

Our Path Forward:



CITY OF RINCON

FY 2026

ADOPTED BUDGET



FISCAL YEAR 2026 BUDGET ADOPTED BUDGET

12/8/2025

PRESENTED BY:

ROBERT BYRD, JR.

CITY MANAGER

PREPARED BY:

HADASSA VILLAFANA

FINANCE DIRECTOR

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THE CITY OF RINCON, GEORGIA

MAYOR & CITY COUNCIL



Mona Underwood
Mayor Pro Tem



Kevin Exley
Mayor



Michelle Taylor
Council Member



Brandy Riley
Council Member



Jesse 'Ben' Blackwell, Jr.
Council Member



Timothy Milner
Council Member



Levi Scott
Council Member

CITY MANAGER'S BUDGET MESSAGE –“OUR PATH FORWARD”

Dear Mayor, Council Members, Citizens, and Employees of the City of Rincon:

It is my honor to present the City of Rincon's Fiscal Year 2026 Budget—an important milestone in Our Path Forward as we continue strengthening the financial foundation and operational integrity of our City. This year's budget reflects our commitment to building a stable, transparent, and high-performing organization that supports the needs of a growing community.

Over the past several years, the City has worked diligently to correct significant financial and operational challenges. While Rincon has faced periods of inconsistent processes, limited internal controls, and outdated systems, we have made substantial progress toward establishing sound fiscal practices, rebuilding public trust, and modernizing how we operate. FY 2026 represents another step forward—one grounded in accountability, strategic investment, and a renewed commitment to long-term stability.

The FY 2026 budget was developed with great care and collaboration between City departments, staff, and elected officials. It prioritizes investments in critical infrastructure, public safety, employee development, and community engagement, while maintaining our focus on strengthening financial discipline and sustaining improvements that will benefit our residents for decades to come.

Guiding Priorities for FY 2026

Utility Infrastructure & Modernization

This year continues our major push to modernize water and sewer operations through advanced metering infrastructure (AMI) and improved meter-reading technology. These upgrades will reduce billing inaccuracies, enhance leak detection, and greatly increase operational efficiency. We are also replacing aging utility lines and shifting toward proactive maintenance to reduce emergency repairs and ensure capacity for future development.

Public Safety

Keeping our residents safe remains a core priority. The FY 2026 budget supports competitive pay and appropriate staffing levels for police, fire, and EMS. It also funds essential upgrades to communication systems, vehicles, and protective gear. We continue to emphasize community-oriented policing, preparedness, and engagement to maintain Rincon's reputation as a safe and welcoming community.

Roads, Streets, and Stormwater

We are continuing major investments in resurfacing and repairing priority streets based on detailed condition assessments. Funds are also dedicated to addressing stormwater challenges in flood-prone areas and planning for safer sidewalks and crosswalks as our community grows.

Financial Sustainability & Transparency

A key pillar of Our Path Forward is strengthening financial controls and ensuring transparent reporting. This budget reinforces our commitment to responsible fiscal management by maintaining healthy reserves—targeting at least six months of operating expenses—and continuing multi-year capital planning. We are also improving processes, internal checks, and access to financial information so residents can clearly see how their tax dollars are managed.

Economic Development & Downtown Revitalization

We remain focused on fostering small business growth, encouraging commercial investment along key corridors, and enhancing the character of our downtown through beautification and façade improvements. Collaboration with regional partners continues to support our goal of attracting diverse employers and expanding local economic opportunities.

Technology & Citizen Services

The FY 2026 budget invests in modern tools that improve how we serve our residents. We are expanding online services, upgrading our website, and integrating digital systems to support transparency, efficiency, and better access to public data.

Personnel & Workforce Development

Our employees are central to every accomplishment and every improvement we make. This budget supports competitive compensation, professional development, and targeted certifications. We continue working to build a culture of collaboration, accountability, and excellence across all departments.

Community Engagement & Communication

Transparency remains a cornerstone of our mission. Through public meetings, social media, digital tools, and community outreach, we will continue strengthening communication with our residents.

Looking Ahead

The FY 2026 budget represents more than a financial plan, it represents **Our Path Forward** as we continue transforming the City of Rincon into a more resilient, transparent, and well-managed organization. While we acknowledge the challenges of the past, we are united in our commitment to continuous improvement and to building a city government that earns and keeps the trust of its residents.

I am deeply grateful to the Mayor and Council for their guidance, and to our dedicated City employees whose hard work is driving meaningful progress every day.

Together, we will continue building a stronger, more accountable, and more connected Rincon.

Respectfully submitted,



Robert Byrd, Jr.
City Manager

FISCAL YEAR 2026



GOVERNMENTAL FUNDS

FUND NAME	BUDGETED REVENUES	BUDGETED EXPENSES	PROJECTED SURPLUS OR (DEFICIT)
GENERAL FUND	10,661,596	10,661,596	-
CONDEMNED FUND	93,000	93,000	-
FIRE FUND	1,821,712	1,821,712	-
HOTEL MOTEL TAX FUND	18,200	18,200	-
SPLOST FUND	4,007,660	4,007,660	-
TSPLOST FUND	1,310,000	1,310,000	-
TOTAL	\$17,912,168.00	\$17,912,168.00	-

PROPRIETARY FUNDS

FUND NAME	BUDGETED REVENUES	BUDGETED EXPENSES	PROJECTED SURPLUS OR (DEFICIT)
WATER & SEWER	7,353,036	7,353,036	-
STORMWATER	145,500	140,000	5,500
CITY CLUB AT LOST PLANTATION	1,918,000	1,917,127	873
TOTAL	\$9,416,536.00	\$9,410,163.00	6,373

TOTAL FUNDS

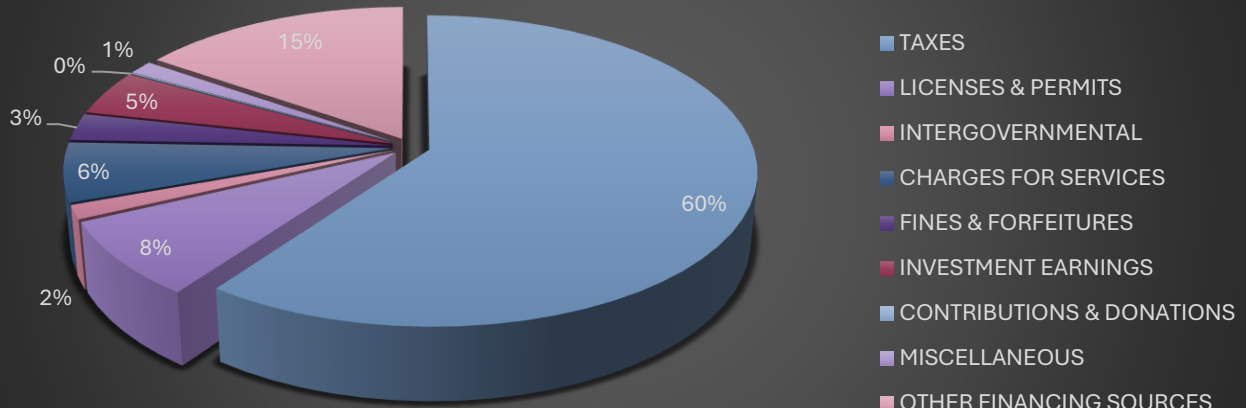
FUND TYPE	BUDGETED REVENUES	BUDGETED EXPENSES	PROJECTED SURPLUS OR (DEFICIT)
GOVERNMENTAL	17,912,168	17,912,168	-
PROPRIETARY	9,416,536	9,410,163	6,373
TOTAL	\$27,328,704.00	\$27,322,332.00	6,373



GENERAL FUND

REVENUES & EXPENDITURES

100 - GENERAL FUND REVENUES



REVENUE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
TAXES	6,030,000	6,399,000	6.12%
LICENSES & PERMITS	527,800	852,000	61.42%
INTERGOVERNMENTAL	155,000	155,000	0%
CHARGES FOR SERVICES	1,120,785	654,600	-41.59%
FINES & FORFEITURES	-	300,000	100%
INVESTMENT EARNINGS	480,000	500,000	4.17%
CONTRIBUTIONS & DONATIONS	-	10,000	100%
MISCELLANEOUS	-	150,000	100%
OTHER FINANCING SOURCES	360,885	\$1,640,996	354.71%
TOTAL REVENUES	\$8,674,470	\$10,661,596	22.91%



GENERAL FUND REVENUE DETAIL

TAXES

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
100-311340	Intangible Tax	83,000	90,000
100-311360	Mobile Home Tax	-	15,000
100-311371	TAVT - Motor Vehicle Tax	300,000	300,000
100-311372	AAVT - M&O	-	10,000
100-311600	Transfer Tax - Real Estate	18,000	15,000
100-311700	Franchise Fees	810,000	1,025,000
100-313100	LOST - Local Option Sales Tax	3,225,000	3,225,000
100-314200	Wholesaler Beer/Wine Tax	195,000	200,000
100-314300	Liquor by the Drink Tax	42,000	44,000
100-314500	Energy Excise Tax	115,000	115,000
100-316100	Business Occupation Tax	115,000	130,000
100-316150	Insurance Occupation Tax	27,000	30,000
100-316200	Insurance Premiums	1,100,000	1,200,000
TOTAL TAXES		\$6,030,000	\$6,399,000

LICENSES & PERMITS

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
100-321110	Beer & Wine License Fees	25,000	25,000
100-321910	Beer, Wine & Pouring License Fees	15,000	15,000
100-322210	Planning & Zoning Fees	26,800	25,000
100-322211	Land Development Permits	105,000	100,000
100-322222	Mobile Home Permits	1,000	1,000
100-322230	Sign Permits	4,000	10,000
100-322990	Misc Permits	30,000	25,000
100-323130	Plumbing Permits	25,000	25,000
100-323140	Electrical Permits	45,000	45,000
100-323185	Mechanical Permits	25,000	25,000
100-323220	Building Permits	125,000	135,000
100-323910	Capital Cost Recovery Fee	100,000	400,000
100-323920	Project Development & Engineering	-	20,000
100-323930	Re-Inspection Fees	1,000	1,000
TOTAL LICENSES & PERMITS		\$527,800	\$852,000

