CIVILITY PLEDGE
The way we govern ourselves is often as important as the positions we take. Our collective decisions will be better when differing views have had the opportunity to be fully vetted and considered. All people have the right to be treated with respect, courtesy and openness. We value all input. We commit to conduct ourselves at all times with civility and courtesy to each other.

ALAN HALLMAN
MAYOR

MIKE RAST
ALDERMAN AT LARGE

BRETT REICHERT
COUNCILMAN AT LARGE

MARK ADAMS
COUNCILMAN WARD I

CHASE STELL
COUNCILMAN WARD II

MAYOR AND COUNCIL WORK SESSION

Join in person at 700 Doug Davis Drive, Hapeville, GA 30354 Or, visit the City's Website for live stream at

September 15, 2026 6:00 PM

AGENDA

1. **CALL TO ORDER:**

2. **ROLL CALL:**
Alan Hallman
Mike Rast
Brett Reichert
Mark Adams
Chase Stell

3. **WELCOME:**

4. **PRESENTATIONS:**

4.I. Proclamation Honoring Chef Kenroy Rose

Supporting Document(s):
1. Proclamation Honoring Chef Kenroy Rose

5. **PUBLIC HEARING:**

5.I. Consideration on the 2026-2027 Budget Ordinance – Second Reading

Background:
The City of Hapeville advertised the public hearing in the Fulton County Neighbor newspaper on August 26, 2026, and advertised again on September 9, 2026, for the 2nd reading. A copy of the draft budget has been posted to the City's website, along with a physical copy of the detailed budget is on display at City Hall for Public Viewing.

Operational inflows are budgeted at $22.3M. Inflows include transfers of $500K from the Enterprise Fund. No supplements from fund balance are planned. The anticipated revenues consist primarily of real and personal property taxes, local option sales taxes, proceeds from loans, and hotel/motel taxes. Total tax receipts are tentatively projected to increase by 2M over Fiscal Year 2026.

In Fiscal Year 2026, a salary freeze was in place to help meet and balance the year. This 2026-2027 budget does not include freezes to wages. Budgeted salaries reflect increases in each department. Other key highlights are as follows:

- 1320 – City Manager – $405K – 2026 Bond Debt Service Payments
- 3510 – Fire –Expected delivery of the Fire Ladder Truck, $1.9M offset by the corresponding financing Loan Proceeds
- 7400 – Planning & Zoning – $120K – Includes Consulting fees for the 2027 Comprehensive Plan Update
- 7520 – Economic Development – $143K – Includes Personnel Cost Increase – ($63K) – including adding one Additional Head Count, Added Grant Consultant & Econ Dev Consultant – ($43K)

- 9100 – Other Financing Uses/Transfers – $90K – Includes GF Transfers to Trade & Tourism for Budget Shortfall

The City normally expects to advise of a target millage rate along with the fiscal year budget. Fulton County has experienced delays in completing its annual digest with no target completion date given. This budget does anticipate an increase in millage to meet operational expenses. The rate is yet to be determined. Finance expects to revisit FY27 budget mid-year as is normal practice.The proposed 2027 budget is our best initial estimate and projection for the next 12 months. As financial positions and actual circumstances change, Finance will continue to review, assess, and request budget amendments.

Staff is requesting your consideration to approve FY27 budget requests.

Staff Comments:
Public Comments:

Supporting Document(s):

1. FY26-27 Proposed Annual Budget Adoption Requests Summary_(All Funds)_(Exhibit A)
2. City of Hapeville FY26-27 Proposed Budget Adoption Requests Summary & Details - (Exhibit B)_
3. City of Hapeville FY26-27 Proposed Annual Operating Budget Book - (Exhibit C)__CM 09-15-2026
4. City of Hapeville_Budget Ordinance - FY26-27_(Exhibit D)
5. AD575221

6. QUESTIONS ON AGENDA ITEMS:

The public is encouraged to communicate their questions, concerns, and suggestions during Public Comments. The Council does listen to your concerns and will have Staff follow-up on any questions you raise. Any and all comments should be addressed to the Governing Body, not to the general public and delivered in a civil manner in keeping with common courtesy and decorum.

7. CONSENT AGENDA:

7.I. Consideration and Action to Approve the September 1, 2026, Mayor and Council Meeting Minutes

Supporting Document(s):

1. Drafted Minutes 09012026

8. OLD BUSINESS:

9. NEW BUSINESS:

9.I. Consideration and Action on Update to the Education Pay Incentive in the Personnel Handbook

Background:

Staff recommends a clarifying revision to Section 7.14, Education Pay Incentive, on how education incentives are calculated and applied. The proposed language establishes each level of educational advancement earned after hire as a 2.5% salary incentive, clarifies maximum cumulative incentive amounts, and provides examples to support consistent administration. The revision also requires qualifying education to provide job-related or organizational value and maintains existing approval and funding requirements.

Supporting Document(s):

1. 7.14 Education Incentive Pay - Updated Language
2. 2026 Policy Manual Signature Line - Amendment

9.II. Consideration and Action to Authorize the Solicitation and Execution of a Tax Anticipation Note for the City of Hapeville in an Amount Not to Exceed Four Million Dollars at an Interest Rate Not to Exceed 4.51% Per Year

Background:

The City General Fund is in need of short-term funding for the period September through November until the preliminary tax receipts are mailed, received and processed. City preliminary tax bills authorized under the Fulton County Temporary Collection Order should be mailed by the 25th of September with due dates of early to mid-November. Short term funding is needed to bridge the period between September and the receipt of funds. City staff has contacted Finance Advisors of Piper Sadler to secure options for short-term funding. Regions Bank has provided a rate sheet of taxable short-term loan up to $4,000,000 at 4.51%, through December 30, 2026. Staff expect to repay the loan by November 30, 2026. Staff requests Council approval to of the term sheet with Regions Bank of up to $4,000,000 at 4.51% through December 30,2026.

Summary Document(s):

1. City of Hapeville Taxable TAN Term Sheet (001)
2. Hapeville TAN Resolution (2026) Final

10. CITY MANAGER REPORTS:

11. PUBLIC COMMENTS:

Members of the public wishing to speak shall sign in with the City Clerk prior to the start of the meeting. Time limitations for Registered Comments are three (3) minutes per person. The total Registered Comment session shall not last more than fifteen (15) minutes unless extended by Council. Each member of the public, who fails to sign up with the City Clerk prior to the start of the meeting, wishing to address Mayor and Council shall have a total of two (2) minutes. The entire general comment session for Unregistered Comments shall not last more than ten (10) minutes unless extended by Council.

12. MAYOR AND COUNCIL COMMENTS:

13. EXECUTIVE SESSION:

When an Executive Session is required, one will be called for the following issues: 1) Litigation O.C.G.A. §50-14-2; 2) Real Estate O.C.G.A. §50-14-3(b)(1); or 3) Personnel O.C.G.A. §50-14-3(b)(2).

14. ADJOURN:

Public involvement and citizen engagement is welcome as Hapeville operates a very open, accessible and transparent government. We do however remind our attendees/residents that there are times allocated for public comments on the agenda. In order for council to conduct their necessary business at each meeting, we respectfully ask that side-bar conversations and comments be reserved for the appropriate time during the meeting. This will allow the City Council to conduct the business at hand and afford our meeting attendees ample time for comments at the appropriate time during the meeting.

PROCLAMATION HONORING CHEF KENROY ROSE
FOR EXTRAORDINARY HEROISM AND LIFE-SAVING SERVICE

WHEREAS: on June 14, 2026, Karen Hill of McDonough, Georgia, her 92-year-old mother, Inez Robinson of Stockbridge, and two-family friends visited Hapeville to support a local play and enjoy dinner at Lickety Spilt Southern Cuisine and Bar; and

WHEREAS: during their meal, Mrs. Robinson suddenly suffered a life-threatening medical emergency, stopped breathing, and lost her pulse; and

WHEREAS: Chef Kenroy Rose responded immediately and without hesitation, calmly directing Mrs. Hill and her family to assist in placing Mrs. Robinson safely on the floor before beginning CPR; and

WHEREAS: through his quick thinking, courage, compassion, and decisive action, Chef Rose successfully resuscitated Mrs. Robinson before emergency responders arrived, giving her the opportunity to return home to her family; and

WHEREAS: just three days later, on June 17, 2026, Mrs. Robinson celebrated her 93rd birthday. A precious milestone made possible, in part, by Chef Rose's extraordinary intervention; and

WHEREAS: Chef Rose's actions demonstrate the very best qualities of a community member: courage in the face of crisis, compassion for others, selflessness, and a willingness to act when every second matters; and

WHEREAS: the City of Hapeville recognizes that true heroes are not always found in extraordinary circumstances, but are ordinary citizens who choose to do extraordinary things when someone is in need;

NOW, THEREFORE, I, the Mayor of the City of Hapeville, Georgia, on behalf of the Mayor and Council, hereby honor and recognize

CHEF KENROY ROSE

for his **extraordinary heroism, courage, compassion, and life-saving service** on June 14, 2026.

The City of Hapeville extends its deepest gratitude to Chef Rose for answering the call in a moment of crisis and for making a profound difference in the life of Inez Robinson and her entire family.

His courageous actions remind us that one person, one decision, and one moment of compassion can change a life forever.

IN WITNESS WHEREOF,
I have hereunto set my hand and caused the official seal of the City of Hapeville, Georgia, to be affixed this 15 day of September, 2026.

By: ____________________________
Alan Hallman, Mayor

Attest: ____________________________
Sharee N. Steed, City Clerk

CITY OF HAPEVILLE
FISCAL YEAR 2026-2027 PROPOSED ANNUAL ADOPTED BUDGET REQUESTS SUMMARY - ALL FUNDS

EXHIBIT A

REVENUE/EXPENDITURES SUMMARY:

REVENUE:

GENERAL FUND:

	REVENUE DESCRIPTION	Current Approved Budget 2025-26	Proposed Budget Requests 2026-27
	TOTAL TAXES	15,142,388	17,230,328
	TOTAL LICENSES & PERMITS	723,950	466,350
	TOTAL INTERGOVERNMENTAL REV	30,376	9,276
	TOTAL CHARGES FOR SERVICES	573,835	490,685
	TOTAL FINES AND FORFEITURES	460,000	360,000
	TOTAL INVESTMENT INCOME	100	30
	TOTAL CONTRIBUTIONS	41,475	21,800
	TOTAL MISC REVENUE	55,273	56,000
	TOTAL OTHER FINANCING SOURCES - (LESS FUND BAL ALLOC)	1,843,033	3,716,302
TOTAL REVENUE-GF: (NOT INCLUDING FUND BALANCE ALLOC)		**18,870,430**	**22,350,770**
	PROJECTED FUND BALANCE ALLOCATION - GENERAL FUND	**0**	**0**

REVENUE SUMMARY - ALL FUNDS:

FUND #	FUND DESCRIPTION	Current Approved Budget 2025-26	Proposed Budget Requests 2026-27
100	GENERAL FUND - (FUND BALANCE ALLOCATION NOT INCLUDED)	**18,870,430**	**22,350,770**
201	SPECIAL REVENUE FUNDS	10,000	10,000
205	TAX ALLOCATION DISTRICT	95,464	95,464
210	ASSET FORFEITURE FUND	29,001	3
215	E-911 FUND	812,858	857,848
220	ARP GRANT FUND	45,000	45,000
275	HOTEL & MOTEL TAX FUND	3,300,000	3,400,000
280	VEHICLE EXCISE FUND	150,000	125,000
290	TRADE & TOURISM FUND	806,747	1,411,372
301	CAPITAL PROJECTS FUND	435,800	3,000,136
350	T-SPLOST FUND	1,885,800	3,247,000
505	WATER & SEWER FUND	6,649,600	8,510,500
506	STORMWATER UTILITY FUND	310,000	535,000
540	SOLID WASTE/RECYCLING FUND	736,150	751,650
TOTAL REVENUE - ALL FUNDS:		**34,136,850**	**44,339,744**

CITY OF HAPEVILLE

FISCAL YEAR 2026-2027 PROPOSED ANNUAL ADOPTED BUDGET REQUESTS SUMMARY - ALL FUNDS

EXHIBIT A

REVENUE/EXPENDITURES SUMMARY:

EXPENDITURES BY DEPARTMENT & FUND

GENERAL FUND - EXPENDITURES - BY DEPARTMENT

DEPT#	DEPT NAME	Current Approved Budget 2025-26	Proposed Budget Requests 2026-27
1110	CITY COUNCIL	56,987	57,148
1310	MAYOR	24,865	24,543
1320	CITY MANAGER	1,027,249	1,432,295
1330	CITY CLERK	242,746	253,572
1400	ELECTIONS	0	250
1510	FINANCE & ADMINISTRATION	540,402	545,510
1515	CUSTOMER FINANCIAL SERVICES	441,797	548,934
1530	LEGAL SERVICES	210,300	250,300
1540	HUMAN RESOURCES	601,613	635,652
1565	INFORMATION TECHNOLOGY	520,000	560,000
2650	MUNICIPAL COURT	453,803	434,644
3210	POLICE ADMINISTRATION	5,164,504	5,397,984
3510	FIRE ADMINISTRATION	4,821,209	7,005,994
4100	PUBLIC WORKS ADMINISTRATION	1,485,674	1,481,062
4210	HIGHWAY AND STREETS	1,137,583	1,147,416
6120	PARTICIPANT RECREATION	1,075,564	1,191,261
7400	PLANNING & ZONING	96,650	217,125
7450	CODE ENFORCEMENT	296,971	256,560
7520	ECONOMIC DEVELOPMENT	535,672	679,097
7550	MAIN STREET	80,360	85,050
9100	OTHER FINANCING USES/TRANSFERS	56,483	146,372
TOTAL: GENERAL FUND EXPENDITURES		**18,870,432**	**22,350,769**

CITY OF HAPEVILLE

FISCAL YEAR 2026-2027 PROPOSED ANNUAL ADOPTED BUDGET REQUESTS SUMMARY - ALL FUNDS

EXHIBIT A

REVENUE/EXPENDITURES SUMMARY:

FUND #	DESCRIPTION	Current Approved Budget 2025-26	Proposed Budget Requests 2026-27
100	GENERAL FUND (NET)	18,870,432	22,350,769
201	SPECIAL REVENUE FUNDS	10,000	10,000
205	TAX ALLOCATION DISTRICT	95,464	95,464
210	ASSET FORFEITURE FUND	29,001	3
215	E-911 FUND	812,858	857,848
220	ARP GRANT FUND	45,000	45,000
275	HOTEL & MOTEL TAX FUND	3,300,000	3,400,000
280	VEHICLE EXCISE FUND	150,000	125,000
290	TRADE & TOURISM FUND	806,747	1,411,372
301	CAPITAL PROJECTS FUND	435,800	3,000,136
350	T-SPLOST FUND	1,885,800	3,247,000
505	WATER & SEWER FUND	6,406,660	7,325,987
506	STORMWATER UTILITY FUND	276,071	541,541
540	SOLID WASTE/RECYCLING FUND	724,150	713,191
TOTAL EXPENDITURES - ALL FUNDS		33,847,983	43,123,312
TOTAL REVENUE OVER/(UNDER) TOTAL EXPENDITURES-ALL FUNDS		288,867	1,216,432

* Explanation - Excess Expenditures Over Revenue	2025-26	2026-27
100 GENERAL FUND - Fund Balance Allocation Included	(2)	1
201 SPECIAL REVENUE FUNDS	0	0
205 TAX ALLOCATION DISTRICT	0	0
210 ASSET FORFEITURE FUND	0	0
215 E-911 FUND	0	(0)
220 ARP GRANT FUND	0	0
275 HOTEL & MOTEL TAX FUND	0	0
280 VEHICLE EXCISE FUND	0	0
290 TRADE & TOURISM FUND	0	(0)
301 CAPITAL PROJECTS FUND	0	0
350 T-SPLOST FUND	0	0
505 WATER & SEWER FUND	242,940	1,184,513
506 STORMWATER FUND	33,929	(6,541)
540 SOLID WASTE FUND - Excess Expenditures Over Revenue	12,000	38,459
TOTAL	288,867	1,216,432

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
100 GENERAL FUND - REVENUE SUM								
DESCRIPTION								
TAXES				15,142,388	13,912,849	2,087,940	17,230,328	
LICENSES AND PERMITS				723,950	430,972	(257,600)	466,350	
INTERGOVERNMENTAL REV				30,376	25,376	(21,100)	9,276	
CHARGES FOR SERVICES				573,835	450,082	(83,150)	490,685	
FINES AND FORFEITURES				460,000	275,255	(100,000)	360,000	
INVESTMENT INCOME				100	20	(70)	30	
CONTRIBUTIONS				41,475	19,043	(19,675)	21,800	
MISC REVENUE				55,273	19,035	727	56,000	
OTHER FINANCING SOURCES				1,843,033	3,699,698	1,873,269	3,716,302	Includes Loan Proceeds 1.8M for Fire Vehicle, Hotel/Motel Increase - GF Portion- 37.5K
TOTAL REVENUES				**18,870,430**	**18,832,330**	**3,480,340**	**22,350,770**	
100 GENERAL FUND - EXPENDITURE SUMMARY								
DEPARTMENTS		**FY26**	**FY27**					
1110 - CITY COUNCIL		4	4	56,987	48,317	161	57,148	
1310 - MAYOR		1	1	24,865	21,248	(322)	24,543	
1320 - CITY MANAGER		1	1	1,027,249	3,452,663	405,046	1,432,295	Includes Expected Debt Service Payments - 2026 Bond
1330 - CITY CLERK		2	2	242,746	211,731	10,826	253,572	
1400 - ELECTIONS				0	0	250	250	
1510 - FINANCE & ACCOUNTING		3	3	540,402	457,122	5,108	545,510	
1515 - CUSTOMER FINANCIAL SERVICES		4	4	441,797	365,454	107,137	548,934	Includes Expected KIOSK Purchase to Replace Drive Thru
1530 - LEGAL SERVICES				210,300	235,881	40,000	250,300	
1540 - HUMAN RESOURCES		2	2	601,613	435,401	34,039	635,652	
1565 - INFORMATION TECHNOLOGY				520,000	597,661	40,000	560,000	
2650 - MUNICIPAL COURT		2	2	453,803	392,651	(19,159)	434,644	
3210 - POLICE ADMINISTRATION		38	40	5,164,504	4,134,102	233,480	5,397,984	Includes Personnel Cost Increase
3510 - FIRE ADMINISTRATION		39	39	4,821,209	4,356,346	2,184,785	7,005,994	Added Expected Fire Truck Purchase to be offset with Loan Proceeds
4100 - PUBLIC WORKS ADMINISTRATION		11	11	1,485,674	1,297,540	(4,612)	1,481,062	
4210 - HIGHWAY AND STREETS		8.5	8.0	1,137,583	1,013,946	9,833	1,147,416	
6120 - PARTICIPANT RECREATION		20	19	1,075,564	1,031,541	115,697	1,191,261	Includes 40K in Festivals & Events and 49K in Personnel Cost
7400 - PLANNING & ZONING				96,650	47,221	120,475	217,125	Includes Comprehensive Plan for the City
7450 - CODE ENFORCEMENT		2	2	296,971	260,862	(40,411)	256,560	
7520 - ECONOMIC DEVELOPMENT		3	4	535,672	474,645	143,425	679,097	Includes 43K for Grant Consultant & Econominc Development Consultant, One (1) Vehicle Cash Purchase - 25K, and One (1) Addition Head Count
7550 - MAIN STREET				80,360	86,176	4,690	85,050	
9100 - OTHER FINANCING USES/TRANSFERS				56,483	0	89,889	146,372	Includes GF Transfers to Trade & Tourism for Budget Shortfall
TOTAL EXPENDITURES:		**140.5**	**141.50**	**18,870,432**	**18,920,506**	**3,480,337**	**22,350,769**	
REVENUE OVER/(UNDER) EXPENDITURES				**(2)**	**(88,176)**	**3**	**1**	**Fund 100 - Available Fund Balance at FYE 09/30/2025 = 2,412,517.63**

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
100 GENERAL FUND - REVENUE DETAIL							
REVENUES							
TAXES							
100-0-0000-311100 Real Property-Current			7,500,000	7,545,320	1,639,409	9,139,409	
100-0-0000-311104 Real Property-Special			469,451	0	4,694	474,145	Kimptom Payment Expected September 2027
100-0-0000-311110 Special Tax Distr-Real			144,845	144,829	0	144,845	
100-0-0000-311150 Public Utilities - CY			772,500	776,743	168,384	940,884	
100-0-0000-311200 Real Property -Prior Y			35,000	38,145	0	35,000	
100-0-0000-311300 Personal Property-Curr			960,000	936,738	173,795	1,133,795	
100-0-0000-311310 Motor Vehicle			175,000	154,181	(15,000)	160,000	
100-0-0000-311400 Personal Property-Prio			22,100	2,083	0	22,100	
100-0-0000-311600 Real Estate Intangible			90,000	41,732	(30,000)	60,000	
100-0-0000-311710 Franchise Tax-Georgia			807,640	807,573	32,360	840,000	
100-0-0000-311730 Franchise Tax-Atlanta			40,000	38,866	0	40,000	
100-0-0000-311750 Franchise Tax-Televisi			35,000	25,121	(5,000)	30,000	
100-0-0000-311760 Franchise Tax-Bell Sou			20,000	12,130	(5,000)	15,000	
100-0-0000-311770 Franchise Tax - Verizo			2,200	0	0	2,200	
100-0-0000-311790 Franchise Tax-Other			10,000	13,776	0	10,000	
100-0-0000-313100 Local Option Sales & U			2,350,000	1,700,198	70,000	2,420,000	
100-0-0000-313910 Real Estate Transfer T			50,000	24,487	0	50,000	
100-0-0000-313920 Railroad Tax			3,950	3,950	0	3,950	
100-0-0000-314200 Alcoholic Beverage Exc			190,000	153,524	(10,000)	180,000	
100-0-0000-314300 Local Option Mixed Dri			150,000	166,395	25,000	175,000	
100-0-0000-316100 Occupational Tax Fee			550,000	536,568	0	550,000	
100-0-0000-316200 Insurance Premium Taxe			720,702	720,952	19,298	740,000	
100-0-0000-319100 Property Tax Penalties			30,000	44,348	10,000	40,000	
100-0-0000-319500 Fi Fe			4,000	2,928	0	4,000	
100-0-0000-319600 GTS Fees			10,000	22,262	10,000	20,000	
TOTAL TAXES			**15,142,388**	**13,912,849**	**2,087,940**	**17,230,328**	

