	$ 323.29	$ 246.00	$ 250.00	$ -			
			35172	COURT - RESTIT ATTORNEY FEE								
			35173	COURT - RESTIT MISC FEE								
			35174	COURT - RESTIT MED FEES								
			35175	RESTIT - STREET DEPT PRO			$ 5.00					
			35312	DRUG CONFISCATIONS								
				TOTAL FINES & FORFEITURES	**$ 161,364.39**	**$ 172,306.18**	**$ 215,693.03**	$ 200,250.00	**$ 155,158.76**	$ 200,000.00	$ 155,000.00	- 45,000.00
	TOTAL FINES & FORFEITURES				**$ 161,364.39**	**$ 172,306.18**	**$ 215,693.03**	**$ 200,250.00**	**$ 155,158.76**	**$ 200,000.00**	**$ 155,000.00**	- 45,000.00
36				INVESTMENT INCOME								
	36100			INTEREST REVENUES								
			36100	INTEREST REVENUES	$ 12,654.45	$ 6,205.69	$ 30,670.55	$ 20,000.00	$ 15,515.88	$ 20,000.00	$ 15,000.00	- 5,000.00
			36101	INTEREST REVENUES - RECREATION								-
				TOTAL INTEREST REVENUES	**$ 12,654.45**	**$ 6,205.69**	**$ 30,670.55**	$ 20,000.00	**$ 15,515.88**	$ 20,000.00	$ 15,000.00	- 5,000.00
	TOTAL INVESTMENT INCOME				**$ 12,654.45**	**$ 6,205.69**	**$ 30,670.55**	**$ 20,000.00**	**$ 15,515.88**	**$ 20,000.00**	**$ 15,000.00**	- 5,000.00
37				CONTRIB & DONATIONS								
	37100			CONTRIB & DONATIONS - PRIVATE								
			37100	DONATIONS	$ -	$ 5,000.00			$ 125.00			
			37101	DONATIONS - ANIMAL CONTROL	$ 16,923.83	$ 10,013.50	$ 12,357.03	$ 11,500.00	$ 10,190.03	$ 10,000.00	$ 10,000.00	-

FISCAL YEAR 2026-2027
100 GENERAL GOVERNMENT
01500 GENERAL ADMINISTRATION REVENUE

GL ACT #				GL NAME	FY 21 - 22 ACTUAL	FY 22 - 23 ACTUAL	FY 23 - 24 ACTUAL	FY 24 - 25 PROPOSED	FY 24 - 25 ACTUAL	FY 25 - 26 PROPOSED	FY 26 - 27 PROPOSED	DIFFERENCE
			37102	MISC POLICE DEPT DONATIONS	$ 1,500.00				$ 7,500.00		7500	7,500.00
			37105	VOLLEYBALL COURT DONATIONS								-
			37106	DONATIONS FOR MAINSTREET								-
			37107	DONATIONS FOR NCC								-
			37108	DONATIONS FOR CEMETARY								-
				TOTAL CONTRIB & DONATIONS - PRIVAT	$ 18,423.83	$ 15,013.50	$ 12,357.03	$ 11,500.00	$ 17,815.03	$ 10,000.00	$ 17,500.00	7,500.00
				TOTAL CONTRIB & DONATIONS	**$ 18,423.83**	**$ 15,013.50**	**$ 12,357.03**	**$ 11,500.00**	**$ 17,815.03**	**$ 10,000.00**	**$ 17,500.00**	7,500.00
38	MISC REVENUE											
	38100	RENT & ROYALITES										
			38100	CASH OVER/SHORT								
			38101	COMMUNITY CENTER RENTAL	$ 7,500.00	$ 12,935.00	$ 8,965.00	$ 10,000.00	$ 1,570.00	$ 10,000.00	$ 1,500.00	- 8,500.00
			38102	COUNTY RENT/SALARY	$ 4,999.92	$ 4,999.92	$ 3,749.94	$ 4,000.00	$ 4,583.26	$ 3,333.00	$ 3,300.00	- 33.00
			38104	BUILDING RENT	$ 9,000.00	$ 750.00		$ 750.00	$ 1,500.00	$ 750.00	$ 750.00	-
			38105	FARMERS MKT SPACE RENT					$ 2,000.00		$ 1,000.00	1,000.00
			38106	FARMERS MKT MEMBERSHIP FEE								-
			38107	RENT FOR LAND USE	$ 9,567.67		$ 9,616.51	$ 10,500.00	$ -			-
			38108	BI-LO BLDG OFFICE RENTAL								-
			38109	WAREHOUSE RENT								-
			38110	DDA DOWNTOWN CENTER RENT								-
				TOTAL RENTS AND &ROYALTIES	**$ 31,067.59**	**$ 18,684.92**	**$ 22,331.45**	$ 25,250.00	**$ 9,653.26**	$ 14,083.00	$ 6,550.00	- 7,533.00
				TOTAL RENT & ROYALITES	**$ 31,067.59**	**$ 18,684.92**	**$ 22,331.45**	**$ 25,250.00**	**$ 9,653.26**	**$ 14,083.00**	**$ 6,550.00**	- 7,533.00
	38900	OTHER MIS REVENUES										
	New		38909	Capital Proceeds						$ 440,020.00	$ -	- 440,020.00
			38900	MISC REV	$ 6,634.99	$ 1,001,540.33	$ 55,174.83	$ 251,091.94	$ 340,567.69	$ 331,687.00	$ 290,005.00	- 41,682.00
			38902	INSURANCE REIMBURSEMENTS	$ -	$ -	$ 1,240.00		$ -			-
			38903	REFUND-QTRLY FED TAX RETURN	$ 19,153.37	$ -						-
			38906	DEEP SOUTH REVENUE SHARING	$ 20,229.50	$ 10,133.29	$ 29,474.55	$ 30,000.00	$ 22,894.71	$ 30,000.00	$ 30,000.00	-
			38908	MISC POLICE REC FUND		$ 90.00	$ 300.00		$ -			-
			38915	FARMERS MARKET SALES	$ 151,948.06	$ 210,939.94	$ 357,805.68	$ 290,000.00	$ 494,414.01	$ 290,000.00	$ 464,134.00	174,134.00
			38920	BETTER HOMETOWN RECEIPTS	$ 11,977.00	$ 8,586.18						-
			38921	URBAN REDEVELOPMENT AGENCY		$ 15,000.00	$ 287,500.00					-
			38925	GA MAINSTREET REVENUE		$ 853.97	$ 47,496.32		$ 25,573.63			-
			38999	SUSPENSE		$ (3,772.18)	$ (199,677.67)		$ 148,809.32			-
				TOTAL OTHER MISC REV	$ 209,942.92	$ 1,243,371.53	$ 579,313.71	$ 571,091.94	$ 1,032,259.36	$ 1,091,707.00	$ 784,139.00	- 307,568.00
				TOTAL OTHER MIS REVENUES	**$ 209,942.92**	**$ 1,243,371.53**	**$ 579,313.71**	**$ 571,091.94**	**$ 1,032,259.36**	**$ 1,091,707.00**	**$ 784,139.00**	- 307,568.00

FISCAL YEAR 2026-2027

100 GENERAL GOVERNMENT

01500 GENERAL ADMINISTRATION REVENUE

GL ACT #				GL NAME	FY 21 - 22 ACTUAL	FY 22 - 23 ACTUAL	FY 23 - 24 ACTUAL	FY 24 - 25 PROPOSED	FY 24 - 25 ACTUAL	FY 25 - 26 PROPOSED	FY 26 - 27 PROPOSED	DIFFERENCE
		39100	OTHER FINANCING SOURCES									
			39124	TRANSFER FROM W/S FUND		$ 67,084.90						
			39150	TRANSFER IN/OUT W/S	$ 420,000.00						$ 629,866.00	629,866.00
		NEW		TRANSFER IN/OUT GAS								-
				TOTAL MISC	$ 420,000.00	$ 67,084.90					$ 629,866.00	629,866.00
				TOTAL GENERAL FUND	**$ 4,145,213.63**	**$ 4,835,268.69**	**$ 4,227,670.18**	**$ 4,330,181.11**	**$ 4,879,186.33**	**$ 4,893,862.00**	**$ 5,419,585.00**	525,723.00

General Fund
FY 2026-2027

The General Fund's main changes to Admin Expenditures:

- $93k increase to health insurance
- $30k increase to data processing
- $30k increase to vehicle insurance
- $99,500 decrease to Grant Matching
- $22k increase to General Funds Contingency
  - Contingency expected to be used for the following increases:
    - Health and General Insurance
    - Electricity
    - Gas, Oil, Fuel