INTERGOVERNMENTAL

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
100-334120	DOT - Dept of Transportation (LMIG)	155,000	155,000
TOTAL INTERGOVERNMENTAL		\$155,000	\$155,000

CHARGES FOR SERVICES

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
100-340000	FEES & CHARGES N/A TO FY26	770,285	
100-341100	Court Costs, Fees & Charges	1,000	50,000
100-341102	Misc Revenue Police	15,000	20,000
100-341515	Open Records Requests	2,500	2,500
100-342145	Criminal History Reports	2,500	2,500
100-345220	Tournament Fees Recreation	-	5,500
100-346900	Other Fees - Notary Services	-	100
100-347904	Christmas Market & Skate	-	150,000
100-347905	Recreation Revenue	90,000	20,000
100-347906	Rodeo	65,000	70,000
100-347907	Concession Stand Revenues	60,000	100,000
100-347908	Fair	95,000	150,000
100-347910	Freedom Rings	2,500	10,000
100-347913	Billboard Lease	10,000	10,000
100-347931	Recreation Rental - Hinely Bldg	3,500	7,000
100-347933	Recreation Rental - Macomber Bldg	3,500	7,000
100-347935	Team Registrations - Recreation	-	50,000
TOTAL CHARGES FOR SERVICES		\$1,120,785	\$654,600

FINES & FORFEITURES

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
100-351170	Municipal Court Fines	-	300,000
TOTAL FINES & FORFEITURES		\$0	\$300,000

INVESTMENT INCOME

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
100-361010	Interest Income	480,000	500,000
TOTAL INVESTMENT INCOME		\$480,000	\$500,000

DONATIONS

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
100-371011	Police Donations	-	10,000
TOTAL DONATIONS		\$0	\$10,000

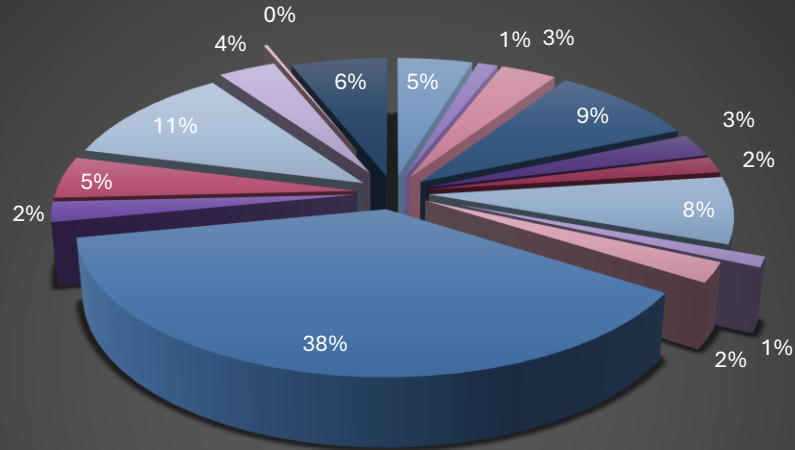
MISCELLANEOUS REVENUES

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
	MISC REVENUE N/A FY2026	4,000	
100-381002	Rents & Royalties: Tower Leases	-	150,000
TOTAL MISCELLANEOUS		\$0	\$150,000

OTHER FINANCING SOURCES

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
100-391100	Transfer in from Fund Balance	-	1,492,796
100-391217	Transfer in - Fire Fund	22,020	-
100-391275	Transfer in - Hotel/Motel Fund		18,200
100-391505	Transfer in from Water & Sewer Fund	249,545	-
100-391540	Transfer in - Sanitation Fund	40,320	-
100-391560	Transfer in from Stormwater	-	130,000
100-391320	Transfer in - SPLOST	24,000	-
100-391335	Transfer in - TSPLOST	25,000	-
TOTAL OTHER FINANCING SOURCES		\$360,885	\$1,640,996

100 - GENERAL FUND EXPENDITURES BY DEPARTMENT



■ CITY COUNCIL	■ CITY CLERK	■ EXECUTIVE
■ FINANCE	■ INFORMATION TECHNOLOGY	■ HUMAN RESOURCES
■ GOVERNMENT BUILDINGS	■ FACILITIES MAINTENANCE	■ COURT
■ POLICE	■ PUBLIC WORKS	■ STREETS
■ PARKS & RECREATION	■ SPECIAL EVENTS	■ BEAUTIFICATION
■ PLANNING & DEVELOPMENT		

DEPARTMENTS	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
1110 - MAYOR & COUNCIL	518,568	492,562	-5.01%
1130 - CITY CLERK	-	132,730	100%
1300 - EXECUTIVE	776,805	368,833	-52.52%
1510 - FINANCE	793,938	979,841	23.42%
1535 - INFORMATION TECHNOLOGY	258,587	279,595	8.12%
1540 - HUMAN RESOURCES	103,845	196,303	89.03%
1565 - GOVERNMENT BUILDINGS	420,345	807,100	92.01%
1566 - FACILITIES MAINTENANCE	-	125,520	100%
2650 - COURT	232,679	246,026	5.74%
3200 - POLICE	3,057,035	4,038,651	32.11%
4100 - PUBLIC WORKS	633,230	244,500	-61.39%
4200 - STREETS	-	508,715	100%
6100 - RECREATION	887,508	1,202,501	35.49%
6190 - SPECIAL EVENTS	211,000	381,825	80.96%
6230 - BEAUTIFICATION	150,000	25,000	-83.33%
7400 - PLANNING & DEVELOPMENT	576,475	631,895	9.61%
TOTAL EXPENDITURES	\$8,620,015	\$10,661,597	23.68%

1110 - MAYOR & COUNCIL

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Mayor	1	1
Council Members	6	6
Full-Time Employees	1	-
TOTAL PERSONNEL	8	7

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	201,368	169,312	-15.92%
PURCHASED SERVICES	302,200	316,750	4.81%
SUPPLIES & MATERIALS	15,000	6,500	-56.67%
TOTAL EXPENDITURES	\$518,568	\$492,562	-5.01%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	65,400
512100 - GROUP HEALTH INSURANCE	89,115
512115 - GROUP LIFE INSURANCE	500
512200 - FICA CONTRIBUTIONS	5,003
512400 - RETIREMENT CONTRIBUTION	4,000
512700 - WORKER'S COMPENSATION	5,294
521200 - PROFESSIONAL SERVICES	250,000
523205 - COMMUNICATIONS	3,100
523300 - ADVERTISING	3,000
523500 - TRAVEL	15,000
523600 - DUES & FEES	16,300
523700 - EDUCATION & TRAINING	29,000
523900 - OTHER PURCHASED SERVICES	350
531101 - SUPPLIES & MATERIALS	5,500
531300 - FOOD	500
531700 - OTHER SUPPLIES	500
TOTAL EXPENDITURES	\$492,562

Budget Note - Changes to Mayor and Council Expenditures

The Mayor and Council's budget for FY2026 reflects a few significant changes. Most notably, the City Clerk position is no longer included in the Mayor and Council's budget, resulting in a decrease in overall expenditure, particularly in the personnel and benefits category. Additionally, this budget includes the approved salary increase for the Mayor and Council members, which will take effect on January 1, 2026.

1130 – CITY CLERK

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	-	1
TOTAL EMPLOYEES	0	1

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	-	119,990	100%
PURCHASED SERVICES	-	10,240	100%
SUPPLIES & MATERIALS	-	2,500	100%
TOTAL EXPENDITURES	\$0	\$132,730	100%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	75,252
512100 - GROUP HEALTH INSURANCE	31,181
512115 - GROUP LIFE INSURANCE	550
512200 - FICA CONTRIBUTIONS	5,757
512400 - RETIREMENT CONTRIBUTION	2,750
512700 - WORKER'S COMPENSATION	4,000
512900 - OTHER EMPLOYEE BENEFITS	500
521200 - PROFESSIONAL SERVICES	5,000
523205 - COMMUNICATIONS	1,050
523500 - TRAVEL	1,500
523600 - DUES & FEES	690
523700 - EDUCATION & TRAINING	2,000
531101 - SUPPLIES & MATERIALS	1,000
531600 - SMALL EQUIPMENT	1,000
531700 - OTHER SUPPLIES	500
TOTAL EXPENDITURES	\$132,730

Budget Note – Creation of the City Clerk Department

For FY2026, the City Clerk's office has been established as a separate department within the budget. Previously, the City Clerk's position was included under the Mayor and Council's budget, but with the restructuring, the costs associated with the City Clerk are now reflected here as a standalone department. This change allows for better clarity and transparency in the budgeting process, ensuring that the office's operations are more clearly delineated and aligned with its distinct responsibilities.

1300 – EXECUTIVE

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
City Manager	1	1
Full-Time Employees	1	1
TOTAL EMPLOYEES	2	2

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	301,855	353,694	17.17%
PURCHASED SERVICES	270,000	11,639	-95.69%
SUPPLIES & MATERIALS	4,950	3,500	-29.29%
CONTINGENCY	200,000	-	-100%
TOTAL EXPENDITURES	\$776,805	\$368,833	-52.52%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	262,502
512100 - GROUP HEALTH INSURANCE	48,757
512115 - GROUP LIFE INSURANCE	1,400
512200 - FICA CONTRIBUTIONS	20,081
512400 - RETIREMENT CONTRIBUTION	13,125
512700 - WORKER'S COMPENSATION	6,578
512900 - OTHER EMPLOYEE BENEFITS	1,250
523205 - COMMUNICATIONS	3,300
523500 - TRAVEL	5,000
523600 - DUES & FEES	340
523700 - EDUCATION & TRAINING	3,000
531101 - SUPPLIES & MATERIALS	1,000
531300 - FOOD	2,000
531700 - OTHER SUPPLIES	500
TOTAL EXPENDITURES	\$368,833

Budget Note – Changes to Executive Department Expenditures

The decrease in the total expenditure for the Executive Department in FY2026 is primarily due to the reallocation of City Hall expenses. Previously included under the Executive Department, these costs have now been moved to the newly established Governmental Buildings Department for better alignment with the department's responsibilities. This reorganization allows for clearer budgeting and more accurate tracking of the City Hall-related expenditures.