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
LICENSES AND PERMITS							
100-0-0000-321100 Alcoholic Beverage Lic			197,600	179,077	(7,600)	190,000	
100-0-0000-321130 Liquor License Fee			100	34	0	100	
100-0-0000-321140 Alcohol Server ID Card			12,000	11,475	0	12,000	
100-0-0000-321200 Business Permits - Fee			1,250	0	0	1,250	
100-0-0000-322400 Film Permit Fees			2,500	2,275	0	2,500	
100-0-0000-322900 Building Permits			500,000	226,861	(250,000)	250,000	
100-0-0000-323301 ST Rental-(STR)-App Fe			5,000	2,250	0	5,000	
100-0-0000-323302 ST Rental-(STR)-Penalt			0	0	0	0	
100-0-0000-323303 ST Rental-(STR)-Renewa			5,500	9,000	0	5,500	
TOTAL LICENSES AND PERMITS			**723,950**	**430,972**	**(257,600)**	**466,350**	
INTERGOVERNMENTAL REV							
100-0-0000-331105 Fire Grant/Safety Equi			9,276	9,276	0	9,276	
100-0-0000-334002 Parks Grant 100%			10,000	5,000	(10,000)	0	
100-0-0000-335100 Arts Council Grant			0	0	0	0	
100-0-0000-335400 GM Grant Rev-Main Stre			0	0	0	0	
100-0-0000-335600 Georgia Power Grant Re			**5,000**	5,000	(5,000)	0	
100-0-0000-336001 County Grants			6,100	6,100	(6,100)	0	
TOTAL INTERGOVERNMENTAL REV			**30,376**	**25,376**	**(21,100)**	**9,276**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
CHARGES FOR SERVICES								
100-0-0000-341100 Court Costs				10	0	0	10	
100-0-0000-341110 Technology Fee - Court				53,000	26,350	(13,000)	40,000	
100-0-0000-341120 Probation Fees/Fines				156,000	93,835	(56,000)	100,000	
100-0-0000-341130 Restitution				10	0	0	10	
100-0-0000-341190 Other Charges for Serv				200	2,400	0	200	
100-0-0000-341191 Return Check Fees				170	0	0	170	
100-0-0000-341300 Planning & Dev Fees &				10,000	13,025	0	10,000	
100-0-0000-341330 Tree Removal Fees				25,000	0	(10,000)	15,000	
100-0-0000-341910 Election Qualifying Fe				0	0	1,250	1,250	
100-0-0000-341920 Convenience Fees				15,000	18,248	0	15,000	
100-0-0000-341930 Wrecker Fees				9,700	6,025	0	9,700	
100-0-0000-342120 Accident Reports				2,000	1,035	(1,000)	1,000	
100-0-0000-342125 VIN Check Fees				2,200	1,560	0	2,200	
100-0-0000-342310 Fingerprinting Fee				0	0	0	0	
100-0-0000-342330 Prisoner Housing Fee				700	0	(700)	0	
100-0-0000-342400 Administrative/Technol				200	198	0	200	
100-0-0000-342600 Ambulance Fees				230,000	201,481	(30,000)	200,000	
100-0-0000-342660 Fire Department Report				5	0	0	5	
100-0-0000-342670 Fire Dept Fees				250	25	0	250	
100-0-0000-342675 Plan Review				700	3,038	0	700	
100-0-0000-342680 Fire Dept Permits				100	0	0	100	
100-0-0000-342900 Criminal History				5,000	3,200	0	5,000	
100-0-0000-347200 Rec Activity Fee				0	0	0	0	
100-0-0000-347400 Coach's Equipment Reim				5,000	0	(5,000)	0	
100-0-0000-347500 Rec Rental & Miscellan				5,700	2,080	0	5,700	
100-0-0000-347501 Rec Concessions				0	0	0	0	
100-0-0000-347502 Rec Cheerleading/Dance				5,000	0	0	5,000	
100-0-0000-347503 Rec Football				6,000	13,905	4,910	10,910	
100-0-0000-347504 Rec Basketball				6,000	2,065	0	6,000	
100-0-0000-347505 Rec Tournaments				856	1,519	744	1,600	
100-0-0000-347506 Rec Baseball/Girl's So				7,000	10,050	3,200	10,200	
100-0-0000-347507 Rec. Adult Softball				0	0	0	0	
100-0-0000-347508 Rec Children's Program				28,000	50,045	22,480	50,480	
100-0-0000-349300 Bad Check Fees				34	0	(34)	0	
TOTAL CHARGES FOR SERVICES				**573,835**	**450,082**	**(83,150)**	**490,685**	

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
FINES AND FORFEITURES							
100-0-0000-351100 Court Fines			450,000	275,255	(100,000)	350,000	
100-0-0000-351150 Code Enforcement Liens			10,000	0	0	10,000	
TOTAL FINES AND FORFEITURES			**460,000**	**275,255**	**(100,000)**	**360,000**	
INVESTMENT INCOME							
100-0-0000-361100 Interest Revenues			100	20	(70)	30	
100-0-0000-361118 Interest - GA Fund 1			0	0	0	0	
TOTAL INVESTMENT INCOME			**100**	**20**	**(70)**	**30**	
CONTRIBUTIONS							
100-0-0000-371250 Donations-Recreation			0	0	0	0	
100-0-0000-373210 Contributions/Donation			6,000	1,200	(2,000)	4,000	
100-0-0000-375000 Festival Contributions			28,200	15,993	(13,200)	15,000	
100-0-0000-375110 Community Garden Reven			300	0	0	300	
100-0-0000-376000 Main Street Donations			500	500	0	500	
100-0-0000-377000 Main Street - Miscella			6,475	1,350	(4,475)	2,000	
TOTAL CONTRIBUTIONS			**41,475**	**19,043**	**(19,675)**	**21,800**	
MISC REVENUE							
100-0-0000-381110 Misc Revenue			25,000	11,386	0	25,000	
100-0-0000-381150 Insurance Reimbursemen			20,000	6,935	0	20,000	
100-0-0000-381200 Other Reimbursements			10,000	0	0	10,000	
100-0-0000-381550 Main Street-Misc/Photo Rev			273	714	727	1,000	
TOTAL MISC REVENUE			**55,273**	**19,035**	**727**	**56,000**	
OTHER FINANCING SOURCES							
100-0-0000-393200 Proceeds from Loans			550,000	249,891	1,335,769	1,885,769	Loan Proceeds from financing (1.886M) SLR 75 Quint Fire Apparatus - Fire Truck)
100-0-0000-395100 Transfer from Water-Se			0	0	500,000	500,000	Expected Funds transfer from Water & Sewer
100-0-0000-395250 PY Fund Balance Alloc			0	0	0	0	
100-0-0000-395295 Transfer from Dev Auth			55,533	533	0	55,533	
100-0-0000-395296 T'fer Proceeds from DA			0	2,389,592	0	0	
100-0-0000-395300 Transfer from Hotel/M			1,237,500	1,059,683	37,500	1,275,000	GF - 37.50% of Total Hotel Motel Revenue
TOTAL OTHER FINANCING SOURCES			**1,843,033**	**3,699,698**	**1,873,269**	**3,716,302**	
TOTAL REVENUE			**18,870,429**	**18,832,330**	**3,480,340**	**22,350,769**	
100-GENERAL FUND							
DEPARTMENTAL EXPENDITURES							
DEPARTMENT - COUNCIL							

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-1110-511200 Part-time Employees	ACTIVE - FTE	0	0	31,200	27,493	0	31,200	
100-5-1110-512200 Social Security FICA C	**ACTIVE - PT**	4	**4**	1,934	1,705	0	1,934	
100-5-1110-512300 Medicare	VACANT - FTE	0	0	452	399	0	452	
	VACANT - PT	0	0					
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**4**	**4**	**33,587**	**29,597**	**1**	**33,588**	
CONTRACTED SERVICES								
100-5-1110-522050 Meeting expenses				10,000	8,579	0	10,000	
100-5-1110-523500 Travel				6,000	5,124	0	6,000	
100-5-1110-523700 Education & Training				5,000	2,485	0	5,000	
TOTAL CONTRACTED SERVICES				**21,000**	**16,189**	**0**	**21,000**	
SUPPLIES & MINOR EQPT								
100-5-1110-531100 Supplies				2,400	2,532	160	2,560	
TOTAL SUPPLIES & MINOR EQPT				**2,400**	**2,532**	**160**	**2,560**	
TOTAL COUNCIL				**56,987**	**48,317**	**161**	**57,148**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - MAYOR								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-1310-511200 Part-time Employees	ACTIVE - FTE	0	0	8,400	7,402	0	8,400	
100-5-1310-512200 Social Security FICA C	**ACTIVE - PT**	1	**1**	521	459	(0)	521	
100-5-1310-512300 Medicare	VACANT - FTE	0	0	122	107	(0)	122	
	VACANT - PT	0	0					
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**1**	**1**	**9,043**	**7,968**	**(0)**	**9,043**	
CONTRACTED SERVICES								
100-5-1310-523500 Travel				3,000	1,971	0	3,000	
100-5-1310-523700 Education & Training				1,500	800	0	1,500	
TOTAL CONTRACTED SERVICES				**4,500**	**2,771**	**0**	**4,500**	
SUPPLIES & MINOR EQPT								
100-5-1310-531100 Supplies				6,890	6,078	(390)	6,500	
100-5-1310-531700 Supplies - Other				4,432	4,432	68	4,500	
TOTAL SUPPLIES & MINOR EQPT				**11,322**	**10,509**	**(322)**	**11,000**	
TOTAL MAYOR				**24,865**	**21,248**	**(322)**	**24,543**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - CITY MANAGER								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-1320-511100 Regular Employees	**ACTIVE - FTE**	1	**1**	135,000	139,643	6,750	141,750	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1320-511335 Incentive Wages-(1TP)	ACTIVE - PT	0	0	2,700	2,700	0	2,700	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1320-512100 Group Insurance	VACANT - FTE	0	0	11,002	14,479	(64)	10,938	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1320-512200 Social Security - FICA	VACANT - PT	0	0	8,537	8,624	419	8,956	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1320-512300 Medicare				1,997	2,017	98	2,095	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1320-512500 Money Purchase Pension				17,213	17,202	843	18,056	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1320-512740 Auto Allowance				4,800	4,182	0	4,800	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**1**	**1**	**181,249**	**188,847**	**8,046**	**189,295**	
CONTRACTED SERVICES								
100-5-1320-521200 Professional				12,000	4,787	0	12,000	
100-5-1320-523110 Insurance - Liability				325,000	312,151	25,000	350,000	
100-5-1320-523115 Insurance - Worker's C				361,000	360,235	0	361,000	
100-5-1320-523200 Communications				2,500	1,961	0	2,500	
100-5-1320-523300 Advertising				500	0	0	500	
100-5-1320-523500 Travel				4,000	5,749	2,000	6,000	
100-5-1320-523600 Dues & Fees				5,000	5,371	0	5,000	
100-5-1320-523700 Education & Training				15,000	4,455	(5,000)	10,000	
TOTAL CONTRACTED SERVICES				**725,000**	**694,708**	**22,000**	**747,000**	
SUPPLIES & MINOR EQPT								
100-5-1320-531100 Supplies				1,000	746	0	1,000	
100-5-1320-531300 Operating Lease				2,700	2,658	0	2,700	
100-5-1320-531600 Small Equipment<5000				0	162	0	0	
TOTAL SUPPLIES & MINOR EQPT				**3,700**	**3,566**	**0**	**3,700**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
CAPITAL OUTLAYS > $5000								
100-5-1320-541200 Site Improvements				0	0	0	0	0
100-5-1320-541300 Land & Buildings				0	2,389,592	0	0	0
TOTAL CAPITAL OUTLAYS > $5000				0	**2,389,592**	**0**	**0**	
DEBT SERVICE								
100-5-1320-582022 Trf to DA-2022 Bond				117,300	175,950	0	117,300	
100-5-1320-582026 Trf to DA-2026 Bond				0	0	375,000	375,000	
TOTAL DEBT SERVICE				**117,300**	**175,950**	**375,000**	**492,300**	
TOTAL CITY MANAGER				**1,027,249**	**3,452,663**	**405,046**	**1,432,295**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - CITY CLERK								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-1330-511100 Regular Employees	**ACTIVE - FTE**	2	**2**	131,739	118,522	6,587	138,326	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1330-511300 Overtime	ACTIVE - PT	0	0	500	297	0	500	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1330-511335 Incentive Wages-(1TP)	VACANT - FTE	0	0	2,635	2,635	(0)	2,635	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1330-512100 Group Insurance	VACANT - PT	0	0	22,004	17,026	(128)	21,876	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1330-512200 Social Security FICA C				8,362	7,319	409	8,771	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1330-512300 Medicare				1,956	1,712	95	2,051	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1330-512400 Retirement Contributio				29,514	29,963	4,637	34,151	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1330-512700 Worker's Compensation				579	0	884	1,463	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**2**	**2**	**197,289**	**177,473**	**12,483**	**209,772**	
CONTRACTED SERVICES								
100-5-1330-521100 Contract Services				1,400	0	0	1,400	
100-5-1330-521200 Professional				300	471	300	600	
100-5-1330-523200 Communications				1,500	426	(800)	700	
100-5-1330-523210 Information Technology				14,750	13,993	5,350	20,100	
100-5-1330-523300 Advertising				250	1,090	(250)	0	
100-5-1330-523400 Printing & Binding				1,500	1,279	0	1,500	
100-5-1330-523500 Travel				2,000	2,681	500	2,500	
100-5-1330-523600 Dues & Fees				2,800	4,913	1,700	4,500	
100-5-1330-523700 Education & Training				2,000	1,791	0	2,000	
TOTAL CONTRACTED SERVICES				**26,500**	**26,644**	**6,800**	**33,300**	
SUPPLIES & MINOR EQPT								
100-5-1330-531100 Supplies				4,056	4,365	944	5,000	
100-5-1330-531300 Operating Lease				2,000	2,788	2,000	4,000	
100-5-1330-531600 Small Eqpmt/Furn<5000				1,500	462	0	1,500	
TOTAL SUPPLIES & MINOR EQPT				**7,556**	**7,614**	**2,944**	**10,500**	
CAPITAL OUTLAYS > $5000								
100-5-1330-542410 Technology				11,401	0	(11,401)	0	
TOTAL CAPITAL OUTLAYS > $5000				**11,401**	**0**	**(11,401)**	**0**	
TOTAL CITY CLERK				**242,746**	**211,731**	**10,826**	**253,572**	
DEPARTMENT - ELECTIONS								
100-5-1400-523300 Advertising				0	0	250	250	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
100-5-1400-523850 Contract Labor				0	0	0	0	
TOTAL CONTRACTED SERVICES				**0**	**0**	**250**	**250**	
TOTAL ELECTIONS				**0**	**0**	**250**	**250**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - FINANCE & ACCOUNTING								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-1510-511100 Regular Employees	**ACTIVE - FTE**	3	**3**	229,945	204,066	14,727	244,672	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1510-511300 Overtime	ACTIVE - PT	0	0	2,322	2,320	0	2,322	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1510-511335 Incentive Wages-(1TP)	VACANT - FTE	0	0	4,660	4,500	0	4,660	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1510-512100 Group Insurance	VACANT - PT	0	0	33,006	24,589	(192)	32,814	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1510-512200 Social Security FICA C				14,689	12,533	914	15,603	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1510-512300 Medicare				3,435	3,284	214	3,649	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1510-512400 Retirement Contributio				51,846	52,634	8,907	60,753	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1510-512600 Unemployment Insurance				0	0	0	0	
100-5-1510-512700 Worker's Compensation				980	0	1,548	2,528	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**3**	**3**	**340,883**	**303,926**	**26,118**	**367,001**	
CONTRACTED SERVICES								
100-5-1510-521100 Contract Services				0	0	0	0	
100-5-1510-521200 Professional Services				116,632	78,410	(26,632)	90,000	
100-5-1510-521203 W/C - Professional Sv				0	0	0	0	
100-5-1510-522200 Repairs & Maintenance				0	0	0	0	
100-5-1510-523115 Insurance-Worker's Com				1,205	0	0	1,205	
100-5-1510-523200 Communications				6,600	3,822	(1,600)	5,000	
100-5-1510-523210 Information Technology				0	0	0	0	
100-5-1510-523300 Advertising				0	0	0	0	
100-5-1510-523500 Travel				0	0	0	0	
100-5-1510-523600 Dues & Fees				49,482	50,870	722	50,204	
100-5-1510-523700 Education & Training				0	0	0	0	
100-5-1510-523900 Other				0	0	0	0	
TOTAL CONTRACTED SERVICES				**173,919**	**133,103**	**(27,510)**	**146,409**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
SUPPLIES & MINOR EQPT								
100-5-1510-531100 Supplies				12,000	9,349	5,000	17,000	
100-5-1510-531220 Natural Gas				2,200	2,420	800	3,000	
100-5-1510-531230 Electricity				6,500	5,662	500	7,000	
100-5-1510-531300 Operating Lease				2,800	2,663	200	3,000	
100-5-1510-531400 Books & Periodicals				600	0	0	600	
100-5-1510-531600 Small Eqpmt/Furn<5000				1,500	0	0	1,500	
100-5-1510-531700 Other Supplies				0	0	0	0	
TOTAL SUPPLIES & MINOR EQPT				**25,600**	**20,093**	**6,500**	**32,100**	
TOTAL FINANE & ACCOUNTING				**540,402**	**457,122**	**5,108**	**545,510**	

EXHIBIT B

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - CUSTOMER FINANCIAL SVCS								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-1515-511100 Regular Employees	**ACTIVE - FTE**	3	**3**	135,000	116,516	19,038	154,038	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1515-511200 Part-time Employees	ACTIVE - PT	0	1	20,000	17,431	10,480	30,480	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1515-511300 Overtime	VACANT - FTE	0	0	2,000	2,119	1,000	3,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1515-511335 Incentive Wages-(1TP)	VACANT - PT	1	0	3,100	2,861	415	3,515	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1515-512100 Group Insurance				33,006	16,774	(192)	32,814	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1515-512200 Social Security FICA C				9,926	8,078	1,918	11,844	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1515-512300 Medicare				2,321	1,537	449	2,770	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1515-512400 Retirement Contributio				30,658	32,135	8,101	38,759	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1515-512600 Unemployment Insurance				1,825	0	0	1,825	
100-5-1515-512700 Worker's Compensation				592	0	1,028	1,620	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**4**	**4**	**238,429**	**197,452**	**42,237**	**280,666**	
CONTRACTED SERVICES								
100-5-1515-521100 Contract Services				10,000	2,920	16,000	26,000	GMA TELECOM ROW (5K), GTS (15K), DENMARK ASHBY (20K)
100-5-1515-521200 Professional Services				9,000	6,846	(1,500)	7,500	
100-5-1515-522200 Repairs & Maintenance				100	0	(100)	0	
100-5-1515-523100 Insurance - Other				0	0	0	0	
100-5-1515-523200 Communications				9,000	7,607	4,000	13,000	
100-5-1515-523210 Information Technology				4,000	3,960	0	4,000	
100-5-1515-523300 Advertising				21,000	3,240	(6,000)	15,000	
100-5-1515-523400 Printing & Binding				7,000	4,941	(1,500)	5,500	
100-5-1515-523500 Travel				1,000	1,075	100	1,100	
100-5-1515-523600 Dues & Fees				121,000	117,527	12,000	133,000	
100-5-1515-523700 Education & Training				1,000	0	200	1,200	
100-5-1515-523750 Misc Expense				0	(1)	0	0	
TOTAL CONTRACTED SERVICES				**183,100**	**148,115**	**23,200**	**206,300**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
SUPPLIES & MINOR EQPT								
100-5-1515-531100 Supplies				8,318	8,733	1,000	9,318	
100-5-1515-531220 Natural Gas				2,400	2,420	100	2,500	
100-5-1515-531230 Electricity				6,800	5,662	0	6,800	
100-5-1515-531270 Gasoline/Diesel				0	0	0	0	
100-5-1515-531300 Operating Lease				2,750	2,663	0	2,750	
100-5-1515-531600 Small Eqpmt/Furn<5000				0	410	600	600	
100-5-1515-531700 Other Supplies				0	0	0	0	
TOTAL SUPPLIES & MINOR EQPT				**20,268**	**19,887**	**1,700**	**21,968**	
CAPITAL OUTLAYS > $5000								
100-5-1515-542500 Equipment				0	0	40,000	40,000	KIOSK - Drive Thru Replacement
TOTAL CAPITAL OUTLAYS > $5000				**0**	**0**	**40,000**	**40,000**	
TOTAL CUSTOMER FINANCIAL SVCS				**441,797**	**365,454**	**107,137**	**548,934**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - LAW								
CONTRACTED SERVICES								
100-5-1530-521200 Professional - City At				210,000	235,583	40,000	250,000	
100-5-1530-521500 Other Professional Svc				0	0	0	0	
100-5-1530-523500 Travel				300	298	0	300	
TOTAL CONTRACTED SERVICES				**210,300**	**235,881**	**40,000**	**250,300**	
TOTAL LAW				**210,300**	**235,881**	**40,000**	**250,300**	