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

100 GENERAL GOVERNMENT
01500 GENERAL ADMINISTRATION

GL ACCOUNT NUMBER	GL ACCOUNT NAME	FY 24 APPROVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
51101	SALARIES	$ 152,500.00	$ 180,000.00	$ 339,029.35	$ 164,877.00	$ 168,102.00	$ 3,225.00
51102	ALDERMAN COMPENSATION	$ 18,000.00	$ 18,000.00	$ 8,500.00	$ 50,400.00	$ 33,600.00	-$ 16,800.00
51130	OVERTIME	$ 3,000.00	$ 2,000.00	$ 70.32	$ 1,000.00	$ 1,000.00	$ -
51210	EMPLOYEE HEALTH INS	$ 25,000.00	$ 25,000.00	$ 146,369.92	$ 29,000.00	$ 122,507.00	$ 93,507.00
51212	EMPLOYEE INS DEDUCTION	$ 7,000.00	$ 7,000.00	$ 6,750.00	$ 7,000.00	$ 7,000.00	$ -
51220	SOCIAL SECURITY EXPENSE	$ 26,500.00	$ 26,500.00	$ 23,131.17	$ 22,000.00	$ 24,000.00	$ 2,000.00
51240	RETIREMENT EXPENSE	$ 102,000.00	$ 90,000.00	$ 82,190.40	$ 50,000.00	$ 82,345.00	$ 32,345.00
51270	WORKERS COMP	$ 60,000.00	$ 60,000.00	$ 79,317.45	$ 60,000.00	$ 83,283.00	$ 23,283.00
52120	ATTORNEY FEES	$ 25,000.00	$ 25,000.00	$ 19,321.50	$ 40,000.00	$ 40,000.00	$ -
52121	AUDITOR FEES	$ 30,000.00	$ 30,000.00	$ 31,740.64	$ 30,000.00	$ 35,000.00	$ 5,000.00
52123	CONTRACT PROF SERVICES	$ 15,000.00	$ 15,000.00	$ 24,979.01	$ 30,000.00	$ 25,000.00	-$ 5,000.00
52126	Engineering Fees						$ -
52130	DARA PROC/SOFTWARE	$ 50,000.00	$ 50,000.00	$ 78,836.22	$ 50,000.00	$ 80,000.00	$ 30,000.00
52131	DRUG TESTING/MEDICAL	$ 500.00	$ 500.00	$ 22.65	$ 500.00	$ 500.00	$ -
52137	LAND SURVEYING						$ -
52145	SECURITY MONITORING SYSTEM	$ 1,000.00	$ 1,000.00	$ 540.00	$ 1,000.00	$ 1,000.00	$ -
52146	BANK OR CREDIT CARD FEES	$ 3,500.00	$ 3,500.00	$ 20,168.82	$ 3,500.00	$ 24,000.00	$ 20,500.00
52201	BUILDING MAINT	$ 10,000.00	$ 8,000.00	$ 24,632.27	$ 5,000.00	$ 5,000.00	$ -
52203	EQUIPMENT MAINT	$ 8,000.00	$ 8,000.00	$ 13,000.60	$ 5,000.00	$ 13,000.00	$ 8,000.00
52204	BLDG MAINT - WIREGRASS	$ 500.00	$ 500.00	$ 300.00	$ 500.00	$ 500.00	$ -
52208	GROUNDS/LANDSCAPE		$ 3,000.00	$ 22.00	$ 2,500.00	$ 2,500.00	$ -
52209	BLDG MAINT - NCC	$ 10,000.00	$ 5,000.00	$ 8,962.63	$ 2,000.00	$ 9,000.00	$ 7,000.00
52212	BLDG MAINT - YES CENTER	$ 500.00	$ 500.00	$ 748.69	$ 500.00	$ 800.00	$ 300.00
52233	VEHICLE & EQUIP RENTAL			$ 149.45		$ 200.00	$ 200.00
52310	VEHICLE INSURANCE	$ 63,000.00	$ 63,000.00	$ 86,722.51	$ 60,000.00	$ 90,000.00	$ 30,000.00
52311	LIABILITY INS CLAIMS - LAWS		$ 500.00	$ -	$ 500.00	$ 500.00	$ -
52314	GENERAL LIABILITY	$ 13,000.00	$ 13,000.00	$ 13,368.02	$ 13,000.00	$ 14,000.00	$ 1,000.00
52315	PROPERTY INSURANCE	$31,000.00	$ 31,000.00	$ 36,431.67	$ 31,000.00	$ 38,000.00	$ 7,000.00
52316	ELECTED OFFICIAL LIABILITY	$ 7,000.00	$ 6,000.00	$ 6,912.00	$ 6,000.00	$ 7,000.00	$ 1,000.00
52319	CRIME & GOV'T INSURANCE	$ 800.00	$ 800.00	$ 702.00	$ 800.00	$ 800.00	$ -
52320	TELEPHONE EXPENSE	$ 16,500.00	$ 16,500.00	$ 18,772.68	$ 15,000.00	$ 19,000.00	$ 4,000.00
52321	TELECOM CONTRACT FEES	$ 3,500.00	$ 3,500.00	$ -	$ 3,500.00	$ -	-$ 3,500.00
52322	INTERNET FEES	$ 3,500.00	$ 3,500.00	$ 6,681.19	$ 5,000.00	$ 6,800.00	$ 1,800.00
52325	CELL PHONE/PAGER/RADIO	$ 1,500.00	$ 1,500.00	$ 2,850.94	$ 2,000.00	$ 3,000.00	$ 1,000.00

FISCAL YEAR 2026-2027

100 GENERAL GOVERNMENT
01500 GENERAL ADMINISTRATION

GL ACCOUNT NUMBER	GL ACCOUNT NAME	FY 24 APPORVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACUTAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
52326	POSTAGE		$ 1,000.00	$ 17.77	$ 1,000.00	$ 1,000.00	$ -
52330	ADVERTISING FEE	$ 4,500.00	$ 3,000.00	$ 5,089.79	$ 3,000.00	$ 5,500.00	$ 2,500.00
52333	PROMOTIONAL ITEMS		$ 2,000.00	$ -	$ 1,500.00	$ 1,500.00	$ -
52350	TRAVEL EXPENSE	$ 20,000.00	$ 20,000.00	$ 29,879.03	$ 19,500.00	$ 30,000.00	$ 10,500.00
52360	DUES	$ 15,000.00	$ 15,000.00	$ 18,234.21	$ 10,000.00	$ 20,000.00	$ 10,000.00
52370	TRAINING EXPENSE	$ 17,000.00	$ 17,000.00	$ 16,537.85	$ 17,000.00	$ 17,000.00	$ -
52385	CONTRACTUAL SERVICES		$ 2,000.00	$ 6,254.54	$ 20,000.00	$ 7,000.00	-$ 13,000.00
52387	ELECTION WORKERS		$ 2,000.00	$ -	$ 2,000.00	$ 2,000.00	$ -
53110	OPERATING SUPPLIES	$ 5,000.00	$ 5,000.00	$ 15,300.08	$ 11,000.00	$ 16,000.00	$ 5,000.00
53111	OFFICE SUPPLIES			$ 9,178.12		$ 10,000.00	$ 10,000.00
53123	ELECTRICITY - BUILDINGS	$ 15,500.00	$ 20,000.00	$ 26,303.15	$ 20,000.00	$ 27,000.00	$ 7,000.00
53128	ELECTRICITY - NCC - A/C - FNTN	$ 4,000.00	$ 4,000.00	$ 7,041.48	$ 4,000.00	$ 8,000.00	$ 4,000.00
53129	CONNIE MEMORIAL LIBRARY	$ 14,500.00	$ 20,000.00	$ -	$ 20,000.00	$ -	-$ 20,000.00
53130	FOOD - NOT TRAVEL HOSPITALITY	$ 3,000.00	$ 3,000.00	$ 5,940.06	$ 3,000.00	$ 6,000.00	$ 3,000.00
53136	EMPLOYEE APPRECIATION MEAL	$ 2,000.00	$ 2,000.00	$ 1,491.46	$ 2,000.00	$ 2,000.00	$ -
53137	COMMUNITY ENGAGEMENT				$ 6,000.00	$ -	-$ 6,000.00
53171	UNIFORM EXPENSE	$ 2,000.00	$ 2,000.00	$ 1,019.40	$ 2,000.00	$ 1,000.00	-$ 1,000.00
53173	ELECTION EXPENSE		$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
54250	EQUIPMENT	$ 5,000.00	$ 5,000.00	$ 1,035.00	$ 5,000.00	$ 5,000.00	$ -
56101	HURRICANE HELENE INS DAMAGE			$ 30,657.18			$ -
57201	DONATIONS	$ 2,500.00	$ 2,500.00	$ 20,107.68	$ 2,500.00	$ 20,004.00	$ 17,504.00
57301	MISC EXP	$ 10,000.00	$ 8,000.00	$ 7,670.76	$ 8,000.00	$ 8,000.00	$ -
57315	BANK ACH FEES	$ 1,400.00	$ 1,400.00	$ -	$ 1,400.00	$ -	-$ 1,400.00
57318	INFORMATION TECH (IT)	$ 20,000.00	$ 20,000.00	$ 3,304.00	$ 20,000.00	$ 1,500.00	-$ 18,500.00
57319	RETREAT	$ 1,500.00	$ 1,500.00	$ -	$ 3,500.00	$ 3,500.00	$ -
57320	GRANT MATCHING				$ 99,500.00		-$ 99,500.00
57900	CONTINGENCY					$ 21,851.00	$ 21,851.00
	TOTAL	**$ 830,700.00**	**$ 855,200.00**	**$ 1,286,285.66**	**$ 974,477.00**	**$ 1,152,292.00**	$ 177,815.00

General Fund - FY 2026-2027

The General Fund's main changes to Department Expenditures:

- ❖ Judicial budget has a slight increase of $1,800 to the Judges fees
- ❖ Police Dept's budget nets together to yield approx. $15,000 increase
- ❖ Fire Dept's consists of a 60k increase to fire calls
- ❖ Animal Control added a part-time position
- ❖ Code Enforcement cut a full-time position
- ❖ Public Works cut $330k for a building, added back $178k to Sanitation fees, $85k to Electricity and $116k to Salaries for budget alignment
- ❖ Economic Development was taken out of the budget
- ❖ Mainstreet consolidated EconDev in the amount of 25k
- ❖ Farmers Market added $265k for Percent of Sales to Vendors

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

200 JUDICIAL

GL ACCOUNT NUMBER	GL ACCOUNT NAME	FY 24 APPORVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
52119	INDIGENT DEFENSE	$ 1,000.00	$ 1,000.00	$ 600.00	$ 1,000.00	$ 1,000.00	
52122	JUDGE FEES	$ 15,600.00	$ 15,600.00	$ 24,610.30	$ 23,200.00	$ 25,000.00	$ 1,800.00
52127	COURT SOLICITOR FEES	$ 15,600.00	$ 15,600.00	$ 5,600.00	$ 10,000.00	$ 10,000.00	
52128	COURT APPOINTED COUNSEL	$ 10,800.00	$ 10,800.00	$ 2,800.00	$ 10,000.00	$ 10,000.00	
52150	LEGAL INTERPRETATION FEE	$ 300.00	$ 300.00	$ 216.54	$ 500.00	$ 500.00	
52350	TRAVEL EXPENSE	$ 3,700.00	$ 3,700.00	$ -	$ 3,700.00	$ 3,700.00	
52360	DUES	$ 200.00	$ 200.00	$ 100.00	$ 850.00	$ 850.00	
52370	TRAINING EXPENSE	$ 2,000.00	$ 4,000.00	$ 649.00	$ 4,000.00	$ 4,000.00	
53110	OPERATING SUPPLIES	$ 150.00	$ 150.00	$ -	$ 150.00	$ 150.00	
53111	OFFICE SUPPLIES	$ 200.00	$ 200.00	$ -	$ 200.00	$ 200.00	
53199	POSTAGE		$ 200.00	$ -	$ 200.00	$ 200.00	
Total Municipal Court		**$ 49,550.00**	**$ 51,750.00**	**$ 34,575.84**	**$ 53,800.00**	**$ 55,600.00**	

