CITY of POOLER

GEORGIA

2027 Proposed General Fund Line-item Budget

(Includes Departmental Capital Outlay)



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2027 Proposed General Fund Line-item Budget

Table of Contents

	PAGE
Introduction	1
General Fund Proposed Budget Summary	4
General Fund Line-item Budgets:	
General Government	
100-1110 City Council	6
100-1121 Councils and Committees	7
100-1130 City Clerk	8
100-1320 City Manager's Office	9
100-1510 Financial Administration	10
100-1530 Legal Administration	11
100-1535 Information Technology	12
100-1540 Human Resources	13
100-1555 Risk Management	14
100-1565 Government Buildings	15
100-1566 Government Buildings - Facilities Maintenance	16
100-1570 Communications	17
100-1595 General Administrative Fees	18
Judicial	
100-2650 Municipal Court	19
Public Safety	
100-3200 Police	20
100-3500 Fire	21
Public Works	
100-4100 Public Works Administration	22
100-4200 Roads and Streets	23
100-4250 Storm Drainage	24
100-4251 Canal Maintenance	25
100-4500 Solid Waste and Recycling	26
100-4900 Fleet Maintenance	27
Health and Welfare	
100-5520 Senior Citizens Center	28
Recreation and Parks	
100-6100 Recreation	29
100-6220 Parks	30
Housing and Development	
100-7200 Inspections	31
100-7410 Planning and Development	32
100-7420 Code Enforcement	33
Debt Service	
100-8000 Debt Service	34

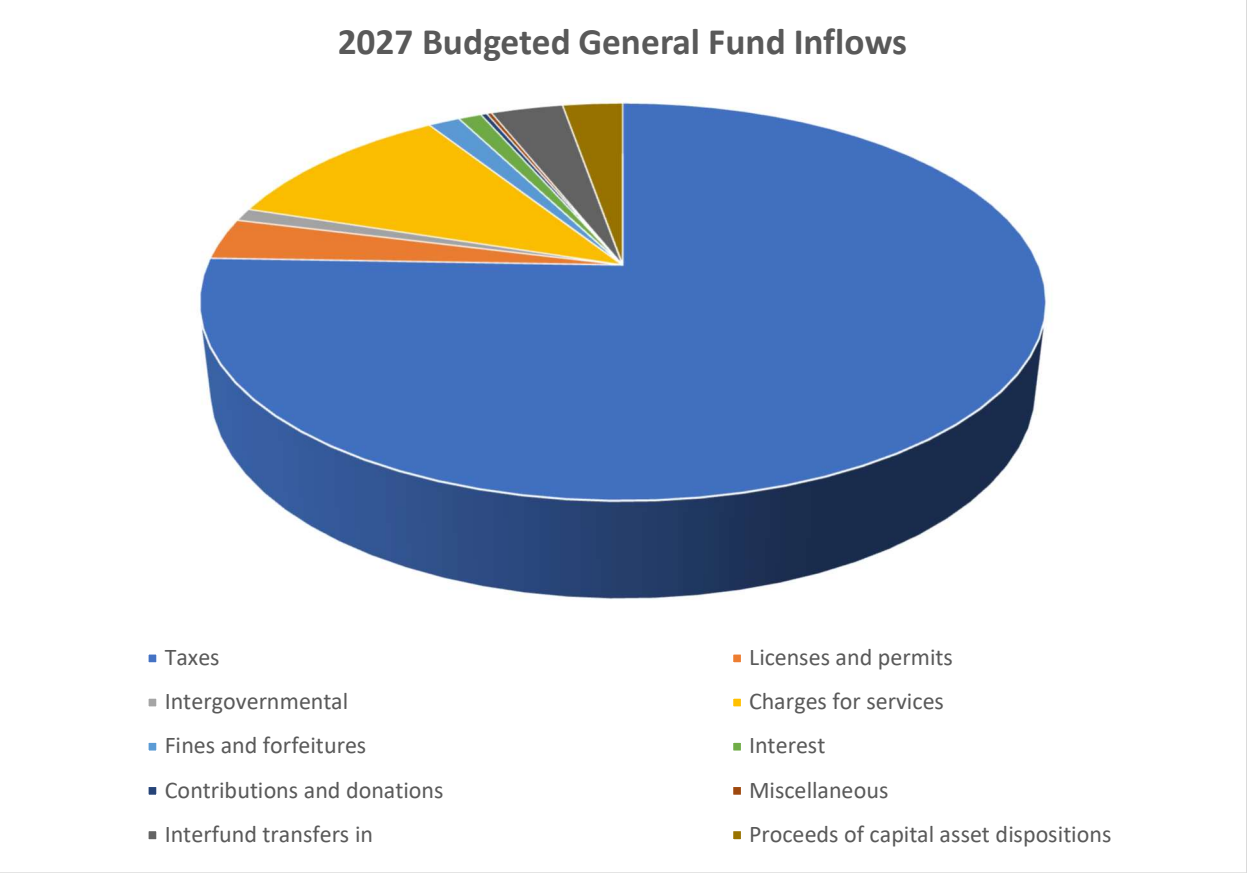


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Inflows

For the calendar year 2027, total General Fund inflows (revenues and other financing sources) are estimated at $45,585,980 representing a 9.83% increase compared to the adopted budget for calendar year 2026. This growth is primarily driven by continued residential and commercial construction with moderate gains in electrical franchise fees and insurance premium taxes, offsetting a slight decline in county-shared local option sales tax revenue.



Tax revenue accounts for $34,448,320 (75.57%) of total inflows. Inflows from taxes include the following:

General Property Taxes levied on an assessed valuation of real and personal property. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes, (2) levied by the City, and (3) assessed on the general property further identified as follows:

- **Real property Taxes** levied on land, buildings, permanent fixtures, and improvements.
- **Personal Property Taxes** levied on property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods due in the current year.
- **Motor Vehicle Title Ad Valorem Taxes** collected when a vehicle is purchased and/or titled in Georgia.
- **Franchise Taxes** imposed on the privilege of using public property for private purposes.

General Sales and Use Taxes imposed upon the sale or consumption of goods and/or services, generally with few or limited exemptions. An example of a general sales tax is a tax on the retail price of all goods sold within a taxing jurisdiction, except for food purchased for consumption off the premises.

- **Local Option Sales and Use Taxes (LOST)** levied on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services and are subject to voter approval. LOST funds collected at the point of sale are remitted to Georgia Department of Revenue and subsequently distributed to local governments based on LOST distribution certificates.

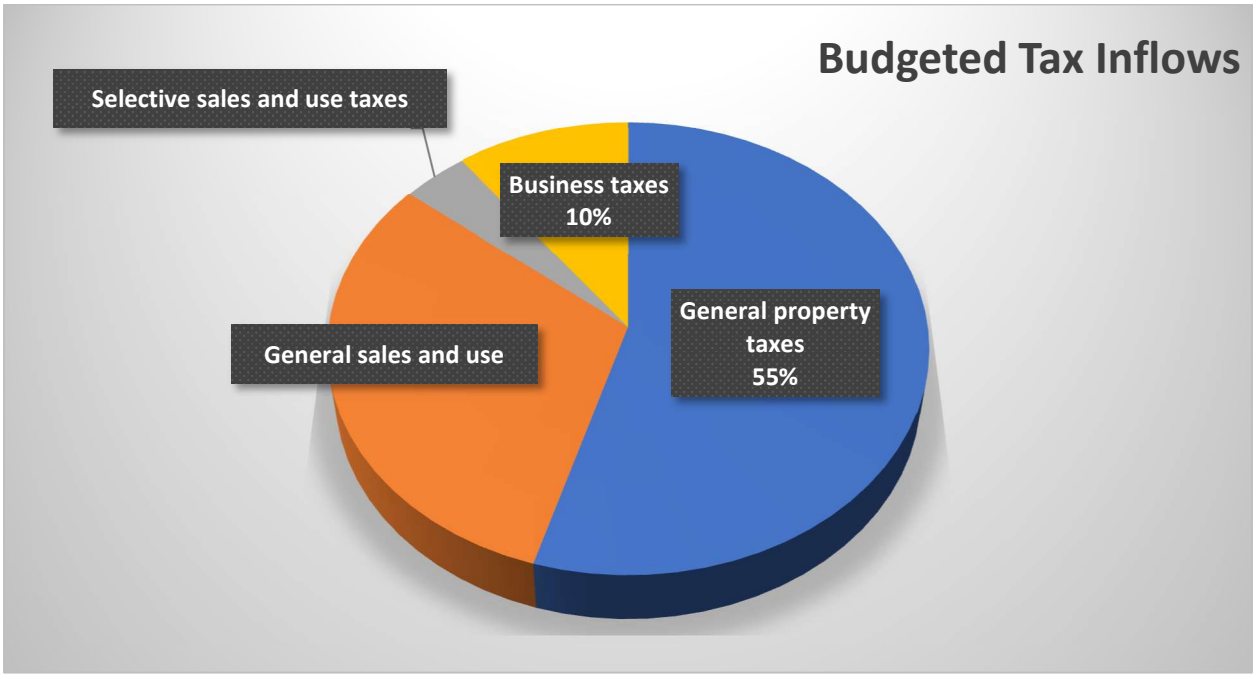
Selective Sales and Use Taxes Imposed on the sale, distribution or consumption of selected goods or services.

- **Beer and Wine Alcoholic Beverage Excise Tax** levied on the distribution of beer and wine.
- **Mixed Drink Excise Tax** local excise levied on the sale of distilled spirits by the drink.
- **Energy Excise Tax** local excise tax on energy used in manufacturing within the local government's jurisdiction.

Business Taxes levied on business activities of all or designated types of businesses.