EXHIBIT B

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - HUMAN RESOURCES								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-1540-511100 Regular Employees	**ACTIVE - FTE**	2	**2**	154,982	138,874	10,128	165,110	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1540-511300 Overtime	ACTIVE - PT	0	0	0	0	0	0	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1540-511335 Incentive Wages-(1TP)	VACANT - FTE	0	0	3,100	2,998	45	3,145	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1540-512100 Group Insurance	VACANT - PT	0	0	2,860	2,767	(396)	2,464	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1540-512150 Group Insurance - Reti				160,000	159,782	15,000	175,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1540-512160 Medicare Reim/Stipends				117,660	1,984	0	117,660	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1540-512200 Social Security FICA C				9,801	8,293	631	10,432	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1540-512300 Medicare				2,292	1,940	148	2,440	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1540-512400 Retirement Contributio				34,592	35,128	6,027	40,619	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-1540-512700 Worker's Compensation				675	0	1,056	1,731	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**2**	**2**	**485,963**	**351,766**	**32,639**	**518,602**	
CONTRACTED SERVICES								
100-5-1540-521200 Professional				72,000	62,631	13,000	85,000	
100-5-1540-521203 W/C - Professional Svc				6,000	5,634	0	6,000	
100-5-1540-522200 Repairs & Maintenance				0	0	0	0	
100-5-1540-523200 Communications				1,600	1,118	0	1,600	
100-5-1540-523210 Information Technology				0	0	4,100	4,100	
100-5-1540-523300 Advertising				500	0	(250)	250	
100-5-1540-523400 Printing & Binding				250	0	1,750	2,000	
100-5-1540-523500 Travel				4,000	2,193	(500)	3,500	
100-5-1540-523600 Dues & Fees				2,300	1,717	0	2,300	
100-5-1540-523700 Education & Training				3,500	1,618	(1,000)	2,500	
100-5-1540-523900 Other				0	0	0	0	
TOTAL CONTRACTED SERVICES				**90,150**	**74,911**	**17,100**	**107,250**	
SUPPLIES & MINOR EQPT								
100-5-1540-531100 Supplies				2,200	1,282	(700)	1,500	
100-5-1540-531300 Operating Lease				5,800	5,016	0	5,800	
100-5-1540-531400 Books & Periodicals				500	169	0	500	
100-5-1540-531600 Small Eqpmt/Furn<5000				2,000	1,616	0	2,000	
TOTAL SUPPLIES & MINOR EQPT				**10,500**	**8,083**	**(700)**	**9,800**	
CAPITAL OUTLAYS > $5000								
100-5-1540-542300 Furniture & Fixtures				0	0	0	0	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
100-5-1540-542400 Computers				0	0	0	0	
100-5-1540-542410 Technology				15,000	641	(15,000)	0	
100-5-1540-542525 Equipment Lease				0	0	0	0	
TOTAL CAPITAL OUTLAYS > $5000				**15,000**	**641**	**(15,000)**	**0**	
TOTAL HUMAN RESOURCES				**601,613**	**435,401**	**34,039**	**635,652**	

EXHIBIT B

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - INFORMATION TECHNOLOGY								
CONTRACTED SERVICES								
100-5-1565-521100 Contract Services				400,000	494,535	40,000	440,000	
100-5-1565-521200 Professional				0	0	0	0	
100-5-1565-523200 Communications				120,000	103,125	0	120,000	
100-5-1565-523210 Information Technology				0	0	0	0	
100-5-1565-523600 Dues & Fees				0	0	0	0	
TOTAL CONTRACTED SERVICES				**520,000**	**597,661**	**40,000**	**560,000**	
CAPITAL OUTLAYS > $5000								
100-5-1565-542400 Computers				0	0	0	0	
100-5-1565-542410 Technology				0	0	0	0	
100-5-1565-543200 Equipment lease				0	0	0	0	
TOTAL CAPITAL OUTLAYS > $5000				**0**	**0**	**0**	**0**	
TOTAL INFORMATION TECHNOLOGY				**520,000**	**597,661**	**40,000**	**560,000**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - MUNICIPAL COURT								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-2650-511100 Regular Employees	**ACTIVE - FTE**	**2**	**2**	97,864	87,550	4,893	102,757	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-2650-511300 Overtime	ACTIVE - PT	0	0	4,300	3,067	0	4,300	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-2650-511325 Incentive Wages	VACANT - FTE	0	0	0	0	0	0	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-2650-511335 Incentive Wages-(1TP)	VACANT - PT	0	0	1,957	1,957	0	1,957	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-2650-512100 Group Insurance				22,004	16,413	(128)	21,876	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-2650-512200 Social Security FICA C				6,456	5,480	303	6,759	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-2650-512300 Medicare				1,510	1,282	71	1,581	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-2650-512400 Retirement Contributio				22,784	23,131	3,534	26,318	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-2650-512700 Worker's Compensation				438	0	668	1,106	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**2**	**2**	**157,313**	**138,880**	**9,341**	**166,654**	
CONTRACTED SERVICES								
100-5-2650-521200 Professional				95,000	104,341	10,000	105,000	
100-5-2650-523200 Communications				2,310	2,956	400	2,710	
100-5-2650-523210 Information Technology				35,000	33,980	0	35,000	
100-5-2650-523400 Printing & Binding				500	329	0	500	
100-5-2650-523500 Travel				0	0	0	0	
100-5-2650-523600 Dues & Fees				1,400	3,011	1,100	2,500	
100-5-2650-523700 Education & Training				780	780	0	780	
TOTAL CONTRACTED SERVICES				**134,990**	**145,398**	**11,500**	**146,490**	
SUPPLIES & MINOR EQPT								
100-5-2650-531100 Supplies				1,000	952	0	1,000	
100-5-2650-531600 Small Eqpmt/Furn<5000				500	6,055	0	500	
TOTAL SUPPLIES & MINOR EQPT				**1,500**	**7,007**	**0**	**1,500**	
OTHER COSTS (NOC)								
100-5-2650-572800 Other Costs (NOC)				160,000	101,367	(40,000)	120,000	
TOTAL OTHER COSTS (NOC)				**160,000**	**101,367**	**(40,000)**	**120,000**	
TOTAL MUNICIPAL COURT				**453,803**	**392,651**	**(19,159)**	**434,644**	
DEPARTMENT - POLICE ADMINISTRATION								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
100-5-3210-511100 Regular Employees	**ACTIVE - FTE**	34	**30**	2,201,832	1,875,706	123,210	2,325,042	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3210-511200 Part-time employees	**ACTIVE - PT**	3	**3**	30,420	24,352	40,581	71,001	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3210-511300 Overtime	**VACANT - FTE**	**0**	**5**	90,000	52,438	0	90,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3210-511325 Incentive Wages	**VACANT - PT**	**1**	**2**	0	0	0	0	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3210-511335 Incentive Wages-(1TP)				43,046	42,657	(2,943)	40,103	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3210-512100 Group Insurance				331,519	303,917	(23,920)	307,599	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3210-512200 Social Security FICA C				20,369	12,726	3,441	23,810	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3210-512300 Medicare				31,980	27,677	2,332	34,312	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3210-512400 Retirement Contributio				510,932	498,689	81,771	592,703	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3210-512700 Worker's Compensation				9,185	43,046	14,182	23,367	0
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**38**	**40**	**3,269,284**	**2,881,209**	**238,653**	**3,507,937**	
CONTRACTED SERVICES								
100-5-3210-521200 Professional				20,000	45,115	25,000	45,000	
100-5-3210-522200 Repairs & Maintenance				55,000	92,984	25,000	80,000	
100-5-3210-522310 Fingerprinting Expense				25,000	0	(25,000)	0	
100-5-3210-523200 Communications				45,000	83,516	55,000	100,000	
100-5-3210-523210 Information Technology				75,000	86,351	11,000	86,000	
100-5-3210-523300 Advertising				0	0	0	0	
100-5-3210-523400 Printing & Binding				1,700	1,302	0	1,700	
100-5-3210-523500 Travel				4,000	2,561	3,500	7,500	
100-5-3210-523600 Dues & Fees				2,600	5,785	3,400	6,000	
100-5-3210-523700 Education & Training				13,000	5,220	(3,000)	10,000	
100-5-3210-523900 Prisoner Housing				25,000	20,190	0	25,000	
TOTAL CONTRACTED SERVICES				**266,300**	**343,024**	**94,900**	**361,200**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
SUPPLIES & MINOR EQPT								
100-5-3210-531100 Supplies				22,000	15,642	0	22,000	
100-5-3210-531220 Natural Gas				3,400	3,073	600	4,000	
100-5-3210-531230 Electricity				27,000	24,791	3,000	30,000	
100-5-3210-531270 Gasoline/Diesel				80,000	100,272	45,000	125,000	
100-5-3210-531300 Operating Leases				16,000	15,945	2,000	18,000	
100-5-3210-531400 Books & Periodicals				800	0	(800)	0	
100-5-3210-531600 Small Eqpmt/Furn<5000				12,000	11,338	0	12,000	
100-5-3210-531700 Other Supplies-Uniform				16,000	26,257	9,900	25,900	
TOTAL SUPPLIES & MINOR EQPT				**177,200**	**197,317**	**59,700**	**236,900**	
CAPITAL OUTLAYS > $5000								
100-5-3210-542200 Vehicles				240,000	184,536	(240,000)	0	
100-5-3210-542300 Furniture & Fixtures				0	0	0	0	
100-5-3210-542400 Computers				20,000	17,742	(2,000)	18,000	
100-5-3210-542410 Technology				0	0	0	0	
100-5-3210-542500 Equipment				209,600	203,428	(9,600)	**200,000**	
100-5-3210-542516 Safetyville expenses				7,500	17,388	4,500	12,000	
TOTAL CAPITAL OUTLAYS > $5000				**477,100**	**423,094**	**(247,100)**	**230,000**	
DEBT SERVICE								
100-5-3210-580200 Transfers to E911 Fund				627,858	0	79,990	707,848	GF Transfer to E-911
100-5-3210-580418 Interest - Regions Veh				0	0	0	0	
100-5-3210-580419 Principal - Regions Ve				200,667	151,055	54,333	255,000	Financing 23 Vehicles from Regions Equipment Finance Corporation - (21 +2)
100-5-3210-581400 SunTrust Lease-Radios-				44,047	44,047	(44,047)	0	Financing Police Radios from SunTrust Equipment Finance & Leasing Corporation-Final Payment-FY26
100-5-3210-581401 SunTrust Lease-Radios-				741	741	(741)	0	Financing Police Radios from SunTrust Equipment Finance & Leasing Corporation-Final Payment-FY26
100-5-3210-582406 TRUIST Vehicle Lease-P				59,056	59,056	2,944	62,000	Financing 9 Vehicles from Trusit Equipment Finance Corporation - (6 + 3)
100-5-3210-582407 TRUIST Vehicle Lease-I				7,470	7,470	(2,370)	5,100	Financing 9 Vehicles from Trusit Equipment Finance Corporation - (6 + 3)
100-5-3210-582419 Interest - Regions Veh				34,782	27,089	(2,782)	32,000	Financing 23 Vehicles from Regions Equipment Finance Corporation - (21 +2)
TOTAL DEBT SERVICE				**974,621**	**289,457**	**87,327**	**1,061,948**	
TOTAL POLICE ADMINISTRATION				**5,164,504**	**4,134,102**	**233,480**	**5,397,984**	

				FY 2025-26	Current YTD	Current Budget	FY 2026-27	EXHIBIT B
	Head Count Status	Head Count		Current Approved Budget	08/26/2026	Increase (Decrease)	Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - FIRE ADMINISTRATION								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-3510-511100 Regular Employees	**ACTIVE - FTE**	**36**	**36**	2,525,000	2,272,081	150,213	2,675,213	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3510-511300 Overtime	ACTIVE - PT	0	0	274,000	342,060	25,000	299,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3510-511335 Incentive Wages-(1TP)	**VACANT - FTE**	**3**	**3**	46,053	46,509	1,987	48,040	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3510-512100 Group Insurance	VACANT - PT	0	0	364,524	328,558	8,703	373,227	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3510-512200 Social Security FICA C				3,188	3,042	159	3,347	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3510-512300 Medicare				38,451	37,309	2,462	40,913	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3510-512400 Retirement Contributio				622,571	625,507	107,040	729,611	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-3510-512700 Worker's Compensation				10,529	26,391	16,345	26,874	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**39**	**39**	**3,884,315**	**3,681,459**	**311,910**	**4,196,225**	
CONTRACTED SERVICES								
100-5-3510-521200 Professional Fees				2,500	4,137	12,500	15,000	
100-5-3510-521210 Licenses				35,000	22,795	(5,000)	30,000	
100-5-3510-522200 Repairs & Maintenance				100,000	84,286	0	100,000	
100-5-3510-523200 Communications				15,500	24,295	14,500	30,000	
100-5-3510-523210 Information Technology				2,000	1,649	0	2,000	
100-5-3510-523400 Printing & Binding				300	116	0	300	
100-5-3510-523450 Training Supplies & Ma				5,400	8,266	5,600	11,000	
100-5-3510-523500 Travel				26,000	12,793	(6,000)	20,000	
100-5-3510-523600 Dues & Fees				10,000	11,343	3,000	13,000	
100-5-3510-523700 Education & Training				25,000	16,870	0	25,000	
100-5-3510-523800 DHS Grant Expenses				0	0	0	0	
100-5-3510-523850 Community Risk Reducti				10,000	11,242	5,000	15,000	
TOTAL CONTRACTED SERVICES				**231,700**	**197,790**	**29,600**	**261,300**	

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
SUPPLIES & MINOR EQPT							
100-5-3510-531100 Supplies			15,000	18,566	5,000	20,000	
100-5-3510-531220 Natural Gas			5,600	4,948	0	5,600	
100-5-3510-531230 Electricity			12,000	11,266	2,000	14,000	
100-5-3510-531270 Gasoline/Diesel			35,000	34,515	5,000	40,000	
100-5-3510-531300 Operating Lease			6,000	5,315	0	6,000	
100-5-3510-531400 Books & Periodicals			5,000	1,734	0	5,000	
100-5-3510-531600 Small Eqpmt/Furn<5000			20,000	30,517	13,000	33,000	
100-5-3510-531700 Uniform Supplies			37,500	39,592	7,500	45,000	
100-5-3510-531710 EMS			75,000	66,513	(5,000)	70,000	
TOTAL SUPPLIES & MINOR EQPT			**211,100**	**212,966**	**27,500**	**238,600**	
CAPITAL OUTLAYS > $5000							
100-5-3510-542200 Vehicles			130,000	0	1,755,769	1,885,769	Fire Truck will be outfitted & Delivered after FY26 - (1.886M for SLR 75 Quint Fire Apparatus - Fire Truck). Financing RFP is needed.
100-5-3510-542300 Furniture & Fixtures			10,000	0	0	10,000	
100-5-3510-542400 Computers			0	0	0	0	
100-5-3510-542500 Equipment			200,000	110,039	0	200,000	
TOTAL CAPITAL OUTLAYS > $5000			**340,000**	**110,039**	**1,755,769**	**2,095,769**	
DEBT SERVICE							
100-5-3510-580402 Principal - Lease			15,737	15,737	51,263	67,000	Regions Lease for 2020 Ford Super Duty XLT F-250 + 2 New Vehicles Requested at 102K
100-5-3510-580403 Principal Fire Truck			78,011	78,011	2,989	81,000	Regions 2019 Ford-450 Type I Ambul/Fire Truck
100-5-3510-580408 Principal-Magnolia/GMA			34,820	34,820	2,180	37,000	Magnolia Bank/GMA Ambulance Vehicle - First Payment Due Jan/2026
100-5-3510-580409 Interest-Magnolia/GMA			11,381	11,381	(1,381)	10,000	Magnolia Bank/GMA Ambulance Vehicle - First Payment Due Jan/2026
100-5-3510-582402 Interest - Lease			3,686	3,686	7,414	11,100	Regions Lease for 2020 Ford Super Duty XLT F-250 + 2 New Vehicles Requested at 102K
100-5-3510-582403 Interest Fire Truck			10,458	10,458	(2,458)	8,000	Regions 2019 Ford-450 Type I Ambul/Fire Truck
TOTAL DEBT SERVICE			**154,093**	**154,093**	**60,007**	**214,100**	
TOTAL FIRE ADMINISTRATION			**4,821,209**	**4,356,346**	**2,184,785**	**7,005,994**	

EXHIBIT B

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - PUBLIC WORKS ADMIN								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-4100-511100 Regular Employees	**ACTIVE - FTE**	**11**	**11**	400,000	365,075	47,949	447,949	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4100-511300 Overtime	ACTIVE - PT	0	0	40,000	39,358	0	40,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4100-511335 Incentive Wages-(1TP)	VACANT - FTE	0	0	7,336	7,204	532	7,868	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4100-512100 Group Insurance	VACANT - PT	0	0	108,720	79,044	(671)	108,049	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4100-512200 Social Security FICA C				27,735	24,046	3,006	30,741	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4100-512300 Medicare				6,486	5,624	703	7,189	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4100-512400 Retirement Contributio				97,889	105,408	21,808	119,697	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4100-512700 Worker's Compensation				1,694	0	2,870	4,564	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**11**	**11**	**689,860**	**625,758**	**76,197**	**766,057**	
CONTRACTED SERVICES								
100-5-4100-522200 Repairs & Maintenance				180,000	212,695	5,000	185,000	
100-5-4100-523200 Communications				14,000	15,314	6,000	20,000	
100-5-4100-523210 Information Technology				1,330	1,320	170	1,500	
100-5-4100-523500 Travel				304	304	0	304	
100-5-4100-523600 Dues & Fees				1,600	2,952	1,400	3,000	
100-5-4100-523800 Technical Inspections				250,000	153,765	(100,000)	150,000	
100-5-4100-523850 Contract Labor				12,000	7,619	(2,000)	10,000	
TOTAL CONTRACTED SERVICES				**459,234**	**393,969**	**(89,430)**	**369,804**	
SUPPLIES & MINOR EQPT								
100-5-4100-531100 Supplies				160,000	130,158	(10,000)	150,000	
100-5-4100-531220 Natural Gas				3,000	6,551	3,200	6,200	
100-5-4100-531230 Electricity				51,000	49,178	9,000	60,000	
100-5-4100-531270 Gasoline/Diesel				35,000	20,350	0	35,000	
100-5-4100-531300 Operating Lease				5,700	5,315	300	6,000	
100-5-4100-531600 Small Eqpmt/Furn<5000				6,880	26,557	21,120	28,000	
TOTAL SUPPLIES & MINOR EQPT				**261,580**	**238,108**	**23,620**	**285,200**	
CAPITAL OUTLAYS > $5000								
100-5-4100-541200 Site Improvements				70,000	29,705	(10,000)	60,000	
100-5-4100-542410 Technology				**0**	**0**	**0**	**0**	
100-5-4100-542500 Equipment				5,000	9,999	(5,000)	0	
TOTAL CAPITAL OUTLAYS > $5000				**75,000**	**39,705**	**(15,000)**	**60,000**	
TOTAL PUBLIC WORKS ADMIN				**1,485,674**	**1,297,540**	**(4,612)**	**1,481,062**	

EXHIBIT B

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - HIGHWAY AND STREETS ADMIN								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-4210-511100 Regular Employees	**ACTIVE - FTE**	**8.50**	**7.00**	338,923	325,633	24,852	363,775	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4210-511300 Overtime	ACTIVE - PT	0	0	30,000	25,746	0	30,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4210-511335 Incentive Wages-(1TP)	VACANT - FTE	0	1	6,778	7,005	(534)	6,244	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4210-512100 Group Insurance	VACANT - PT	0	0	74,263	56,369	2,303	76,566	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4210-512200 Social Security FICA C				23,293	21,504	1,508	24,801	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4210-512300 Medicare				5,448	5,029	352	5,800	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4210-512400 Retirement Contributio				82,213	85,791	14,357	96,570	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-4210-512700 Worker's Compensation				1,440	1,859	2,281	3,721	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**8.50**	**8.00**	**562,359**	**528,937**	**45,119**	**607,478**	
CONTRACTED SERVICES								
100-5-4210-521200 Professional				100	760	0	100	
100-5-4210-522200 Repairs & Maintenance				80,000	45,473	(10,000)	70,000	
100-5-4210-523200 Communications				1,000	374	(400)	600	
100-5-4210-523210 Information Technology				1,400	1,320	0	1,400	
100-5-4210-523300 Advertising				300	250	0	300	
100-5-4210-523500 Travel				304	304	(4)	300	
100-5-4210-523600 Dues & Fees				250	190	0	250	
100-5-4210-523700 Education & Training				350	0	(350)	0	
100-5-4210-523900 Other				0	0	0	0	
TOTAL CONTRACTED SERVICES				**83,704**	**48,671**	**(10,754)**	**72,950**	
SUPPLIES & MINOR EQPT								
100-5-4210-531100 Supplies				32,500	35,279	7,500	40,000	
100-5-4210-531220 Natural Gas				0	0	0	0	
100-5-4210-531230 Electricity				250,000	250,816	56,000	306,000	
100-5-4210-531270 Gasoline/Diesel				10,000	9,159	1,000	11,000	
100-5-4210-531600 Small Eqpmt/Furn<5000				820	2,157	880	1,700	
100-5-4210-531700 Other Supplies				0	0	0	0	
TOTAL SUPPLIES & MINOR EQPT				**293,320**	**297,411**	**65,380**	**358,700**	