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

300 PUBLIC SAFETY
03200 POLICE DEPARTMENT

GL ACCOUNT NUMBER	GL ACCOUNT NAME	FY 24 APPORVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
51101	SALARIES	$ 955,509.64	$ 985,000.00	$ 798,926.74	$ 956,842.00	$ 967,491.00	$ 10,649.00
51130	OVERTIME	$ 35,000.00	$ 25,000.00	$ 7,764.17	$ 15,000.00	$ 15,000.00	$ -
51210	EMPLOYEE HEALTH INS	$ 90,000.00	$ 90,000.00	$ 170,843.43	$ 100,000.00	$ 142,926.00	$ 42,926.00
51220	SOCIAL SECURITY	$ 67,000.00	$ 67,000.00	$ 59,386.15	$ 70,000.00	$ 65,000.00	$ (5,000.00)
52124	PRISONER HOUSING	$ 47,000.00	$ 47,000.00	$ 43,018.30	$ 47,000.00	$ 34,000.00	$ (13,000.00)
52125	PRISONER MEDICAL EXP	$ 800.00	$ 800.00	$ 1,420.50	$ -	$ 1,000.00	$ 1,000.00
52130	DATA PROC / SOFTWARE MAINT	$ 13,500.00	$ 13,500.00	$ 26,269.73	$ 25,500.00	$ 26,000.00	$ 500.00
52131	DRUG TEST / MED EXP/ BLOOD DRAW	$ 2,300.00	$ 1,500.00	$ 1,112.85	$ 1,500.00	$ 1,500.00	$ -
52152	10% JAIL FUND FEE	$ 18,000.00	$ 18,000.00	$ -	$ 18,000.00	$ 18,000.00	$ -
52201	BUILDING MAINTENANCE	$ 3,000.00	$ 3,000.00	$ 685.21	$ 3,000.00	$ 3,200.00	$ 200.00
52202	VEHICLE MAINTENANCE	$ 15,000.00	$ 20,000.00	$ 15,847.88	$ 20,000.00	$ 15,000.00	$ (5,000.00)
52203	EQUIPMENT MAINTENANCE	$ 10,000.00	$ 10,000.00	$ 10,734.78	$ 10,000.00	$ 10,000.00	$ -
52208	GROUNDS/LANDSCAPE MAINT	$ 200.00	$ 200.00	$ -	$ 200.00	$ -	$ (200.00)
52318	LAW OFFICERS' LIABILITY	$ 26,000.00	$ 26,000.00	$ 25,536.00	$ 26,000.00	$ 26,000.00	$ -
52320	TELEPHONE EXPENSE	$ 10,500.00	$ 10,500.00	$ 11,328.46	$ 14,000.00	$ 14,000.00	$ -
52322	INTERNET FEES	$ 960.00	$ 960.00	$ 3,863.25	$ 1,500.00	$ 3,500.00	$ 2,000.00
52325	CELL	$ 3,500.00	$ 10,000.00	$ 7,874.64	$ 10,000.00	$ 8,000.00	$ (2,000.00)
52326	POSTAGE	$ 400.00	$ 400.00		$ 400.00	$ 200.00	$ (200.00)
52330	ADVERTISING EXPENSE	$ 600.00	$ 2,000.00	$ 1,733.68	$ 3,000.00	$ 1,000.00	$ (2,000.00)
52350	TRAVEL EXPENSE	$ 8,500.00	$ 10,000.00	$ 9,503.69	$ 10,000.00	$ 12,000.00	$ 2,000.00
52360	DUES	$ 500.00	$ 500.00	$ 3,938.78	$ 500.00	$ 600.00	$ 100.00
52370	TRAINING EXPENSE			$ 686.00		$ 5,000.00	$ 5,000.00
52372	DRUG EDUCATION	$ 250.00	$ 250.00	$ -	$ 250.00	$ 500.00	$ 250.00
52385	CONTRACTUAL SERVICES	$ 200.00	$ 200.00	$ -	$ 200.00	$ -	$ (200.00)
53110	OPERATING SUPPLIES	$ 14,600.00	$ 10,000.00	$ 8,233.95	$ 10,000.00	$ 11,000.00	$ 1,000.00
53110	OFFICE SUPPLIES			$ 2,143.12			$ -
53121	POLICE FUND EXPENSES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00	$ 2,000.00	$ -
53123	ELECTRICITY - BUILDINGS	$ 7,500.00	$ 7,500.00	$ 8,317.41	$ 7,500.00	$ 8,000.00	$ 500.00
53127	GAS & OIL	$ 65,000.00	$ 65,000.00	$ 45,549.54	$ 65,000.00	$ 48,000.00	$ (17,000.00)
53160	SMALL EQUIPMENT	$ 3,000.00	$ 2,000.00	$ 14,566.07	$ 2,000.00	$ 2,000.00	$ -
53171	UNIFORM EXPENSE	$ 15,000.00	$ 30,000.00	$ 22,403.42	$ 20,000.00	$ 15,000.00	$ (5,000.00)
54255	TECH EQUIP-TECHNOLOGY FEE	$ 10,000.00	$ 10,000.00	$ 2,360.22	$ 10,000.00	$ 9,000.00	$ (1,000.00)
57201	DONATIONS	$ 400.00	$ 400.00	$ -	$ 400.00	$ 400.00	$ -
57203	PEACE OFFICERS A & B FUND	$ 33,000.00	$ 55,000.00	$ 39,812.61	$ 45,000.00	$ 45,000.00	$ -
57301	MISCELLANEOUS EXPENSE	$ 1,000.00	$ 3,500.00	$ 5,017.88	$ 3,500.00	$ 3,000.00	$ (500.00)
							$ -
Total Police		**$ 1,460,219.64**	**$ 1,527,210.00**	**$ 1,348,878.46**	**$ 1,498,292.00**	**$ 1,513,317.00**	$ 15,025.00

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

300 PUBLIC SAFETY
03500 FIRE DEPARTMENT

GL ACCOUNT NUMBER	FY 24 APPROVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
51101 SALARIES	$ 65,000.00	$ 101,584.37	$ 147,545.15	$ 122,150.00	$ 113,162.00	$ (8,988.00)
51130 OVERTIME	$ 250.00	$ 2,000.00	$ 1,999.28	$ 2,000.00	$ 2,000.00	$ -
51210 EMPLOYEE HEALTH INS	$ 14,000.00	$ 14,000.00	$ 20,088.08	$ 14,000.00	$ 17,151.00	$ 3,151.00
51211 FIRE FIGHTER CANCER POLICY	$ 2,200.00	$ 2,000.00	$ 1,224.00	$ 2,000.00	$ 2,000.00	$ -
51220 SOCIAL SECURITY EXPENSE		$ 10,000.00	$ 18,912.59	$ 10,000.00	$ 20,000.00	$ 10,000.00
52131 DRUG TESTING/MED EXP			$ 35.00		$ 200.00	$ 200.00
52132 FIRE CALLS	$ 55,000.00	$ 50,000.00	$ 104,179.00	$ 50,000.00	$ 110,000.00	$ 60,000.00
52201 BUILDING MAINTENANCE	$ 5,000.00	$ 5,000.00	$ 1,368.19	$ 5,000.00	$ 5,000.00	$ -
52202 VEHICLE MAINTENANCE	$ 22,000.00	$ 15,000.00	$ 4,835.19	$ 15,000.00	$ 15,000.00	$ -
52203 EQUIPMENT MAINTENANCE	$ 3,000.00	$ 3,000.00	$ 4,088.07	$ 3,000.00	$ 3,000.00	$ -
52320 TELEPHONE EXPENSE	$ 3,600.00	$ 3,600.00	$ 4,399.64	$ 3,600.00	$ 4,500.00	$ 900.00
52325 CELL PHONE/PAGER/RADIO EXP	$ 1,300.00	$ 1,300.00	$ 2,296.29	$ 1,300.00	$ 1,300.00	$ -
52330 ADVERTISING EXPENSE	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	$ 500.00	$ (1,000.00)
52350 TRAVEL EXPENSE	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
52360 DUES			$ 1,695.00		$ 1,800.00	$ 1,800.00
52363 FIREMAN'S DUES	$ 6,500.00	$ 6,500.00	$ 5,859.99	$ 6,500.00	$ 6,500.00	$ -
52370 TRAINING EXPENSE	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
53110 OPERATING SUPPLIES			$ 3,282.18		$ 1,000.00	$ 1,000.00
53115 FIREFIGHTING SUPPLIES	$ 2,000.00	$ 3,000.00	$ 1,317.57	$ 3,000.00	$ 3,000.00	$ -
53123 ELECTRICITY - BUILDINGS	$ 3,000.00	$ 3,000.00	$ 4,938.56	$ 3,000.00	$ 5,000.00	$ 2,000.00
53127 GAS & OIL	$ 4,000.00	$ 3,000.00	$ 2,978.94	$ 3,000.00	$ 3,000.00	$ -
53160 SMALL EQUIPMENT	$ 2,500.00	$ 2,500.00		$ 2,500.00	$ 2,500.00	$ -
53170 UNIFORM EXPENSE	$ 800.00	$ 800.00	$ 514.45	$ 800.00	$ 800.00	$ -
54205 NEW EQUIPMENT		$ 4,000.00	$ 6,185.00	$ 14,520.00	$ 8,000.00	$ (6,520.00)
Total Fire Department	**$ 192,650.00**	**$ 232,784.37**	**$ 337,742.17**	**$ 263,870.00**	**$ 326,413.00**	$ 62,543.00