1510 – FINANCE

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees*	6	7
TOTAL EMPLOYEES	6	7

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS*	550,788	703,391	27.71%
PURCHASED SERVICES*	192,650	240,200	24.68%
SUPPLIES & MATERIALS*	50,500	36,250	-28.22%
TOTAL EXPENDITURES	\$793,938	\$979,841	23.42%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	484,752
511300 - OVERTIME	5,000
512100 - GROUP HEALTH INSURANCE	141,002
512115 - GROUP LIFE INSURANCE	3,000
512200 - FICA CONTRIBUTIONS	37,084
512400 - RETIREMENT CONTRIBUTION	13,000
512700 - WORKER'S COMPENSATION	17,000
512900 - OTHER EMPLOYEE BENEFITS	2,552
521100 - ADMINISTRATIVE SERVICES	60,000
521200 - PROFESSIONAL SERVICES	90,000
521300 - TECHNICAL SERVICES	5,000
522200 - REPAIR AND MAINTENANCE	25,000
523205 - COMMUNICATIONS	7,000
523300 - ADVERTISING	500
523400 - PRINTING & BINDING	2,000
523500 - TRAVEL	10,000
523600 - DUES & FEES	25,700
523700 - EDUCATION & TRAINING	15,000
531101 - SUPPLIES & MATERIALS	20,000
531300 - FOOD	250
531600 - SMALL EQUIPMENT	12,000
531700 - OTHER SUPPLIES	4,000
TOTAL EXPENDITURES	\$979,841

*Read Budget Note on next page.

***Budget Note – Consolidation of Finance & Water Administration departments**

The above expenditures reflect the consolidation of the former 4410 – Water Administration Department with the 1510 - Finance Department. The Utility & Treasury Clerks and Manager were all budgeted under the 4410 – Water Administration Department. These positions are now integrated into the Finance Department, effectively increasing the department's size from 3 to 7 employees. This restructuring aligns the utility billing function with the overall financial operations of the city, streamlining services, enhancing efficiency, and reducing overall cost.

1535-INFORMATION TECHNOLOGY

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	1	1
TOTAL EMPLOYEES	1	1

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	107,027	129,808	21.29%
PURCHASED SERVICES	151,300	91,787	-39.33%
SUPPLIES & MATERIALS	260	37,000	14130.77%
CAPITAL OUTLAY	92,300	21,000	-77.25%
TOTAL EXPENDITURES	\$258,587	\$279,595	8.12%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	96,576
512100 - GROUP HEALTH INSURANCE	15,728
512115 - GROUP LIFE INSURANCE	686
512200 - FICA CONTRIBUTIONS	7,388
512400 - RETIREMENT CONTRIBUTION	5,000
512700 - WORKER'S COMPENSATION	3,849
512900 - OTHER EMPLOYEE BENEFITS	580
521200 - PROFESSIONAL SERVICES	950
521300 - TECHNICAL SERVICES	85,764
523205 - COMMUNICATIONS	2,374
523500 - TRAVEL	500
523600 - DUES & FEES	1,200
523700 - EDUCATION & TRAINING	1,000
531101 - SUPPLIES & MATERIALS	8,000
531600 - SMALL EQUIPMENT	29,000
542410 - IT MACHINERY & EQUIPMENT	21,000
TOTAL EXPENDITURES	\$279,595

Budget Note – Changes to the IT department expenditures

In FY 2025, communications expenses (e.g., cell phones, desk phones) and computer purchases were centralized under the IT Department for simplicity. Starting in FY 2026, these expenses will be allocated separately to each department based on usage. The IT Department will still provide oversight and management of these resources, ensuring consistent support across all departments.

1540 – HUMAN RESOURCES

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	1	3
TOTAL EMPLOYEES	1	3

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	94,320	182,778	93.78%
PURCHASED SERVICES	8,775	8,625	-1.71%
SUPPLIES & MATERIALS	750	4,900	553.33%
TOTAL EXPENDITURES	\$103,845	\$196,303	89.03%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	146,995
512100 - GROUP HEALTH INSURANCE	15,728
512115 - GROUP LIFE INSURANCE	550
512200 - FICA CONTRIBUTIONS	11,245
512400 - RETIREMENT CONTRIBUTION	2,760
512700 - WORKER'S COMPENSATION	4,000
512900 - OTHER EMPLOYEE BENEFITS	500
521100 - ADMINISTRATIVE SERVICES	1,000
523205 - COMMUNICATIONS	750
523300 - ADVERTISING	1,500
523400 - PRINTING & BINDING	1,000
523500 - TRAVEL	1,500
523600 - DUES & FEES	875
523700 - EDUCATION & TRAINING	3,000
531101 - SUPPLIES & MATERIALS	2,700
531300 - FOOD	1,000
531600 - SMALL EQUIPMENT	700
531700 - OTHER SUPPLIES	500
TOTAL EXPENDITURES	\$196,303

Budget Note – Changes to Human Resources Department Expenditures

The Human Resources Department budget reflects changes for the upcoming year, including the addition of two paid intern positions. This increases the department's total employee count from one to three. While the interns will be managed and supervised by the HR Department, they will be assigned to various departments across the organization based on operational needs and workload demands. Overtime expense was removed as requested during the budget retreat.

1565 – GOVERNMENT BUILDINGS

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	1	-
TOTAL EMPLOYEES	1	0

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PURCHASED SERVICES	273,870	417,100	52.30%
SUPPLIES & MATERIALS	146,475	40,000	-72.69%
OTHER COSTS		350,000	100%
TOTAL EXPENDITURES	\$420,345	\$807,100	92.01%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
521200 - PROFESSIONAL SERVICES	30,000
522100 - CLEANING & LAWN CARE SERVICES	23,000
522200 - REPAIRS & MAINTENANCE	56,000
522321 - RENTALS	5,000
523110 - INSURANCE	300,000
523600 - DUES & FEES	3,100
531101 - SUPPLIES & MATERIALS	20,000
531200 - ENERGY	20,000
579000 - TRANSFER OUT TO FIRE	350,000
TOTAL EXPENDITURES	\$807,100

Budget Note – Changes to Government Buildings Department

The Government Buildings Department has been restructured to focus exclusively on all city building and citywide expenditures, including property and liability insurance. Oversight of repairs and maintenance remains under the Facilities Maintenance Director; however, his work-related expenses are now fully captured in Department 1566. This change ensures clearer tracking of citywide operational costs and improved transparency in departmental budgeting.

1566 – FACILITIES MAINTENANCE

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	-	1
TOTAL EMPLOYEES	0	1

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS		120,200	100%
PURCHASED SERVICES		870	100%
SUPPLIES & MATERIALS		4,450	100%
TOTAL EXPENDITURES	\$0	\$125,520	100%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	88,037
512100 - GROUP HEALTH INSURANCE	15,728
512115 - GROUP LIFE INSURANCE	650
512200 - FICA CONTRIBUTIONS	6,735
512400 - RETIREMENT CONTRIBUTION	4,500
512700 - WORKER'S COMPENSATION	4,000
512900 - OTHER EMPLOYEE BENEFITS	550
522200 - REPAIRS & MAINTENANCE	320
523205 - COMMUNICATIONS	450
523600 - DUES & FEES	100
531101 - SUPPLIES & MATERIALS	1,500
531200 - ENERGY	2,200
531700 - OTHER SUPPLIES	750
TOTAL EXPENDITURES	\$125,520

Budget Note – Newly created Facilities Maintenance Department

The Facilities Maintenance Department (1566) is a newly established department effective FY 2026. This department was created to accurately capture all expenses related to the Facilities Maintenance Director, including salaries, benefits, and work-related costs. The creation of this department allows for improved budgeting transparency and a clearer distinction between citywide building expenditures and departmental operational expenses.

2650 – COURT

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	2	2
TOTAL EMPLOYEES	2	2

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	146,359	161,661	10.46%
PURCHASED SERVICES	83,370	78,990	-5.25%
SUPPLIES & MATERIALS	2,950	5,375	82.20%
TOTAL EXPENDITURES	\$232,679	\$246,026	5.74%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	107,496
511300 - OVERTIME	2,915
512100 - GROUP HEALTH INSURANCE	31,456
512115 - GROUP LIFE INSURANCE	750
512200 - FICA CONTRIBUTIONS	8,223
512400 - RETIREMENT CONTRIBUTION	5,420
512700 - WORKER'S COMPENSATION	5,000
512900 - OTHER EMPLOYEE BENEFITS	400
521200 - PROFESSIONAL SERVICES	69,620
522200 - REPAIRS & MAINTENANCE	1,000
522321 - RENTALS	380
523205 - COMMUNICATIONS	1,000
523400 - PRINTING & BINDING	300
523500 - TRAVEL	3,200
523600 - DUES & FEES	490
523700 - EDUCATION & TRAINING	3,000
531101 - SUPPLIES & MATERIALS	2,800
531300 - FOOD	75
531600 - SMALL EQUIPMENT	1,500
531700 - OTHER SUPPLIES	1,000
TOTAL EXPENDITURES	\$246,026

3200 – POLICE



PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	20	32
Part-Time Employees	2	1
TOTAL EMPLOYEES	22	33

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	2,736,935	3,376,001	23.35%
PURCHASED SERVICES	150,100	273,227	82.03%
SUPPLIES & MATERIALS	170,000	196,400	15.53%
CAPITAL OUTLAY	81,000	189,023	133.36%
OTHER COSTS	10,000	4,000	-60%
TOTAL EXPENDITURES	\$3,057,035	\$4,038,651	32.11%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	2,229,592
511300 - OVERTIME	103,000
512100 - GROUP HEALTH INSURANCE	574,101
512115 - GROUP LIFE INSURANCE	15,000
512200 - FICA CONTRIBUTIONS	170,564
512400 - RETIREMENT CONTRIBUTION	109,644
512401 - POAB RETIREMENT CONTRIBUTION	12,600
512700 - WORKER'S COMPENSATION	150,000
512900 - OTHER EMPLOYEE BENEFITS	11,500
521200 - PROFESSIONAL SERVICES	24,100
521300 - TECHNICAL SERVICES	500
522200 - REPAIRS & MAINTENANCE	16,500
522218 - VEHICLE MAINTENANCE	50,000
522321 - RENTALS	980
523110 - PROPERTY & LIABILITY INSURANCE	5,000
523205 - COMMUNICATIONS	29,709
523300 - ADVERTISING	750
523400 - PRINTING & BINDING	350
523500 - TRAVEL	25,000