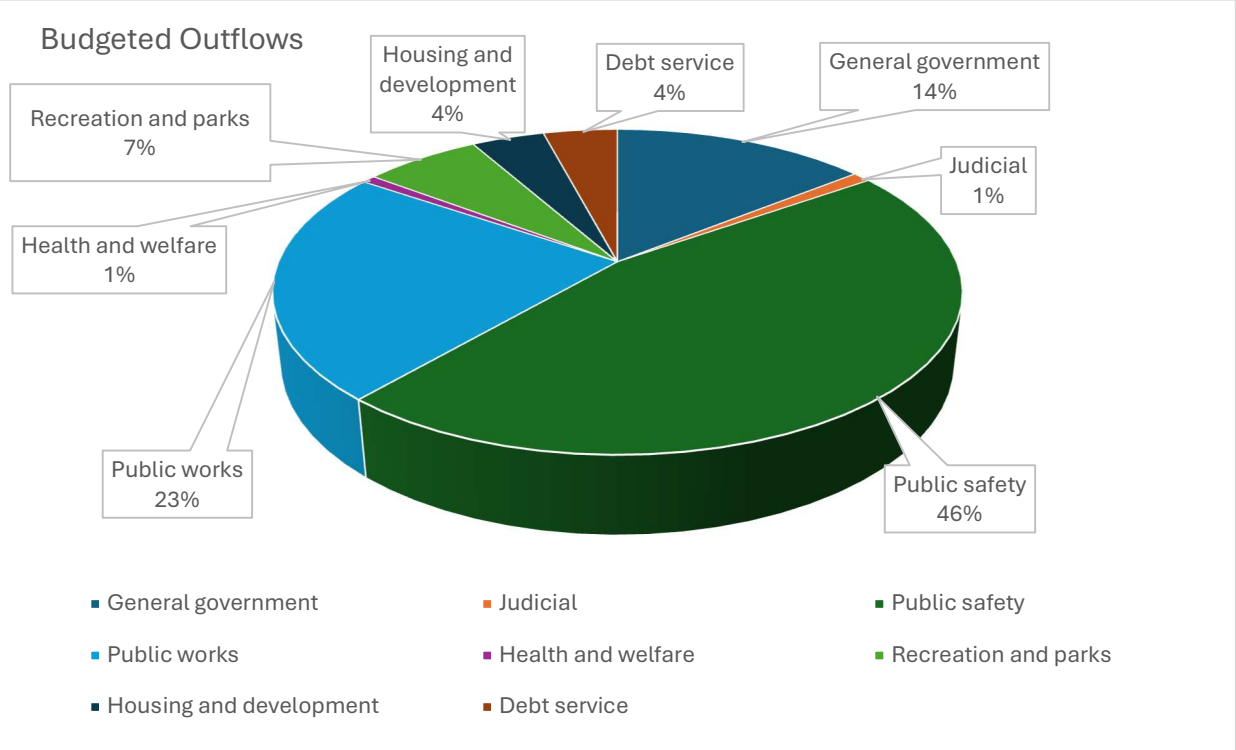
- **Business and Occupation Taxes** levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the unincorporated area of a county or within the corporate limits of a city. The tax may also be levied on those businesses and practitioners of professions and occupations with no location or office in the state under certain conditions as outlined in OCGA §48-13-7. The tax can be based on one or a combination of the following: flat tax, profitability ratio, gross receipts, and number of employees.
- **Insurance Premium Taxes** levied by county, municipal, and consolidated governments based on gross direct premiums collected by all insurance companies doing business in the state.
- **Financial Institutions Taxes** levied by counties, municipalities, and consolidated governments based on Georgia gross receipts

The following represents a percentage breakdown of the city's inflows from taxes.



Outflows

The budget process begins with department heads submitting appropriation requests to management by the end of September each year. For calendar year 2027 appropriation requests totaled $53,960,765, resulting in a deficit funding gap of $8,374,545. Management's evaluation of the requests resulted in a $5,314,545 reduction in requested appropriations. For calendar year 2027, management planned for a $2,080,000 use of fund balance. In addition, management has decided to use $980,240 in unassigned fund balance to close the funding gap. The amount used to close the funding gap is equivalent to 0.298 mills.



General Fund
Budget Summary

	2025 Actual	2026 Budget	Requested Department Budgets	Adjustments Increases (Decreases)	2027 Proposed Budget	Increase (Decrease)	
INFLOWS							
Taxes	33,603,986	32,140,500	34,448,320	-	34,448,320		
Licenses and permits	2,001,028	1,690,000	1,529,000	-	1,529,000		
Intergovernmental	1,513,462	500,000	475,000	-	475,000		
Charges for services	4,433,114	4,342,000	5,012,000	-	5,012,000		
Fines and forfeitures	584,530	580,000	660,000	-	660,000		
Interest income	622,284	500,000	484,000	-	484,000		
Contributions and donations	397,417	50,000	125,000	-	125,000		
Miscellaneous revenue	93,893	82,660	102,660	-	102,660		
Total general fund revenue	43,249,714	39,885,160	42,835,980		42,835,980		
Total other financing sources	2,186,322	1,620,000	2,750,000	-	2,750,000		
Total general fund inflows	45,436,036	41,505,160	45,585,980	-	45,585,980	4,080,820	9.83%
OUTFLOWS:							
General Government							
Legislative							
Governing Body	151,075	217,885	161,665	(1,995)	159,670	(58,215)	-26.72%
Councils and Committees	-	-	50,000	-	50,000	50,000	
Clerk of Council	221,586	238,240	238,590	(1,885)	236,705	(1,535)	-0.64%
General Administration							
City Manager's Office	430,767	439,145	476,180	(3,685)	472,495	33,350	7.59%
Financial Administration	1,051,096	1,205,605	1,265,225	(10,740)	1,254,485	48,880	4.05%
Legal Administration	178,576	151,000	151,500	-	151,500	500	0.33%
Information Technology	855,626	712,700	1,410,540	(7,480)	1,403,060	690,360	96.87%
Human Resources	503,822	551,485	543,710	(3,900)	539,810	(11,675)	-2.12%
Risk Management	571,643	565,000	610,000	-	610,000	45,000	7.96%
Government Buildings	2,835,755	1,973,030	2,363,620	(644,235)	1,719,385	(253,645)	-12.86%
Communications	-	160,125	210,480	(1,520)	208,960	48,835	30.50%
General Administrative Fees	74,919	185,000	188,400	(50,000)	138,400	(46,600)	-25.19%
Total general government	6,874,865	6,399,215	7,669,910	(725,440)	6,944,470	545,255	8.52%
Judicial							
Municipal Court	485,659	522,170	493,235	(3,200)	490,035	(32,135)	-6.15%
Public Safety							
Police	9,222,969	11,050,305	11,836,065	(1,006,670)	10,829,395	(220,910)	-2.00%
Fire	11,061,049	9,799,440	14,633,240	(3,036,555)	11,596,685	1,797,245	18.34%
Total public safety	20,284,018	20,849,745	26,469,305	(4,043,225)	22,426,080	1,576,335	7.56%
Public Works							
Public Works Administration	818,668	1,135,840	1,539,075	(34,970)	1,504,105	368,265	32.42%
Roads and Streets	3,284,918	3,709,615	4,381,370	(40,470)	4,340,900	631,285	17.02%
Storm Drainage	1,456,083	1,834,525	1,641,090	(94,890)	1,546,200	(288,325)	-15.72%
Canal Maintenance	324,982	576,620	497,290	(35,155)	462,135	(114,485)	-19.85%
Solid Waste and Recycling	2,668,884	2,572,260	2,525,500	-	2,525,500	(46,760)	-1.82%
Fleet Maintenance	326,763	655,240	976,295	(106,685)	869,610	214,370	32.72%
Total public works	8,880,298	10,484,100	11,560,620	(312,170)	11,248,450	764,350	7.29%

General Fund
Budget Summary

	2025 Actual	2026 Budget	Requested Department Budgets	Adjustments Increases (Decreases)	2027 Proposed Budget	Increase (Decrease)	
Health and Welfare							
Senior Citizens Center	208,156	236,370	382,990	(11,430)	371,560	135,190	57.19%
Recreation and Parks							
Recreation	1,416,520	1,831,260	1,940,800	(156,990)	1,783,810	(47,450)	-2.59%
Parks	917,438	1,211,790	1,432,625	(49,240)	1,383,385	171,595	14.16%
Total recreation and parks	2,333,958	3,043,050	3,373,425	(206,230)	3,167,195	124,145	4.08%
Housing and Development							
Inspections	392,457	442,640	462,035	(3,610)	458,425	15,785	3.57%
Planning and Development	941,708	1,176,875	1,230,275	(6,335)	1,223,940	47,065	4.00%
Code Enforcement	170,343	237,215	301,970	(2,905)	299,065	61,850	26.07%
Total housing and development	1,504,508	1,856,730	1,994,280	(12,850)	1,981,430	124,700	6.72%
Debt Service							
Principal	1,777,473	1,806,050	1,840,700	-	1,840,700		
Interest	271,133	222,640	176,300	-	176,300		
Total debt service	2,048,606	2,028,690	2,017,000	-	2,017,000	(11,690)	-0.58%
Total general fund expenditures	42,620,068	45,420,070	53,960,765	(5,314,545)	48,646,220	3,226,150	7.10%
Total other financing uses	2,561,839	-	-	-	-		
Total general fund outflows	45,181,907	45,420,070	53,960,765	(5,314,545)	48,646,220	3,226,150	7.10%
Change in fund balance	254,129	(3,914,910)	(8,374,785)	5,314,545	(3,060,240)		
Planned uses of fund balance:							
Police vehicles		(1,868,800)			(725,000)		
Debt service on municipal building		(1,320,000)			(1,355,000)		
Additional appropriation of fund balance		(726,110)			(980,240)		
Change in fund balance		(3,914,910)			(3,060,240)		
		-			-		