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

300 PUBLIC SAFETY
03910 ANIMAL CONTROL

GL ACCOUNT NUMBER	GL ACCOUNT NAME	FY 24 APPORVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET		
51101	SALARIES	$ 36,000.00	$ 39,800.00	$ 37,008.80	$ 37,107.00	$ 67,393.00	$	30,286.00
51130	OVERTIME	$ 2,000.00	$ -	$ -	$ -	$ -	$	-
51210	EMPLOYEE HEALTH INS	$ 3,000.00	$ 3,000.00	$ -	$ 500.00	$ 408.00	$	(92.00)
51220	SOCIAL SECURITY EXPENSE	$ 3,000.00	$ 4,000.00	$ 2,795.79	$ 4,000.00	$ 4,000.00	$	-
52131	DRUG TESTING / MEDICAL EXP	$ 100.00	$ 100.00		$ 100.00	$ 100.00	$	-
52134	EUTHANASIA	$ 1,500.00	$ 1,500.00	$ 3,559.86	$ 1,500.00	$ 2,000.00	$	500.00
52147	VACCINE-SPAY-NEUTER	$ 15,000.00	$ 20,000.00	$ 12,161.69	$ 20,000.00	$ 26,000.00	$	6,000.00
52201	BUILDING MAINTENANCE	$ 500.00	$ 1,000.00	$ 1,201.93	$ 1,000.00	$ 500.00	$	(500.00)
52202	VEHICLE MAINTENANCE	$ 1,000.00	$ 1,000.00	$ 1,158.91	$ 1,000.00	$ 800.00	$	(200.00)
52203	EQUIPMENT MAINTENANCE	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$	-
52205	ANIMAL PEN MAINTENANCE	$ 500.00	$ 5,000.00	$ 223.28	$ 5,000.00	$ 1,000.00	$	(4,000.00)
52325	CELL PHONE/PAGER/RADIO EXP	$ 750.00	$ 750.00	$ 444.79	$ 750.00	$ 1,200.00	$	450.00
52350	TRAVEL EXPENSE	$ 1,000.00	$ 1,000.00	$ 308.90	$ 1,000.00	$ 1,000.00	$	-
52360	DUES	$ 500.00	$ 500.00	$ 620.00	$ 500.00	$ 150.00	$	(350.00)
52370	TRAINING EXPENSE	$ 1,500.00	$ 1,500.00	$ 387.00	$ 1,500.00	$ 1,500.00	$	-
53110	OPERATING SUPPLIES	$ 1,500.00	$ 1,500.00	$ 3,885.72	$ 1,500.00	$ 1,500.00	$	-
53111	OFFICE SUPPLIES	$ 100.00	$ 100.00	$ -	$ 100.00	$ 500.00	$	400.00
53123	ELECTRICITY - BUILDINGS	$ 3,000.00	$ 3,000.00	$ 4,936.92	$ 3,000.00	$ 5,500.00	$	2,500.00
53127	GAS & OIL	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	$ 5,000.00	$	3,500.00
53132	DOG & CAT FOOD	$ 1,500.00	$ 1,500.00	$ 1,627.24	$ 1,500.00	$ 1,800.00	$	300.00
53160	SMALL EQUIPMENT	$ 2,000.00	$ 2,000.00		$ 2,000.00	$ 2,000.00	$	-
53171	UNIFORM EXPENSE	$ 600.00	$ 500.00	$ 299.99	$ 500.00	$ 700.00	$	200.00
57301	MISCELLANEOUS EXPENSE	$ 50.00	$ 50.00	$ 915.90	$ 50.00	$ 500.00	$	450.00
Total Animal Control		**$ 77,100.00**	**$ 89,800.00**	**$ 71,536.72**	**$ 84,607.00**	**$ 124,051.00**	$	39,444.00

FISCAL YEAR 2026-2027
BUDGET WORKSHEET
300 PUBLIC SAFETY
07220 CODE ENFORCEMENT

GL ACCOUNT NUMBER	GL ACCOUNT NAME	FY 24 APPORVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
51101	SALARIES	$50,500.00	$ 52,503.36	$ 60,500.80	$106,124.00	$55,287.00	-$50,837.00
51210	EMPLOYEE HEALTH INS	$19,000.00	$ 19,000.00	$ 585.00	$19,000.00	$15,518.00	-$3,482.00
51220	SOCIAL SECURITY EXPENSE	$3,500.00	$ 4,500.00	$ 4,514.58	$9,000.00	$4,500.00	-$4,500.00
52111	GIS MAPPING-ZONING MAPS RC	$250.00	$ 5,500.00	$ -	$5,500.00	$5,500.00	$0.00
52130	DATA PROC / SOFTWARE MAINT	$500.00	$ 500.00	$ 510.00	$8,000.00	$8,000.00	$0.00
52202	VEHICLE MAINTENANCE	$1000.00	$ 2,500.00	$ 2,104.22	$6,000.00	$1,000.00	-$5,000.00
52320	TELEPHONE EXPENSE	$200.00	$ 200.00	$ -	$500.00		-$500.00
52322	INTERNET FEES	$200.00	$ 200.00	$ -	$500.00		-$500.00
52325	CELL PHONE/PAGER/RADIO	$500.00	$ 500.00	$ 531.24	$1,200.00	$1,200.00	$0.00
52350	TRAVEL EXPENSE	$2500.00	$ 3,500.00	$ 1,347.95	$6,000.00	$3,500.00	-$2,500.00
52360	DUES	$300.00	$ 400.00	$ 267.00	$800.00	$800.00	$0.00
52370	TRAINING EXPENSE	$2000.00	$ 4,000.00	$ 1,164.00	$7,000.00	$2,000.00	-$5,000.00
53110	OPERATING SUPPLIES	$500.00	$ 1,000.00	$ 2,549.65	$2,500.00	$1,200.00	-$1,300.00
53127	GAS & OIL	$3500.00	$ 3,500.00	$ 1,154.94	$6,000.00	$2,000.00	-$4,000.00
53160	SMALL EQUIPMENT	$150.00	$ 1,500.00	$ 2,126.25	$3,000.00	$1,000.00	-$2,000.00
53171	UNIFORM EXPENSE	$500.00	$ 500.00	$ 524.94	$1,000.00	$1,000.00	$0.00
57301	MISCELLANEOUS EXPENSE	$100.00	$ 500.00	$ -	$1,000.00	$500.00	-$500.00
53155	POSTAGE	$1000.00	$ 1,000.00	$ -	$2,000.00	$500.00	-$1,500.00
53727	CEMETARY DEED FILING			$ 103.52	$ 1,000.00	$2,000.00	$1,000.00
ADD	VEHICLE EXPENSE				$0.00	$0.00	$0.00
ADD	CEMETERY SUPPLIES				$1,000.00		-$1,000.00
ADD	CEMETERY DEED RECORDING				$1,000.00		-$1,000.00
Total Code Enforcement		**$86,200.00**	**$ 101,303.36**	**$ 77,984.09**	**$188,124.00**	**$105,505.00**	-$82,619.00

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

400 PUBLIC SAFETY
04200 STREET DEPARTMENT

GL ACT #	GL NAME	FY 24 APPORVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
51101	SALARIES	$ 309,413.12	$ 312,554.74	$ 358,025.30	$ 265,631.00	$ 382,019.00	$ 116,388.00
51130	OVERTIME	$ 15,000.00	$ 20,000.00	$ 28,084.26	$ 20,000.00	$ 20,000.00	$ -
51210	EMPLOYEE HEALTH INS	$ 55,000.00	$ 55,000.00	$ 70,943.69	$ 63,625.00	$ 57,987.00	-$ 5,638.00
51220	SOCIAL SECURITY EXPENSE	$ 20,000.00	$ 25,000.00	$ 28,532.89	$ 28,000.00	$ 29,000.00	$ 1,000.00
52133	MOSQUITO SPRAYING	$ 7,500.00	$ 18,000.00	$ 11,336.00	$ 15,000.00	$ 15,000.00	$ -
52202	VEHICLE MAINTENANCE	$ 6,000.00	$ 6,000.00	$ 10,886.87	$ 10,000.00	$ 10,000.00	$ -
52203	EQUIPTMENT MAINTENANCE	$ 30,000.00	$ 50,000.00	$ 59,379.17	$ 50,000.00	$ 60,000.00	$ 10,000.00
52208	GROUNDS/LANDSCAPE MAINT	$ 4,500.00	$ 5,500.00	$ 7,533.26	$ 6,000.00	$ 8,000.00	$ 2,000.00
52320	TELEPHONE EXPENSE	$ 250.00	$ 250.00	$ 509.34	$ 250.00	$ 1,000.00	$ 750.00
52322	INTERNET FEES			$ 792.36		$ 1,000.00	$ 1,000.00
52323	TRAFFIC LIGHT SIGNAL-TEL3			$ 599.01		$ 1,000.00	$ 1,000.00
52325	CELL PHONE/PAGER/RADIO EXP	$ 2,500.00	$ 1,500.00	$ 1,700.81	$ 1,500.00	$ 1,800.00	$ 300.00
52350	TRAVEL EXPENSE	$ -	$ 1,000.00	$ 872.20	$ 1,000.00	$ 1,000.00	$ -
52370	TRAINING EXPENSE	$ 1,000.00	$ 1,000.00	$ (400.00)	$ 1,000.00	$ 1,000.00	$ -
52393	TREE REMOVAL SERVICE	$ 2,000.00	$ 2,500.00	$ 15,000.00	$ 2,500.00	$ 5,000.00	$ 2,500.00
53110	OPERATING SUPPLIES	$ 1,750.00	$ 15,000.00	$ 17,317.97	$ 15,000.00	$ 18,000.00	$ 3,000.00
53112	SIGNS	$ 2,000.00	$ 2,000.00	$ 8,434.21	$ 5,000.00	$ 5,000.00	$ -
53127	GAS & OIL	$ 35,000.00	$ 35,000.00	$ 36,563.63	$ 35,000.00	$ 40,000.00	$ 5,000.00
53129	ELECTRIC - TRAFFIC SIGNALS	$ 1,250.00	$ 1,250.00	$ 2,035.94	$ 1,250.00	$ 1,250.00	$ -
53160	SMALL EQUIPMENT	$ 4,500.00	$ 4,500.00	$ 2,523.14	$ 4,500.00	$ 4,500.00	$ -
53170	UNIFORM EXPENSE	$ 4,000.00	$ 4,000.00	$ 2,880.05	$ 4,000.00	$ 4,000.00	$ -
53172	ELECTRICITY - STREET LIGHTS	$ 105,000.00	$ 140,000.00	$ 206,405.22	$ 140,000.00	$ 217,000.00	$ 77,000.00
53713	ELECTRICITY - WORK CONTROL	$ 500.00	$ 500.00	$ 596.22	$ 500.00	$ 700.00	$ 200.00
~~53714~~	ELECTRICITY - PARKS & REC	$ 10,000.00	$ 1,000.00	$ 18,655.56	$ 12,000.00	$ 19,500.00	$ 7,500.00
53715	ELECTRICITY - CEMETARIES	$ 900.00	$ 1,000.00	$ 1,212.93	$ 1,000.00	$ 1,300.00	$ 300.00
~~53716~~	ELECTRICITY - BUILDINGS	$ 1,500.00	$ 1,500.00		$ 1,500.00	$ 1,500.00	$ -
~~53717~~	ICE MACHINE RENTAL	$ 1,700.00	$ 1,500.00	$ 1,380.00	$ 1,500.00	$ 1,400.00	-$ 100.00
53719	SANITATION FEES	$ 440,000.00	$ 440,000.00	$ 598,087.12	$ 440,000.00	$ 618,000.00	$ 178,000.00
53720	YARD TRASH GRINDING	$ 13,000.00	$ 20,000.00	$ 21,096.72	$ 20,000.00	$ 21,500.00	$ 1,500.00
53721	CITY CLEANUP	$ 6,000.00	$ 6,000.00	$ 1,973.60	$ 15,000.00	$ 30,000.00	$ 15,000.00
53722	CONTRACT SERVICES	$ 3,000.00	$ 3,000.00	$ 8,962.00	$ 3,000.00	$ 9,000.00	$ 6,000.00
53723	FISH FOOD AQUATIC SPRAY	$ 2,000.00	$ 2,000.00	$ 1,037.60	$ 1,500.00	$ 4,000.00	$ 2,500.00
53724	CHRISTMAS DECORATIONS	$ 4,500.00	$ 4,500.00	$ 7,256.22	$ 4,500.00	$ 7,500.00	$ 3,000.00
53725	TENNIS COURT IMPROVEMENTS	$ 1,000.00	$ 1,000.00		$ 1,000.00	$ 1,000.00	$ -
53726	JULY 4TH CELEBRATION	$ 10,000.00	$ 10,000.00	$ 11,745.40	$ 10,000.00	$ 12,000.00	$ 2,000.00
53727	CEMETARY DEED FILING			$ 350.00			$ -
53728	CONNIES CHILDREN PARK	$ 500.00	$ 500.00	$ 518.38	$ 500.00	$ 550.00	$ 50.00
54205	NEW EQUIPTMENT		$ 15,000.00	$ 4,444.69	$ 15,000.00	$ 15,000.00	$ -
57301	MISC EXPENSE	$ 2,000.00	$ 1,000.00	$ 361.85	$ 1,000.00	$ 1,000.00	$ -
NEW	BUILDING				$ 330,000.00		-$ 330,000.00
	TOTAL PUBLIC WORKS	**$ 1,103,263.12**	**$ 1,208,554.74**	$ 1,547,633.61	$ 1,527,256.00	$ 1,627,506.00	$ 100,250.00