523600 - DUES & FEES	99,838
523700 - EDUCATION & TRAINING	20,000
523900 - OTHER PURCHASED SERVICES	500
531101 - SUPPLIES & MATERIALS	43,500
531200 - ENERGY	90,000
531300 - FOOD	900
531600 - SMALL EQUIPMENT	37,000
531700 - OTHER SUPPLIES	25,000
542525 - K-9	15,000
542501 - MACHINERY & EQUIPMENT	134,023
573010 - SCHOOL RESOURCE OFFICER	2,000
573025 - COMMUNITY OUTREACH	2,000
579000 - CONTINGENCY	40,000
TOTAL EXPENDITURES	\$4,038,651

4100 – PUBLIC WORKS



PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	2	-
TOTAL EMPLOYEES	2	0

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	313,830	-	-100%
PURCHASED SERVICES	89,400	190,000	112.53%
SUPPLIES & MATERIALS	230,000	54,500	-76.30%
CAPITAL OUTLAY	70,000		-100%
TOTAL EXPENDITURES	\$633,230	\$244,500	-61.39%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
521200 - PROFESSIONAL SERVICES	62,000
521300 - TECHNICAL SERVICES	70,000
522200 - REPAIRS & MAINTENANCE	58,000
531101 - SUPPLIES & MATERIALS	30,000
531200 - ENERGY	18,000
531600 - SMALL EQUIPMENT	6,500
TOTAL EXPENDITURES	\$244,500

Budget Note – Changes in Public Works department

The Public Works Department (4100) has transitioned from having in-house employees to being fully contracted out to EOM beginning in FY2025 and continuing into FY2026. As a result, there are no employee-related expenses budgeted for this department in the upcoming year. All Capital Outlay for Public Works operations have been reallocated and budgeted under SPLOST, reflecting the shift in service delivery and funding structure.

4200 – STREETS



PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	-	-
TOTAL EMPLOYEES	0	0

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PURCHASED SERVICES	-	292,800	100%
SUPPLIES & MATERIALS	-	215,915	100%
TOTAL EXPENDITURES	\$0	\$508,715	100%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
521200 - PROFESSIONAL SERVICES	292,800
531200 - ENERGY	215,915
TOTAL EXPENDITURES	\$508,715

Budget Note – Newly created Streets Department

The newly created Streets Department (4200) has been established to properly categorize and track all expenditure related to street maintenance, including utilities for street lighting. Although there are no employees budgeted under this department, it serves as the designated department for all TSPLOST-related expenses, ensuring that funds for street projects and improvements are appropriately allocated and managed.

6100 – PARKS & RECREATION



PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	5	6
Part-Time Employees	12	9
TOTAL EMPLOYEES	17	15

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	596,483	592,701	-0.63%
PURCHASED SERVICES	83,000	227,800	174.46%
SUPPLIES & MATERIALS	208,025	347,000	66.81%
CAPITAL OUTLAY	8,500	35,000	311.76%
TOTAL EXPENDITURES	\$887,508	\$1,202,501	35.49%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	422,000
511300 - OVERTIME	41,206
512100 - GROUP HEALTH INSURANCE	62,912
512115 - GROUP LIFE INSURANCE	2,500
512200 - FICA CONTRIBUTIONS	32,283
512400 - RETIREMENT CONTRIBUTION	15,000
512700 - WORKER'S COMPENSATION	15,000
512900 - OTHER EMPLOYEE BENEFITS	1,800
521200 - PROFESSIONAL SERVICES	12,000
522200 - REPAIRS & MAINTENANCE	54,750
522321 - RENTALS	6,000
523205 - COMMUNICATIONS	17,050
523300 - ADVERTISING	3,500
523500 - TRAVEL	1,000
523600 - DUES & FEES	13,500
523700 - EDUCATION & TRAINING	5,000
523850 - CONTRACT LABOR	115,000
531101 - SUPPLIES & MATERIALS	92,500
531200 - ENERGY	113,000
531300 - FOOD	53,500
531600 - SMALL EQUIPMENT	18,000
531700 - OTHER SUPPLIES	70,000
541128 - RECREATION - MACOMBER PARK	20,000
542100 - MACHINERY & EQUIPMENT	15,000
TOTAL EXPENDITURES	\$1,202,501

6190 – SPECIAL EVENTS



PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	-	-
TOTAL EMPLOYEES	0	0

EXPENSE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	-	54,825	100%
SUPPLIES & MATERIALS	211,000	337,000	59.72%
TOTAL EXPENDITURES	\$211,000	\$391,825	85.70%

EXPENSE DETAIL

FUND 100

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511000 - SALARIES & WAGES	50,000
512100 - GROUP INSURANCE	1,000
512200 - FICA CONTRIBUTIONS	3,825
531520 - FAIR	75,000
531521 - FREEDOM RINGS	82,000
531522 - RODEO	70,000
531523 - CHRISTMAS MARKET	100,000
TOTAL EXPENDITURES	\$381,825

FUND 580

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
531500 - SPECIAL EVENTS DRINKS	10,000
TOTAL EXPENDITURES	\$10,000

Budget Note – Changes to the Special Events Department expenditures

The Special Events Department, while not having any full-time employees, includes a personnel & benefits line item to track all expenses related to employees or contractors hired for city-sponsored events. This approach provides a clearer picture of labor costs associated with these events and helps prevent overspending in the salary line items of other departments, particularly when employees incur overtime for event-related duties. By centralizing these costs, the city can better manage event budgets and maintain fiscal oversight. Additionally, all special event drinks (beer) purchased and sold at events are managed through Fund 580, as reflected above. Revenues from these sales will also be allocated Fund 580, ensuring accurate tracking of both expenses and income.

6230 – BEAUTIFICATION

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	-	-
TOTAL EMPLOYEES	0	0

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PURCHASED SERVICES	25,000	10,000	-60%
SUPPLIES & MATERIALS	125,000	15,000	-88%
TOTAL EXPENDITURES	\$150,000	\$25,000	-83.33%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
521200 - PROFESSIONAL SERVICES	10,000
531101 - SUPPLIES & MATERIALS	10,000
531600 - SMALL EQUIPMENT	5,000
TOTAL EXPENDITURES	\$25,000

7400– PLANNING & DEVELOPMENT

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	5	3
TOTAL EMPLOYEES	5	3

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	437,215	344,635	-21.17%
PURCHASED SERVICES	130,110	276,160	112.25%
SUPPLIES & MATERIALS	9,150	11,100	21.31%
TOTAL EXPENDITURES	\$576,475	\$631,895	9.61%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	264,848
511300 - OVERTIME	5,500
512100 - GROUP HEALTH INSURANCE	31,456
512115 - GROUP LIFE INSURANCE	1,853
512200 - FICA CONTRIBUTIONS	20,261
512400 - RETIREMENT CONTRIBUTION	10,305
512700 - WORKER'S COMPENSATION	8,862
512900 - OTHER EMPLOYEE BENEFITS	1,550
521200 - PROFESSIONAL SERVICES	259,000
522200 - REPAIRS & MAINTENANCE	2,000
523205 - COMMUNICATIONS	2,600
523300 - ADVERTISING	750
523500 - TRAVEL	4,000
523600 - DUES & FEES	2,810
523700 - EDUCATION & TRAINING	5,000
531101 - SUPPLIES & MATERIALS	8,200
531200 - ENERGY	700
531400 - BOOKS & PERIODICALS	1,200
531700 - OTHER SUPPLIES	1,000
TOTAL EXPENDITURES	\$631,895

Budget Note – Changes to the Planning & Development Department personnel

The Planning & Development Department's personnel count decreases from 5 in 2025 to 3 in 2026 due to Code Enforcement transferring to the Police Department and the Licensing Clerk moving to Finance to handle accounts payable. Although the clerk's expenses will now be allocated to Finance, P&Z will still oversee the clerk's licensing duties.

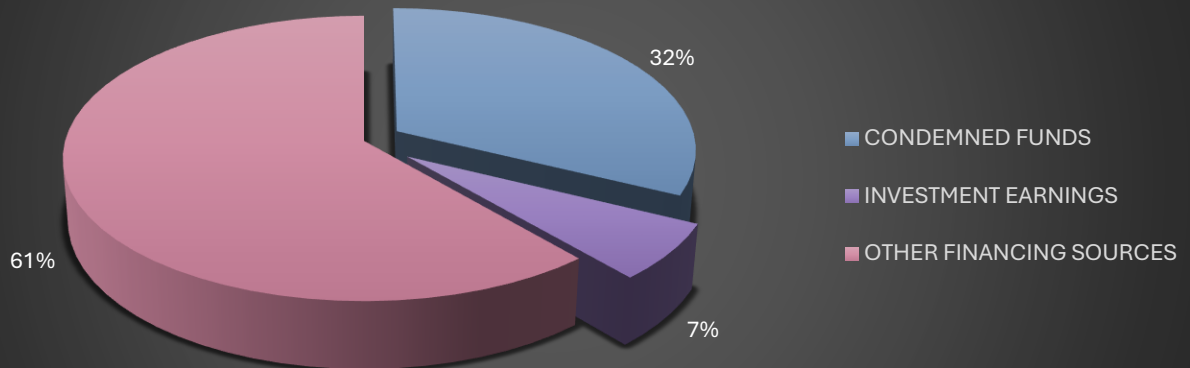


CONDEMNED FUND

REVENUES & EXPENDITURES



211 - CONDEMNED FUND REVENUES



REVENUES

REVENUE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
CONDEMNED FUNDS	25,000	30,000	20%
INVESTMENT EARNINGS	5,000	6,000	20%
OTHER FINANCING SOURCES	-	57,000	100%
TOTAL REVENUES	\$30,000	\$93,000	210%

EXPENDITURES

EXPENSE TYPE	FY25 BUDGET	FY26 BUDGET
523900 - Other Purchased Services	-	3,000
531101 - Supplies & Materials	5,000	5,000
531600 - Small Equipment	5,000	5,000
542500 - Capital Equipment	20,000	80,000
TOTAL EXPENDITURES	\$10,000	\$93,000

Budget Note – Increase in Condemned Funds usage

For FY 2026, the Police Department intends to begin using their Condemned Funds in accordance with state regulations, as outlined in the revenues and expenses above. These funds can be used for specific law enforcement purposes, such as purchasing equipment, funding training, and supporting other necessary resources, ensuring compliance with state guidelines while enhancing the department's operations.