1110 - City Council Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	57,600	57,600	57,600	-	57,600	-	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	-	-	-	-	-	-	
Employer FICA contributions	835	840	835	5	840	-	
Retirment contributions	7,927	7,795	8,350	-	8,350	555	
Workers' compensation	176	150	160	-	160	10	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	66,538	66,385	66,945	5	66,950	565	0.85%
Administrative services	-	-	-	-	-	-	
Professional services	300	-	-	-	-	-	
Technical services	150	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	-	-	-	-	-	-	
Equipment and vehicle rental	2,032	2,500	5,000	-	5,000	2,500	
Communications	19,208	19,000	5,020	-	5,020	(13,980)	
Advertising	1,650	2,000	1,500	-	1,500	(500)	
Printing and binding	-	-	-	-	-	-	
Travel	28,800	40,000	40,000	-	40,000	-	
Dues, fees and subscriptions	7,849	11,500	11,500	-	11,500	-	
Education and training	14,600	15,000	15,000	-	15,000	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	116	-	-	-	-	-	
52 - Purchased services	74,705	90,000	78,020	-	78,020	(11,980)	-13.31%
General supplies and materials	4,247	5,000	10,000	(2,000)	8,000	3,000	
Energy	556	-	200	-	200	200	
Food	4,359	5,000	5,000	-	5,000	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	670	1,500	1,500	-	1,500	-	
Other supplies	-	50,000	-	-	-	(50,000)	
53 - Supplies	9,832	61,500	16,700	(2,000)	14,700	(46,800)	-76.10%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	151,075	217,885	161,665	(1,995)	159,670	(58,215)	-26.72%

Notes

Other supplies

Youth Council budget moved to 100-1121	(50,000)

1121 - Other Council and Committees Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	-	-	-	-	-	-	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	-	-	-	-	-	-	
Employer FICA contributions	-	-	-	-	-	-	
Retirment contributions	-	-	-	-	-	-	
Workers' compensation	-	-	-	-	-	-	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	-	-	-	-	-	-	
Administrative services	-	-	-	-	-	-	
Professional services	-	-	-	-	-	-	
Technical services	-	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	-	-	-	-	-	-	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Dues, fees and subscriptions	-	-	-	-	-	-	
Education and training	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	-	-	-	-	-	-	
General supplies and materials	-	-	50,000	-	50,000	50,000	
Energy	-	-	-	-	-	-	
Food	-	-	-	-	-	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	-	-	-	-	-	-	
Other supplies	-	-	-	-	-	-	
53 - Supplies	-	-	50,000	-	50,000	50,000	
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	
Totals	-	-	50,000	-	50,000	50,000	

Notes

New department for 2027

General supplies and materials

Appropriation tranferred from 100-1110	50,000

1130 - City Clerk

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	139,158	146,170	154,230	(1,440)	152,790	6,620	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	13,409	25,600	16,285	(430)	15,855	(9,745)	
Employer FICA contributions	1,877	2,120	2,235	(15)	2,220	100	
Retirment contributions	26,215	19,780	22,360	-	22,360	2,580	
Workers' compensation	314	370	380	-	380	10	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	180,973	194,040	195,490	(1,885)	193,605	(435)	-0.22%
Administrative services	-	-	-	-	-	-	
Professional services	351	-	-	-	-	-	
Technical services	-	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	6,739	6,700	6,500	-	6,500	(200)	
Equipment and vehicle rental	176	3,000	2,500	-	2,500	(500)	
Communications	3,175	3,000	1,000	-	1,000	(2,000)	
Advertising	-	-	-	-	-	-	
Printing and binding	96	1,000	1,000	-	1,000	-	
Travel	3,105	3,500	3,500	-	3,500	-	
Dues, fees and subscriptions	22,901	22,000	23,100	-	23,100	1,100	
Education and training	2,104	2,500	2,500	-	2,500	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	38,647	41,700	40,100	-	40,100	(1,600)	-3.84%
General supplies and materials	1,729	2,000	2,500	-	2,500	500	
Energy	66	-	-	-	-	-	
Food	74	500	500	-	500	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	97	-	-	-	-	-	
Other supplies	-	-	-	-	-	-	
53 - Supplies	1,966	2,500	3,000	-	3,000	500	20.00%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	221,586	238,240	238,590	(1,885)	236,705	(1,535)	-0.64%

Notes

1320 - City Manager's Office

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	303,360	321,850	354,835	(2,825)	352,010	30,160	
Salaries and wages - overtime	2,710	-	-	-	-	-	
Group insurance	32,305	28,500	30,795	(810)	29,985	1,485	
Employer FICA contributions	4,321	4,775	6,375	(50)	6,325	1,550	
Retirment contributions	42,794	43,550	51,445	-	51,445	7,895	
Workers' compensation	989	1,270	1,280	-	1,280	10	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	7,200	7,200	7,200	-	7,200	-	
51 - Personal sevices and benefits	393,679	407,145	451,930	(3,685)	448,245	41,100	10.09%
Administrative services	-	-	-	-	-	-	
Professional services	-	-	-	-	-	-	
Technical services	-	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	968	1,000	1,000	-	1,000	-	
Equipment and vehicle rental	176	-	-	-	-	-	
Communications	10,177	10,500	1,000	-	1,000	(9,500)	
Advertising	20	-	-	-	-	-	
Printing and binding	38	-	-	-	-	-	
Travel	5,436	5,000	5,000	-	5,000	-	
Dues, fees and subscriptions	6,079	2,500	5,000	-	5,000	2,500	
Education and training	1,090	1,000	1,500	-	1,500	500	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	23,984	20,000	13,500	-	13,500	(6,500)	-32.50%
General supplies and materials	1,801	1,500	1,000	-	1,000	(500)	
Energy	6,290	6,000	6,500	-	6,500	500	
Food	1,378	1,500	750	-	750	(750)	
Books and periodicals	-	-	-	-	-	-	
Small equipment	3,635	3,000	2,500	-	2,500	(500)	
Other supplies	-	-	-	-	-	-	
53 - Supplies	13,104	12,000	10,750	-	10,750	(1,250)	-10.42%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	430,767	439,145	476,180	(3,685)	472,495	33,350	7.59%

Notes

Salaries and wages - regular

Part-time intern included in proposed budget	17,900

1510 - Financial Administration

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	587,768	710,040	752,820	(6,275)	746,545	36,505	
Salaries and wages - overtime	1,905	-	-	-	-	-	
Group insurance	126,282	148,760	166,785	(4,375)	162,410	13,650	
Employer FICA contributions	7,913	10,330	10,915	(90)	10,825	495	
Retirment contributions	88,111	95,705	108,415	-	108,415	12,710	
Workers' compensation	1,361	1,670	1,690	-	1,690	20	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	813,340	966,505	1,040,625	(10,740)	1,029,885	63,380	6.56%
Administrative services	68,748	70,000	71,000	-	71,000	1,000	
Professional services	34,500	34,500	39,000	-	39,000	4,500	
Technical services	1,574	1,500	1,600	-	1,600	100	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	7,460	6,000	7,500	-	7,500	1,500	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	29,314	25,000	5,500	-	5,500	(19,500)	
Advertising	2,405	3,000	2,500	-	2,500	(500)	
Printing and binding	250	-	-	-	-	-	
Travel	2,666	2,500	3,000	-	3,000	500	
Dues, fees and subscriptions	66,421	70,000	75,000	-	75,000	5,000	
Education and training	450	7,500	5,000	-	5,000	(2,500)	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	213,788	220,000	210,100	-	210,100	(9,900)	-4.50%
General supplies and materials	6,368	7,500	7,500	-	7,500	-	
Energy	-	-	-	-	-	-	
Food	196	-	-	-	-	-	
Books and periodicals	-	1,600	2,000	-	2,000	400	
Small equipment	17,404	10,000	5,000	-	5,000	(5,000)	
Other supplies	-	-	-	-	-	-	
53 - Supplies	23,968	19,100	14,500	-	14,500	(4,600)	-24.08%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	1,051,096	1,205,605	1,265,225	(10,740)	1,254,485	48,880	4.05%

Notes

1530 - Legal Administration

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	-	-	-	-	-	-	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	-	-	-	-	-	-	
Employer FICA contributions	-	-	-	-	-	-	
Retirment contributions	-	-	-	-	-	-	
Workers' compensation	-	-	-	-	-	-	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	-	-	-	-	-	-	0.00%
Administrative services	-	-	-	-	-	-	
Professional services	174,859	150,000	150,000	-	150,000	-	
Technical services	-	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	-	-	-	-	-	-	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	956	500	500	-	500	-	
Dues, fees and subscriptions	2,761	500	1,000	-	1,000	500	
Education and training	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	178,576	151,000	151,500	-	151,500	500	0.33%
General supplies and materials	-	-	-	-	-	-	
Energy	-	-	-	-	-	-	
Food	-	-	-	-	-	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	-	-	-	-	-	-	
Other supplies	-	-	-	-	-	-	
53 - Supplies	-	-	-	-	-	-	0.00%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	178,576	151,000	151,500	-	151,500	500	0.33%