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

700 HOUSING & DEVELOPMENT
07530 ECONOMIC DEVELOPMENT

GL ACCOUNT NUMBER	GL ACCOUNT NAME	FY 25 ACTUAL	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
51101	SALARIES		$ 49,875.00	$ -	
51210	EMPLOYEE HEALTH INS		$ 18,506.00		
51220	SOCIAL SECURITY EXPENSE		$ 4,000.00		
52320	TELEPHONE EXPENSE		$ 500.00		
52326	POSTAGE		$ 250.00		
52330	ADVERTISING EXPENSE		$ 2,000.00		
52333	PROMOTIONAL ITEMS		$ 3,000.00		
52350	TRAVEL EXPENSE		$ 1,500.00		
52360	DUES		$ 1,000.00		
52370	TRAINING EXPENSE		$ 1,500.00		
53110	OPERATING SUPPLIES		$ 1,000.00		
53160	SMALL EQUIPMENT		$ 250.00		
57301	MISCELLANEOUS EXPENSE		$ 750.00		
57320	GRANT MATCHING		$ 5,000.00		
Total Economic Development		**$ -**	**$ 89,131.00**	**$ -**	

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

700 HOUSING & DEVELOPMENT
07520 MAINSTREET

GL ACCOUNT NUMBER	GL ACCOUNT NAME	FY 24 APPROVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
51101	SALARIES	$ 46,500.00	$ 48,418.24	$ 71,666.38	$ 46,362.00	$ 48,709.00	$ 2,347.00
51210	EMPLOYEE HEALTH INS	$ 16,606.80	$ 16,606.80	$ 585.00	$ 19,595.00	$ 16,004.00	$ (3,591.00)
51220	SOCIAL SECURITY EXPENSE	$ 4,000.00	$ 4,000.00	$ 5,394.70	$ 4,000.00	$ 4,000.00	$ -
52100	PURCHASED PROF			$ 20.00			$ -
52130	DATA PROC/SOFTWARE MAINT			$ 1,009.90		$ 1,100.00	$ 1,100.00
52208	GROUNDS/LANDSCAPE MAINT	$ 3,000.00	$ 3,000.00	$ 1,064.45	$ 1,000.00	$ 1,500.00	$ 500.00
52320	TELEPHONE EXPENSE	$ 1,000.00	$ 1,000.00	$ -	$ 500.00	$ 500.00	$ -
52325	CELL PHONE/PAGER/RADIO			$ 576.62			$ -
52326	POSTAGE	$ 500.00	$ 500.00		$ 250.00	$ 250.00	$ -
52330	ADVERTISING EXPENSE	$ 2,000.00	$ 2,000.00	$ 2,575.00	$ 2,000.00	$ 2,000.00	$ -
52333	PROMOTIONAL ITEMS	$ 3,000.00	$ 3,000.00	$ 1,936.00	$ -	$ 2,000.00	$ 2,000.00
52350	TRAVEL EXPENSE	$ 2,500.00	$ 3,000.00	$ 1,161.60	$ 1,500.00	$ 1,500.00	$ -
52360	DUES	$ 1,000.00	$ 1,000.00	$ 850.00	$ 1,000.00	$ 1,000.00	$ -
52370	TRAINING EXPENSE	$ 3,000.00	$ 2,500.00	$ 1,817.00	$ 1,500.00	$ 1,500.00	$ -
52385	CONTRACTUAL SERVICES	$ 55,000.00	$ 30,000.00	$ -	$ -	$ -	$ -
53110	OPERATING SUPPLIES	$ 2,000.00	$ 2,000.00	$ 3,809.39	$ 1,000.00	$ 2,500.00	$ 1,500.00
53160	SMALL EQUIPMENT	$ 500.00	$ 500.00	$ 1,091.25	$ 250.00	$ 250.00	$ -
53130	Food Not Travel related					$ 1,000.00	$ 1,000.00
53161	CHRISTMAS DECORATIONS	$ 10,000.00	$ 13,000.00	$ 12,999.40	$ 16,000.00	$ 13,915.00	$ (2,085.00)
57206	GA MAINSTREET PROGRAM			$ 23,027.00		$ 25,000.00	$ 25,000.00
57301	MISCELLANEOUS EXPENSE	$ 500.00	$ 1,250.00	$ 95.00	$ 750.00	$ 250.00	$ (500.00)
57309	ENTERTAINMENT ASSISTANCE BHT	$ 1,000.00	$ 3,000.00	$ 3,050.00	$ 3,000.00	$ -	$ (3,000.00)
57314	T-SHIRTS	$ 1,000.00	$ 1,000.00	$ -	$ 1,500.00	$ 500.00	$ (1,000.00)
Total Mainstreet		**$ 153,106.80**	**$ 135,775.04**	**$ 132,728.69**	**$ 100,207.00**	**$ 123,478.00**	$ 23,271.00

FISCAL YEAR 2026-2027
BUDGET WORKSHEET
700 HOUSING & DEVELOPMENT
07565 FARMERS MARKET

GL ACCOUNT NUMBER	GL ACCOUNT NAME	FY 24 APPROVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
51101	SALARIES	$ 40,000.00	$ 43,000.00	$ 58,487.50	$ 39,592.00	$ 55,309.00	$ 15,717.00
51130	OVERTIME	$ 5,000.00	$ 2,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
51210	EMPLOYEE HEALTH INS		$ 16,606.80	$ -	$ 18,506.00	$ 15,114.00	-$ 3,392.00
51220	SOCIAL SECURITY EXPENSE		$ 1,500.00	$ 4,343.43	$ 4,500.00	$ 4,500.00	$ -
52145	SECURITY MONITORING SYSTEM	$ 600.00	$ 7,000.00	$ 2,606.99	$ 3,000.00	$ 3,000.00	$ -
52201	BUILDING MAINTENANCE	$ 1,000.00	$ 2,500.00	$ 13,474.83	$ 2,500.00	$ 2,500.00	$ -
52203	EQUIPMENT MAINTENANCE	$ 1,100.00	$ 1,500.00	$ 228.75	$ 1,500.00	$ 1,500.00	$ -
52320	TELEPHONE EXPENSE	$ 2,000.00	$ 3,000.00	$ 3,012.42	$ 2,500.00	$ 2,500.00	$ -
52330	ADVERTISING EXPENSE	$ 1,000.00	$ 1,000.00	$ 864.00	$ 1,000.00	$ 1,000.00	$ -
52333	PROMOTIONAL ITEMS	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
52360	DUES	$ 500.00	$ 300.00	$ -	$ 500.00	$ 500.00	$ -
52385	CONTRACTUAL SERVICES	$ 5,000.00	$ 2,500.00	$ 40.00	$ 2,000.00	$ 2,000.00	$ -
53110	OPERATING SUPPLIES	$ 6,000.00	$ 4,000.00	$ 4,283.05	$ 3,000.00	$ 3,000.00	$ -
53123	ELECTRICITY - BUILDINGS		$ 9,000.00	$ 18,036.18	$ 1,000.00	$ 1,000.00	$ -
57311	FARMERS MKT % OF SALES TO VEND	$ 25,000.00	$ 25,000.00	$ 285,730.18	$ 15,000.00	$ 280,000.00	$ 265,000.00
57320	PRODUCE	$ 10,000.00	$ 10,000.00	$ 8,926.53	$ 8,000.00	$ 8,000.00	$ -
57321	MERCHANDISE	$ 10,000.00	$ 7,000.00	$ 19,196.02	$ 5,000.00	$ 5,000.00	$ -
57322	TRAVEL	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
57323	TRAINING	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
57324	SEASONAL DÉCOR	$ 2,000.00	$ 2,000.00	$ 240.00	$ 1,500.00	$ 1,500.00	$ -
57325	DONATIONS	$ 2,000.00	$ 2,000.00	$ 250.00	$ 1,000.00	$ 1,000.00	$ -
57326	POSTAGE	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
Total Farmers Market		**$ 114,200.00**	**$ 142,906.80**	**$ 419,719.88**	**$ 114,098.00**	**$ 391,423.00**	$ 277,325.00

Water/Sewer Fund
FY 2026-2027

The Water/Sewer Fund's main increases to Revenues were approved for FY2027 beginning August 1st, 2026 at the March 9th,2026 Council Meeting. These increases have been incorporated into the Water/Sewer Funds FY2027 budget.