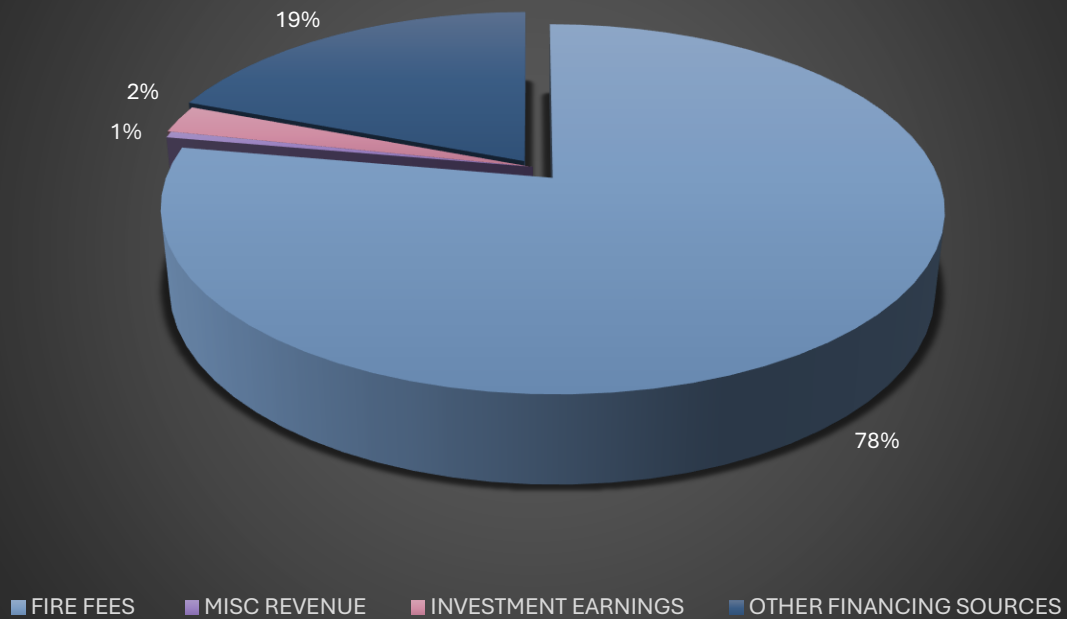


FIRE FUND

REVENUES & EXPENDITURES



216 - FIRE FUND REVENUES



REVENUE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
FIRE INSPECTIONS	25,000	-	-100%
FIRE FEES VIA UTILITY	1,610,400	1,416,712	-12.03%
MISC REVENUE	15,500	10,000	-35.48%
INVESTMENT EARNINGS	45,000	45,000	0%
OTHER FINANCING SOURCES	-	350,000	100%
TOTAL REVENUES	\$1,695,900	\$1,821,712	7.42%



3500 – FIRE

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	14	14
Part-Time Employees	5	5
TOTAL EMPLOYEES	19	19

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	1,204,732	1,386,208	15.06%
PURCHASED SERVICES	125,100	169,194	35.25%
SUPPLIES & MATERIALS	89,500	159,000	77.65%
CAPITAL OUTLAYS	51,500	67,310	30.70%
OTHER COSTS - CONTINGENCY	185,000	40,000	-78.38%
OTHER FINANCING SOURCES	22,020	-	-100%
TOTAL EXPENDITURES	\$1,419,332	\$1,821,712	28.35%

EXPENDITURE DETAIL

EXPENDITURE DETAIL	FY26 BUDGET
511100 - SALARIES & WAGES	914,094
511300 - OVERTIME	80,000
512100 - GROUP HEALTH INSURANCE	218,290
512115 - GROUP LIFE INSURANCE	5,500
512120 - CANCER INSURANCE	5,000
512200 - FICA CONTRIBUTIONS	69,928
512400 - RETIREMENT CONTRIBUTION	48,896
512700 - WORKER'S COMPENSATION	40,000
512900 - OTHER EMPLOYEE BENEFITS	4,500
521200 - PROFESSIONAL SERVICES	32,000
521300 - TECHNICAL SERVICES	8,000
522200 - REPAIRS & MAINTENANCE	71,714
522321 - RENTALS	6,380
523110 - PROPERTY & LIABILITY INSURANCE	16,000
523205 - COMMUNICATIONS	15,100
523300 - ADVERTISING	200

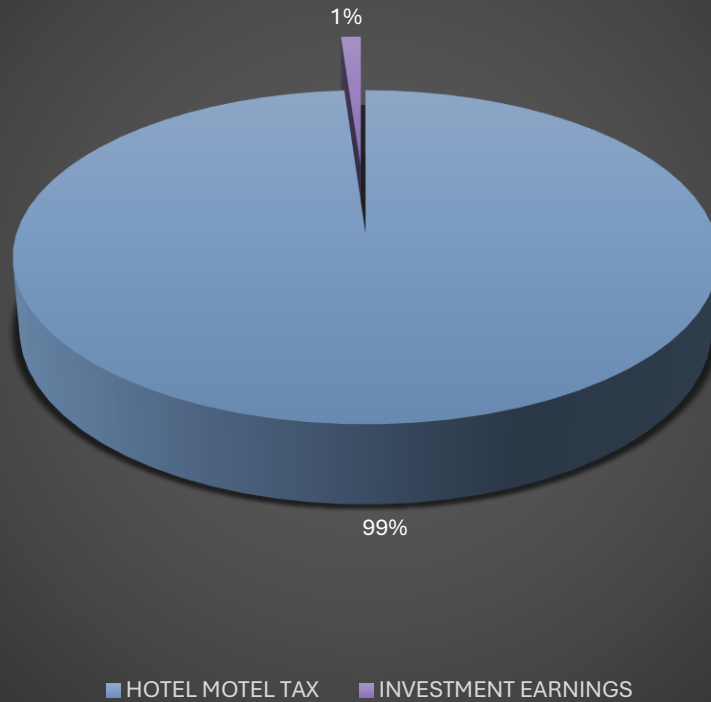
523400 - PRINTING & BINDING	500
523500 - TRAVEL	6,000
523600 - DUES & FEES	1,300
523700 - EDUCATION & TRAINING	12,000
531101 - SUPPLIES & MATERIALS	38,500
531200 - ENERGY	40,000
531600 - SMALL EQUIPMENT	68,500
531700 - OTHER SUPPLIES	12,000
542100 - MACHINERY & EQUIPMENT	67,310
579000 - CONTINGENCY	40,000
TOTAL EXPENDITURES	\$1,821,712



LODGING TAX FUND

REVENUES & EXPENDITURES

275 - LODGING TAX FUND REVENUES



REVENUES

REVENUE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
LODGING TAX	18,000	18,000	0%
INVESTMENT EARNINGS	200	200	0%
TOTAL REVENUES	\$18,200	\$18,200	0%

EXPENDITURES

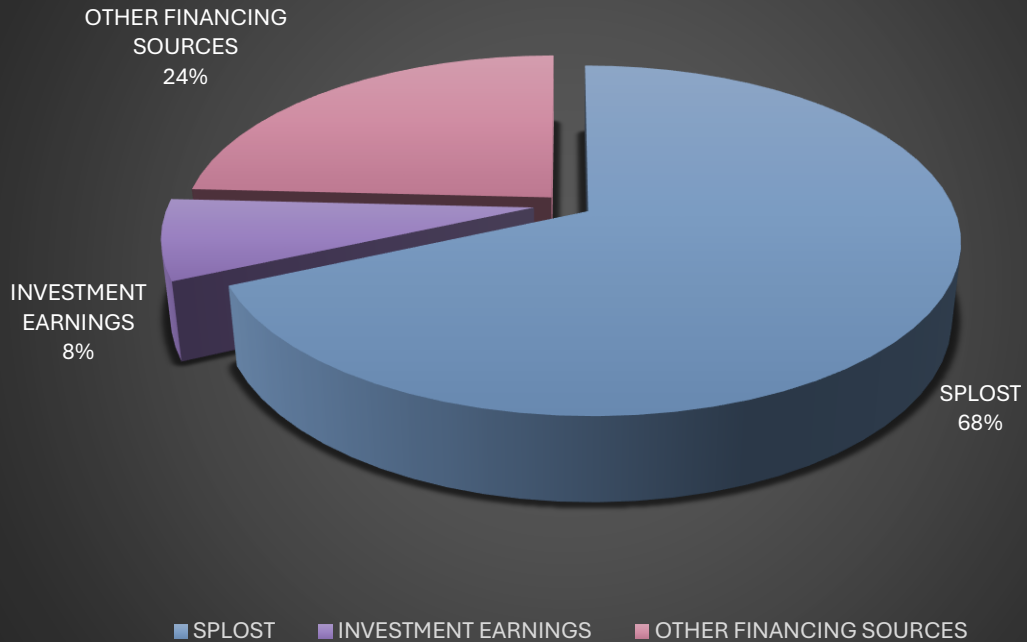
EXPENSE TYPE	FY25 BUDGET	FY26 BUDGET
7540 - 523300 - ADVERTISING	10,000	
7540 - 531101 - SUPPLIES & MATERIALS	8,200	
6190 - 611000 - TRANSFER OUT TO GF		18,200
TOTAL EXPENDITURES	\$18,200.00	\$18,200.00