Notes

1535 - Information Technology Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	230,764	148,470	169,505	(1,580)	167,925	19,455	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	30,329	33,890	33,435	(875)	32,560	(1,330)	
Employer FICA contributions	3,129	2,155	2,460	(25)	2,435	280	
Retirment contributions	32,918	20,090	24,575	-	24,575	4,485	
Workers' compensation	442	375	380	-	380	5	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	297,582	204,980	230,355	(2,480)	227,875	22,895	11.17%
Administrative services	-	-	-	-	-	-	
Professional services	-	-	-	-	-	-	
Technical services	-	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	355,683	304,925	312,910	(5,000)	307,910	2,985	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	14,257	9,020	304,145	-	304,145	295,125	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	-	5,000	10,000	-	10,000	5,000	
Dues, fees and subscriptions	86,126	63,075	86,650	-	86,650	23,575	
Education and training	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	276,780	-	276,780	276,780	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	456,066	382,020	990,485	(5,000)	985,485	603,465	157.97%
General supplies and materials	9,817	5,700	5,700	-	5,700	-	
Energy	-	-	-	-	-	-	
Food	152	-	-	-	-	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	32,324	90,000	184,000	-	184,000	94,000	
Other supplies	-	-	-	-	-	-	
53 - Supplies	42,293	95,700	189,700	-	189,700	94,000	98.22%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
Intangibles	59,685	30,000	-	-	-	(30,000)	
54 - Capital outlay	59,685	30,000	-	-	-	(30,000)	-100.00%
Totals	855,626	712,700	1,410,540	(7,480)	1,403,060	690,360	96.87%

Notes

Communications

Cable and streaming services	282,960

Contract labor

Access control and security camera update	196,780
Recreation stadium audio video refresh	80,000
	276,780

1540 - Human Resources Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	260,165	267,960	266,270	(2,485)	263,785	(4,175)	
Salaries and wages - overtime	96	-	-	-	-	-	
Group insurance	44,628	61,400	52,745	(1,380)	51,365	(10,035)	
Employer FICA contributions	4,600	4,855	3,860	(35)	3,825	(1,030)	
Retirment contributions	36,602	36,255	38,605	-	38,605	2,350	
Tuition reimbursements	3,035	-	10,000	-	10,000	10,000	
Workers' compensation	552	675	680	-	680	5	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	349,678	371,145	372,160	(3,900)	368,260	(2,885)	-0.78%
Administrative services	58,176	60,000	66,900	-	66,900	6,900	
Professional services	23,494	25,000	10,000	-	10,000	(15,000)	
Technical services	-	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	103	2,000	2,000	-	2,000	-	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	5,771	6,000	650	-	650	(5,350)	
Advertising	-	5,000	7,500	-	7,500	2,500	
Printing and binding	65	-	-	-	-	-	
Travel	378	1,500	1,500	-	1,500	-	
Dues, fees and subscriptions	15,980	29,900	27,500	-	27,500	(2,400)	
Education and training	9,425	9,690	9,000	-	9,000	(690)	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	187	500	500	-	500	-	
52 - Purchased services	113,579	139,590	125,550	-	125,550	(14,040)	-10.06%
General supplies and materials	6,939	15,000	20,000	-	20,000	5,000	
Energy	-	-	-	-	-	-	
Food	436	500	1,000	-	1,000	500	
Books and periodicals	64	250	-	-	-	(250)	
Small equipment	33,126	25,000	25,000	-	25,000	-	
Other supplies	-	-	-	-	-	-	
53 - Supplies	40,565	40,750	46,000	-	46,000	5,250	12.88%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	503,822	551,485	543,710	(3,900)	539,810	(11,675)	-2.12%

Notes

1555 - Risk Management Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	-	-	-	-	-	-	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	-	-	-	-	-	-	
Employer FICA contributions	-	-	-	-	-	-	
Retirment contributions	-	-	-	-	-	-	
Workers' compensation	-	-	-	-	-	-	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	-	-	-	-	-	-	0.00%
Administrative services	-	-	-	-	-	-	
Professional services	-	-	-	-	-	-	
Technical services	-	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	-	-	-	-	-	-	
Equipment and vehicle rental	-	-	-	-	-	-	
Insurance	571,643	565,000	610,000	-	610,000	45,000	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Dues, fees and subscriptions	-	-	-	-	-	-	
Education and training	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	571,643	565,000	610,000	-	610,000	45,000	7.96%
General supplies and materials	-	-	-	-	-	-	
Energy	-	-	-	-	-	-	
Food	-	-	-	-	-	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	-	-	-	-	-	-	
Other supplies	-	-	-	-	-	-	
53 - Supplies	-	-	-	-	-	-	0.00%
Property and infrastructure	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	571,643	565,000	610,000	-	610,000	45,000	7.96%

Notes

1565 - Government Buildings Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	80,028	99,080	89,665	(835)	88,830	(10,250)	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	36,600	40,710	45,230	(1,185)	44,045	3,335	
Employer FICA contributions	1,066	1,440	1,300	(10)	1,290	(150)	
Retirment contributions	10,582	13,405	13,000	-	13,000	(405)	
Workers' compensation	6,727	7,900	7,960	-	7,960	60	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	135,003	162,535	157,155	(2,030)	155,125	(7,410)	-4.56%
Administrative services	-	-	-	-	-	-	
Professional services	-	-	-	-	-	-	
Technical services	330	-	-	-	-	-	
Cleaning services	161,127	195,000	100,000	-	100,000	(95,000)	
Repair and maintenance	93,841	76,600	100,000	-	100,000	23,400	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	4,622	3,400	500	-	500	(2,900)	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Dues, fees and subscriptions	(1,354)	-	-	-	-	-	
Education and training	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	258,566	275,000	200,500	-	200,500	(74,500)	-27.09%
General supplies and materials	18,736	15,000	15,000	-	15,000	-	
Energy	136,950	128,750	156,260	-	156,260	27,510	
Food	425	-	-	-	-	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	1,299	-	-	-	-	-	
Other supplies	45	-	-	-	-	-	
53 - Supplies	157,455	143,750	171,260	-	171,260	27,510	19.14%
Property and infrastructure	1,654,467	-	65,000	-	65,000	65,000	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	1,654,467	-	65,000	-	65,000	65,000	0.00%
Totals	2,205,491	581,285	593,915	(2,030)	591,885	10,600	1.82%

Notes

Capital outlay

Shelter for recreation maintenance	65,000

1566 - Facilities Maintenance Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	197,086	224,630	275,480	(40,690)	234,790	10,160	
Salaries and wages - overtime	367	3,330	4,090	(30)	4,060	730	
Group insurance	48,041	54,080	64,565	(1,695)	62,870	8,790	
Employer FICA contributions	2,631	3,305	4,055	(590)	3,465	160	
Retirment contributions	28,032	30,845	34,870	-	34,870	4,025	
Workers' compensation	6,584	17,905	18,040	-	18,040	135	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	282,741	334,095	401,100	(43,005)	358,095	24,000	7.18%
Administrative services	-	-	-	-	-	-	
Professional services	85	149,500	-	-	-	(149,500)	
Technical services	-	2,000	7,450	-	7,450	5,450	
Cleaning services	-	5,000	5,000	-	5,000	-	
Repair and maintenance	201,959	217,000	668,500	(348,500)	320,000	103,000	
Equipment and vehicle rental	3,994	15,000	18,000	-	18,000	3,000	
Communications	2,295	3,500	2,365	-	2,365	(1,135)	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	-	10,800	12,800	-	12,800	2,000	
Dues, fees and subscriptions	7,885	4,000	4,000	-	4,000	-	
Education and training	-	500	1,000	-	1,000	500	
Licenses	170	250	250	-	250	-	
Contract labor	-	75,000	111,200	-	111,200	36,200	
Other purchased services	90	14,850	12,500	(10,000)	2,500	(12,350)	
52 - Purchased services	216,478	497,400	843,065	(358,500)	484,565	(12,835)	-2.58%
General supplies and materials	100,032	146,000	250,600	(102,500)	148,100	2,100	
Energy	5,753	4,000	13,790	-	13,790	9,790	
Food	233	1,200	1,500	-	1,500	300	
Books and periodicals	-	1,600	1,000	-	1,000	(600)	
Small equipment	24,292	35,000	63,200	(13,200)	50,000	15,000	
Other supplies	735	5,950	5,950	-	5,950	-	
53 - Supplies	131,045	193,750	336,040	(115,700)	220,340	26,590	13.72%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	366,500	189,500	(125,000)	64,500	(302,000)	
54 - Capital outlay	-	366,500	189,500	(125,000)	64,500	(302,000)	-82.40%
Totals	630,264	1,391,745	1,769,705	(642,205)	1,127,500	(264,245)	-18.99%

Notes

Repairs and maintenance

Fire station repair and maintenance	80,000
Entrance gate repairs	60,000
Gym AC replacement (2 of 4 units)	55,000
AC service	30,000
Generator repairs	20,000
	245,000

Capital Outlay

Ford F-150	48,000
Exmark mower	16,500
	64,500

1570 - Communications Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	-	87,270	92,075	(860)	91,215	3,945	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	-	22,655	24,790	(650)	24,140	1,485	
Employer FICA contributions	-	1,270	1,335	(10)	1,325	55	
Retirment contributions	-	11,810	13,350	-	13,350	1,540	
Workers' compensation	-	220	230	-	230	10	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	-	123,225	131,780	(1,520)	130,260	7,035	5.71%
Administrative services	-	-	-	-	-	-	
Professional services	-	-	-	-	-	-	
Technical services	-	12,000	30,000	-	30,000	18,000	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	-	-	-	-	-	-	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	-	1,000	1,000	-	1,000	-	
Advertising	-	1,200	2,000	-	2,000	800	
Printing and binding	-	1,200	2,000	-	2,000	800	
Travel	-	3,500	4,000	-	4,000	500	
Dues, fees and subscriptions	-	9,000	25,400	-	25,400	16,400	
Education and training	-	600	600	-	600	-	
Licenses	-	600	600	-	600	-	
Contract labor	-	1,000	7,500	-	7,500	6,500	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	-	30,100	73,100	-	73,100	43,000	142.86%
General supplies and materials	-	1,200	1,000	-	1,000	(200)	
Energy	-	-	-	-	-	-	
Food	-	-	-	-	-	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	-	5,000	4,000	-	4,000	(1,000)	
Other supplies	-	600	600	-	600	-	
53 - Supplies	-	6,800	5,600	-	5,600	(1,200)	-17.65%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	-	160,125	210,480	(1,520)	208,960	48,835	30.50%