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
CAPITAL OUTLAYS > $5000							
100-5-4210-541200 Site Improvements			30,000	18,360	0	30,000	
100-5-4210-542200 Vehicles			0	0	0	0	
100-5-4210-542400 Computers			0	0	0	0	
TOTAL CAPITAL OUTLAYS > $5000			**30,000**	**18,360**	**0**	**30,000**	
DEBT SERVICE							
100-5-4210-580009 Trf to Dev Auth-2019A			93,200	65,382	(14,912)	78,288	Total 2019A Bond Sinking Fund Transfer Projected Amount - (14Kx12) - 168,000.00 x 46.60%
100-5-4210-580405 Trf to Dev Auth - 2014			75,000	55,185	(75,000)	0	0
TOTAL DEBT SERVICE			**168,200**	**120,567**	**(89,912)**	**78,288**	
TOTAL HIGHWAY AND STREETS ADMIN			**1,137,583**	**1,013,946**	**9,833**	**1,147,416**	

EXHIBIT B

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - PARTICIPANT RECREATION								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-6120-511100 Regular Employees	**ACTIVE - FTE**	6	**6**	317,971	300,798	16,685	334,656	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-6120-511200 Part Time Employees	**ACTIVE - PT**	7	**1**	81,439	60,431	7,234	88,673	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-6120-511300 Overtime	VACANT - FTE	1	0	15,000	23,231	0	15,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-6120-511335 Incentive Wages-(1TP)	**VACANT - PT**	**6**	**12**	6,825	6,825	110	6,935	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-6120-512100 Group Insurance				55,009	69,905	10,619	65,628	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-6120-512200 Social Security FICA C				26,117	23,202	1,489	27,606	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-6120-512300 Medicare				6,108	5,426	348	6,456	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-6120-512400 Retirement Contributio				74,356	76,986	11,730	86,086	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-6120-512700 Worker's Compensation				1,353	0	2,076	3,429	
100-5-6120-512800 Vacant Positions				0	0	0	0	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**20**	**19**	**584,179**	**566,804**	**50,291**	**634,470**	
CONTRACTED SERVICES								
100-5-6120-521200 Professional Services				1,500	1,553	0	1,500	
100-5-6120-521301 Technical - Baseball				14,000	11,083	0	14,000	
100-5-6120-521302 Technical - Basketball				11,700	12,016	300	12,000	
100-5-6120-521303 Technical - Football				16,300	3,270	0	16,300	
100-5-6120-521304 Technical -Girl's Soft				2,400	300	0	2,400	
100-5-6120-521305 Technical - Tournments				2,000	1,328	0	2,000	
100-5-6120-521306 Technical - Adult Soft				2,680	0	(2,680)	0	
100-5-6120-521307 Technical - Soccer				2,000	0	0	2,000	
100-5-6120-522000 Festivals/Events				90,000	142,082	38,000	128,000	
100-5-6120-522200 Repairs & Maintenance				70,000	68,689	10,000	80,000	
100-5-6120-523200 Communications				2,500	1,893	300	2,800	
100-5-6120-523210 Information Technology				4,000	3,960	0	4,000	
100-5-6120-523300 Advertising				1,000	650	0	1,000	
100-5-6120-523400 Printing & Binding				800	754	0	800	
100-5-6120-523500 Travel				4,000	4,002	200	4,200	
100-5-6120-523600 Dues & Fees				3,000	4,718	2,000	5,000	
100-5-6120-523700 Education & Training				3,000	1,692	0	3,000	
100-5-6120-523850 Contract Labor				15,000	15,972	0	15,000	
100-5-6120-523900 Other - Seniors				5,000	6,452	5,600	10,600	
TOTAL CONTRACTED SERVICES				**250,880**	**280,413**	**53,720**	**304,600**	
SUPPLIES & MINOR EQPT								
100-5-6120-531100 Supplies				10,000	5,534	0	10,000	
100-5-6120-531101 Supplies-Baseball/Girl				27,000	27,135	200	27,200	

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
100-5-6120-531102 Supplies - Basketball			9,305	10,095	785	10,090	
100-5-6120-531103 Supplies - Football			28,000	26,834	0	28,000	
100-5-6120-531104 Supplies - Adult Softb			0	0	0	0	
100-5-6120-531105 Supplies - Tournaments			1,500	1,448	0	1,500	
100-5-6120-531106 Supplies - Senior Citi			1,500	1,566	3,500	5,000	
100-5-6120-531107 Supplies - Soccer			2,000	1,030	0	2,000	
100-5-6120-531108 Supplies - Children's			20,000	17,516	0	20,000	
100-5-6120-531109 Supplies-Cheerleading/			14,000	5,659	0	14,000	
100-5-6120-531110 Equip Exp - Coach's Re			2,500	0	(2,500)	0	
100-5-6120-531111 Supplies-Special Progr			20,000	2,000	0	20,000	
100-5-6120-531220 Natural Gas			4,300	2,580	0	4,300	
100-5-6120-531230 Electricity			34,000	29,308	3,000	37,000	
100-5-6120-531270 Gasoline/Diesel			3,300	4,620	1,700	5,000	
100-5-6120-531300 Operating Lease			5,600	5,315	1,000	6,600	
100-5-6120-531590 Other			14,500	11,270	0	14,500	
100-5-6120-531600 Small Eqpmt/Furn<5000			5,000	6,899	2,000	7,000	
100-5-6120-531700 Other Supplies			20,000	7,515	0	20,000	
TOTAL SUPPLIES & MINOR EQPT			**222,505**	**166,325**	**9,685**	**232,190**	
CAPITAL OUTLAYS > $5000							
100-5-6120-542300 Furniture & Fixtures			0	0	0	0	
100-5-6120-542400 Computers			0	0	0	0	
100-5-6120-542410 Technology			0	0	0	0	
100-5-6120-542500 Equipment			18,000	18,000	2,000	20,000	
TOTAL CAPITAL OUTLAYS > $5000			**18,000**	**18,000**	**2,000**	**20,000**	
DEBT SERVICE							
100-5-6120-580401 Vehicles - Principal			0	0	0	0	
100-5-6120-582401 VEHICLES INTEREST			0	0	0	0	
TOTAL DEBT SERVICE			**0**	**0**	**0**	**0**	
TOTAL PARTICIPANT RECREATION			**1,075,564**	**1,031,541**	**115,697**	**1,191,261**	
DEPARTMENT - PLANNING & ZONING							
CONTRACTED SERVICES							
100-5-7400-521200 Professional			54,525	26,004	120,475	175,000	City Planner, Other Professional Services including COMP Plan
100-5-7400-521201 Planning/Zoning Board			2,175	2,050	0	2,175	
100-5-7400-521202 Appeals Board			2,075	1,970	0	2,075	
100-5-7400-521203 Design Review			1,875	1,675	0	1,875	
100-5-7400-521300 Technical			25,000	12,389	0	25,000	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
100-5-7400-522200 Repairs & Maintenance				650	612	0	650	
100-5-7400-523210 Information Technology				500	0	0	500	
100-5-7400-523300 Advertising				1,000	973	0	1,000	
100-5-7400-523500 Travel				0	18	0	0	
100-5-7400-523600 Dues & Fees				250	23	0	250	
100-5-7400-523700 Education & Training				3,100	1,310	0	3,100	
100-5-7400-523900 OTHER				0	0	0	0	
TOTAL CONTRACTED SERVICES				**91,150**	**47,023**	**120,475**	**211,625**	
SUPPLIES & MINOR EQPT								
100-5-7400-531100 Supplies				500	197	0	500	
100-5-7400-531400 Books & Periodicals				0	0	0	0	
TOTAL SUPPLIES & MINOR EQPT				**500**	**197**	**0**	**500**	
CAPITAL OUTLAYS > $5000								
100-5-7400-542410 Technology				5,000	0	0	5,000	
TOTAL CAPITAL OUTLAYS > $5000				**5,000**	**0**	**0**	**5,000**	
TOTAL PLANNING & ZONING				**96,650**	**47,221**	**120,475**	**217,125**	

EXHIBIT B

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - CODE ENFORCEMENT								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-7450-511100 Regular Employees	**ACTIVE - FTE**	2	**2**	99,695	88,345	4,985	104,680	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7450-511200 Part-time Employees	ACTIVE - PT	0	0	0	0	0	0	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7450-511300 Overtime	**VACANT - FTE**	**0**	**0**	4,000	3,255	0	4,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7450-511325 Incentive Wages	VACANT - PT	0	0	0	0	0	0	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7450-511335 Incentive Wages-(1TP)				1,994	1,994	(0)	1,994	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7450-512100 Group Insurance				22,004	16,604	(128)	21,876	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7450-512200 Social Security FICA C				6,553	5,649	309	6,862	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7450-512300 Medicare				1,532	1,321	73	1,605	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7450-512400 Retirement Contributio				23,128	23,479	3,590	26,718	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7450-512700 Worker's Compensation				445	17	681	1,126	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**2**	**2**	**159,351**	**140,664**	**9,509**	**168,860**	
CONTRACTED SERVICES								
100-5-7450-521200 Professional				45,000	37,259	5,000	50,000	
100-5-7450-521300 Technical				0	0	0	0	
100-5-7450-522200 Repairs & Maintenance				8,020	6,109	(20)	8,000	
100-5-7450-523200 Communications				1,000	0	(1,000)	0	
100-5-7450-523210 Information Technology				0	0	0	0	
100-5-7450-523400 Printing & Binding				3,000	1,341	0	3,000	
100-5-7450-523500 Travel				1,000	1,157	200	1,200	
100-5-7450-523600 Dues & Fees				0	0	0	0	
100-5-7450-523700 Education & Training				600	590	0	600	
TOTAL CONTRACTED SERVICES				**58,620**	**46,455**	**4,180**	**62,800**	
SUPPLIES & MINOR EQPT								
100-5-7450-531100 Supplies				1,000	119	(500)	500	
100-5-7450-531270 Gasoline/Diesel				3,000	2,540	500	3,500	
100-5-7450-531700 Other Supplies				0	0	0	0	
TOTAL SUPPLIES & MINOR EQPT				**4,000**	**2,659**	**0**	**4,000**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
CAPITAL OUTLAYS > $5000								
100-5-7450-542200 Vehicles				75,000	71,084	(75,000)	0	0
100-5-7450-542500 Equipment				0	0	0	0	
TOTAL CAPITAL OUTLAYS > $5000				**75,000**	**71,084**	**(75,000)**	**0**	
DEBT SERVICE								
100-5-7450-580419 Principal-Regions Veh				0	**0**	**18,000**	**18,000**	
100-5-7450-582419 Interest-Regions Veh L				0	**0**	**2,900**	**2,900**	
TOTAL DEBT SERVICE				0	**0**	**20,900**	**20,900**	
TOTAL CODE ENFORCEMENT				**296,971**	**260,862**	**(40,411)**	**256,560**	

EXHIBIT B

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - ECONOMIC DEVELOPMENT								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
100-5-7520-511100 Regular Employees	**ACTIVE - FTE**	**3**	**4**	200,766	180,831	34,235	235,001	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total+1ADDT'L HEAD COUNT
100-5-7520-511300 Overtime	ACTIVE - PT	0	0	3,000	3,040	0	3,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7520-511335 Incentive Wages-(1TP)	VACANT - FTE	0	0	3,995	3,875	481	4,476	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7520-512100 Group Insurance	VACANT - PT	0	0	33,006	28,896	10,746	43,752	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7520-512200 Social Security FICA C				12,718	11,335	2,316	15,034	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7520-512300 Medicare				2,974	2,651	542	3,516	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7520-512400 Retirement Contributio				44,888	45,614	13,649	58,537	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
100-5-7520-512700 Worker's Compensation				855	0	1,576	2,431	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**3**	**4**	**302,202**	**276,241**	**63,545**	**365,747**	
CONTRACTED SERVICES								
100-5-7520-521100 Contract Services				7,500	1,234	0	7,500	
100-5-7520-521200 Professional				75,000	72,194	5,000	80,000	Includes Comprehensive Plan for FY27
100-5-7520-521204 Consulting				7,000	0	43,000	50,000	Grant Consultant & Econ Dev Consultant
100-5-7520-521300 Technical				170	0	330	500	
100-5-7520-521309 Art Grant-Fulton Count				10,000	0	(10,000)	0	
100-5-7520-521400 Arts Council Grant Exp				330	0	(330)	0	
100-5-7520-522000 Festivals & Events				15,000	21,709	5,000	20,000	
100-5-7520-522125 Special Exhibits - Sou				10,000	6,303	0	10,000	
100-5-7520-522145 Special Promotions				5,000	4,414	0	5,000	
100-5-7520-522160 Special Events - Counc				20,000	19,663	0	20,000	
100-5-7520-522200 Repairs & Maintenance				2,000	3,477	1,000	3,000	
100-5-7520-523200 Communications				1,800	2,080	700	2,500	
100-5-7520-523210 Information Technology				4,000	7,414	0	4,000	
100-5-7520-523300 Advertising				12,000	5,810	0	12,000	
100-5-7520-523400 Printing & Binding				200	0	0	200	
100-5-7520-523500 Travel				2,000	286	0	2,000	
100-5-7520-523600 Dues & Fees				3,020	2,666	980	4,000	
100-5-7520-523700 Education & Training				500	750	0	500	
100-5-7520-523850 Contract Labor				0	0	0	0	
TOTAL CONTRACTED SERVICES				**175,520**	**148,000**	**45,680**	**221,200**	

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
SUPPLIES & MINOR EQPT							
100-5-7520-531100 Supplies			4,500	3,800	0	4,500	
100-5-7520-531200 Supplies - Christ Chur			250	104	0	250	
100-5-7520-531220 Natural Gas			2,100	1,491	1,000	3,100	
100-5-7520-531230 Electricity			7,000	1,291	(5,000)	2,000	
100-5-7520-531270 Gasoline/Diesel			1,800	1,392	200	2,000	
100-5-7520-531300 Operating Lease			2,700	2,658	300	3,000	
100-5-7520-531600 Small Eqpmt/Furn<5000			2,500	1,042	2,500	5,000	
100-5-7520-531700 Other Supplies			800	894	200	1,000	
TOTAL SUPPLIES & MINOR EQPT			**21,650**	**12,672**	**(800)**	**20,850**	
CAPITAL OUTLAYS > $5000							
100-5-7520-541200 Site Improvements			25,000	37,554	15,000	40,000	
100-5-7520-542200 Vehicles			0	0	25,000	25,000	Requesting 1 Cash Vehicle – (Ford Pickup Truck) for the purpose of assisting with deliveries related to events planning.
100-5-7520-542300 Furniture & Fixtures			5,000	0	(5,000)	0	
TOTAL CAPITAL OUTLAYS > $5000			**30,000**	**37,554**	**35,000**	**65,000**	
OTHER COSTS (NOC)							
100-5-7520-575100 Hapeville Community Im			5,000	0	0	5,000	
100-5-7520-575110 Community Garden Expen			1,300	178	0	1,300	
TOTAL OTHER COSTS (NOC)			**6,300**	**178**	**0**	**6,300**	
TOTAL ECONOMIC DEVELOPMENT			**535,672**	**474,645**	**143,425**	**679,097**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - MAIN STREET								
CONTRACTED SERVICES								
100-5-7550-521309 Art Grant-Fulton Count				0	6,091	0	0	
100-5-7550-521400 GM Grant Exp-Main Stre				0	0	0	0	
100-5-7550-521450 Georgia Power Grant Ex				0	3,200	0	0	
100-5-7550-522000 Festivals				58,000	69,268	12,000	70,000	
100-5-7550-523200 Communications				0	0	0	0	
100-5-7550-523300 Advertising				2,000	268	(1,400)	600	
100-5-7550-523400 Printing & Binding				60	145	140	200	
100-5-7550-523500 Travel				2,000	417	(1,250)	750	
100-5-7550-523600 Dues & Fees				1,500	994	0	1,500	
100-5-7550-523700 Education & Training				1,000	225	(500)	500	
100-5-7550-523850 Contract Labor				2,000	3,280	1,500	3,500	
TOTAL CONTRACTED SERVICES				**66,560**	**83,889**	**10,490**	**77,050**	
SUPPLIES & MINOR EQPT								
100-5-7550-531100 Supplies				1,800	2,287	1,200	3,000	
100-5-7550-531600 Small Equipment<5000				0	0	0	0	
100-5-7550-531700 Other Supplies				0	0	0	0	
TOTAL SUPPLIES & MINOR EQPT				**1,800**	**2,287**	**1,200**	**3,000**	
CAPITAL OUTLAYS > $5000								
100-5-7550-541200 Site Improvements				12,000	0	(7,000)	5,000	
TOTAL CAPITAL OUTLAYS > $5000				**12,000**	**0**	**(7,000)**	**5,000**	
TOTAL MAIN STREET				**80,360**	**86,176**	**4,690**	**85,050**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
INTERFUND TRANSACTIONS								
100-5-9100-590290 Transfer to Trade & To				35,497	0	110,875	146,372	GF Funding Source for 290 Trade & Tourism Fund budget shortfall.
100-5-9100-590301 Transfer to Cap Proj F				0	0	0	0	
100-5-9100-591001 Reserve for Contingenc				20,986	0	(20,986)	0	
TOTAL INTERFUND TRANSACTIONS				**56,483**	**0**	**89,889**	**146,372**	
TOTAL EXPENDITURES				**18,870,429**	**18,920,506**	**3,480,337**	**22,350,769**	
REVENUE OVER/(UNDER) EXPENDITURES				**0**	**(88,176)**	**3**	**3**	Fund 100 - Available Fund Balance at FYE 09/30/2025 = 2,412,517.63

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
201-SPECIAL REVENUE FUNDS								
REVENUES								
INTERGOVERNMENTAL REV								
201-0-0000-334105 Bright Start Grant Inc				10,000	12,590	0	10,000	
TOTAL INTERGOVERNMENTAL REV				10,000	**12,590**	**0**	**10,000**	
OTHER FINANCING SOURCES								
201-0-0000-395201 PY Fund Balance Alloc				0	0	0	0	
TOTAL OTHER FINANCING SOURCES				0	**0**	**0**	**0**	
TOTAL REVENUE				**10,000**	**12,590**	**0**	**10,000**	
201-SPECIAL REVENUE FUNDS								
DEPARTMENT - SPECIAL REVENUE								
DEPARTMENTAL EXPENDITURES								
DEBT SERVICE								
201-5-5910-580565 Bright Start- Expendit				10,000	12,597	0	10,000	
TOTAL DEBT SERVICE				**10,000**	**12,597**	**0**	**10,000**	
TOTAL SPECIAL REVENUE				**10,000**	**12,597**	**0**	**10,000**	
TOTAL EXPENDITURES				**10,000**	**12,597**	**0**	**10,000**	
REVENUE OVER/(UNDER) EXPENDITURES				**0**	(7)	**0**	**0**	Fund 201 - Available Fund Balance at FYE 09/30/2025 = 10,315.80

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
205-TAX ALLOCATION DISTRICT							
REVENUES							
TAXES							
205-0-0000-313205 TAD Revenue			95,464	95,464	0	95,464	
TOTAL TAXES			95,464	95,464	0	95,464	
TOTAL REVENUE			95,464	95,464	0	95,464	
DEPARTMENTAL EXPENDITURES							
CONTRACTED SERVICES							
205-5-4900-521200 Professional Services			95,464	0	0	95,464	
TOTAL CONTRACTED SERVICES			95,464	0	0	95,464	
SUPPLIES & MINOR EQPT			0	0	0	0	
			0	0	0	0	
205-5-4900-531600 Small Equipment < 5000			0	0	0	0	
TOTAL SUPPLIES & MINOR EQPT			0	0	0	0	
TOTAL TAX ALLOCATION DISTRICT			95,464	0	0	95,464	
TOTAL EXPENDITURES			95,464	0	0	95,464	
REVENUE OVER/(UNDER) EXPENDITURES			0	95,464	0	0	Fund 205 - Available Fund Balance at FYE 09/30/2025 = 77,425.75

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
210-ASSET FORFEITURE FUND								
REVENUES								
FINES AND FORFEITURES								
210-0-0000-351330 ASSETS SEIZED				29,000	29,000	(29,000)	0	
TOTAL FINES AND FORFEITURES				29,000	29,000	(29,000)	0	
INVESTMENT INCOME								
210-0-0000-361100 INTEREST REVENUE				1	2	2	3	
TOTAL INVESTMENT INCOME				**1**	**2**	**2**	**3**	
OTHER FINANCING SOURCES				0	0	0	0	
210-0-0000-395210 PY Fund Balance Alloc				0	0	0	0	
TOTAL OTHER FINANCING SOURCES				0	**0**	**0**	**0**	
TOTAL REVENUE				**29,001**	**29,002**	**(28,998)**	**3**	
DEPARTMENTAL EXPENDITURES								
CONTRACTED SERVICES								
210-5-3210-522200 REPAIR & MAINTENANCE				0	0	3	3	
TOTAL CONTRACTED SERVICES				0	**0**	**3**	**3**	
CAPITAL OUTLAYS > $5000								
210-5-3210-542500 VEHICLES & EQUIPMENT				29,001	0	(29,001)	0	
TOTAL CAPITAL OUTLAYS > $5000				**29,001**	**0**	**(29,001)**	**0**	
TOTAL POLICE DEPARTMENT				**29,001**	**0**	**(28,998)**	**3**	
TOTAL EXPENDITURES				**29,001**	**0**	**(28,998)**	**3**	
REVENUE OVER/(UNDER) EXPENDITURES				**0**	**29,002**	**0**	**0**	Fund 210 - Available Fund Balance at FYE 09/30/2025 = 9,392.07
215-E911 FUND								
REVENUES								