SPLOST FUND

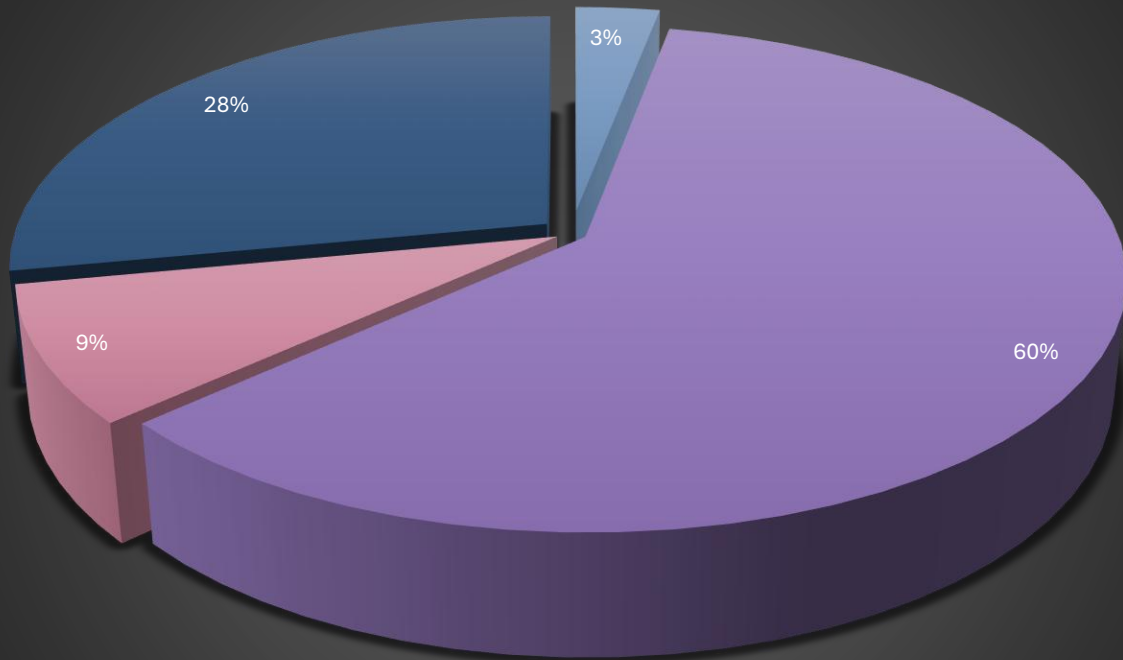
REVENUES & EXPENDITURES

320 & 321 SPLOST REVENUES



REVENUE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
SPLOST	2,436,000	2,738,000	12.40%
INVESTMENT EARNINGS	240,000	300,000	25.00%
OTHER FINANCING SOURCES	-	969,660	100%
TOTAL REVENUES	\$2,676,000.00	\$4,007,660.00	49.76%

320 & 321 - SPLOST EXPENDITURES



■ GOVERNMENTAL BUILDINGS
 ■ WATER DEPARTMENT
 ■ POLICE
 ■ PUBLIC WORKS

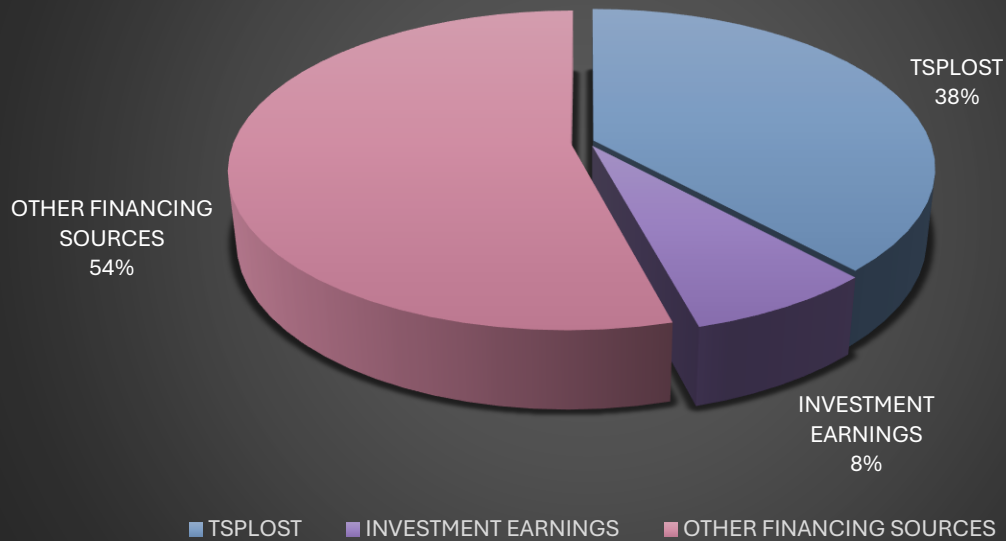
EXPENDITURE DETAIL	FY26 BUDGET
320 - 1565 GOVERNMENT BUILDINGS	120,000
541300 - Building Improvements (City Hall Remodel)	120,000
320 - 4440 WATER DEPARTMENT	2,415,160
541400 - Infrastructure (Water Lines)	2,415,160
321 - 3200 - POLICE	350,000
542200 - Vehicles	165,000
542500 - Vehicle Equipment	185,000
321-4100 PUBLIC WORKS	1,122,500
541400 - Infrastructure	100,000
542200 - Vehicles	250,000
542100 - Machinery & Equipment	772,500
TOTAL EXPENDITURES	\$4,007,660



TSPLOST FUND

REVENUES & EXPENDITURES

335-TSPLOST REVENUES



REVENUES

REVENUE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
TSPLOST	2,520,000	500,000	-80.16%
INVESTMENT EARNINGS	60,000	100,000	66.67%
OTHER FINANCING SOURCES	-	710,000	100%
TOTAL REVENUES	\$2,580,000.00	\$1,310,000.00	-49.22%

EXPENDITURES

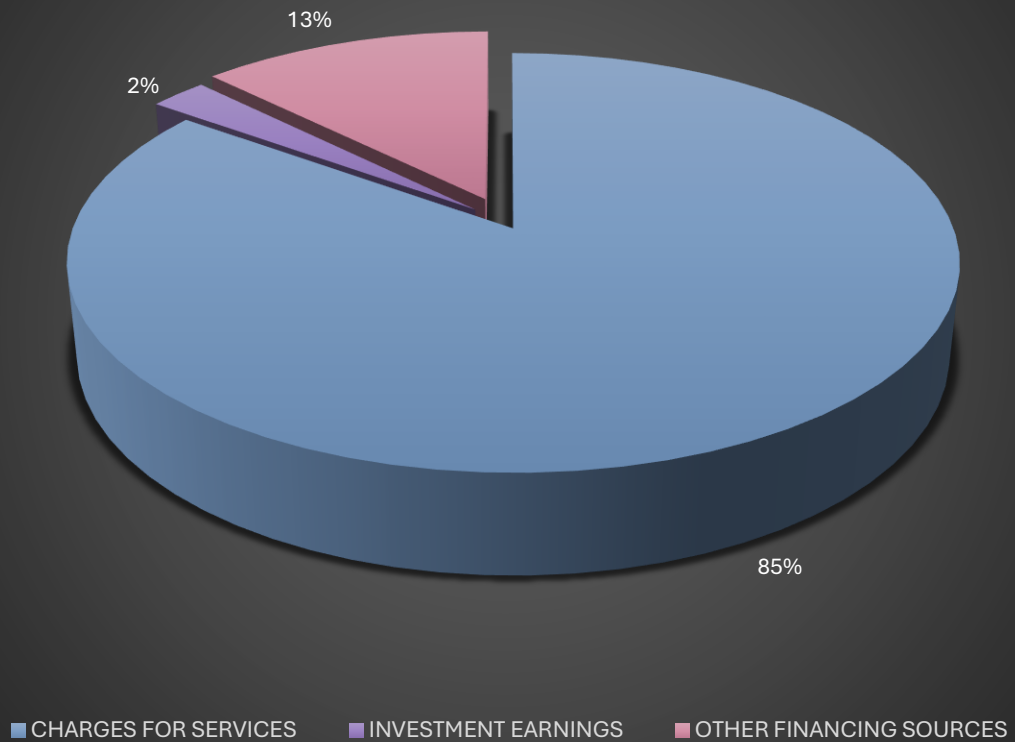
EXPENDITURE DETAIL	FY26 BUDGET
4200 - STREETS DEPARTMENT	
521200 - PROFESSIONAL SERVICES	500,000
521300 - TECHNICAL SERVICES	250,000
531100 - SUPPLIES & MATERIALS	10,000
541400 - INFRASTRUCTURE (7TH ST & FT. HOWARD CROSSWALKS)	550,000
TOTAL EXPENDITURES	\$1,310,000



WATER & SEWER FUND

REVENUES & EXPENDITURES

505 - WATER & SEWER FUND REVENUES



REVENUES

REVENUE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
CHARGES FOR SERVICES	5,901,500	5,989,500	1.49%
INVESTMENT EARNINGS	180,000	180,000	-2.78%
OTHER FINANCING SOURCES	-	1,183,536	100%
TOTAL REVENUES	\$6,081,500	\$7,353,036	20.91%

WATER & SEWER FUND REVENUE DETAIL

CHARGES FOR SERVICES

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
505-343901	WWTP CAPACITY FEE	-	85,000
505-344110	SANITATION PICK UP FEE	887,000	990,000
505-344191	SANITATION PENALTIES	18,000	18,000
505-344206	WATER SALES	2,050,000	2,050,000
505 - 344208	WATER PENALTIES	54,000	54,000
505-344209	WATER RECONNECTS	300,000	200,000
505 - 344214	WATER TAP FEES	60,000	70,000
505 - 344217	MISC WATER REVENUE	2,500	2,000
505 - 344219	METER/METER FEES	-	500
505-344262	SEWER USE SALES	2,435,000	2,435,000
505-344263	SEWER PENALTIES	35,000	35,000
505-344266	SEWER TAP FEES	60,000	50,000
TOTAL CHARGES FOR SERVICES		\$5,901,500	\$5,989,500

INVESTMENT EARNINGS

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
505 - 361010	INTEREST INCOME	180,000	180,000
TOTAL INVESTMENT EARNINGS		\$180,000	\$180,000