Notes

Technical services

Website ADA compliance	30,000

Dues, fees and subscriptions

Emergency and mass notification subscription	12,000

1595 - General Administrative Fees Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	-	-	-	-	-	-	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	-	-	-	-	-	-	
Employer FICA contributions	-	-	-	-	-	-	
Retirment contributions	-	-	-	-	-	-	
Workers' compensation	-	-	-	-	-	-	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	-	-	-	-	-	-	0.00%
Administrative services	74,919	185,000	188,400	(50,000)	138,400	(46,600)	
Professional services	-	-	-	-	-	-	
Technical services	-	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	-	-	-	-	-	-	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Dues, fees and subscriptions	-	-	-	-	-	-	
Education and training	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	74,919	185,000	188,400	(50,000)	138,400	(46,600)	-25.19%
General supplies and materials	-	-	-	-	-	-	
Energy	-	-	-	-	-	-	
Food	-	-	-	-	-	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	-	-	-	-	-	-	
Other supplies	-	-	-	-	-	-	
53 - Supplies	-	-	-	-	-	-	0.00%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	74,919	185,000	188,400	(50,000)	138,400	(46,600)	-25.19%

Notes

Coastal Regional Commission of Georgia (CRCG)	34,000
Metropolitan Planning Commission - CORE	20,400
Metropolitan Planning Commission - Sagis	12,500
Georgia Municipal Association membership	11,500
GMA Telecommunications audit service	10,000
Grant writing services	50,000
	138,400

2650 - Municipal Court

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	202,312	210,575	213,285	(1,985)	211,300	725	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	54,976	69,770	45,380	(1,185)	44,195	(25,575)	
Employer FICA contributions	2,610	3,055	3,095	(30)	3,065	10	
Retirment contributions	27,461	28,490	30,920	-	30,920	2,430	
Workers' compensation	500	530	540	-	540	10	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	287,859	312,420	293,220	(3,200)	290,020	(22,400)	-7.17%
Administrative services	-	-	-	-	-	-	
Professional services	152,915	150,000	155,000	-	155,000	5,000	
Technical services	-	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	1,893	5,000	5,000	-	5,000	-	
Equipment and vehicle rental	-	2,500	2,500	-	2,500	-	
Communications	17,273	17,500	1,015	-	1,015	(16,485)	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	1,548	2,000	3,000	-	3,000	1,000	
Dues, fees and subscriptions	23,189	26,500	28,000	-	28,000	1,500	
Education and training	1,040	3,500	3,500	-	3,500	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	197,858	207,000	198,015	-	198,015	(8,985)	-4.34%
General supplies and materials	80	1,000	1,000	-	1,000	-	
Energy	-	-	-	-	-	-	
Food	-	750	-	-	-	(750)	
Books and periodicals	-	250	250	-	250	-	
Small equipment	(138)	750	750	-	750	-	
Other supplies	-	-	-	-	-	-	
53 - Supplies	(58)	2,750	2,000	-	2,000	(750)	-27.27%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	485,659	522,170	493,235	(3,200)	490,035	(32,135)	-6.15%

Notes

3200 - Police Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	5,026,783	5,406,310	5,843,335	(48,370)	5,794,965	388,655	
Salaries and wages - overtime	196,359	133,720	144,720	(1,205)	143,515	9,795	
Group insurance	1,025,495	1,211,600	1,301,595	(34,125)	1,267,470	55,870	
Employer FICA contributions	77,718	87,520	92,700	(770)	91,930	4,410	
POAB pension	24,850	19,800	26,000	-	26,000	6,200	
Retirment contributions	732,284	749,570	839,965	-	839,965	90,395	
Unemployment	4,380	-	-	-	-	-	
Workers' compensation	182,887	187,245	188,570	-	188,570	1,325	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	13,160	30,240	34,560	-	34,560	4,320	
51 - Personal sevices and benefits	7,283,916	7,826,005	8,471,445	(84,470)	8,386,975	560,970	7.17%
Administrative services	139	-	-	-	-	-	
Professional services	16,208	10,000	10,000	-	10,000	-	
Technical services	3,880	10,000	-	2,000	2,000	(8,000)	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	174,230	160,000	176,000	(66,000)	110,000	(50,000)	
Equipment and vehicle rental	-	7,500	10,000	(5,000)	5,000	(2,500)	
Communications	118,416	99,500	76,440	-	76,440	(23,060)	
Advertising	125	1,000	5,000	(2,500)	2,500	1,500	
Printing and binding	850	-	-	-	-	-	
Travel	19,957	25,000	35,000	(5,000)	30,000	5,000	
Dues, fees and subscriptions	205,749	375,000	750,000	-	750,000	375,000	
Education and training	22,088	25,000	30,000	-	30,000	5,000	
52 - Purchased services	561,642	713,000	1,092,440	(76,500)	1,015,940	302,940	42.49%
General supplies and materials	113,795	170,000	200,000	(65,700)	134,300	(35,700)	
Energy	188,763	205,000	289,930	-	289,930	84,930	
Food	3,713	2,000	2,000	-	2,000	-	
Books and periodicals	538	500	250	-	250	(250)	
Small equipment	265,524	175,000	200,000	(25,000)	175,000	-	
Other supplies	113,701	90,000	115,000	(15,000)	100,000	10,000	
53 - Supplies	686,034	642,500	807,180	(105,700)	701,480	58,980	9.18%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	691,377	1,868,800	1,465,000	(740,000)	725,000	(1,143,800)	
54 - Capital outlay	691,377	1,868,800	1,465,000	(740,000)	725,000	(1,143,800)	-61.21%
Totals	9,222,969	11,050,305	11,836,065	(1,006,670)	10,829,395	(220,910)	-2.00%

Notes

Dues, fees and subscriptions

Body camera and public safety ecosystem	293,500

Capital outlay

(8) Patrol vehicles	640,000
(1) Traffic vehicle	85,000
	725,000

3500 - Fire Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	4,862,261	5,512,335	5,732,725	(49,195)	5,683,530	171,195	
Salaries and wages - overtime	1,037,540	572,050	595,235	34,225	629,460	57,410	
Group insurance	957,602	1,083,320	1,278,865	(33,555)	1,245,310	161,990	
Employer FICA contributions	94,844	88,225	91,755	(215)	91,540	3,315	
Fireman's pension	19,875	17,700	20,000	-	20,000	2,300	
Retirment contributions	713,255	823,220	932,285	-	932,285	109,065	
Workers' compensation	95,069	110,740	111,530	-	111,530	790	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	7,780,446	8,207,590	8,762,395	(48,740)	8,713,655	506,065	6.17%
Administrative services	-	-	-	-	-	-	
Professional services	93,602	104,840	129,340	-	129,340	24,500	
Technical services	-	74,400	104,000	-	104,000	29,600	
Cleaning services	1,170	500	1,000	-	1,000	500	
Repair and maintenance	202,068	200,000	240,485	(25,485)	215,000	15,000	
Equipment and vehicle rental	51,832	54,600	10,000	(2,000)	8,000	(46,600)	
Communications	112,021	116,500	45,680	-	45,680	(70,820)	
Advertising	-	15,000	-	-	-	(15,000)	
Printing and binding	297	1,000	1,500	-	1,500	500	
Travel	22,246	28,000	34,250	-	34,250	6,250	
Dues, fees and subscriptions	19,645	29,760	38,925	-	38,925	9,165	
Education and training	34,545	35,250	31,000	(2,000)	29,000	(6,250)	
Licenses	5,011	6,500	6,810	(925)	5,885	(615)	
Contract labor	-	-	1,500	-	1,500	1,500	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	542,437	666,350	644,490	(30,410)	614,080	(52,270)	-7.84%
General supplies and materials	165,340	200,000	308,650	(35,950)	272,700	72,700	
Energy	159,061	150,000	215,240	-	215,240	65,240	
Food	5,379	3,000	4,200	-	4,200	1,200	
Books and periodicals	175	500	1,750	-	1,750	1,250	
Small equipment	544,995	450,000	453,760	(30,500)	423,260	(26,740)	
Other supplies	64,416	80,000	447,300	(142,000)	305,300	225,300	
53 - Supplies	939,366	883,500	1,430,900	(208,450)	1,222,450	338,950	38.36%
Property and infrastructure	-	-	1,250,000	(1,250,000)	-	-	
Machinery and equipment	1,798,800	42,000	2,545,455	(1,498,955)	1,046,500	1,004,500	
54 - Capital outlay	1,798,800	42,000	3,795,455	(2,748,955)	1,046,500	1,004,500	2391.67%
Totals	11,061,049	9,799,440	14,633,240	(3,036,555)	11,596,685	1,797,245	18.34%

Notes

Other supplies

PPE replacements	100,000
Recruit PPE sets	66,000
Recruit uniforms	18,000
Regular duty uniforms	71,000
Technical rescue PPE	37,800
Uniform replacements	12,500
	305,300

Capital outlay

(2) Refurbish fire engines	1,000,000
Mechanical CPR device	35,000
20' Enclosed trailer	11,500
	1,046,500