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
CHARGES FOR SERVICES								
215-0-0000-342500 E-911 Revenue				185,000	133,830	(35,000)	150,000	
TOTAL CHARGES FOR SERVICES				**185,000**	**133,830**	**(35,000)**	**150,000**	
OTHER FINANCING SOURCES								
215-0-0000-391100 Transfer from General				627,858	0	79,990	707,848	
215-0-0000-395215 PY Fund Balance Alloc				0	0	0	0	
TOTAL OTHER FINANCING SOURCES				**627,858**	**0**	**79,990**	**707,848**	
TOTAL REVENUE				**812,858**	**133,830**	**44,990**	**857,848**	
DEPARTMENTAL EXPENDITURES								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
215-5-3800-511100 Regular Salaries - (Di	**ACTIVE - FTE**	**7**	**6**	428,942	284,914	34,132	463,074	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
215-5-3800-511300 Overtime - (Dispatch)	ACTIVE - PT	0	0	100,000	68,153	0	100,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
215-5-3800-511335 Incentive Wages-(1TP)	**VACANT - FTE**	**2**	**3**	7,624	6,762	(2,752)	4,872	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
215-5-3800-512100 Group Insurance	VACANT - PT	0	0	77,013	42,716	(11,385)	65,628	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
215-5-3800-512200 Social Security FICA C				33,267	21,785	1,946	35,213	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
215-5-3800-512300 Medicare				7,780	5,087	455	8,235	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
215-5-3800-512400 Retirement Contributio				117,415	111,057	19,694	137,109	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
215-5-3800-512700 Worker's Compensation				1,815	0	2,901	4,716	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**9**	**9**	**773,858**	**540,475**	**44,990**	**818,848**	
CONTRACTED SERVICES								
215-5-3800-521100 Contract Services				0	0	0	0	
215-5-3800-521200 Professional Services				1,000	375	0	1,000	
215-5-3800-523200 Communications				34,000	28,561	0	34,000	
215-5-3800-523700 Education & Training				2,500	0	0	2,500	
TOTAL CONTRACTED SERVICES				**37,500**	**28,936**	**0**	**37,500**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
SUPPLIES & MINOR EQPT								
215-5-3800-531100 Supplies				1,500	617	0	1,500	
TOTAL SUPPLIES & MINOR EQPT				**1,500**	**617**	**0**	**1,500**	
TOTAL EXPENDITURES				**812,858**	**570,028**	**44,990**	**857,848**	
REVENUE OVER/(UNDER) EXPENDITURES				**0**	**(436,198)**	**(0)**	**(0)**	Fund 215-Available Fund Bal at FYE 09/30/2025 = 37,847.80

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
220-ARP GRANT FUND								
REVENUES								
MISC REVENUE								
220-0-0000-381230 ARPA Boost Grant-Rec				45,000	45,000	0	45,000	
TOTAL MISC REVENUE				45,000	45,000	0	45,000	
TOTAL REVENUE				45,000	45,000	0	45,000	
DEPARTMENTAL EXPENDITURES								
DEPARTMENT - PARTICIPANT RECREATION								
CONTRACTED SERVICES								
220-5-6120-523700 Education-Training-Fie				45,000	45,000	0	45,000	
TOTAL CONTRACTED SERVICES				45,000	45,000	0	45,000	
CAPITAL OUTLAYS > $5000								
220-5-6120-542300 Furniture & Fixtures				0	0	0	0	
220-5-6120-542400 Computers				0	0	0	0	
TOTAL CAPITAL OUTLAYS > $5000				0	0	0	0	
TOTAL PARTICIPANT RECREATION				45,000	45,000	0	45,000	
TOTAL EXPENDITURES				**45,000**	**45,000**	**0**	**45,000**	
REVENUE OVER/(UNDER) EXPENDITURES				0	0	0	0	Fund 220 - Available Fund Balance at FYE 09/30/2025 = 0.00

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
275-HOTEL & MOTEL TAX FUND								
REVENUES								
TAXES								
275-0-0000-314120 Hotel/Motel Taxes				3,300,000	2,825,821	100,000	3,400,000	
TOTAL TAXES				**3,300,000**	**2,825,821**	**100,000**	**3,400,000**	
TOTAL REVENUE				**3,300,000**	**2,825,821**	**100,000**	**3,400,000**	
DEBT SERVICE								
275-5-5910-580410 Tourism B-TPD Trf Out				618,750	529,841	18,750	637,500	TPD - 18.75% of Total HM Revenue
275-5-5910-580415 Gen Fund Allocation				1,237,500	1,059,683	37,500	1,275,000	GF - 37.50% of Total HM Revenue
TOTAL DEBT SERVICE				**1,856,250**	**1,589,524**	**56,250**	**1,912,500**	
TOTAL HOTEL-MOTEL				**1,856,250**	**1,589,524**	**56,250**	**1,912,500**	
DEPARTMENTAL EXPENDITURES								
CONTRACTED SERVICES								
275-5-7520-521200 Professional Services				**1,443,750**	**1,236,297**	**43,750**	**1,487,500**	ATL DMO - (43.75% of Hotel/Motel Revenue Received)
TOTAL CONTRACTED SERVICES				**1,443,750**	**1,236,297**	**43,750**	**1,487,500**	
TOTAL ECONOMIC DEVELOPMENT				**1,443,750**	**1,236,297**	**43,750**	**1,487,500**	
TOTAL EXPENDITURES				**3,300,000**	**2,825,821**	**100,000**	**3,400,000**	
REVENUE OVER/(UNDER) EXPENDITURES				**0**	**(0)**	**0**	**0**	Fund 275 - Available Fund Balance at FYE 09/30/2025 = 0.08

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
280-VEHICLE EXCISE FUND								
INTERGOVERNMENTAL REV								
280-0-0000-333600 Car Rental Tax Revenue				150,000	86,578	(25,000)	125,000	
TOTAL INTERGOVERNMENTAL REV				**150,000**	**86,578**	**(25,000)**	**125,000**	
TOTAL REVENUE				**150,000**	**86,578**	**(25,000)**	**125,000**	
OTHER FINANCING USES								
280-5-9000-611290 Transfer to Fd 290-TPD				150,000	0	(25,000)	125,000	
TOTAL OTHER FINANCING USES				150,000	**0**	**(25,000)**	**125,000**	
TOTAL OTHER SOURCES & USES				**150,000**	**0**	**(25,000)**	**125,000**	
TOTAL EXPENDITURES				**150,000**	**0**	**(25,000)**	**125,000**	
REVENUE OVER/(UNDER) EXPENDITURES				**0**	**86,578**	**0**	**0**	Fund 280 - Available Fund Balance at FYE 09/30/2025 = .99

				FY 2025-26	Current YTD	Current Budget	FY 2026-27	EXHIBIT B
	Head Count Status	Head Count		Current Approved Budget	08/26/2026	Increase (Decrease)	Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
290-TRADE AND TOURISM								
INTERGOVERNMENTAL REV								
290-0-0000-336172 GHC Grant Revenue				2,250	0	0	2,250	
TOTAL INTERGOVERNMENTAL REV				**2,250**	**0**	**0**	**2,250**	
MISC REVENUE								
290-0-0000-381110 Misc Revenue				250	602	0	250	
TOTAL MISC REVENUE				250	**602**	**0**	**250**	
OTHER FINANCING SOURCES								
290-0-0000-391100 Transfer from General				35,497	0	110,875	146,372	
290-0-0000-391280 DMO-TCT trf fr H/M				0	0	0	0	
290-0-0000-391281 Transfer from Vehicle				150,000	0	(25,000)	125,000	
290-0-0000-391285 Tourism B=TPD trf fr H				618,750	529,841	18,750	637,500	TPD-18.75%
290-0-0000-391295 Transfer from Dev Auth				0	0	500,000	500,000	Funding Source for replacement of the roof at the Hoyt Smith Center
290-0-0000-395250 P/Y Carryover				0	0	0	0	Use of PY Carryover Instead of General Fund
TOTAL OTHER FINANCING SOURCES				**804,247**	**529,841**	**604,625**	**1,408,872**	
TOTAL REVENUE				**806,747**	**530,443**	**604,625**	**1,411,372**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENTAL EXPENDITURES								
DEPARTMENT - Hoyt Smith Center								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
290-5-6121-511100 Regular Employees	**ACTIVE - FTE**	3	**4**	183,000	143,799	36,008	219,008	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6121-511200 Part Time Employees	**ACTIVE - PT**	4	**4**	90,736	69,339	3,825	94,561	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6121-511300 Overtime	**VACANT - FTE**	**2**	**1**	8,000	9,142	0	8,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6121-511335 Incentive Wages-(1TP)	VACANT - PT	0	0	3,685	4,949	463	4,148	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6121-512100 Group Insurance				44,008	20,172	(256)	43,752	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6121-512200 Social Security FICA C				17,696	13,924	2,498	20,194	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6121-512300 Medicare				4,139	3,256	584	4,723	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6121-512400 Retirement Contributio				42,602	37,827	13,202	55,804	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6121-512700 Worker's Compensation				793	1,015	1,478	2,271	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**9**	**9**	**394,659**	**303,424**	**57,802**	**452,461**	
CONTRACTED SERVICES								
290-5-6121-521200 Professional Services				900	1,410	0	900	
290-5-6121-522160 Special Events				30,000	36,834	0	30,000	
290-5-6121-522200 Repairs and Maintenanc				115,000	96,562	0	115,000	
290-5-6121-523200 Communications				7,000	8,344	0	7,000	
290-5-6121-523600 Dues & Fees				2,000	1,666	0	2,000	
TOTAL CONTRACTED SERVICES				**154,900**	**144,816**	**0**	**154,900**	
SUPPLIES & MINOR EQPT								
290-5-6121-531100 Supplies				15,000	15,040	0	15,000	
290-5-6121-531220 Natural Gas				7,500	2,580	0	7,500	
290-5-6121-531230 Electricity				7,500	9,381	500	8,000	
290-5-6121-531600 Small Eqpmt/Furn<5000				5,000	2,650	0	5,000	
TOTAL SUPPLIES & MINOR EQPT				**35,000**	**29,652**	**500**	**35,500**	
CAPITAL OUTLAYS > $5000								
290-5-6121-541200 Site Improvements				0	0	500,000	500,000	2026 Bond Project - Replacement of the roof at the Hoyt Smith Center
TOTAL CAPITAL OUTLAYS > $5000				**0**	**0**	**500,000**	**500,000**	
TOTAL Hoyt Smith Center				**584,559**	**477,892**	**596,302**	**1,180,861**	
DEPARTMENT - Depot Museum								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					

				FY 2025-26	Current YTD	Current Budget	FY 2026-27	EXHIBIT B
	Head Count Status	Head Count		Current Approved Budget	08/26/2026	Increase (Decrease)	Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
290-5-6172-511100 Regular Employees	**ACTIVE - FTE**	1	**1**	87,006	76,301	4,351	91,357	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6172-511335 Incentive Wages-(1TP)	ACTIVE - PT	0	0	1,740	1,740	0	1,740	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6172-512100 Group Insurance	VACANT - FTE	0	0	11,002	8,683	(64)	10,938	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6172-512200 Social Security FICA C	VACANT - PT	0	0	5,502	4,781	270	5,772	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6172-512300 Medicare				1,287	1,118	63	1,350	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6172-512400 Retirement Contributio				19,420	19,715	3,055	22,475	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
290-5-6172-512700 Worker's Compensation				394	0	598	992	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**1**	**1**	**126,351**	**112,339**	**8,273**	**134,624**	
CONTRACTED SERVICES								
290-5-6172-521200 Professional Services				31,000	26,166	0	31,000	
290-5-6172-521205 Bank Charges				0	0	0	0	
290-5-6172-521402 GHC Grant Expenses				0	0	0	0	
290-5-6172-522000 Festivals & Events				4,100	3,747	0	4,100	
290-5-6172-522160 Special Events				625	0	0	625	
290-5-6172-522200 Repairs and Maintenanc				0	0	0	0	
290-5-6172-523200 Communications				500	374	0	500	
290-5-6172-523300 Advertising				1,000	311	0	1,000	
290-5-6172-523500 Travel				485	772	0	485	
290-5-6172-523600 Dues & Fees				700	2,025	50	750	
TOTAL CONTRACTED SERVICES				**38,410**	**33,395**	**50**	**38,460**	
SUPPLIES & MINOR EQPT								
290-5-6172-531100 Supplies				4,250	5,492	0	4,250	
290-5-6172-531230 Electricity				9,200	6,232	0	9,200	
290-5-6172-531600 Small Eqpmt/Furn<5000				3,307	484	0	3,307	
290-5-6172-531700 Other Supplies				8,000	4,695	0	8,000	
TOTAL SUPPLIES & MINOR EQPT				**24,757**	**16,903**	**0**	**24,757**	

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
CAPITAL OUTLAYS > $5000							
290-5-6172-541200 Site Improvements			**0**	**0**	**0**	**0**	
290-5-6172-542300 Furniture & Fixtures			**0**	**0**	**0**	**0**	
TOTAL CAPITAL OUTLAYS > $5000			**0**	**0**	**0**	**0**	
TOTAL Depot Museum			**189,518**	**162,636**	**8,323**	**197,841**	
DEPARTMENT - Economic Development							
CONTRACTED SERVICES							
290-5-7520-521200 Professional Services			0	0	0	0	
290-5-7520-522200 Repairs and Maintenanc			2,987	0	0	2,987	
290-5-7520-523600 Dues and Fees			10,000	15,000	0	10,000	
TOTAL CONTRACTED SERVICES			**12,987**	**15,000**	**0**	**12,987**	
SUPPLIES & MINOR EQPT							
290-5-7520-531100 Supplies			1,082	0	0	1,082	
TOTAL SUPPLIES & MINOR EQPT			**1,082**	**0**	**0**	**1,082**	
CAPITAL OUTLAYS > $5000							
290-5-7520-541200 Site Improvements			18,600	5,994	0	18,600	
290-5-7520-541245 748 VA - Remediation			0	0	0	0	
290-5-7520-541246 748 VA - Construction			0	0	0	0	
290-5-7520-541280 Theatre - 599 N Centra			0	0	0	0	
TOTAL CAPITAL OUTLAYS > $5000			**18,600**	**5,994**	**0**	**18,600**	
TOTAL Economic Development			**32,669**	**20,994**	**0**	**32,669**	
TOTAL EXPENDITURES			**806,747**	**661,523**	**604,625**	**1,411,372**	
REVENUE OVER/(UNDER) EXPENDITURES			**0**	**(131,079)**	**(0)**	**(0)**	Fund 290 - Available Fund Balance at FYE 09/30/2025 = 1,344,555.78

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
301-CAPITAL PROJECTS FUND								
REVENUES								
INTERGOVERNMENTAL REV								
301-0-0000-331347 DOT - LMIG Program Rev				180,000	91,131	(90,000)	90,000	
301-0-0000-331486 CDBG - Sidewalks--CDBG				0	0	0	0	
301-0-0000-331488 CDBG Revenues				100,000	0	20,000	120,000	
TOTAL INTERGOVERNMENTAL REV				**280,000**	**91,131**	**(70,000)**	**210,000**	
OTHER FINANCING SOURCES								
301-0-0000-391125 Transfers from General				0	0	0	0	
301-0-0000-391295 Transfer from Developm				0	0	2,743,136	2,743,136	2026 Bond Projects Funding Source for New City Hall renovations, Upgrades to the audio/visual capabilities within the Municipal Courtroom-($60K), and old City Hall renovationd for Fire; Renovations to Fire Station No. 2 (440K); and Improvements to the Municipal Justice Complex (440K)
301-0-0000-391350 Transfer from T-SPLOST				155,800	0	(108,800)	47,000	
301-0-0000-392250 PY Fund Balance Alloc				0	0	0	0	
TOTAL OTHER FINANCING SOURCES				**155,800**	**0**	**2,634,336**	**2,790,136**	
TOTAL REVENUE				**435,800**	**91,131**	**2,564,336**	**3,000,136**	
CAPITAL OUTLAYS > $5000								
301-5-5920-541224 Fire Station #2 Renova				0	0	440,000	440,000	2026 Bond Projects: Renovations to Fire Station No. 2
301-5-5920-541225 Municipal Ct Complex-I				0	0	440,000	440,000	2026 Bond Projects: Improvements to the Municipal Justice Complex
301-5-5920-541226 3469 Dearborn Plaza-Reno				0	0	303,136	303,136	2026 Bond Projects: Renovation of 3469 Dearborn Plaza for use as the new City Hall
301-5-5920-541227 3468 N. Fulton-Renovat				0	0	1,500,000	1,500,000	2026 Bond Projects: Renovation of the existing City Hall for conversion into a Fire and Emergency Services facility
301-5-5920-541228 Municipal Ct Rm-AV-Upg				0	0	60,000	60,000	2026 Bond Projects: Upgrades to the audio/visual capabilities within the Municipal Courtroom-($60K)
301-5-5920-541360 CDBG				201,800	42,720	(61,800)	140,000	
301-5-5920-541375 DOT -LMIG Program Expe				234,000	77,821	(117,000)	117,000	
TOTAL CAPITAL OUTLAYS > $5000				**435,800**	**120,541**	**2,564,336**	**3,000,136**	
TOTAL EXPENDITURES				**435,800**	**120,541**	**2,564,336**	**3,000,136**	
REVENUE OVER/(UNDER) EXPENDITURES				**0**	**(29,410)**	**0**	**0**	Fund 301 - Available Fund Balance at FYE 09/30/2025 = 394,064.49

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
350-T-SPLOST							
REVENUES							
TAXES							
350-0-0000-313500 T-SPLOST 2 Revenue			1,300,000	1,165,039	250,000	1,550,000	
TOTAL TAXES			**1,300,000**	**1,165,039**	**250,000**	**1,550,000**	
INVESTMENT INCOME			**0**	**0**	**0**	**0**	
350-0-0000-361115 Interest - GA Fund 1			**0**	**41,092**	**40,000**	**40,000**	
TOTAL INVESTMENT INCOME			**0**	**41,092**	**40,000**	**40,000**	
OTHER FINANCING SOURCES			**0**	**0**	**0**	**0**	
350-0-0000-395250 PY Fund Balance Alloc			585,800	0	1,071,200	1,657,000	
TOTAL OTHER FINANCING SOURCES			**585,800**	**0**	**1,071,200**	**1,657,000**	
TOTAL REVENUE			**1,885,800**	**1,206,130**	**1,361,200**	**3,247,000**	
DEPARTMENTAL EXPENDITURES							
CAPITAL OUTLAYS > $5000							
350-5-5920-541202 Loop Road-Paving-TSP 2			200,000	0	0	200,000	
350-5-5920-541205 Dogwood-Ped. Imp-TSP 2			1,000,000	706,314	2,000,000	3,000,000	
350-5-5920-541208 Traffic Signage-TSP 2			80,000	9,202	(80,000)	0	
350-5-5920-542102 TSPLOST-Tech-TSP 2			450,000	0	(450,000)	0	
TOTAL CAPITAL OUTLAYS > $5000			**1,730,000**	**715,516**	**1,470,000**	**3,200,000**	
INTERFUND TRANSACTIONS							
350-5-9100-590301 Transfer to Capital Pr			155,800	0	(108,800)	47,000	
TOTAL INTERFUND TRANSACTIONS			155,800	**0**	**(108,800)**	**47,000**	
TOTAL OTHER FINANCING USES			155,800	**0**	**(108,800)**	**47,000**	
TOTAL EXPENDITURES			**1,885,800**	**715,516**	**1,361,200**	**3,247,000**	
REVENUE OVER/(UNDER) EXPENDITURES			**0**	**490,614**	**0**	**0**	Fund 350 - Available Fund Balance at FYE 09/30/2025 = 3,451,298.05
505-WATER & SEWER FUND							
REVENUES							

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
CHARGES FOR SERVICES								
505-0-0000-341191 Return Check Fees				500	340	0	500	
505-0-0000-341900 Water/Sewer Misc				24,100	0	(24,100)	0	
505-0-0000-344210 Water Charges				3,200,000	2,782,925	800,000	4,000,000	
505-0-0000-344211 Water Tap Fee				200,000	20,500	(150,000)	50,000	
505-0-0000-344230 Sewage Charges				1,800,000	1,574,369	1,000,000	2,800,000	
505-0-0000-344231 Sewer Tap Fee				75,000	4,000	(65,000)	10,000	
505-0-0000-344290 Late Fee				150,000	123,129	0	150,000	
505-0-0000-344292 Reconnect Water Fee				0	(375)	0	0	
TOTAL CHARGES FOR SERVICES				**5,449,600**	**4,504,889**	**1,560,900**	**7,010,500**	
MISC REVENUE								
505-0-0000-389000 M.O.S.T.				1,200,000	1,155,511	300,000	**1,500,000**	MOST 12 Months Projected - 125K Per Month or 1.5M
TOTAL MISC REVENUE				**1,200,000**	**1,155,511**	**300,000**	**1,500,000**	
TOTAL REVENUE				**6,649,600**	**5,660,400**	**1,860,900**	**8,510,500**	
505-WATER & SEWER FUND								
DEPARTMENT - SEWAGE COLLECTION & DISPO								
SUPPLIES & MINOR EQPT								
505-5-4330-531210 Water/Sewerage				600,000	1,078,184	600,000	1,200,000	
TOTAL SUPPLIES & MINOR EQPT				**600,000**	**1,078,184**	**600,000**	**1,200,000**	
CAPITAL OUTLAYS > $5000								
505-5-4330-542500 Equipment				0	0	0	0	
TOTAL CAPITAL OUTLAYS > $5000				0	**0**	**0**	**0**	
TOTAL SEWAGE COLLECTION & DISPO				**600,000**	**1,078,184**	**600,000**	**1,200,000**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
DEPARTMENT - WATER SUPPLY								
DEPARTMENTAL EXPENDITURES								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
505-5-4420-511100 Regular Employees	**ACTIVE - FTE**	**8.75**	**8.75**	492,895	430,997	24,645	517,540	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
505-5-4420-511300 Overtime	ACTIVE - PT	0	0	110,000	61,858	(30,000)	80,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
505-5-4420-511335 Incentive Wages-(1TP)	VACANT - FTE	0	1	8,933	8,933	0	8,933	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
505-5-4420-512100 Group Insurance	VACANT - PT	0	0	85,265	86,711	10,443	95,708	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
505-5-4420-512200 Social Security FICA C				37,933	29,788	(332)	37,601	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
505-5-4420-512300 Medicare				8,872	6,967	(78)	8,794	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
505-5-4420-512400 Retirement Contributio				133,884	135,919	12,526	146,410	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
505-5-4420-512401 Pension Expense				0	0	0	0	
505-5-4420-512700 Worker's Compensation				2,080	1,540	3,181	5,261	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**8.75**	**9.75**	**879,862**	**762,711**	**20,385**	**900,247**	
CONTRACTED SERVICES								
505-5-4420-521200 Professional				160,000	113,463	0	160,000	
505-5-4420-522200 Repairs & Maintenance				800,000	565,637	(600,000)	200,000	
505-5-4420-522203 M.O.S.T. Expenses				300,000	409,271	1,200,000	1,500,000	
505-5-4420-523200 Communications				45,000	41,995	0	45,000	
505-5-4420-523210 Information Technology				10,740	3,079	(4,740)	6,000	
505-5-4420-523400 Printing & Binding				5,000	0	(5,000)	0	
505-5-4420-523500 Travel				798	1,645	902	1,700	
505-5-4420-523600 Dues & Fees				23,820	11,024	(3,820)	20,000	
505-5-4420-523700 Education & Training				2,000	1,515	(400)	1,600	
505-5-4420-523750 Bad Debt Expense				0	0	0	0	
505-5-4420-523900 Other				0	0	0	0	
TOTAL CONTRACTED SERVICES				**1,347,358**	**1,147,630**	**586,942**	**1,934,300**	
SUPPLIES & MINOR EQPT								
505-5-4420-531100 Supplies				200,000	154,691	0	200,000	
505-5-4420-531220 Natural Gas				10,500	7,312	0	10,500	
505-5-4420-531230 Electricity				18,500	13,308	0	18,500	
505-5-4420-531270 Gasoline/Diesel				48,000	27,591	(18,000)	30,000	
505-5-4420-531600 Small Eqpmt/Furn<5000				15,000	26,699	12,000	27,000	
TOTAL SUPPLIES & MINOR EQPT				**292,000**	**229,601**	**(6,000)**	**286,000**	