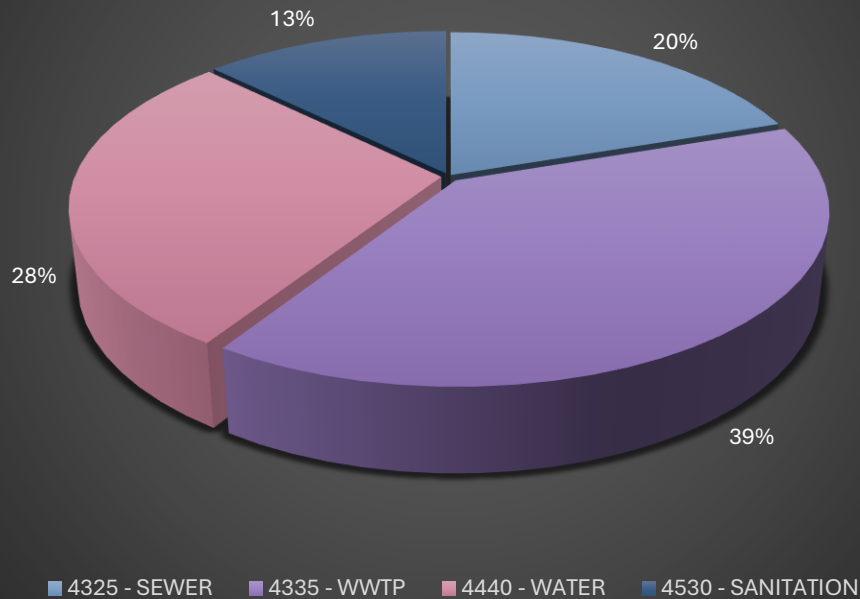
OTHER FINANCING SOURCES

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
540-391540	TRANSFER IN FROM SANITATION	-	1,183,536
TOTAL OTHER FINANCING SOURCES		\$0.00	\$1,183,536

Budget Notes – Consolidation of 3 Funds

In the past, Water, Sewer, and Sanitation have each been accounted for in separate funds, but starting in FY 2026, all three services will be consolidated into a single fund—Fund 505, the Water & Sewer Fund. While the logic behind maintaining separate funds for each service is unclear, combining them under one fund moving forward will streamline financial management. Due to high operating expenses, balancing the Water & Sewer Fund has become a challenge. However, we found that the Sanitation Fund (Fund 540) had a healthy fund balance of just over \$1 million. To help balance the Water & Sewer Fund budget, a portion of this fund balance will be transferred into Fund 505, as reflected under "Other Financing Sources" in the budget. This transfer will help ensure the financial stability of the consolidated fund.

505 - WATER & SEWER EXPENDITURES BY DEPARTMENT



EXPENDITURES

DEPARTMENTS	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
4325 - SEWER	306,665	1,625,026	429.90%
4335 - WWTP	2,350,520	2,775,208	18.07%
4440 - WATER	2,336,416	2,058,801	-11.88%
4530 - SANITATION	813,120	894,000	9.95%
TOTAL EXPENDITURES	\$5,806,721	\$7,353,036	26.63%

Budget Note – Departmental expenditures

Under the Water & Sewer Fund, the only department with personnel expenses is the 4335 - WWTP (Wastewater Treatment Plant). This is because the Water and Sewer Departments are fully contracted out through EOM, meaning there are no direct employees in these departments. While the Sanitation Department is now consolidated under the Water & Sewer Fund, it does not have any employees either. Instead, it is managed as a fee assessed on residents' utility bills for the sanitation service, with no direct personnel costs associated with the department.

4325 – SEWER



PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	-	-
TOTAL EMPLOYEES	0	0

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	64,915	-	-100.00%
PURCHASED SERVICES	38,850	730,518	1780.36%
SUPPLIES & MATERIALS	15,000	894,508	5863.39%
TOTAL EXPENDITURES	\$118,765	\$1,625,026	1268.27%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
521200 - PROFESSIONAL SERVICES	472,406
521300 - TECHNICAL SERVICES	174,113
522200 - REPAIRS & MAINTENANCE	80,000
522321 - RENTALS	4,000
531101 - SUPPLIES & MATERIALS	81,500
531200 - ENERGY	58,285
531600 - SMALL EQUIPMENT	754,722
TOTAL EXPENDITURES	\$1,625,026

4335 – WWTP(WASTEWATER TREATMENT PLANT)

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	3	3
TOTAL EMPLOYEES	3	3

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	280,475	312,730	100%
PURCHASED SERVICES	365,030	476,949	100%
SUPPLIES & MATERIALS	261,920	333,808	100%
CAPITAL OUTLAY	18,500	100,000	440.54%
OTHER FINANCING SOURCES	869,415	872,000	0.30%
DEBT SERVICE	653,233	679,721	4.05%
TOTAL EXPENDITURES	\$2,448,573	\$2,775,208	13.34%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	216,455
511300 - OVERTIME	7,078
512100 - GROUP HEALTH INSURANCE	52,189
512115 - GROUP LIFE INSURANCE	1,500
512200 - FICA CONTRIBUTIONS	16,559
512400 - RETIREMENT CONTRIBUTION	8,839
512700 - WORKER'S COMPENSATION	8,610
512900 - OTHER EMPLOYEE BENEFITS	1,500
521200 - PROFESSIONAL SERVICES	405,000
522200 - REPAIRS & MAINTENANCE	50,000
522321 - RENTALS	10,000
523205 - COMMUNICATIONS	3,100
523500 - TRAVEL	3,000
523600 - DUES & FEES	350
523700 - EDUCATION & TRAINING	5,500
531101 - SUPPLIES & MATERIALS	153,500
531200 - ENERGY	163,308
531600 - SMALL EQUIPMENT	14,800
531700 - OTHER SUPPLIES	2,200
542100 - MACHINERY & EQUIPMENT	100,000
581100 - BOND - PRINCIPAL	554,907
582100 - BOND - INTEREST	27,107
611580 - TRANSFER OUT (REUSE WATER)	872,000
TOTAL DEPARTMENT EXPENDITURES	\$2,677,501.19

WATER & SEWER DEBT SERVICE PAYMENTS	
EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
8000 - 581300 - GEFA LOAN – PRINCIPAL	75,068
8000 - 582300 - GEFA LOAN – INTEREST	22,639
TOTAL DEBT SERVICE EXPENDITURES	\$97,706.81
GRAND TOTAL	\$2,775,208

4400 – WATER



PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees		-
TOTAL EMPLOYEES	0	0

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	449,550	-	-100.00%
PURCHASED SERVICES	205,086	783,218	281.90%
SUPPLIES & MATERIALS	99,500	1,137,075	1042.79%
CAPITAL OUTLAY	1,050,000	-	-100.00%
TRANSFER OUT	281,280	-	-100.00%
DEBT SERVICE	138,508	138,508	0.00%
TOTAL EXPENDITURES	\$2,223,924	\$2,058,801	-7.42%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
521200 - PROFESSIONAL SERVICES	503,606
521300 - TECHNICAL SERVICES	174,113
522200 - REPAIRS & MAINTENANCE	55,500
523600 - DUES & FEES	50,000
531101 - SUPPLIES & MATERIALS	149,000
531200 - ENERGY	136,352
531600 - SMALL EQUIPMENT	851,722
TOTAL EXPENDITURES	\$1,920,293.00

WATER SEWER DEBT SERVICE PAYMENTS	
EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
8001 - 581300 - GEFA LOAN – PRINCIPAL	107,086
8001 - 582300 - GEFA LOAN – INTEREST	31,422
TOTAL DEBT SERVICE EXPENDITURES	\$138,508.00
GRAND TOTAL	\$2,058,801.00

4530 – SANITATION

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	-	-
TOTAL EMPLOYEES	0	0

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
TECHNICAL SERVICES	772,800	894,000	15.68%
TRANSFER OUT	40,320	-	-100%
TOTAL EXPENDITURES	\$813,120	\$894,000	9.95%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
521300 - TECHNICAL SERVICES	894,000
TOTAL EXPENDITURES	\$894,000

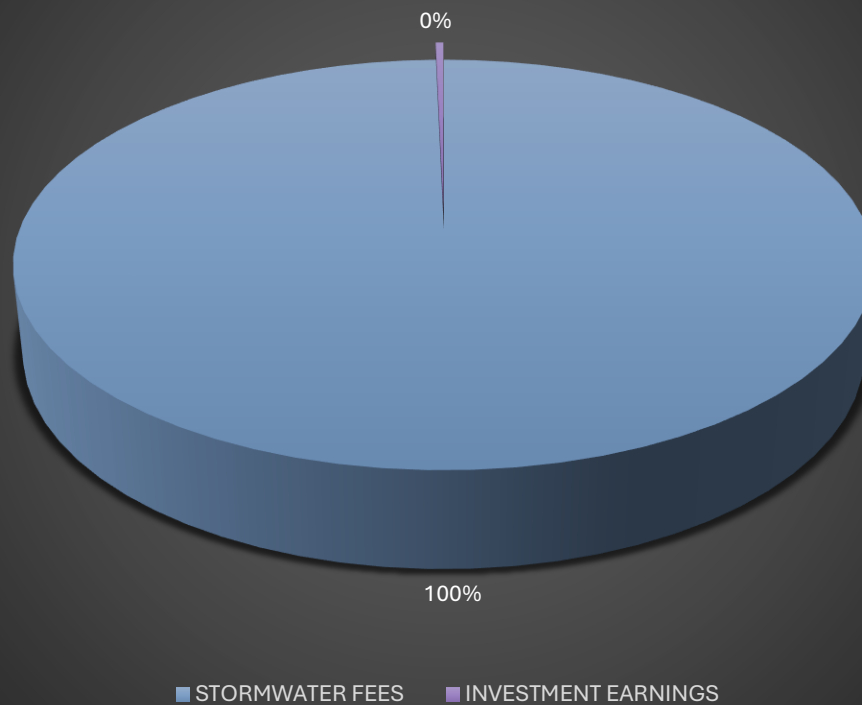




STORMWATER FUND

REVENUES & EXPENDITURES

560 - STORMWATER FUND REVENUES



REVENUES

REVENUE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
STORMWATER FEES	156,000	145,000	-7.05%
INVESTMENT EARNINGS	240	500	108.33%
TOTAL REVENUES	\$156,240	\$145,500	-6.87%