4100 - Public Works Administration

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	476,537	588,660	752,150	(6,580)	745,570	156,910	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	67,873	76,600	92,220	(2,420)	89,800	13,200	
Employer FICA contributions	6,394	8,540	10,905	(90)	10,815	2,275	
Retirment contributions	56,865	79,645	102,200	-	102,200	22,555	
Workers' compensation	12,735	6,510	6,560	-	6,560	50	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	620,404	759,955	964,035	(9,090)	954,945	194,990	25.66%
Administrative services	-	-	-	-	-	-	
Professional services	4,300	50,000	-	-	-	(50,000)	
Technical services	90,000	150,000	210,000	-	210,000	60,000	
Cleaning services	18,359	27,295	29,000	-	29,000	1,705	
Repair and maintenance	22,028	69,800	108,800	-	108,800	39,000	
Equipment and vehicle rental	3,782	6,500	-	-	-	(6,500)	
Communications	28,728	13,660	9,970	-	9,970	(3,690)	
Advertising	-	-	700	-	700	700	
Printing and binding	152	500	600	-	600	100	
Travel	2,585	10,400	22,400	-	22,400	12,000	
Dues, fees and subscriptions	962	1,230	38,650	-	38,650	37,420	
Education and training	3,000	11,900	18,050	-	18,050	6,150	
Licenses	-	2,500	350	-	350	(2,150)	
Contract labor	-	8,000	-	-	-	(8,000)	
Other purchased services	264	-	-	-	-	-	
52 - Purchased services	174,160	351,785	438,520	-	438,520	86,735	24.66%
General supplies and materials	9,132	16,000	45,800	(15,880)	29,920	13,920	
Energy	12,384	3,000	3,520	-	3,520	520	
Food	1,306	1,250	5,250	-	5,250	4,000	
Books and periodicals	-	-	1,000	-	1,000	1,000	
Small equipment	1,201	2,500	22,900	(10,000)	12,900	10,400	
Other supplies	81	1,350	8,550	-	8,550	7,200	
53 - Supplies	24,104	24,100	87,020	(25,880)	61,140	37,040	153.69%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	49,500	-	49,500	49,500	
54 - Capital outlay	-	-	49,500	-	49,500	49,500	
Totals	818,668	1,135,840	1,539,075	(34,970)	1,504,105	368,265	32.42%

Notes

Technical services

GIS contract	150,000
Roadside work detail	60,000
	210,000

Repair and maintenance

Concrete driveway repair	60,000

Dues, fees and subscriptions

GIS subscriptions	37,200

Capital outlay

Ford F-150 with lights	49,500

4200 - Roads and Streets Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	365,517	406,960	405,730	(2,845)	402,885	(4,075)	
Salaries and wages - overtime	18,798	2,015	2,020	(10)	2,010	(5)	
Group insurance	57,650	81,190	70,630	(1,855)	68,775	(12,415)	
Employer FICA contributions	5,298	5,930	5,915	(40)	5,875	(55)	
Retirment contributions	49,831	55,335	59,115	-	59,115	3,780	
Workers' compensation	22,097	29,335	29,550	-	29,550	215	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	519,191	580,765	572,960	(4,750)	568,210	(12,555)	-2.16%
Administrative services	-	-	-	-	-	-	
Professional services	132,564	-	100,000	-	100,000	100,000	
Technical services	31,578	-	40,000	(20,000)	20,000	20,000	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	1,156,554	1,430,000	1,668,115	(40,000)	1,628,115	198,115	
Equipment and vehicle rental	-	5,000	10,000	(9,000)	1,000	(4,000)	
Communications	3,019	8,000	1,875	-	1,875	(6,125)	
Advertising	20	-	-	-	-	-	
Printing and binding	-	-	300	-	300	300	
Travel	-	5,400	8,000	-	8,000	2,600	
Dues, fees and subscriptions	3,220	-	30,000	-	30,000	30,000	
Education and training	-	8,650	6,500	-	6,500	(2,150)	
Licenses	-	-	-	-	-	-	
Contract labor	4,929	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	1,331,884	1,457,050	1,864,790	(69,000)	1,795,790	338,740	23.25%
General supplies and materials	171,237	200,000	194,800	(26,720)	168,080	(31,920)	
Energy	863,758	850,000	851,930	-	851,930	1,930	
Food	1,028	-	1,750	-	1,750	1,750	
Books and periodicals	-	-	-	-	-	-	
Small equipment	18,522	-	33,550	60,000	93,550	93,550	
Other supplies	6,078	11,100	9,190	-	9,190	(1,910)	
53 - Supplies	1,060,623	1,061,100	1,091,220	33,280	1,124,500	63,400	5.97%
Property and infrastructure	373,220	610,700	618,600	-	618,600	7,900	
Machinery and equipment	-	-	233,800	-	233,800	233,800	
54 - Capital outlay	373,220	610,700	852,400	-	852,400	241,700	39.58%
Totals	3,284,918	3,709,615	4,381,370	(40,470)	4,340,900	631,285	17.02%

Notes

Professional services

Engineering services - road improvements	100,000

Technical services

Tree trimming	20,000

Dues, fees and subscriptions

Roadway Management subscription	30,000

Small equipment

Traffic signal equipment	60,000
Skid steer broom	11,000
Cement mixer	9,500
	80,500

Capital outlay

Road improvements and maintenance	618,600
Mini excavator	124,300
Ford F-150 crew truck	85,000
	827,900

4250 - Storm Drainage Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	390,043	487,025	503,360	(4,010)	499,350	12,325	
Salaries and wages - overtime	8,227	2,395	2,475	(15)	2,460	65	
Group insurance	101,320	97,030	140,315	(3,680)	136,635	39,605	
Employer FICA contributions	5,378	7,100	7,335	(55)	7,280	180	
Retirment contributions	73,590	66,220	73,335	-	73,335	7,115	
Workers' compensation	24,504	35,105	35,360	-	35,360	255	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	603,062	694,875	762,180	(7,760)	754,420	59,545	8.57%
Administrative services	-	-	-	-	-	-	
Professional services	11,070	500,000	250,000	-	250,000	(250,000)	
Technical services	154,729	136,250	145,875	(24,810)	121,065	(15,185)	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	262,164	196,000	195,000	(16,000)	179,000	(17,000)	
Equipment and vehicle rental	7,370	18,000	21,000	(16,000)	5,000	(13,000)	
Communications	4,015	10,200	4,955	-	4,955	(5,245)	
Advertising	-	-	-	-	-	-	
Printing and binding	400	2,000	250	-	250	(1,750)	
Travel	837	3,000	3,900	-	3,900	900	
Dues, fees and subscriptions	2,677	300	200	-	200	(100)	
Education and training	13,723	18,150	1,700	-	1,700	(16,450)	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	10,000	-	10,000	10,000	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	456,985	883,900	632,880	(56,810)	576,070	(307,830)	-34.83%
General supplies and materials	78,083	93,800	102,500	(30,320)	72,180	(21,620)	
Energy	13,921	13,750	37,580	-	37,580	23,830	
Food	1,378	2,500	1,750	-	1,750	(750)	
Books and periodicals	-	-	-	-	-	-	
Small equipment	28,443	2,500	2,500	-	2,500	-	
Other supplies	9,400	8,200	16,700	-	16,700	8,500	
53 - Supplies	131,225	120,750	161,030	(30,320)	130,710	9,960	8.25%
Property and infrastructure	148,747	-	-	-	-	-	
Machinery and equipment	116,064	135,000	85,000	-	85,000	(50,000)	
54 - Capital outlay	264,811	135,000	85,000	-	85,000	(50,000)	-37.04%
Totals	1,456,083	1,834,525	1,641,090	(94,890)	1,546,200	(288,325)	-15.72%

Notes

Capital outlay

Ford F-150 crew cab	85,000

4251 - Canal Maintenance Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	68,836	105,380	119,555	(780)	118,775	13,395	
Salaries and wages - overtime	-	525	595	-	595	70	
Group insurance	19,675	22,180	24,630	(645)	23,985	1,805	
Employer FICA contributions	815	1,540	1,745	(10)	1,735	195	
Retirment contributions	13,982	14,330	17,420	-	17,420	3,090	
Workers' compensation	6,232	7,595	7,650	-	7,650	55	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	109,540	151,550	171,595	(1,435)	170,160	18,610	12.28%
Administrative services	-	-	-	-	-	-	
Professional services	-	41,200	60,000	-	60,000	18,800	
Technical services	8,340	109,680	49,175	-	49,175	(60,505)	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	79,329	57,200	57,000	-	57,000	(200)	
Equipment and vehicle rental	-	15,000	20,000	-	20,000	5,000	
Communications	527	540	550	-	550	10	
Advertising	-	-	-	-	-	-	
Printing and binding	-	500	-	-	-	(500)	
Travel	-	5,000	3,900	-	3,900	(1,100)	
Dues, fees and subscriptions	-	-	-	-	-	-	
Education and training	-	5,000	4,000	-	4,000	(1,000)	
Licenses	-	300	300	-	300	-	
Contract labor	-	-	10,000	-	10,000	10,000	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	88,196	234,420	204,925	-	204,925	(29,495)	-12.58%
General supplies and materials	28,620	50,000	98,500	(33,720)	64,780	14,780	
Energy	8,797	9,600	10,820	-	10,820	1,220	
Food	118	1,400	1,400	-	1,400	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	3,477	3,500	4,000	-	4,000	500	
Other supplies	1,209	1,150	6,050	-	6,050	4,900	
53 - Supplies	42,221	65,650	120,770	(33,720)	87,050	21,400	32.60%
Property and infrastructure	100	-	-	-	-	-	
Machinery and equipment	84,925	125,000	-	-	-	(125,000)	
54 - Capital outlay	85,025	125,000	-	-	-	(125,000)	-100.00%
Totals	324,982	576,620	497,290	(35,155)	462,135	(114,485)	-19.85%