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
CAPITAL OUTLAYS > $5000							
505-5-4420-541600 Infrastructure-CIP-ATL			480,000	(328,527)	0	480,000	
505-5-4420-542200 Vehicles			42,000	0	42,000	84,000	Includes 2 Vehicles - Cash Purchase - Anticipated Utility Vehicle-22K Removed Per Lee
505-5-4420-542410 Technology			17,200	28,621	(17,200)	0	
505-5-4420-542500 Equipment			0	8,000	0	0	
TOTAL CAPITAL OUTLAYS > $5000			**539,200**	**(291,906)**	**24,800**	**564,000**	
DEPRECIATION & AMORT							
505-5-4420-561000 Depreciation			490,000	0	0	490,000	
TOTAL DEPRECIATION & AMORT			**490,000**	**0**	**0**	**490,000**	
DEBT SERVICE							
505-5-4420-580600 PRIN & INT EXP GEFA			61,440	56,313	0	61,440	
505-5-4420-582109 Trf to Dev Auth-2019A			106,800	88,618	(16,800)	90,000	
505-5-4420-583100 Trf to Dev Auth 2014 A			490,000	386,293	(490,000)	0	
TOTAL DEBT SERVICE			**658,240**	**531,224**	**(506,800)**	**151,440**	
505-WATER & SEWER FUND							
DEPARTMENT - WATER SUPPLY							
DEPARTMENTAL EXPENDITURES							
TOTAL WATER SUPPLY			**4,206,660**	**2,379,260**	**119,327**	**4,325,987**	
505-WATER & SEWER FUND							
DEPARTMENT - WATER DISTRIBUTION							
SUPPLIES & MINOR EQPT							
505-5-4440-531510 Water Purchases For Re			1,600,000	1,194,738	200,000	1,800,000	
TOTAL SUPPLIES & MINOR EQPT			**1,600,000**	**1,194,738**	**200,000**	**1,800,000**	

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
TOTAL WATER DISTRIBUTION				1,600,000	1,194,738	200,000	1,800,000	
TOTAL EXPENDITURES				6,406,660	4,652,182	919,327	7,325,987	
REVENUE OVER/(UNDER) EXPENDITURES				242,940	1,008,218	941,573	1,184,513	Fund 505 - Fund Bal/Ret Earnings at FYE 09/30/2025 = (3,285,540.00)

EXHIBIT B

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
506-STORMWATER FUND								
REVENUES								
CHARGES FOR SERVICES								
506-0-0000-344210 Stormwater Charges-CY				260,000	243,583	(30,000)	230,000	
506-0-0000-344215 Stormwater Charges-PY				50,000	5,857	(45,000)	5,000	
506-0-0000-344290 Late Fee				0	0	0	0	
TOTAL CHARGES FOR SERVICES				**310,000**	**249,441**	**(75,000)**	**235,000**	
OTHER FINANCING SOURCES								
506-0-0000-393200 Proceeds from Loans				0	0	300,000	300,000	Loan Proceeds from Street Sweep Expected Purchase Finance
TOTAL OTHER FINANCING SOURCES				0	**0**	**300,000**	**300,000**	
TOTAL REVENUE				**310,000**	**249,441**	**225,000**	**535,000**	
DEPARTMENTAL EXPENDITURES								
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
506-5-4320-511100 Regular Employees	**ACTIVE - FTE**	**2**	**2**	89,648	113,372	4,482	94,130	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
506-5-4320-511300 Overtime	ACTIVE - PT	0	0	7,000	6,984	0	7,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
506-5-4320-511335 Incentive Wages-(1TP)	VACANT - FTE	0	0	1,793	1,793	(0)	1,793	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
506-5-4320-512100 Group Insurance	VACANT - PT	0	0	11,002	13,063	10,874	21,876	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
506-5-4320-512200 Social Security FICA C				6,103	7,420	278	6,381	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
506-5-4320-512300 Medicare				1,427	1,735	65	1,492	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
506-5-4320-512400 Retirement Contributio				21,541	21,869	3,306	24,847	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
506-5-4320-512401 Pension Expense				0	0	0	0	
506-5-4320-512700 Worker's Compensation				406	0	614	1,020	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**2**	**2**	**138,921**	**166,237**	**19,620**	**158,541**	

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
CONTRACTED SERVICES							
506-5-4320-521200 Professional			150	108	(150)	0	
506-5-4320-521300 Technical			50,000	0	(50,000)	0	
506-5-4320-522200 Repairs & Maintenance			50,000	63,026	0	50,000	
TOTAL CONTRACTED SERVICES			**100,150**	**63,134**	**(50,150)**	**50,000**	
SUPPLIES & MINOR EQPT							
506-5-4320-531100 Supplies			4,000	0	(4,000)	0	
TOTAL SUPPLIES & MINOR EQPT			**4,000**	**0**	**(4,000)**	**0**	
CAPITAL OUTLAYS > $5000							
506-5-4320-542500 Equipment			0	0	300,000	300,000	Requesting 300K for the purpose of buying a new street sweeper to be financed. Funding Source - Loan proceeds.
TOTAL CAPITAL OUTLAYS > $5000			**0**	**0**	**300,000**	**300,000**	
DEPRECIATION & AMORT							
506-5-4320-561000 Depreciation			33,000	0	0	33,000	
TOTAL DEPRECIATION & AMORT			**33,000**	**0**	**0**	**33,000**	
TOTAL EXPENDITURES			**276,071**	**229,371**	**265,470**	**541,541**	
REVENUE OVER/(UNDER) EXPENDITURES			**33,929**	**20,070**	**(40,470)**	**(6,541)**	Fund 506 - Avail. Fund Bal/Ret Earnings at FYE 09/30/2025 = (274,140.11)

	Head Count Status	Head Count		FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
540-SOLID WASTE FUND								
REVENUES								
CHARGES FOR SERVICES								
540-0-0000-344110 Refuse Collection Char				700,000	618,433	0	700,000	
540-0-0000-344115 Refuse Collection - Mi				2,500	451	0	2,500	
540-0-0000-344130 Solid Waste Scrap				2,600	0	0	2,600	
540-0-0000-344140 Allied Waste Commissio				3,050	1,000	0	3,050	
540-0-0000-344150 Clean & Green Revenue				18,000	35,578	14,000	32,000	
540-0-0000-344290 Late Fee				10,000	12,843	1,500	11,500	
TOTAL CHARGES FOR SERVICES				**736,150**	**668,305**	**15,500**	**751,650**	
OTHER FINANCING SOURCES								
540-0-0000-393200 Proceeds from Loans				0	0	0	0	
TOTAL OTHER FINANCING SOURCES				0	**0**	**0**	**0**	
TOTAL REVENUE				**736,150**	**668,305**	**15,500**	**751,650**	
PERSONNEL SERVICES	FULLY LOADED	FY26	FY27					
540-5-4510-511100 Regular Employees	**ACTIVE - FTE**	**2.75**	**3.75**	171,090	159,076	(4,287)	166,803	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
540-5-4510-511300 Overtime	ACTIVE - PT	0	0	10,500	17,384	6,500	17,000	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
540-5-4510-511335 Incentive Wages-(1TP)	VACANT - FTE	0	0	2,740	3,196	(244)	2,496	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
540-5-4510-512100 Group Insurance	VACANT - PT	0	0	44,008	30,111	(2,990)	41,018	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
540-5-4510-512200 Social Security FICA C				11,429	10,759	122	11,551	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
540-5-4510-512300 Medicare				2,673	2,516	28	2,701	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
540-5-4510-512400 Retirement Contributio				40,336	39,718	4,639	44,975	ADDED 3% COLA INCREASE & 2% OTHER INCREASE - 5% Total
540-5-4510-512700 Worker's Compensation				741	93	1,007	1,748	
TOTAL PERSONNEL SERVICES	**TOTAL HEAD CT**	**2.75**	**3.75**	**283,517**	**262,854**	**4,774**	**288,291**	

CITY OF HAPEVILLE
FY26-27 BUDGET ADOPTION REQUESTS - SUMMARY AND DETAIL - ALL FUNDS

	Head Count Status	Head Count	FY 2025-26 Current Approved Budget	Current YTD 08/26/2026	Current Budget Increase (Decrease)	FY 2026-27 Proposed Budget	EXHIBIT B FY2026-27 Budget Explanation Justification for Major Increase Requests STAFF COMMENTS
CONTRACTED SERVICES							
540-5-4510-521200 Professional Fees			0	0	0	0	
540-5-4510-522110 Disposal service			170,000	164,320	(10,000)	160,000	
540-5-4510-522200 Repairs & Maintenance			148,000	210,523	2,000	150,000	
540-5-4510-522320 Rental Of Equipment &			0	0	0	0	
540-5-4510-523750 Bad Debt Expense			0	0	0	0	
TOTAL CONTRACTED SERVICES			**318,000**	**374,843**	**(8,000)**	**310,000**	
SUPPLIES & MINOR EQPT							
540-5-4510-531100 Supplies			10,000	6,690	(10,000)	0	
540-5-4510-531270 Gasoline/Diesel			28,000	19,963	2,000	30,000	
TOTAL SUPPLIES & MINOR EQPT			**38,000**	**26,653**	**(8,000)**	**30,000**	
DEPRECIATION & AMORT							
540-5-4510-561000 Depreciation			800	0	0	800	
TOTAL DEPRECIATION & AMORT			**800**	**0**	**0**	**800**	
DEBT SERVICE							
540-5-4510-580405 Vehicles - Principal			67,647	67,647	3,353	71,000	
540-5-4510-582405 Vehicles - Interest			16,186	16,186	(3,086)	13,100	
TOTAL DEBT SERVICE			83,833	**83,833**	**267**	**84,100**	
TOTAL EXPENDITURES			**724,150**	**748,183**	**(10,959)**	**713,191**	
REVENUE OVER/(UNDER) EXPENDITURES			**12,000**	**(79,878)**	**26,459**	**38,459**	Fund 540 - Fund Bal/Ret Earnings at FYE 09/30/2025 = (52,672.59)

City of Hapeville

PROPOSED
ANNUAL OPERATING BUDGET

FISCAL YEAR 2027

Hapeville
georgia

BUDGETED REVENUES & EXPENDITURES: ALL FUNDS

REVENUES

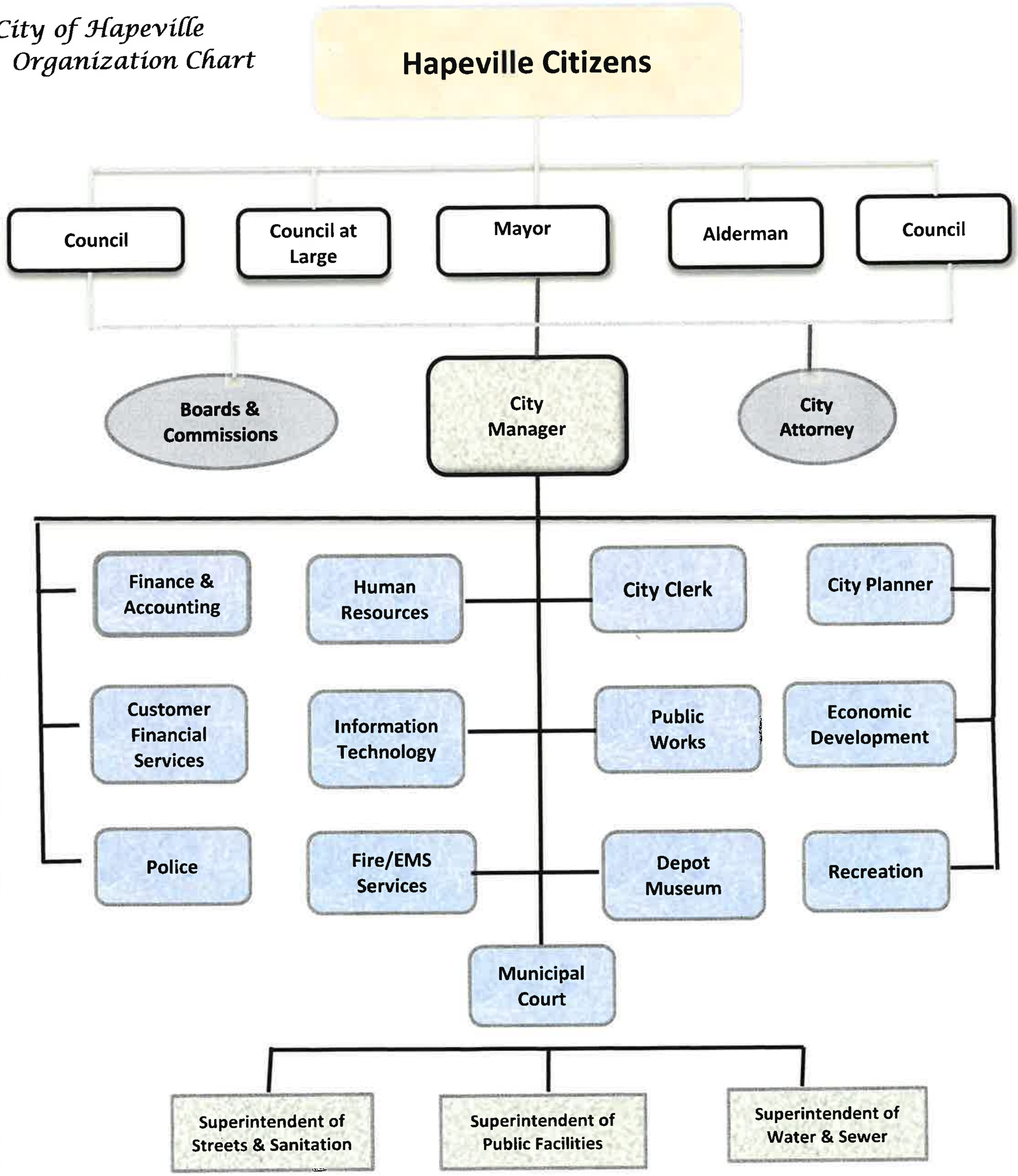
	2027 BUDGET
GENERAL FUND	22,350,770
SPECIAL REVENUE FUND	10,000
TAX ALLOCATION DISTRICT	95,464
ASSET FORFEITURE FUND	3
E911 FUND	857,848
ARP GRANT FUND	45,000
HOTEL & MOTEL TAX FUND	3,400,000
VEHICLE EXCISE FUND	125,000
TRADE & TOURISM FUND	1,411,372
CAPITAL PROJECTS FUND	3,000,136
T-SPLOST	3,247,000
	34,542,594
WATER & SEWER	8,510,500
SOLID WASTE/RECYCLING	751,650
STORMWATER FUND	535,000
TOTAL	44,339,744

EXPENDITURES

	2027 BUDGET
GENERAL FUND	22,350,769
SPECIAL REVENUE FUND	10,000
TAX ALLOCATION DISTRICT	95,464
ASSET FORFEITURE FUND	3
E911 FUND	857,848
ARP GRANT FUND	45,000
HOTEL & MOTEL TAX FUND	3,400,000
VEHICLE EXCISE FUND	125,000
TRADE & TOURISM FUND	1,411,372
CAPITAL PROJECTS FUND	3,000,136
T-SPLOST	3,247,000
	34,542,593
WATER & SEWER	7,325,987
SOLID WASTE/RECYCLING	713,191
STORMWATER FUND	541,541
TOTAL ENTERPRISE FUNDS	43,123,312

Footnote: Only General Government Funds are required to have formal Budgets. All other fund budget are managerial.

City of Hapeville Organization Chart



City of Hapeville
Municipal Mill Values
2025

Municipality	Value of 1 Mill	Ratio to Hapeville
Atlanta	45,929,754	90.24
Alpharetta	7,389,651	14.52
Chattahoochee Hills	450,897	0.89
College Park	926,686	1.82
East Point	1,679,217	3.30
Fairburn	1,251,272	2.46
Hapeville	508,987	1.00
Johns Creek	6,267,089	12.31
Milton	4,076,709	8.01
Mountain Park	32,230	0.06
Palmetto	359,384	0.71
Sandy Springs	10,712,522	21.05
South Fulton	5,727,702	11.25
Union City	1,875,931	3.69
Unincorporated Fulton	542,927	1.07

Fiscal Year 2027

HEAD COUNT BY DEPARTMENT AND FUND
ALL FUNDS

	2026 CURRENT	2027 PROPOSED
GENERAL FUND DEPARTMENTS		
CITY COUNCIL	4	4
MAYOR	1	1
CITY MANAGER	1	1
CITY CLERK	2	2
ELECTIONS		
FINANCE & ACCOUNTING	3	3
CUSTOMER FINANCIAL SERVICES	4	4
LEGAL SERVICES		
HUMAN RESOURCES	2	2
INFORMATION TECHNOLOGY		
MUNICIPAL COURT	2	2
POLICE ADMINISTRATION	38	40
FIRE ADMINISTRATION	39	39
PUBLIC WORKS ADMINISTRATION	11	11
HIGHWAY AND STREETS	8.5	8.0
PARTICIPANT RECREATION	20	19
PLANNING & ZONING	0	
CODE ENFORCEMENT	2	2
ECONOMIC DEVELOPMENT	3	4
MAIN STREET	0	0
TOTAL: GENERAL FUND DEPARTMENTS	**140.0**	**141.50**

ALL BUDGETED HEAD COUNT

	2026 CURRENT	2027 PROPOSED
GENERAL GOVERNMENT	**140.0**	**141.50**
E911 FUND	**9**	**9**
TRADE & TOURISM FUND	**10**	**10**
WATER & SEWER FUND	**9.75**	**9.75**
STORMWATER FUND	**2**	**2**
SOLID WASTE/RECYCLING FUND	**3.75**	**3.75**
TOTAL HEAD COUNT - ALL DEPARTMENTS	**174.50**	**176.00**

SUMMARY OF REVENUES AND EXPENDITURES: ALL FUNDS

REVENUES

FY 2023 to FY 2027

	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
GENERAL FUND	20,987,842	17,483,961	21,283,687	18,870,430	22,350,770
SPECIAL REVENUE FUND	13,666	12,828	13,839	10,000	10,000
TAX ALLOCATION DISTRICT	0	34,081	8,294	95,464	95,464
ASSET FORFEITURE FUND	10,567	1	1	29,001	3
E911 FUND	718,247	633,290	605,998	812,858	857,848
ARP GRANT FUND	156,016	92,674	0	45,000	45,000
HOTEL & MOTEL TAX FUND	3,680,574	3,445,766	3,516,276	3,300,000	3,400,000
VEHICLE EXCISE FUND	207,496	154,687	124,146	150,000	125,000
TRADE & TOURISM FUND	2,507,854	803,187	784,030	806,747	1,411,372
CAPITAL PROJECTS FUND	1,280,951	428,244	438,028	435,800	3,000,136
T-SPLOST	1,433,593	1,426,451	1,472,268	1,885,800	3,247,000
	30,996,806	24,515,170	28,246,566	26,441,100	34,542,594
WATER & SEWER	6,038,876	6,710,656	6,593,456	6,649,600	8,510,500
SOLID WASTE/RECYCLING	565,790	632,269	787,971	736,150	751,650
STORMWATER FUND	276,948	256,709	266,922	310,000	535,000
TOTAL ENTERPRISE FUNDS	37,601,472	32,114,804	35,894,916	34,136,850	44,339,744