The Water/Sewer Fund's main increases to Expenses are $360k for loans and $630k for transfers to the General Fund.

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

505 WATER & SEWER FUND REVENUES

GL ACT #				GL NAME	FY 21-22 ACTUAL	FY 22 - 23 ACTUAL	FY 23 - 24 ACTUAL	FY 25 APPROVED BUDGET	FY 24 - 25 ACTUAL	FY 25 - 26 APPROVED BUDGET	FY 26 - 27 PROPOSED	
505												
	34											
		31100	UTILITIES									
			44210	WATER CHARGES	$ 534,121.77	$ 629,104.69	$ 622,020.26	$ 570,000.00	$ 537,358.76	$ 511,420.00	$ 678,792.00	$ 167,372.00
			44211	WATER CHARGE / FIRE DEPT	$ -	$ 305.00	$ 710.00	$ 1,000.00	$ -			$ -
			44215	WATER/SEWER TAP FEES	$ 27,445.00	$ 29,500.00	$ 71,000.00	$ 70,000.00	$ 78,350.00	$ 51,440.00	$ 85,000.00	$ 33,560.00
			44220	WATER RECONNECTION	$ 13,715.00	$ 4,475.00	$ 5,490.00	$ 25,000.00	$ 4,840.00	$ 1,750.00	$ 35,000.00	$ 33,250.00
			44225	AFTER HOURS CALL FEE	$ 281.46	$ 170.00	$ 130.00	$ 1,000.00	$ 20.00			$ -
			44255	SEWER CHARGES	$ 561,521.31	$ 642,347.61	$ 746,557.07	$ 625,000.00	$ 858,321.47	$ 593,909.00	$ 1,183,305.00	$ 589,396.00
			44257	WATER TREATMENT LEECHATE	$ -	$ -	$ -	$ 370,000.00	$ -			$ -
			44290	DEBT SERVICE FEE	$ 337,367.50	$ 365,893.55	$ 332,795.85	$ 350,000.00	$ 420,923.40	$ 151,631.00	$ 539,329.00	$ 387,698.00
				TOTAL UTILITIES	$ 1,474,452.04	$ 1,671,795.85	$ 1,778,703.18	$ 2,012,000.00	$ 1,899,813.63	$ 1,310,150.00	$ 2,521,426.00	
		34900	PENALTIES									
			36100	INTEREST REVENUES	$ 147.84				$ 2,121.19			$ -
			36102	INTEREST- W&S FUND	$ 476.55		$ 470.03	$ 3,000.00	$ 1,954.66			$ -
			36103	INTEREST- SINKING FUND	$ 704.80	$ 795.51		$ 3,000.00		$ 5,387.00	$ 5,387.00	$ -
			34940	PENTALTIES & INTEREST	$ 23,065.31	$ 31,817.31	$ 29,925.25	$ 25,000.00	$ 35,984.06	$ 16,546.00	$ 16,546.00	$ -
				TOTAL PENALTIES & INTEREST TAX	$ 24,394.50	$ 32,612.82	$ 30,395.28	$ 25,000.00	$ 40,059.91	$ 21,933.00	$ 21,933.00	
		38900	MISC									
			31310	MISC LEECHATE		$ -	$ -		$ -	$ 359,240.00	$ 400,000.00	$ 40,760.00
			38900	OTHER MISC REV	$ 13,688.74	$ 97,981.26	$ 372,815.06	$ 30,000.00	$ 390,393.17			$ -
			38999	SUSPENSE		$ (3,016.25)	$ -		$ 4,074.81			$ -
				TOTAL MISC	$ 13,688.74	$ 94,965.01	$ 372,815.06	$ -	$ 394,467.98	$ 359,240.00	$ 400,000.00	
		39100	OTHER FINANCING SOURCES									
			39121	TRANSFER IN FROM GEN FUND	$ (420,000.00)	$ (67,084.90)	$ -		$ -			$ -
			39125	TRANSFER FROM GAS FUND		$ (47,747.81)			$ 64,689.73			$ -
				TOTAL MISC	$ (420,000.00)	$ (114,832.71)	$ -	$ -	$ 64,689.73	$ -	$ -	
				TOTAL WATER & SEWER FUND	**$ 1,092,535.28**	**$ 1,684,540.97**	**$ 2,181,913.52**	**$ 2,037,000.00**	**$ 2,399,031.25**	**$ 1,691,323.00**	**$ 2,943,359.00**	$ 1,252,036.00

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

505 WATER & SEWER FUND
04400 WATER DEPARTMENT

GL ACCOUNT NUMBER	FY 24 APPORVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
51101 SALARIES	$ 376,682.61	$ 450,000.00	$ 457,231.14	$ 473,023.00	$ 521,846.00	$ 48,823.00
51102 ALDERMAN COMPENSATION	$ 9,600.00	$ 19,200.00	$ 3,300.00		$ 16,800.00	$ 16,800.00
51130 OVERTIME	$ 15,000.00	$ 20,000.00	$ 13,453.63	$ 20,000.00	$ 18,000.00	$ (2,000.00)
51210 EMPLOYEE HEALTH INS	$ 96,189.06	$ 96,189.06	$ 89,566.74	$ 95,000.00	$ 95,000.00	$ -
51220 SOCIAL SECURITY EXPENSE		$ 29,000.00	$ 34,382.33	$ 29,000.00	$ 35,000.00	$ 6,000.00
51240 RETIREMENT EXPENSE		$ 25,000.00	$ 29,051.88	$ 25,000.00	$ 30,000.00	$ 5,000.00
51270 WORKER'S COMP INSURANCE		$ 6,000.00	$ 17,406.49	$ 6,000.00	$ 18,000.00	$ 12,000.00
52111 GIS MAPPING-ZONING MAPS RC	$ 15,000.00	$ 15,000.00		$ 15,000.00	$ 15,000.00	$ -
52120 ATTORNEY FEES	$ 11,000.00	$ 11,000.00	$ -	$ 10,000.00	$ 10,000.00	$ -
52121 AUDITOR FEES	$ 20,000.00	$ 20,000.00	$ 29,824.52	$ 15,000.00	$ 30,000.00	$ 15,000.00
52126 ENGINEERING FEES	$ 16,000.00	$ 18,310.94		$ 10,000.00	$ 10,000.00	$ -
52130 DATA PROC / SOFTWARE MAINT	$ 14,000.00	$ 16,000.00	$ 31,327.67	$ 25,000.00	$ 32,000.00	$ 7,000.00
52131 DRUG TESTING / MEDICAL EXP	$ 300.00	$ 100.00	$ -	$ 100.00	$ 100.00	$ -
52135 SANITATION FEES	$ 31,000.00	$ 20,000.00	$ 11,937.22	$ 20,000.00	$ 13,000.00	$ (7,000.00)
52136 OUTSIDE WTR/SWR TESTING/ WATERSHED	$ 34,500.00	$ 34,500.00	$ 18,483.90	$ 30,000.00	$ 30,000.00	$ -
52137 LAND SURVEYING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 2,500.00	$ 1,500.00
52149 WATERSHED ASSESMENT			$ 10,474.09	$ 10,000.00	$ -	$ (10,000.00)
52201 BUILDING MAINTENANCE	$ 5,000.00	$ 5,000.00	$ 365.14	$ 7,500.00	$ 5,000.00	$ (2,500.00)
52202 VEHICLE MAINTENANCE	$ 5,000.00	$ 5,000.00	$ 5,425.72	$ 7,500.00	$ 6,000.00	$ (1,500.00)
52203 EQUIPMENT MAINTENANCE	$ 35,000.00	$ 50,000.00	$ 82,129.97	$ 65,000.00	$ 85,000.00	$ 20,000.00
52207 WATER TANK MAINTENANCE	$ 37,000.00	$ 20,000.00	$ 11,407.72	$ 15,000.00	$ 28,000.00	$ 13,000.00
52233 VEHICLE & EQUIP RENTAL	$ 3,000.00	$ 8,000.00	$ 321.59	$ 5,000.00	$ 500.00	$ (4,500.00)
52271 NEW DEBT (FHA) / PRINCIPLE		$ 350,000.00	$ 326,700.00	$ 325,000.00	$ 327,000.00	$ 2,000.00
52272 NEW DEBT (FHA) / INTEREST		$ 270,000.00	$ 267,300.00	$ 20,000.00	$ 270,000.00	$ 250,000.00
52310 VEHICLE INSURANCE	$ 10,100.00	$ 11,500.00	$ 15,152.16	$ 11,500.00	$ 16,000.00	$ 4,500.00