Notes

4500 - Solid Waste and Recycling Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	-	-	-	-	-	-	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	-	-	-	-	-	-	
Employer FICA contributions	-	-	-	-	-	-	
Retirment contributions	-	-	-	-	-	-	
Workers' compensation	-	-	-	-	-	-	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	-	-	-	-	-	-	0.00%
Administrative services	2,727	2,880	2,500	-	2,500	(380)	
Professional services	-	-	-	-	-	-	
Technical services	2,482,701	2,460,000	2,500,000	-	2,500,000	40,000	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	4,450	-	1,000	-	1,000	1,000	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	10,836	9,380	11,000	-	11,000	1,620	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Dues, fees and subscriptions	168,170	100,000	11,000	-	11,000	(89,000)	
Education and training	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	2,668,884	2,572,260	2,525,500	-	2,525,500	(46,760)	-1.82%
General supplies and materials	-	-	-	-	-	-	
Energy	-	-	-	-	-	-	
Food	-	-	-	-	-	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	-	-	-	-	-	-	
Other supplies	-	-	-	-	-	-	
53 - Supplies	-	-	-	-	-	-	0.00%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	2,668,884	2,572,260	2,525,500	-	2,525,500	(46,760)	-1.82%

Notes

Dues, fees and subscriptions

Credit card processing fees (savings)	(89,000)

4900 - Fleet Maintenance Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	153,359	206,150	187,675	(1,750)	185,925	(20,225)	
Salaries and wages - overtime	466	4,105	3,740	(30)	3,710	(395)	
Group insurance	24,619	47,350	33,445	(880)	32,565	(14,785)	
Employer FICA contributions	2,002	3,050	2,775	(25)	2,750	(300)	
Retirment contributions	27,467	28,450	33,105	-	33,105	4,655	
Workers' compensation	4,072	2,555	2,580	-	2,580	25	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	211,985	291,660	263,320	(2,685)	260,635	(31,025)	-10.64%
Administrative services	-	-	-	-	-	-	
Professional services	85	8,000	-	-	-	(8,000)	
Technical services	1,356	1,000	6,800	-	6,800	5,800	
Cleaning services	91	2,000	100	-	100	(1,900)	
Repair and maintenance	4,552	27,200	55,200	(8,000)	47,200	20,000	
Equipment and vehicle rental	9,500	2,500	12,000	-	12,000	9,500	
Communications	1,238	1,840	1,535	-	1,535	(305)	
Advertising	-	500	500	-	500	-	
Printing and binding	-	500	1,000	-	1,000	500	
Travel	-	2,000	4,500	-	4,500	2,500	
Dues, fees and subscriptions	244	10,000	35,000	-	35,000	25,000	
Education and training	-	2,500	13,400	-	13,400	10,900	
Licenses	-	500	500	-	500	-	
Contract labor	-	-	3,000	-	3,000	3,000	
Other purchased services	-	-	100	-	100	100	
52 - Purchased services	17,066	58,540	133,635	(8,000)	125,635	67,095	114.61%
General supplies and materials	57,255	105,100	126,640	-	126,640	21,540	
Energy	17,111	18,140	12,500	-	12,500	(5,640)	
Food	16	2,000	2,000	-	2,000	-	
Books and periodicals	-	1,000	1,000	-	1,000	-	
Small equipment	15,941	171,000	199,500	(96,000)	103,500	(67,500)	
Other supplies	7,389	7,800	6,200	-	6,200	(1,600)	
53 - Supplies	97,712	305,040	347,840	(96,000)	251,840	(53,200)	-17.44%
Property and infrastructure	-	-	45,000	-	45,000	45,000	
Machinery and equipment	-	-	186,500	-	186,500	186,500	
54 - Capital outlay	-	-	231,500	-	231,500	231,500	0.00%
Totals	326,763	655,240	976,295	(106,685)	869,610	214,370	32.72%

Notes

Dues, fees and subscriptions

Ford diagnostics	15,000
Fuel pump inspections	5,000
EKOS Fleet management subscription	5,000
	25,000

Capital outlay

Close in open fire shed	45,000
Ford F-150 shop truck	55,000
Ford Explorer (replace vehicle in Admin pool)	55,000
Generator	35,000
Alignment machine	25,000
Mower	16,500
	231,500

5520 - Senior Citizens Center

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	107,874	112,425	141,890	185	142,075	29,650	
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	19,727	22,130	24,510	(640)	23,870	1,740	
Employer FICA contributions	4,142	4,400	4,025	25	4,050	(350)	
Retirment contributions	13,040	15,210	17,150	-	17,150	1,940	
Workers' compensation	1,322	1,815	1,830	-	1,830	15	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	146,105	155,980	189,405	(430)	188,975	32,995	21.15%
Administrative services	-	-	-	-	-	-	
Professional services	85	-	-	-	-	-	
Technical services	-	-	-	-	-	-	
Cleaning services	3,746	6,000	8,700	-	8,700	2,700	
Repair and maintenance	9,745	18,000	40,915	-	40,915	22,915	
Equipment and vehicle rental	2,144	1,500	1,500	-	1,500	-	
Communications	1,837	1,600	2,320	-	2,320	720	
Advertising	-	-	500	-	500	500	
Printing and binding	-	-	500	-	500	500	
Travel	5,729	7,500	15,000	(5,000)	10,000	2,500	
Dues, fees and subscriptions	160	500	500	-	500	-	
Education and training	-	750	500	-	500	(250)	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	498	1,140	1,200	-	1,200	60	
52 - Purchased services	23,944	36,990	71,635	(5,000)	66,635	29,645	80.14%
General supplies and materials	10,744	10,000	20,000	(5,000)	15,000	5,000	
Energy	12,944	13,500	16,950	-	16,950	3,450	
Food	14,290	19,400	26,000	(1,000)	25,000	5,600	
Books and periodicals	-	-	-	-	-	-	
Small equipment	129	500	-	-	-	(500)	
Other supplies	-	-	1,000	-	1,000	1,000	
53 - Supplies	38,107	43,400	63,950	(6,000)	57,950	14,550	33.53%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	58,000	-	58,000	58,000	
54 - Capital outlay	-	-	58,000	-	58,000	58,000	0.00%
Totals	208,156	236,370	382,990	(11,430)	371,560	135,190	57.19%

Notes

Repair and maintenance

Resurface Senior Center Overflow Lot	22,915
Building Maintenance	15,000
Van maintenance	3,000
	40,915

Capital outlay

Senior Citizen van replacement	58,000

6100 - Recreation

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	494,953	518,745	525,065	(4,470)	520,595	1,850	
Salaries and wages - overtime	1,736	2,545	2,585	(20)	2,565	20	
Group insurance	115,409	127,020	137,280	(3,600)	133,680	6,660	
Employer FICA contributions	6,880	8,110	9,295	(80)	9,215	1,105	
Retirment contributions	67,310	70,530	79,030	-	79,030	8,500	
Workers' compensation	4,738	8,230	8,290	-	8,290	60	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	691,026	735,180	761,545	(8,170)	753,375	18,195	2.47%
Administrative services	-	-	-	-	-	-	
Professional services	1,055	300,000	200,000	-	200,000	(100,000)	
Technical services	3,900	-	750	-	750	750	
Cleaning services	47,730	50,000	54,000	-	54,000	4,000	
Repair and maintenance	75,973	113,165	105,430	(10,000)	95,430	(17,735)	
Equipment and vehicle rental	26,677	18,250	21,200	-	21,200	2,950	
Communications	22,441	25,000	3,175	-	3,175	(21,825)	
Advertising	481	1,500	4,200	-	4,200	2,700	
Printing and binding	2,633	5,000	7,500	-	7,500	2,500	
Travel	969	10,000	14,800	-	14,800	4,800	
Dues, fees and subscriptions	12,359	12,065	15,875	-	15,875	3,810	
Education and training	-	3,000	5,295	-	5,295	2,295	
Licenses	-	-	-	-	-	-	
Contract labor	117,971	121,400	140,400	-	140,400	19,000	
Other purchased services	16,605	22,000	23,000	(2,000)	21,000	(1,000)	
52 - Purchased services	328,794	681,380	595,625	(12,000)	583,625	(97,755)	-14.35%
General supplies and materials	86,271	100,000	123,750	(16,820)	106,930	6,930	
Energy	206,449	190,000	185,490	-	185,490	(4,510)	
Food	79,212	80,000	86,000	-	86,000	6,000	
Books and periodicals	-	-	-	-	-	-	
Small equipment	20,532	11,700	26,390	(5,000)	21,390	9,690	
Other supplies	4,236	33,000	35,000	-	35,000	2,000	
53 - Supplies	396,700	414,700	456,630	(21,820)	434,810	20,110	4.85%
Property and infrastructure	-	-	55,000	(55,000)	-	-	
Machinery and equipment	-	-	72,000	(60,000)	12,000	12,000	
54 - Capital outlay	-	-	127,000	(115,000)	12,000	12,000	0.00%
Totals	1,416,520	1,831,260	1,940,800	(156,990)	1,783,810	(47,450)	-2.59%

Notes

Professional services

Community events	100,000
Additional recreational planning appropriation	100,000
	200,000