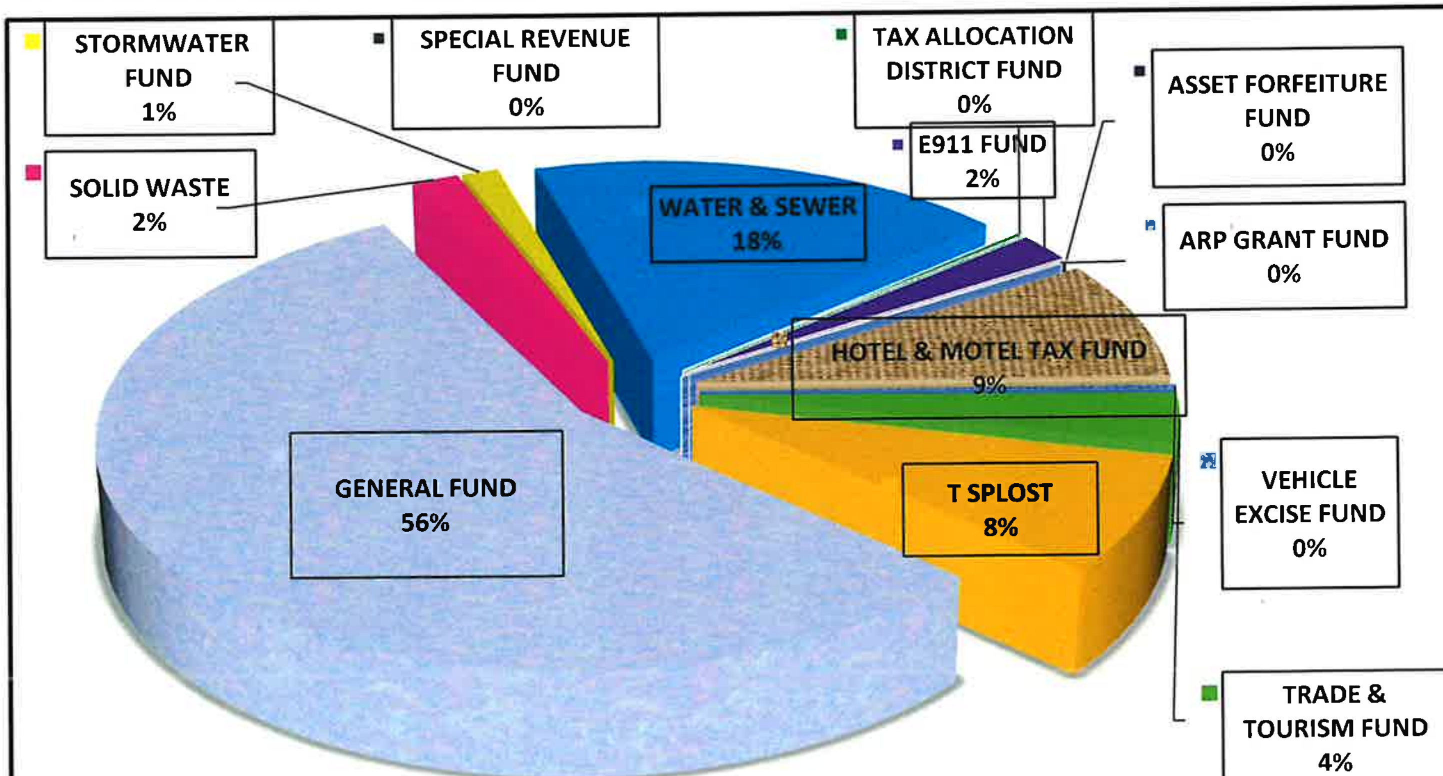
EXPENDITURES

FY 2023 to FY 2027

	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
GENERAL FUND	18,883,825	18,196,395	20,597,812	18,870,429	22,350,769
SPECIAL REVENUE FUND	10,379	13,394	13,815	10,000	10,000
TAX ALLOCATION DISTRICT	0	0	0	95,464	95,464
ASSET FORFEITURE FUND	0	23,696	0	29,001	3
E911 FUND	723,864	627,110	608,565	812,858	857,848
ARP GRANT FUND	156,016	92,674	0	45,000	45,000
HOTEL & MOTEL TAX FUND	3,680,574	3,445,766	3,516,276	3,300,000	3,400,000
VEHICLE EXCISE FUND	207,496	154,687	124,146	150,000	125,000
TRADE & TOURISM FUND	2,322,631	652,636	736,246	806,747	1,411,372
CAPITAL PROJECTS FUND	1,280,951	225,428	438,028	435,800	3,000,136
T-SPLOST	1,076,528	691,567	443,923	1,885,800	3,247,000
	28,342,264	24,123,353	26,478,811	26,441,099	34,542,593
WATER & SEWER	5,749,455	7,342,557	7,095,230	6,406,660	7,325,987
SOLID WASTE/RECYCLING	580,409	635,788	599,662	724,150	713,191
STORMWATER FUND	272,777	507,007	454,105	276,071	541,541
TOTAL ENTERPRISE FUNDS	34,944,905	32,608,705	34,627,809	33,847,980	43,123,312
NET REVENUES (EXPENSE)	2,656,567	(493,901)	1,267,107	288,870	1,216,432

FY2027 BUDGET
ALL BUDGETED FUNDS: AS % OF TOTAL BUDGET

	FY 2023 YTD ACTUAL	FY 2024 YTD ACTUAL	FY 2025 YTD ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 PROPOSED BUDGET	% of Total
GENERAL FUND	18,883,825	18,196,395	20,597,812	18,870,429	22,350,769	56%
SPECIAL REVENUE FUND	10,379	13,394	13,815	10,000	10,000	0%
TAX ALLOCATION DISTRICT	0	0	0	0	95,464	0%
ASSET FORFEITURE FUND	0	23,696	0	29,001	3	0%
E911 FUND	723,864	627,110	608,565	812,858	857,848	2%
ARP GRANT FUND	156,016	92,674	0	45,000	45,000	0%
HOTEL & MOTEL TAX FUND	3,680,574	3,445,766	3,516,276	3,300,000	3,400,000	8%
VEHICLE EXCISE FUND	207,496	154,687	124,146	150,000	125,000	0%
TRADE & TOURISM FUND	2,322,631	652,636	736,246	806,747	1,411,372	4%
T SPLOST	1,076,528	691,567	443,923	1,885,800	3,247,000	8%
WATER & SEWER	5,749,455	7,342,557	7,095,230	6,406,660	7,325,987	18%
SOLID WASTE/RECYCLING	580,409	635,788	599,662	724,150	713,191	2%
STORMWATER FUND	272,777	507,007	454,105	276,071	541,541	1%
Total Budget	33,663,954	32,383,277	34,189,781	33,316,716	40,123,176	100%
CAPITAL PROJECTS FUND	1,280,951	225,428	438,028	435,800	3,000,136	7%

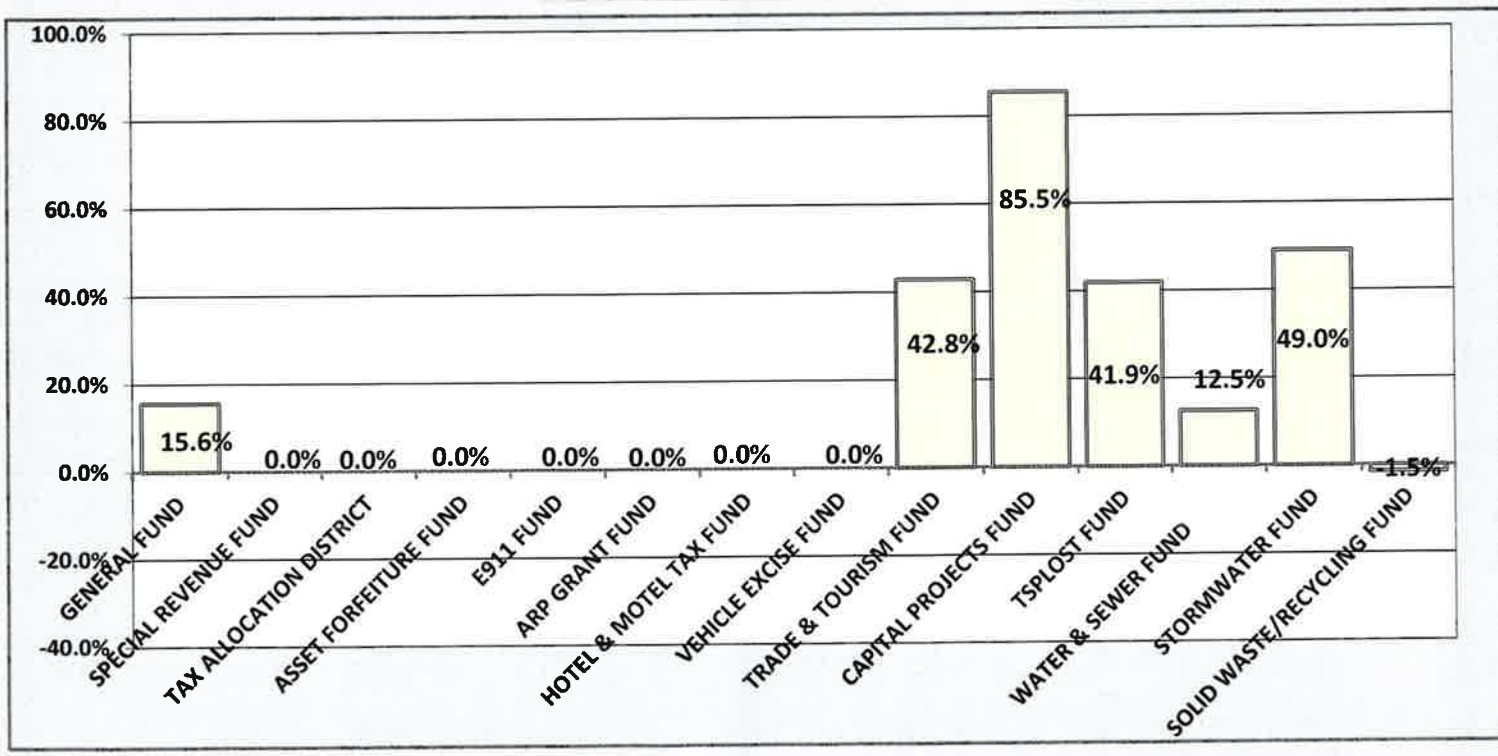


EACH FUND AS % OF TOTAL*
Excludes Capital Projects for Scale

BUDGET COMPARISON BY FUND
% CHANGE IN BUDGETED EXPENDITURES

FUND	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET	% Change
GENERAL FUND	18,883,825	18,196,395	20,597,812	18,870,429	22,350,769	15.6%
SPECIAL REVENUE FUND	10,379	13,394	13,815	10,000	10,000	0.0%
TAX ALLOCATION DISTRICT	0	0	0	95,464	95,464	0.0%
ASSET FORFEITURE FUND	0	23,696	0	29,001	3	0.0%
E911 FUND	723,864	627,110	608,565	812,858	857,848	0.0%
ARP GRANT FUND	156,016	92,674	0	45,000	45,000	0.0%
HOTEL & MOTEL TAX FUND	3,680,574	3,445,766	3,516,276	3,300,000	3,400,000	0.0%
VEHICLE EXCISE FUND	207,496	154,687	124,146	150,000	125,000	0.0%
TRADE & TOURISM FUND	2,322,631	652,636	736,246	806,747	1,411,372	42.8%
CAPITAL PROJECTS FUND	1,280,951	225,428	438,028	435,800	3,000,136	85.5%
T SPLOST	1,076,528	691,567	443,923	1,885,800	3,247,000	41.9%
WATER & SEWER	5,749,455	7,342,557	7,095,230	6,406,660	7,325,987	12.5%
SOLID WASTE/RECYCLING	580,409	635,788	599,662	724,150	713,191	-1.5%
STORMWATER FUND	272,777	507,007	454,105	276,071	541,541	49.0%
Total Budget	34,672,128	32,101,698	34,173,704	33,847,980	43,123,312	21.5%

ALL FUNDS: PERCENT CHANGE



Fiscal Year 2027
EXPENDITURES BY DEPARTMENT AND FUND
ALL FUNDS

	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
GENERAL FUND DEPARTMENTS/DIVISIONS					
LEGISLATIVE					
CITY COUNCIL	50,469	51,855	49,986	56,987	57,148
MAYOR	19,174	25,486	30,559	24,865	24,543
CITY MANAGER	1,069,295	1,246,155	1,113,476	1,027,249	1,432,295
CITY CLERK	191,935	240,096	271,269	242,746	253,572
ELECTIONS	180	24,332	70	0	250
FINANCE ADMINISTRATION					
FINANCE & ACCOUNTING	448,552	461,484	507,847	540,402	545,510
CUSTOMER FINANCIAL SERVICES	507,718	499,634	460,157	441,797	548,934
LEGAL SERVICES	182,162	145,075	401,470	210,300	250,300
HUMAN RESOURCES	503,127	506,391	592,133	601,613	635,652
INFORMATION TECHNOLOGY	808,115	453,843	583,163	520,000	560,000
POLICE ADMINISTRATION					
POLICE ADMINISTRATION	3,852,370	5,329,717	4,832,955	5,164,504	5,397,984
MUNICIPAL COURT	325,852	373,868	452,974	453,803	434,644
CODE ENFORCEMENT	211,808	191,613	254,338	296,971	256,560
FIRE ADMINISTRATION	3,876,278	3,864,407	5,024,209	4,821,209	7,005,994
PARTICIPANT RECREATION	836,073	836,810	1,063,790	1,075,564	1,191,261
PUBLIC WORKS ADMINISTRATION					
HIGHWAY AND STREETS	1,312,458	1,330,656	1,448,515	1,137,583	1,147,416
PUBLIC WORKS/PARKS & GROUNDS	2,564,272	1,971,583	2,108,415	1,485,674	1,481,062
PLANNING & ECONOMIC DEVELOPMENT					
PLANNING & ZONING	86,505	82,784	38,517	96,650	217,125
ECONOMIC DEVELOPMENT	411,274	511,852	469,531	535,672	679,097
MAIN STREET	47,509	48,754	101,389	80,360	85,050
OTHER FINANCING USES	1,578,698	0	793,048	56,483	146,372
TOTAL: GENERAL FUND	18,883,824	18,196,395	20,597,812	18,870,432	22,350,769

ALL BUDGETED FUNDS

	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
GENERAL FUND	18,883,825	18,196,395	20,597,812	18,870,429	22,350,769
SPECIAL REVENUE FUND	10,379	13,394	13,815	10,000	10,000
TAX ALLOCATION DISTRICT	0	0	0	95,464	95,464
ASSET FORFEITURE FUND	0	23,696	0	29,001	3
E911 FUND	723,864	627,110	608,565	812,858	857,848
ARP GRANT FUND	156,016	92,674	0	45,000	45,000
HOTEL & MOTEL TAX FUND	3,680,574	3,445,766	3,516,276	3,300,000	3,400,000
VEHICLE EXCISE FUND	207,496	154,687	124,146	150,000	125,000
TRADE & TOURISM FUND	2,322,631	652,636	736,246	806,747	1,411,372
CAPITAL PROJECTS FUND	1,280,951	225,428	438,028	435,800	3,000,136
T SPLOST	1,076,528	691,567	443,923	1,885,800	3,247,000
WATER & SEWER	5,749,455	7,342,557	7,095,230	6,406,660	7,325,987
SOLID WASTE/RECYCLING	580,409	635,788	599,662	724,150	713,191
STORMWATER UTILITY	272,777	507,007	454,105	276,071	541,541
TOTAL FUNDS	34,944,905	32,608,705	29,480,794	33,847,980	43,123,312
TOTAL: OPERATING FUNDS	31,264,331	29,162,939	31,111,533	30,547,980	39,723,312

GENERAL FUND SUMMARY

REVENUE SUMMARY BY SOURCE

	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
TAXES: ALL SOURCES	12,336,566	12,641,079	17,065,281	15,142,388	17,230,328
LICENSES AND PERMITS	877,999	599,276	1,146,094	723,950	466,350
INTERGOVERNMENTAL	18,298	16,035	50,560	30,376	9,276
CHARGES FOR SERVICES	525,357	500,156	647,204	573,835	490,685
FINES AND FORFEITURES	496,033	549,307	415,325	460,000	360,000
INVESTMENT INCOME	7	8	11	100	30
CONTRIBUTIONS	921	17,861	25,012	41,475	21,800
MISC REVENUE	91,399	48,692	44,553	55,273	56,000
OTHER SOURCES OF FUNDS	6,641,262	3,111,547	1,889,647	1,843,033	3,716,302
TOTAL REVENUE-GF: (NOT INCLUDING FUND BALANCE ALLOC)	20,987,842	17,483,961	21,283,687	18,870,430	22,350,770
FUND BALANCE ALLOCATION - GENERAL FUND	0	0	0	0	0
TOTAL REVENUE-GF: (INCLUDING FUND BALANCE ALLOC)	20,987,842	17,483,961	21,283,687	18,870,430	22,350,770

EXPENDITURES BY MAJOR FUNCTION

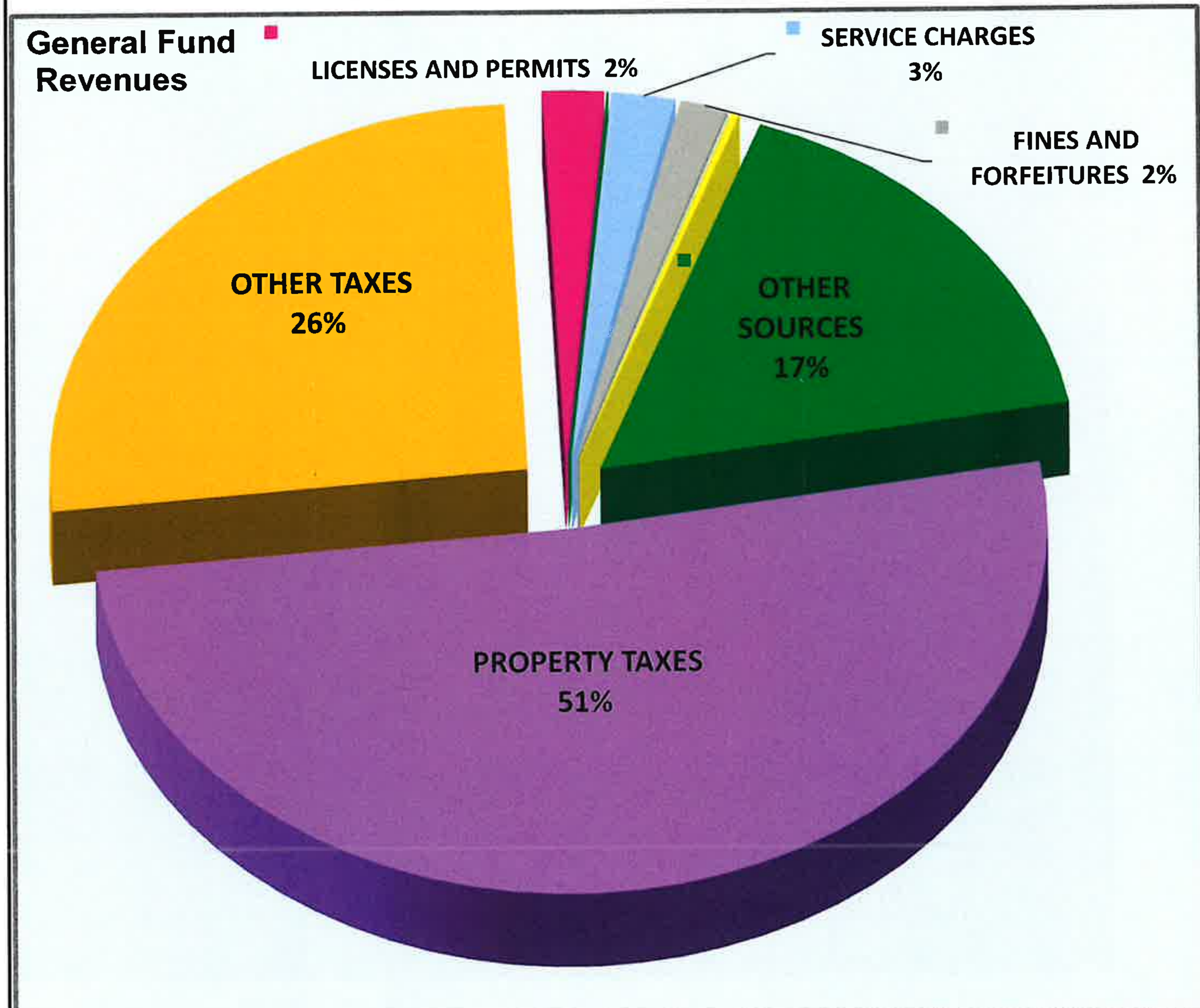
	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
GENERAL GOVERNMENT	5,359,425	3,654,351	4,803,178	3,722,442	4,454,576
JUDICIAL	325,852	373,868	452,974	453,803	434,644
POLICE ADMINISTRATION	4,064,178	5,521,330	5,087,293	5,461,475	5,654,545
FIRE ADMINISTRATION	3,876,278	3,864,407	5,024,209	4,821,209	7,005,994
PUBLIC WORKS ADMINISTRATION	3,876,730	3,302,239	3,556,930	2,623,257	2,628,478
PARTICIPANT RECREATION	836,073	836,810	1,063,790	1,075,564	1,191,261
DEVELOPMENT & PLANNING	545,288	643,390	609,437	712,682	981,272
TOTAL EXPENDITURES	18,883,824	18,196,395	20,597,812	18,870,432	22,350,769
NET REVENUES	2,104,018	(712,434)	685,875	(2)	1

OTHER SOURCES OF FUNDS

100-0-0000-393200 Proceeds from Loans	395,346	1,133,286	338,781	550,000	1,885,769
100-0-0000-395250 PY Fund Balance Alloc	0	0	0	0	0
100-0-0000-395295 Transfer from Dev Auth	4,482,268	676,517	232,263	55,533	55,533
100-0-0000-395296 T'fer Proceeds from DA	0	0	0	0	0
100-0-0000-395300 Transfer from Hotel/M	1,380,215	1,292,162	1,318,603	1,237,500	1,275,000
TOTAL OTHER FINANCING SOURCES	**6,641,262**	**3,111,547**	**1,889,647**	**1,843,033**	**3,716,302**