FISCAL YEAR 2026-2027
BUDGET WORKSHEET
505 WATER & SEWER FUND
04400 WATER DEPARTMENT

GL ACCOUNT NUMBER	FY 24 APPORVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
52314 GENERAL LIABILITY INSURANCE	$ 11,000.00	$ 15,000.00	$ 11,008.65	$ 10,000.00	$ 12,000.00	$ 2,000.00
52320 TELEPHONE EXPENSE	$ 500.00	$ 700.00	$ 509.29	$ 700.00	$ 700.00	$ -
52322 INTERNET FEES	$ 1,500.00	$ 2,000.00	$ 1,209.00	$ 2,000.00	$ 2,000.00	$ -
52325 CELL PHONE/PAGER/RADIO EXP	$ 2,500.00	$ 2,000.00	$ 1,665.93	$ 2,000.00	$ 2,000.00	$ -
52326 POSTAGE	$ 2,250.00	$ 2,000.00	$ 3,598.40	$ 3,000.00	$ 3,000.00	$ -
52330 ADVERTISING EXPENSE	$ 1,000.00	$ 1,000.00	$ 693.00	$ 1,000.00	$ 1,000.00	$ -
52350 TRAVEL EXPENSE	$ 1,000.00	$ 5,000.00	$ 4,753.62	$ 5,000.00	$ 5,000.00	$ -
52360 DUES	$ 500.00	$ 500.00	$ 1,374.99	$ 500.00	$ 1,500.00	$ 1,000.00
52370 TRAINING EXPENSE	$ 1,500.00	$ 5,000.00	$ 2,913.12	$ 4,000.00	$ 4,000.00	$ -
52385 CONTRACTUAL SERVICES	$ 15,000.00	$ 15,000.00	$ -	$ 1,500.00	$ -	$ (1,500.00)
52393 TREE REMOVAL SERVICE	$ 2,500.00	$ 3,000.00	$ 250.00	$ 3,000.00	$ 3,000.00	$ -
53110 OPERATING SUPPLIES	$ 25,500.00	$ 30,000.00	$ 30,998.33		$ 31,000.00	$ 31,000.00
53111 OFFICE SUPPLIES	$ 25,500.00	$ 30,000.00	$ 45.72	$ 30,000.00	$ 500.00	$ (29,500.00)
53113 NEW METERS	$ 15,000.00	$ 10,000.00	$ 17,876.91	$ 15,000.00	$ 18,000.00	$ 3,000.00
53114 PIPE & FITTINGS	$ 35,000.00	$ 50,000.00	$ 84,552.98	$ 60,000.00	$ 85,000.00	$ 25,000.00
53117 CHEMICALS	$ 28,500.00	$ 28,500.00	$ 27,965.53	$ 27,000.00	$ 28,000.00	$ 1,000.00
53118 SPRAYHEADS	$ 4,500.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
53123 ELECTRICITY - BUILDINGS	$ 1,500.00	$ 1,000.00	$ 634.97	$ 1,000.00	$ 1,000.00	$ -
53127 GAS & OIL	$ 25,000.00	$ 25,000.00	$ 29,435.29	$ 26,000.00	$ 30,000.00	$ 4,000.00
53160 SMALL EQUIPMENT	$ 3,500.00	$ 500.00	$ 804.91	$ 5,000.00	$ 1,000.00	$ (4,000.00)
53170 UNIFORM EXPENSE	$ 2,500.00	$ 2,000.00	$ 1,500.37	$ 2,000.00	$ 2,000.00	$ -
53174 ELECTRICITY - PUMP WATER	$ 75,000.00	$ 82,000.00	$ 110,933.96	$ 82,000.00	$ 117,000.00	$ 35,000.00
53175 ELECTRICITY - PUMP SEWER	$ 44,000.00	$ 45,000.00	$ 57,928.15	$ 45,000.00	$ 61,000.00	$ 16,000.00
53179 WSTWTR TRTMT PLANT MTR3539118	$ 80,000.00	$ 100,000.00	$ 144,789.57	$ 100,000.00	$ 155,000.00	$ 55,000.00
54205 NEW EQUIPMENT	$ -	$ 37,000.00	$ 3,332.11	$ 5,000.00	$ 5,000.00	$ -
54220 C / O - VEHICLES	$ 40,000.00	$ 90,000.00	$ 47,200.00	$ -		$ -
57301 MISCELLANEOUS EXPENSE	$ 2,000.00	$ 15,000.00	$ 605.23	$ 15,000.00	$ -	$ (15,000.00)
58132 LOAN PRINCIPAL-USDA			$ 102,817.53		$ 103,000.00	$ 103,000.00
58231 LOAN INTEREST -GEFA			$ 4,617.24		$ 5,000.00	$ 5,000.00
Reserves					$ 17,047.00	$ 17,047.00
Transfer Out - 505-900-09500-61102					$ 629,866.00	$ 629,866.00
Total Water Department	**$ 1,182,121.67**	**$ 2,103,000.00**	**$ 2,149,256.71**	**$ 1,691,323.00**	**$ 2,943,359.00**	$ 1,252,036.00

Gas Fund
FY 2026-2027

The Gas Fund's main increases to Revenues were to align the budget with collection history.

The Gas Fund's main increases to Expenses are $350k for gas purchases.

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

515 GAS FUND REVENUES

GL ACT #				GL NAME	FY 22 - 23 ACTUAL	FY 23 - 24 ACTUAL	FY 25 APPROVED BUDGET	FY 25 ACTUAL	FY 25 - 26 PROPOSED	FY 26 - 27 PROPOSED	
515											
	34										
		3440 UTILITIES									
	34		44216	GAS TAP FEE			$ 5,000.00	$ 7,950.00	$ 4,500.00	$ 7,900.00	$ 3,400.00
	34		44220	GAS RECONNECTION	$ 225.00	$ 675.00	$ 1,000.00	$ 300.00	$ 75.00	$ 300.00	$ 225.00
	34		44410	GAS CHARGES	$ 278,252.79	$ 245,354.71	$ 260,000.00	$ 310,964.43	$ 252,473.00	$ 403,173.00	$ 150,700.00
	34		44411	GAS TRANSFER FEE		$ 20.00	$ 50.00	$ -		$ 50.00	$ 50.00
	34		44412	NORTH BERRIEN GAS	$ 177,057.14	$ 70,078.40	$ 175,000.00	$ 262,058.14	$ 259,113.00	$ 290,517.00	$ 31,404.00
	34		44413	INDUSTRIAL GAS CHARGES	$ 387,167.56	$ 259,694.65	$ 450,000.00	$ 257,301.31	$ 378,504.00	$ 295,000.00	-$ 83,504.00
	34		44414	DUPONT PINE	$ 1,029,083.91	$ 738,716.95	$ 750,000.00	$ 890,553.16	$ 612,251.00	$ 939,718.00	$ 327,467.00
	34		44415	NASHVILLE TOBACCO BARNS	$ 58,108.38	$ 28,974.79	$ 40,000.00	$ 29,027.87	$ 29,028.00	$ 30,000.00	$ 972.00
				TOTAL UTILITIES	$ 1,929,894.78	$ 1,343,514.50	$ 1,681,050.00	$ 1,758,154.91	$ 1,535,944.00	$ 1,966,658.00	
		34900 PENALTIES & INTEREST									
	36		36100	INTEREST	$ 8,745.10	$ 22,816.00	$ 20,000.00	$ 28,733.39	$ 20,258.00	$ 25,000.00	$ 4,742.00
	36		36104	GAS DIVIDEND	$ 51,465.60	$ 59,306.00	$ 65,000.00	$ 65,720.00		$ 94,483.00	$ 94,483.00
			94940	PENTALTIES				$ -	$ 16,546.00		-$ 16,546.00
				TOTAL PENALTIES & INTEREST	$ 60,210.70	$ 82,122.00	$ 85,000.00	$ 94,453.39	$ 36,804.00	$ 119,483.00	
		38900 MISC									
			31310	MISC			$ 5,000.00		$ 60,576.00		-$ 60,576.00
	38		38900	MISCELLANEOUS REVENUE	$ 8,735.74	$ 2,187.83		$ 40,576.20		$ 40,000.00	$ 40,000.00
	38		38911	GAS COOP MKT PROF REIMB	$ 1,000.00	$ 1,098.00	$ 850.00	$ 1,000.00		$ 100.00	$ 100.00
	38		38999	SUSPENSE	$ (6,658.36)	$ 147,828.27		$ (3,192.27)			$ -
				TOTAL MISC	$ 3,077.38	$ 151,114.10	$ 5,850.00	$ 38,383.93	$ 60,576.00	$ 40,100.00	
		39100 OTHER FINANCING SOURCES									
			39124	TRANSFER FROM W/S FUND	$ 32,770.00	$ -					
		NEW		TRANSFER TO GEN FUND		$ -					$ -
	39		39400	LOAN PROCEEDS		$ -		$ 250,000.00			$ -
				TOTAL MISC	$ 32,770.00	$ -	$ -	$ 250,000.00	$ -	$ -	
				TOTAL GAS FUND	**$ 2,025,952.86**	**$ 1,576,750.60**	**$ 1,771,900.00**	**$ 2,140,992.23**	**$ 1,633,324.00**	**$ 2,126,241.00**	$ 492,917.00