EXPENDITURES

EXPENSE TYPE	FY25 BUDGET	FY26 BUDGET
4910 - 521200 - PROFESSIONAL SERVICES	25,000	10,000
4910 - 611000 - TRANSFER TO GF	-	130,000
TOTAL EXPENDITURES	\$25,000	\$140,000

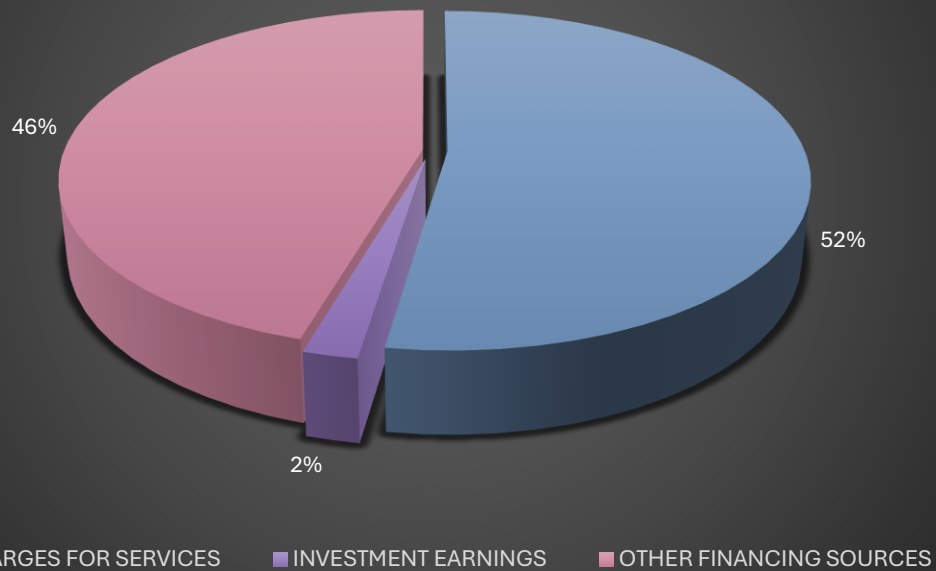


CITY CLUB AT LOST PLANTATION FUND

REVENUES & EXPENDITURES



580 - CITY CLUB AT LOST PLANTATION FUND REVENUES



REVENUES

REVENUE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
CHARGES FOR SERVICES	952,500	1,006,000	5.62%
INVESTMENT EARNINGS	4,000	40,000	900%
OTHER FINANCING SOURCES	697,050	872,000	25.10%
TOTAL REVENUES	\$1,653,550	\$1,918,000	15.99%



CITY CLUB AT LOST PLANTATION FUND REVENUE DETAIL

CHARGES FOR SERVICES

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
580-345208	Membership Fees	198,000	225,000
580-345211	Green Fees	280,000	280,000
580-245214	Cart Fees	260,000	265,000
580-345217	Range Fees	54,000	65,000
580-345220	Tournament Fees	10,000	10,500
580-345222	Golf Moose	3,500	3,500
580-345223	Golf Rental Fees	4,000	4,000
580-345229	Handicap Fees	3,000	2,000
580-345232	Hole Sponsor	5,000	5,000
580-345247	Tournament Food	5,000	2,000
580-345253	Golf Ball Sales	-	50,000
580-345256	Clothing Sales	-	8,000
580-345259	Glove Sales	-	8,000
580-345265	Head Gear Sales	-	3,000
580-345268	Misc Pro Shop Sales	-	5,000
580-345280	Food Sales - Pro-Shop	65,000	10,000
580-345283	Beverages - Pro-Shop	35,000	20,000
580-345286	Beer Sales (Special Events Sales)	-	10,000
580-347917	Restaurant Rental	30,000	30,000
TOTAL CHARGES FOR SERVICES		\$952,500	\$1,006,000

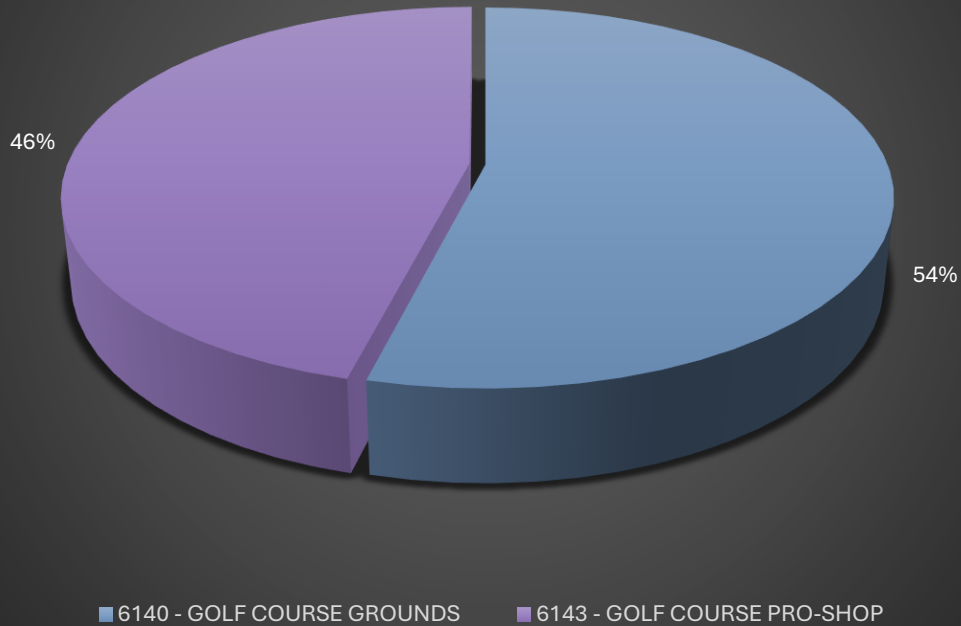
INVESTMENT INCOME

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
580-361010	Interest Income	4,000	40,000
TOTAL INVESTMENT INCOME		\$4,000	\$40,000

OTHER FINANCING SOURCES

REVENUE ACCOUNT	ACCOUNT NAME	FY25 BUDGET	FY26 BUDGET
580-391505	Transfer in from Fund 505 (Reuse Water)	697,050	872,000
TOTAL OTHER FINANCING SOURCES		\$697,050	\$872,000

580 - CITY CLUB AT LOST PLANTATION EXPENDITURES BY DEPARTMENT



EXPENDITURES

DEPARTMENTS	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
6140 - GOLF COURSE GROUNDS	684,340	1,029,041	50.37%
6143 - GOLF COURSE PRO-SHOP	602,355	878,086	45.78%
6190 - SPECIAL EVENTS DRINKS	-	5,000	100%
TOTAL EXPENDITURES	\$1,286,695.00	\$1,912,127.00	48.61%



6140 – CITY CLUB AT LOST PLANTATION GROUNDS

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	5	6
Part-Time Employees	1	1
TOTAL EMPLOYEES	6	7

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	342,040	475,865	39.13%
PURCHASED SERVICES	156,900	293,476	87.05%
SUPPLIES & MATERIALS	112,500	214,700	90.84%
CAPITAL OUTLAYS		45,000	100%
OTHER FINANCING USES	72,900		-100%
TOTAL EXPENDITURES	\$684,340	\$1,029,041	100%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	368,597
511300 - OVERTIME	1,755
512100 - GROUP HEALTH INSURANCE	62,912
512115 - GROUP LIFE INSURANCE	1,500
512200 - FICA CONTRIBUTIONS	21,772
512400 - RETIREMENT CONTRIBUTION	11,829
512700 - WORKER'S COMPENSATION	6,000
512900 - OTHER EMPLOYEE BENEFITS	1,500
521200 - PROFESSIONAL SERVICES	20,000
522200 - REPAIRS & MAINTENANCE	76,000
522321 - RENTALS	189,036
523205 - COMMUNICATIONS	1,500
523600 - DUES & FEES	6,740
523800 - LICENSES	200
531101 - SUPPLIES & MATERIALS	148,500
531200 - ENERGY	15,000
531600 - SMALL EQUIPMENT	50,000
531700 - OTHER SUPPLIES	1,200
542100 - MACHINERY & EQUIPMENT	45,000
TOTAL EXPENDITURES	\$1,029,041

6143 – GOLF COURSE PRO-SHOP

PERSONNEL SUMMARY

APPROVED POSITIONS	FY25	FY26
Full-Time Employees	2	2
Part-Time Employees	16	16
TOTAL EMPLOYEES	18	18

EXPENDITURE SUMMARY COMPARISON

EXPENDITURE TYPE	FY25 BUDGET	FY26 BUDGET	% DIFFERENCE
PERSONNEL & BENEFITS	315,455	472,392	49.75%
PURCHASED SERVICES	167,100	216,440	29.53%
SUPPLIES & MATERIALS	119,800	189,254	57.97%
TOTAL EXPENDITURES	\$602,355	\$878,086	45.78%

EXPENDITURE DETAIL

EXPENSE ACCOUNT & DESCRIPTION	FY26 BUDGET
511100 - SALARIES & WAGES	395,010
511300 - OVERTIME	1,524
512100 - GROUP HEALTH INSURANCE	31,181
512115 - GROUP LIFE INSURANCE	1,000
512200 - FICA CONTRIBUTIONS	30,218
512400 - RETIREMENT CONTRIBUTION	6,024
512700 - WORKER'S COMPENSATION	6,635
512900 - OTHER EMPLOYEE BENEFITS	800
521200 - PROFESSIONAL SERVICES	10,000
522200 - REPAIRS & MAINTENANCE	19,300
522321 - RENTALS	156,600
523205 - COMMUNICATIONS	5,100
523500 - TRAVEL	340
523600 - DUES & FEES	25,100
531101 - SUPPLIES & MATERIALS	39,300
531200 - ENERGY	81,374
531500 - INVENTORY PURCHASED FOR RESALE	66,000
531700 - OTHER SUPPLIES	2,580
TOTAL EXPENDITURES	\$878,086