Capital outlay

John Deere gator	12,000

6220 - Parks

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	300,223	417,640	411,835	(3,835)	408,000	(9,640)	
Salaries and wages - overtime	857	2,065	2,030	(15)	2,015	(50)	
Group insurance	102,210	114,790	108,340	(2,840)	105,500	(9,290)	
Employer FICA contributions	3,939	6,085	6,000	(50)	5,950	(135)	
Retirment contributions	52,486	56,785	60,000	-	60,000	3,215	
Workers' compensation	3,977	6,740	6,790	-	6,790	50	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	463,692	604,105	594,995	(6,740)	588,255	(15,850)	-2.62%
Administrative services	-	-	-	-	-	-	
Professional services	-	-	-	-	-	-	
Technical services	-	-	-	-	-	-	
Cleaning services	28,804	3,600	18,515	-	18,515	14,915	
Repair and maintenance	330,618	129,720	493,775	(10,000)	483,775	354,055	
Equipment and vehicle rental	10,000	15,000	17,500	(2,500)	15,000	-	
Communications	1,514	1,020	2,040	-	2,040	1,020	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	22	500	750	-	750	250	
Dues, fees and subscriptions	-	-	-	-	-	-	
Education and training	-	1,500	500	-	500	(1,000)	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	370,958	151,340	533,080	(12,500)	520,580	369,240	243.98%
General supplies and materials	56,537	75,000	107,000	(30,000)	77,000	2,000	
Energy	20,125	20,000	45,500	-	45,500	25,500	
Food	619	-	-	-	-	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	232	8,145	1,550	-	1,550	(6,595)	
Other supplies	5,275	3,600	6,860	-	6,860	3,260	
53 - Supplies	82,788	106,745	160,910	(30,000)	130,910	24,165	22.64%
Property and infrastructure	-	250,000	-	-	-	(250,000)	
Machinery and equipment	-	99,600	143,640	-	143,640	44,040	
54 - Capital outlay	-	349,600	143,640	-	143,640	(205,960)	-58.91%
Totals	917,438	1,211,790	1,432,625	(49,240)	1,383,385	171,595	14.16%

Notes

No greenspace appropriation in 2027; 2026 appropriation was $250,000 and was transferred to the tree fund

Repair and maintenance

Mowing contract	404,775
Replace Fence at soccer field	60,000
Playground Repairs	8,000
Vehicle &Equipment Repairs	6,000
Flagpole Repairs	5,000
	483,775

Capital outlay

Ford F-150 truck	54,000
(2) Exmark mower	32,000
Top dresser	25,000
Bunker rake	22,640
Dump trailer	10,000
	143,640

7200 - Inspections

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	264,373	277,270	292,795	(2,730)	290,065	12,795	4.61%
Salaries and wages - overtime	-	-	-	-	-	-	
Group insurance	25,857	29,040	32,085	(840)	31,245	2,205	7.59%
Employer FICA contributions	3,704	4,030	4,255	(40)	4,215	185	
Retirment contributions	36,169	37,515	42,450	-	42,450	4,935	13.15%
Workers' compensation	3,064	3,555	3,590	-	3,590	35	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	480	480	-	480	-	
51 - Personal sevices and benefits	333,167	351,890	375,655	(3,610)	372,045	20,155	5.73%
Administrative services	-	-	-	-	-	-	
Professional services	31,290	45,000	45,000	-	45,000	-	
Technical services	725	1,000	1,000	-	1,000	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	5,085	16,770	16,770	-	16,770	-	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	3,512	4,000	3,220	-	3,220	(780)	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	1,132	2,000	2,000	-	2,000	-	
Dues, fees and subscriptions	1,507	2,480	1,520	-	1,520	(960)	
Education and training	5,964	2,500	2,500	-	2,500	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	49,215	73,750	72,010	-	72,010	(1,740)	-2.36%
General supplies and materials	2,260	5,500	5,500	-	5,500	-	
Energy	6,585	9,000	6,370	-	6,370	(2,630)	
Food	164	-	-	-	-	-	
Books and periodicals	352	500	500	-	500	-	
Small equipment	604	2,000	2,000	-	2,000	-	
Other supplies	110	-	-	-	-	-	
53 - Supplies	10,075	17,000	14,370	-	14,370	(2,630)	-15.47%
Property and infrastructure	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	392,457	442,640	462,035	(3,610)	458,425	15,785	3.57%

Notes

7410 - Planning and Development Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	397,550	456,785	481,830	(4,490)	477,340	20,555	4.50%
Salaries and wages - overtime	1,433	-	-	-	-	-	
Group insurance	45,443	48,280	68,130	(1,785)	66,345	18,065	37.42%
Employer FICA contributions	5,416	6,625	6,985	(60)	6,925	300	
Retirment contributions	57,697	61,805	69,855	-	69,855	8,050	13.02%
Workers' compensation	1,418	3,400	3,430	-	3,430	30	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	-	-	-	-	-	-	
51 - Personal sevices and benefits	508,957	576,895	630,230	(6,335)	623,895	47,000	8.15%
Administrative services	-	2,000	2,000	-	2,000	-	
Professional services	349,844	500,000	500,000	-	500,000	-	
Technical services	725	5,620	5,620	-	5,620	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	1,122	1,300	1,300	-	1,300	-	
Equipment and vehicle rental	-	3,200	3,200	-	3,200	-	
Communications	1,583	2,500	1,925	-	1,925	(575)	
Advertising	5,090	2,500	2,500	-	2,500	-	
Printing and binding	9,130	10,000	10,000	-	10,000	-	
Travel	7,153	9,000	9,000	-	9,000	-	
Dues, fees and subscriptions	51,174	53,860	54,500	-	54,500	640	
Education and training	3,808	5,000	5,000	-	5,000	-	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	305	-	-	-	-	-	
52 - Purchased services	429,934	594,980	595,045	-	595,045	65	0.01%
General supplies and materials	2,754	3,000	3,000	-	3,000	-	
Energy	43	-	-	-	-	-	
Food	70	-	-	-	-	-	
Books and periodicals	-	500	500	-	500	-	
Small equipment	(50)	1,000	1,000	-	1,000	-	
Other supplies	-	500	500	-	500	-	
53 - Supplies	2,817	5,000	5,000	-	5,000	-	0.00%
Property and infrastructure	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-
54 - Capital outlay	-	-	-	-	-	-	0.00%
Totals	941,708	1,176,875	1,230,275	(6,335)	1,223,940	47,065	4.00%

Notes

7420 - Code Enforcement

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Salaries and wages - regular	106,136	166,020	169,715	(1,580)	168,135	2,115	
Salaries and wages - overtime	401	-	-	-	-	-	
Group insurance	26,706	27,960	49,780	(1,305)	48,475	20,515	
Employer FICA contributions	1,503	2,430	2,480	(20)	2,460	30	
Retirment contributions	21,379	22,465	24,605	-	24,605	2,140	
Workers' compensation	3,482	2,900	2,930	-	2,930	30	
OPEB contributions	-	-	-	-	-	-	
Other employee benefits	960	1,440	1,440	-	1,440	-	
51 - Personal sevices and benefits	160,567	223,215	250,950	(2,905)	248,045	24,830	11.12%
Administrative services	-	-	-	-	-	-	
Professional services	-	-	-	-	-	-	
Technical services	-	-	-	-	-	-	
Cleaning services	-	-	-	-	-	-	
Repair and maintenance	337	3,000	3,000	-	3,000	-	
Equipment and vehicle rental	-	-	-	-	-	-	
Communications	2,691	2,500	2,500	-	2,500	-	
Advertising	-	-	-	-	-	-	
Printing and binding	-	-	-	-	-	-	
Travel	-	1,500	1,000	-	1,000	(500)	
Dues, fees and subscriptions	124	1,500	1,500	-	1,500	-	
Education and training	1,180	2,000	2,500	-	2,500	500	
Licenses	-	-	-	-	-	-	
Contract labor	-	-	-	-	-	-	
Other purchased services	-	-	-	-	-	-	
52 - Purchased services	4,332	10,500	10,500	-	10,500	-	0.00%
General supplies and materials	262	-	-	-	-	-	
Energy	718	-	2,020	-	2,020	2,020	
Food	-	-	-	-	-	-	
Books and periodicals	-	-	-	-	-	-	
Small equipment	3,271	-	-	-	-	-	
Other supplies	1,193	3,500	3,500	-	3,500	-	
53 - Supplies	5,444	3,500	5,520	-	5,520	2,020	57.71%
Property and infrastructure	-	-	-	-	-	-	
Machinery and equipment	-	-	35,000	-	35,000	35,000	
54 - Capital outlay	-	-	35,000	-	35,000	35,000	0.00%
Totals	170,343	237,215	301,970	(2,905)	299,065	61,850	26.07%

Notes

Capital outlay

Code Enforcement vehicle	35,000

8000 - Debt Service Budget

Account Description	2025 Actual	2026 Amended Budget	2027 Requested Budget	Adjustments Increases (Decreases)	2027 Proposed Budget	2026 Budget vs Proposed 2027 Budget	% Change
Principal	1,777,473	1,806,050	1,840,700	-	1,840,700	34,650	
Interest	271,133	222,640	176,300	-	176,300	(46,340)	
58 - Debt service	2,048,606	2,028,690	2,017,000	-	2,017,000	(11,690)	-0.58%
Totals	2,048,606	2,028,690	2,017,000	-	2,017,000	(11,690)	-0.58%

Notes

Debt:	**Balance at 12/31/2026**	2027 Principal Payments	2028 Principal Payments	2029 Principal Payments	2030 Principal Payments	2031 Principal Payments	**Balance at 12/31/2031**
Loans and capital leases:							
Municipal Building	5,635,000	1,355,000	1,390,000	1,425,000	1,465,000	-	-
Fire breathing apparatus and tanks	16,795	16,795	-		-	-	-
(2) 2021 Pierce Enforcer Pumpers	681,970	128,941	132,564	136,289	140,119	144,057	-
Emergency radio equipment	313,787	313,787	-		-	-	-
Subtotal loans and capital leases	6,647,552	1,814,523	1,522,564	1,561,289	1,605,119	144,057	-
Right-to-use leases:							
Copier leases	47,230	22,113	20,023	5,094	-	-	-
Postage machine leases	5,751	4,061	1,690	-	-	-	-
Subtotal right-to-use leases	52,981	26,174	21,713	5,094	-	-	-
Total debt obligation	6,700,533	1,840,697	1,544,277	1,566,383	1,605,119	144,057	-