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

515 GAS FUND
400 PUBLIC WORKS
04700 GAS DEPARTMENT

GL ACCOUNT NUMBER	FY 24 APPORVED BUDGET	FY 24 ACTUAL SPENT	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 APPROVED BUDGET	FY 27 REQUESTED BUDGET	
51101 SALARIES	$ 320,000.00	$ 320,000.00	$ 320,000.00	$ 164,197.26	$ 219,503.00	$ 272,658.00	$ 53,155.00
51102 ALDERMAN COMPENSATION	$ 9,600.00	$ 9,600.00	$ 10,000.00	$ -		$ 16,800.00	$ 16,800.00
51130 OVERTIME	$ 3,000.00	$ 3,000.00	$ 5,000.00	$ 2,849.79	$ 5,000.00	$ 5,000.00	$ -
51210 EMPLOYEE HEALTH INS	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 35,471.85	$ 35,421.00	$ 35,421.00	$ -
51220 SOCIAL SECURITY EXPENSE	$ 21,000.00	$ 21,000.00	$ 15,000.00	$ 11,624.38	$ 15,000.00	$ 15,000.00	$ -
51240 RETIREMENT EXPENSE	$ 17,000.00	$ 17,000.00	$ 17,000.00	$ 20,811.72	$ 17,000.00	$ 21,000.00	$ 4,000.00
51270 WORKER'S COMP INSURANCE	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 8,963.99	$ 7,500.00	$ 9,000.00	$ 1,500.00
52111 GIS MAPPING-ZONING MAPS RC	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	$ 15,000.00	$ 15,000.00	$ -
52120 ATTORNEY FEES	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
52121 AUDITOR FEES	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 43,841.91	$ 12,000.00	$ 45,000.00	$ 33,000.00
52129 LEAK SURVEY	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00	$ -	-$ 2,000.00
52130 DATA PROC / SOFTWARE MAINT	$ 13,500.00	$ 13,500.00	$ 16,000.00	$ 33,342.13	$ 25,000.00	$ 34,000.00	$ 9,000.00
52131 DRUG TESTING / MEDICAL EXP	$ 400.00	$ 400.00	$ 400.00	$ 221.75	$ 400.00	$ 400.00	$ -
52201 BUILDING MAINTENANCE	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 190.41	$ 1,500.00	$ 1,500.00	$ -
52202 VEHICLE MAINTENANCE	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,683.53	$ 5,000.00	$ 3,000.00	-$ 2,000.00
52203 EQUIPMENT MAINTENANCE	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 16,071.74	$ 10,000.00	$ 18,336.00	$ 8,336.00
52210 STATION INSP / METER CALIBRATIONS	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	$ 6,000.00	$ -	-$ 6,000.00
52233 VEHICLE & EQUIP RENTAL	$ 350.00	$ 350.00	$ 1,000.00	$ 431.56	$ 1,000.00	$ 1,000.00	$ -
52310 VEHICLE INSURANCE	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 6,035.15	$ 5,000.00	$ 6,100.00	$ 1,100.00
52313 PIPELINE INSURANCE -INLAND MARINE	$ 14,000.00	$ 14,000.00	$ 25,000.00	$ 16,082.16	$ 25,000.00	$ 17,000.00	-$ 8,000.00
52314 GENERAL LIABILITY INSURANCE	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 3,951.83	$ 4,000.00	$ 4,000.00	$ -
52320 TELEPHONE EXPENSE	$ 225.00	$ 225.00	$ 400.00	$ 509.25	$ 400.00	$ 600.00	$ 200.00
52322 INTERNET FEES	$ 525.00	$ 525.00	$ 600.00	$ 792.36	$ 600.00	$ 800.00	$ 200.00
52325 CELL PHONE/PAGER/RADIO EXP	$ 1,800.00	$ 1,800.00	$ 1,800.00	$ 1,019.29	$ 1,800.00	$ 1,800.00	$ -
52326 POSTAGE	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,133.70	$ 2,000.00	$ 2,200.00	$ 200.00
52330 ADVERTISING EXPENSE	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 854.80	$ 1,200.00	$ 1,200.00	$ -

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

515 GAS FUND
400 PUBLIC WORKS
04700 GAS DEPARTMENT

GL ACCOUNT NUMBER	FY 24 APPORVED BUDGET	FY 24 APPORVED BUDGET	FY 25 APPROVED BUDGET	FY 25 ACTUAL SPENT	FY 26 REQUESTED BUDGET	FY 26 REQUESTED BUDGET	
52331 SALES TAX				$ 74,677.00		$ 75,000.00	$ 75,000.00
52332 PUBLIC AWARENESS	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 638.72	$ 3,000.00	$ 3,000.00	$ -
52334 SALES TAX INTEREST EXPENSE				$ 10,286.80			$ -
52350 TRAVEL EXPENSE	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 1,113.15	$ 2,500.00	$ 2,500.00	$ -
52360 DUES	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 500.00	$ 2,000.00	$ 2,000.00	$ -
52370 TRAINING EXPENSE	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 6,994.00	$ 10,000.00	$ 10,000.00	$ -
52385 CONTRACTUAL SERVICES	$ 30,000.00	$ 30,000.00	$ 45,000.00	$ 40,488.00	$ 45,000.00	$ 45,000.00	$ -
52393 TREE REMOVAL SERVICE	$ 10,000.00	$ 10,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
53110 OPERATING SUPPLIES	$ 12,500.00	$ 12,500.00	$ 15,000.00	$ 12,815.39	$ 15,000.00	$ 15,000.00	$ -
53113 NEW METERS	$ 14,000.00	$ 14,000.00	$ 25,000.00	$ 42,985.60	$ 30,000.00	$ 30,000.00	$ -
53114 PIPE & FITTINGS	$ 14,000.00	$ 14,000.00	$ 20,000.00	$ 16,605.99	$ 20,000.00	$ 20,000.00	$ -
53123 ELECTRICITY - BUILDINGS	$ 2,000.00	$ 2,000.00	$ 2,500.00	$ 4,153.73	$ 2,500.00	$ 4,500.00	$ 2,000.00
53124 ELECTRICITY - SUBSTATION	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,460.33	$ 3,000.00	$ 3,700.00	$ 700.00
53125 CATHODIC PROTECTION	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
53127 GAS & OIL	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,160.50	$ 10,000.00	$ 12,000.00	$ 2,000.00
53152 GAS PURCHASES	$ 950,000.00	$ 950,000.00	$ 950,000.00	$ 1,303,220.93	$ 950,000.00	$ 1,300,000.00	$ 350,000.00
53153 N BERRIEN GAS PURCHASES	$ 45,000.00	$ 45,000.00	$ 70,000.00	$ 46,512.33	$ 70,000.00	$ 50,000.00	-$ 20,000.00
53160 SMALL EQUIPMENT	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 4,546.72	$ 3,500.00	$ 3,500.00	$ -
53170 UNIFORM EXPENSE	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,349.84	$ 25,000.00	$ 3,000.00	-$ 22,000.00
53171 UNIFORM EXPENSE				$ 439.00			$ -
54145 GAS LINE EXTENSION	$ 35,000.00	$ 35,000.00	$ 20,000.00	$ 501,820.90			$ -
54205 NEW EQUIPMENT	$ 44,415.00	$ 44,415.00	$ 8,000.00	$ 893.01	$ 8,000.00	$ 5,000.00	-$ 3,000.00
54220 C / O - VEHICLES	$ 44,415.00	$ 44,415.00	$ 40,000.00	$ 46,759.00			$ -
57301 MISCELLANEOUS EXPENSE	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 95.91	$ 1,500.00	$ 226.00	-$ 1,274.00
Reserves							$ -
Total Gas Department	**$ 1,761,930.00**	**$ 1,761,930.00**	**$ 1,771,900.00**	$ 2,506,597.41	$ 1,633,324.00	$ 2,126,241.00	$ 492,917.00

FISCAL YEAR 2026-2027
BUDGET WORKSHEET

DOWNTOWN DEVELOPMENT AUTHORITY

	FUND BALANCE AS OF 3/31/2026	$ 73,423.24
	MONTHLY REVENUE	
	SHOPPES ON DAVIS	$ 300.00
	WIREGRASS	$ 750.00
	Monthly	$ 1,050.00
	Annually	$ 12,600.00
	Total Available	$ 86,023.24
	Downtown Development Authority Planned Expenses	
375-100-07510-52120	Attorney Fees	$ 2,000.00
375-100-07510-52121	Auditor Fees	$ 2,000.00
375-100-07510-52123	Contract Professional Services	$ 2,000.00
375-100-07510-52201	Building Maintenance	$ 500.00
375-100-07510-52330	Advertising Expense	$ 2,000.00
375-100-07510-53110	Operating Supplies	$ 2,500.00
375-100-07510-57301	Miscellaneous Expense	$ 2,000.00
	Contengencies	$ 73,000.00
	Total	$ 86,000.00

City of Nashville
Proposed 5 Year Capital Plan
City Wide

Date: June 2026

				**Estimated Project Cost Pending Program					
Department	**Description**	**FY 2024-2025**	**Funding Source**	**FY 2025-2026**	**Funding Source**	**FY2026-2027**	**FY 2027-2028**	**FY 2028-2029**	**FY 2029-2030**
STREET	Street Sweeper	$ 150,000.00	**SPLOST**						
STREET	43 HP Kubota Tractor	$ 40,000.00	**SPLOST**						
STREET	Bash Hog	$ 5,000.00	**SPLOST**						
STREET	Lift	$ 10,000.00	**SPLOST**						
GAS	Flame Pack Leak Detector	$ 8,000.00	**GAS**						
WATER	Vehicle	$ 45,000.00	**SPLOST**						
WATER	Vehicle	$ 45,000.00	**SPLOST**						
WATER	Areators	$ 25,000.00	**SPLOST**						
WATER	Backhoe	$ 115,000.00	**SPLOST**						
GAS	Meters	$ 30,000.00	**SPLOST**						
POLICE	Contract for State mandated body worn cameras	$ 53,087.96	**GAS**						
POLICE	Contract for 20 tasers	$ 22,532.60	**SPLOST**						
Total		**$ 548,620.56**							
POLICE	Continuation of contract for State mandated body worn cameras-Year 2			$ 23,654.16	**SPLOST**	$23,654.16	$23,654.16	$23,654.16	$0.00
POLICE	Continuation of contract for 20 tasers-Year 2			$ 19,497.60	**SPLOST**	$19,497.60	$19,497.60	$19,497.60	$0.00
POLICE	Purchase of 2 new vehicles + equipping them			$ 130,000.00			$140,000	$140,000	$140,000
POLICE	Purchase AR15s for the officers (Active Shooter Situations) and ammo for qualifying			$ 10,000.00		$0	$0	$0	$0
ANIMAL	New Shelter			$ 179,000.00					
STREET	1/2 Backhoe (Grant 50%)			$ 100,000.00	**SPLOST**	$ 157,500.00			
STREET	1/2 Street Sweeper (Grant 50%)			$ 165,000.00	**SPLOST**	$ 200,000.00			
STREET	7' Lawn Mower			$ 10,000.00					
CODE	Vehilce			$ 50,000.00					
STREET	INODIC Neigborhood Project				**SPLOST**	$ 198,843.63			
FIRE	Match portion of Forestry Grants				**SPLOST**	$ 15,000.00			
	TOTAL			$ 687,151.76		$ 614,495.39	$ 183,151.76	$ 183,151.76	$ 140,000.00