GENERAL FUND
REVENUE SUMMARY

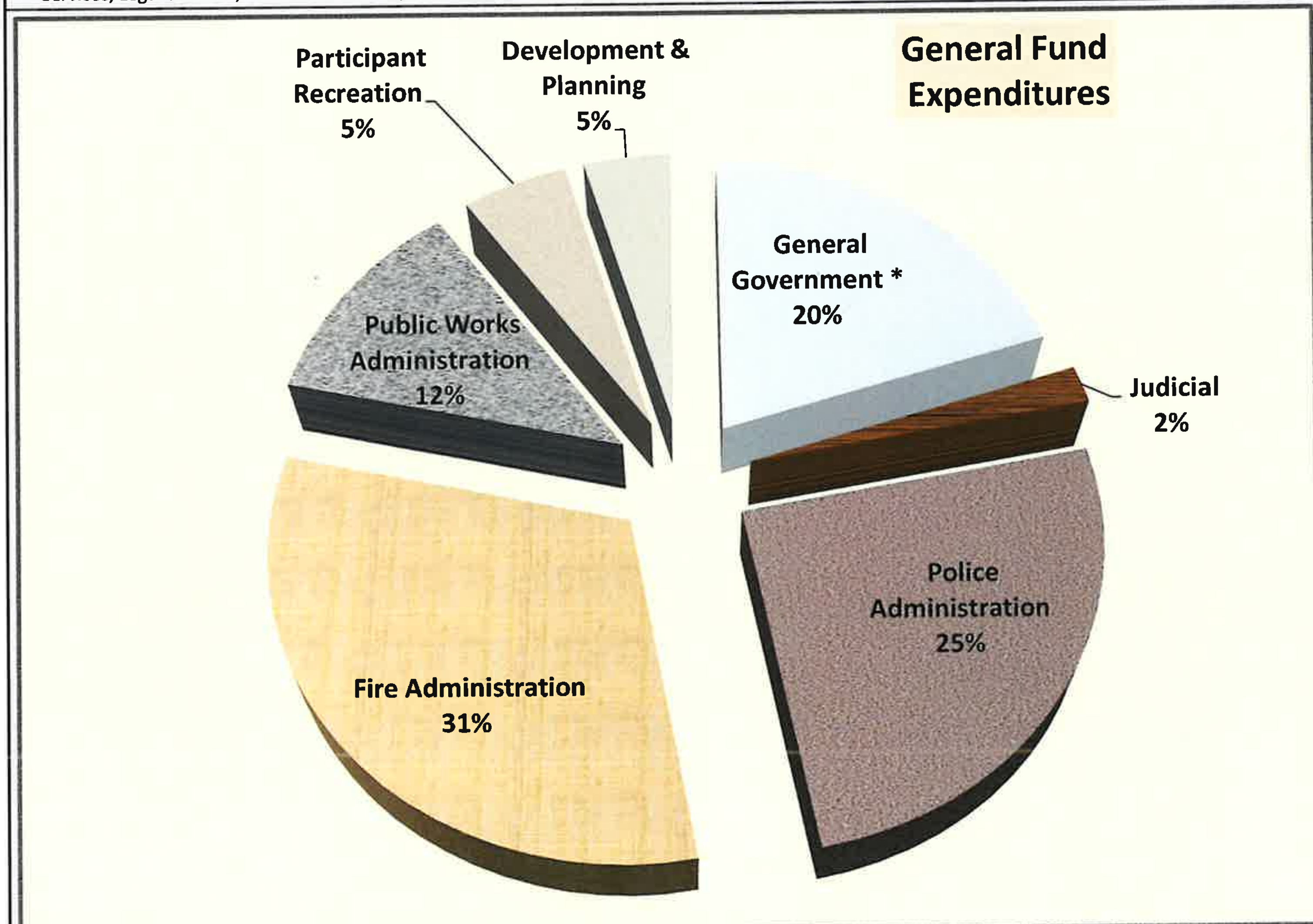
	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET	% of Total
PROPERTY TAXES	7,439,852	7,246,356	11,268,982	9,434,445	11,416,033	51%
OTHER TAXES	4,896,714	5,394,723	5,796,299	5,707,943	5,814,295	26%
LICENSES AND PERMITS	877,999	599,276	1,146,094	723,950	466,350	2%
INTERGOVERNMENTAL	18,298	16,035	50,560	30,376	9,276	0%
SERVICE CHARGES	525,357	500,156	647,204	573,835	490,685	2%
FINES AND FORFEITURES	496,033	549,307	415,325	460,000	360,000	2%
INVESTMENT INCOME	7	8	11	100	30	0%
CONTRIBUTIONS	921	17,861	25,012	41,475	21,800	0%
MISC REVENUE	91,399	48,692	44,553	55,273	56,000	0%
OTHER SOURCES	6,641,262	3,111,547	1,889,647	1,843,033	3,716,302	17%
TOTAL	20,987,842	17,483,961	21,283,687	18,870,430	22,350,770	100%



GENERAL FUND EXPENDITURES
by FUNCTION (As % of Budget)

	FY 2023 YTD ACTUAL	FY 2024 YTD ACTUAL	FY 2025 YTD ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 PROPOSED BUDGET	% of Total
General Government *	5,359,425	3,654,351	4,803,178	3,722,442	4,454,576	20%
Judicial	325,852	373,868	452,974	453,803	434,644	2%
Police Administration	4,064,178	5,521,330	5,087,293	5,461,475	5,654,545	25%
Fire Administration	3,876,278	3,864,407	5,024,209	4,821,209	7,005,994	31%
Public Works Administration	3,876,730	3,302,239	3,556,930	2,623,257	2,628,478	12%
Participant Recreation	836,073	836,810	1,063,790	1,075,564	1,191,261	5%
Development & Planning	545,288	643,390	609,437	712,682	981,272	4%
Total Expenditures	18,883,824	18,196,395	20,597,812	18,870,432	22,350,769	100.0%

* General Government includes: Council, Mayor, City Manager, City Clerk, Elections, Finance & Accounting, Customer Financial Services, Legal Services, Human Resources, Information Technology and Other Financing Uses.

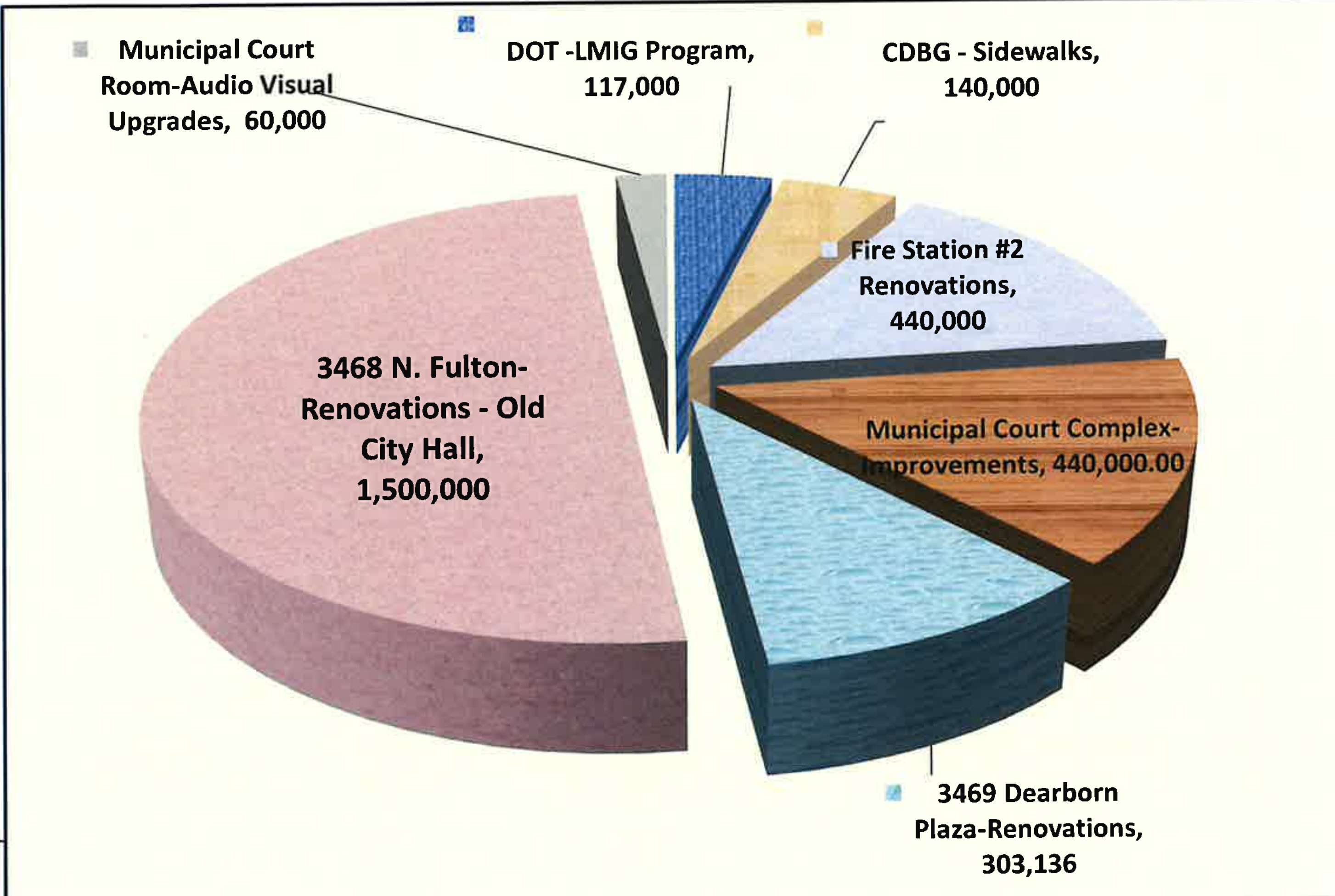


290-TRADE AND TOURISM

	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
REVENUES					
OTHER FINANCING SOURCES	2,507,854	803,187	784,030	806,747	1,411,372
TOTAL REVENUES	2,507,854	803,187	784,030	806,747	1,411,372
EXPENDITURES					
HOYT SMITH CENTER					
HOYT SMITH CENTER	334,374	519,594	545,382	584,559	1,180,861
DEPOT MUSUEM					
TOTAL DEPOT MUSUEM	7,300	120,695	162,284	189,518	197,841
ECONOMIC DEVELOPMENT					
TOTAL ECONOMIC DEVELOP	1,980,957	12,347	28,580	32,669	32,669
TOTAL EXPENDITURES	2,322,631	652,636	736,246	806,746	1,411,371
TOTAL REVENUES	2,507,854	803,187	784,030	806,747	1,411,372
NET REVENUE	185,223	150,551	47,784	1	1

CAPITAL PROJECTS FUND

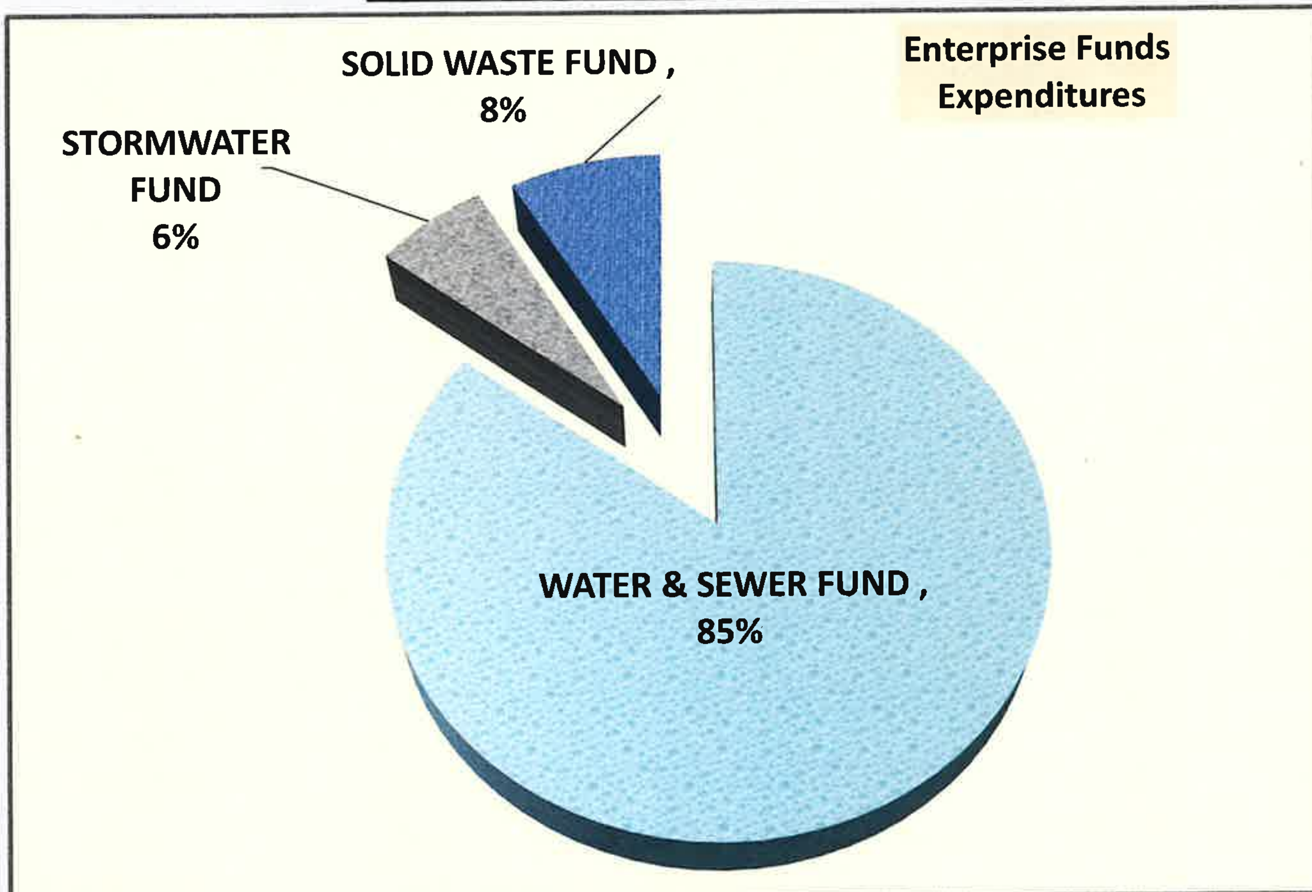
PROJECTS	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
CDBG	1,110,296	80,910	185,710	201,800	140,000
DOT -LMIG Program	170,655	144,518	252,317	234,000	117,000
Fire Station #2 Renovations	0	0	0	0	440,000
Municipal Court Complex-Improvements	0	0	0	0	440,000
3469 Dearborn Plaza-Renovations	0	0	0	0	303,136
3468 N. Fulton-Renovations	0	0	0	0	1,500,000
Municipal Court Room-Audio Visual Upgrades	0	0	0	0	60,000
Other					
Total Capital Projects	1,280,951	225,428	438,028	435,800	3,000,136



	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
WATER AND SEWER FUND					
REVENUES					
CHARGES FOR SERVICES	5,245,589	5,541,718	5,162,237	5,449,600	7,010,500
MISC REVENUE	793,288	1,168,938	1,431,219	1,200,000	1,500,000
OTHER FINANCING SOURCES	0	0	0	0	0
TOTAL REVENUES	**6,038,877**	**6,710,656**	**6,593,456**	**6,649,600**	**8,510,500**
EXPENDITURES					
SEWAGE COLLECTION & DISPOSAL					
CONTRACTED SERVICES	633,556	769,823	831,685	600,000	1,200,000
TOTAL SEWAGE COLLECTION & DISPOSAL	**633,556**	**769,823**	**831,685**	**600,000**	**1,200,000**
WATER SUPPLY					
PERSONNEL	610,604	1,056,513	970,645	879,862	900,247
CONTRACTED SERVICES	1,469,957	2,282,644	2,254,815	1,347,358	1,934,300
SUPPLIES	190,846	241,565	275,775	292,000	286,000
DEPRECIATION/AMORTIZATION	484,498	504,085	509,219	490,000	490,000
CAPITAL OUTLAYS	0	21,930	38,914	539,200	564,000
DEBT SERVICE/TRANSFERS	694,097	696,981	654,754	658,240	151,440
TOTAL WATER SUPPLY	**3,450,002**	**4,803,718**	**4,704,122**	**4,206,660**	**4,325,987**
WATER DISTRIBUTION					
SUPPLIES	1,665,897	1,769,016	1,559,424	1,600,000	1,800,000
CAPITAL OUTLAYS	0	0	0	0	0
TOTAL WATER DISTRIBUTION	**1,665,897**	**1,769,016**	**1,559,424**	**1,600,000**	**1,800,000**
TOTAL EXPENDITURES	**5,749,455**	**7,342,557**	**7,095,230**	**6,406,660**	**7,325,987**
NET REVENUES (EXPENDITURES)	**289,422**	**(631,901)**	**(501,774)**	**242,940**	**1,184,513**
STORMWATER FUND					
REVENUES					
CHARGES FOR SERVICES	276,948	256,709	266,922	310,000	535,000
TOTAL REVENUES	**276,948**	**256,709**	**266,922**	**310,000**	**535,000**
EXPENDITURES					
STORMWATER EXPENDITURES					
PERSONNEL	134,205	204,431	215,463	138,921	158,541
CONTRACTED SERVICES	106,406	270,409	205,637	100,150	50,000
SUPPLIES	0	0	0	4,000	0
CAPITAL OUTLAYS	0	0	0	0	300,000
DEPRECIATION/AMORTIZATION	32,167	32,167	33,005	33,000	33,000
TOTAL EXPENDITURES	**272,778**	**507,007**	**454,105**	**276,071**	**541,541**
NET REVENUES (EXPENDITURES)	**4,170**	**(250,298)**	**(187,183)**	**33,929**	**(6,541)**
SOLID WASTE FUND					
REVENUES					
CHARGES FOR SERVICES	565,790	632,269	787,971	736,150	751,650
TOTAL REVENUES	**565,790**	**632,269**	**787,971**	**736,150**	**751,650**
EXPENDITURES					
SOLID WASTE & RECYCLING					
PERSONNEL	18,123	66,571	200,739	283,517	288,291
CONTRACTED SERVICES	522,671	516,163	279,204	318,000	310,000
SUPPLIES	38,853	39,129	46,072	38,000	30,000
DEPRECIATION/AMORTIZATION	762	13,925	55,701	800	800
DEBT SERVICE	0	0	17,946	83,833	84,100
TOTAL SOLID WASTE EXPENDITURES	**580,409**	**635,788**	**599,662**	**724,150**	**713,191**
NET REVENUES (EXPENDITURES)	**(14,619)**	**(3,519)**	**188,309**	**12,000**	**38,459**

FY2027 BUDGET
ENTERPRISE BUDGETED FUNDS: AS % OF TOTAL ENTERPRISE BUDGET

	FY 2023 YTD ACTUAL	FY 2024 YTD ACTUAL	FY 2025 YTD ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 PROPOSED BUDGET	% of Total
WATER & SEWER FUND	5,749,455	7,342,557	7,095,230	6,406,660	7,325,987	85%
STORMWATER FUND	272,778	507,007	454,105	276,071	541,541	6%
SOLID WASTE FUND	580,409	635,788	599,662	724,150	713,191	8%
TOTAL ENTERPRISE FUNDS	6,602,642	8,485,352	8,148,997	7,406,881	8,580,719	100.0%



CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
100-GENERAL FUND						
REVENUES						
TAXES						
100-0-0000-311100	Real Property-Current	5,772,342	5,723,967	7,402,389	7,500,000	9,139,409
100-0-0000-311104	Real Property-Special	0	455,644	464,803	469,451	474,145
100-0-0000-311110	Special Tax Distr-Real	94,189	87,601	100,759	144,845	144,845
100-0-0000-311150	Public Utilities - CY	660,133	586,832	748,543	772,500	940,884
100-0-0000-311160	Public Utilities - Pri	8,399	0	0	0	0
100-0-0000-311200	Real Property -Prior Y	87,161	67,622	55,408	35,000	35,000
100-0-0000-311300	Personal Property-Curr	801,069	774,481	2,938,156	960,000	1,133,795
100-0-0000-311310	Motor Vehicle	198,394	186,968	194,215	175,000	160,000
100-0-0000-311400	Personal Property-Prio	16,559	5,853	23,727	22,100	22,100
100-0-0000-311600	Real Estate Intangible	72,114	60,751	111,822	90,000	60,000
100-0-0000-311710	Franchise Tax-Georgia	601,637	654,404	758,013	807,640	840,000
100-0-0000-311730	Franchise Tax-Atlanta	63,540	72,438	74,558	40,000	40,000
100-0-0000-311750	Franchise Tax-Televisi	39,848	35,035	34,244	35,000	30,000
100-0-0000-311760	Franchise Tax-Bell Sou	40,393	32,694	28,213	20,000	15,000
100-0-0000-311770	Franchise Tax - Verizo	0	0	0	2,200	2,200
100-0-0000-311790	Franchise Tax-Other	20,586	22,334	22,329	10,000	10,000
100-0-0000-313100	Local Option Sales & U	2,464,958	2,407,580	2,392,920	2,350,000	2,420,000
100-0-0000-313910	Real Estate Transfer T	29,910	29,558	106,397	50,000	50,000
100-0-0000-313920	Railroad Tax	0	3,134	3,647	3,950	3,950
100-0-0000-314200	Alcoholic Beverage Exc	201,351	178,705	175,640	190,000	180,000
100-0-0000-314300	Local Option Mixed Dri	90,729	105,081	155,290	150,000	175,000
100-0-0000-316100	Occupational Tax Fee	421,351	469,171	559,404	550,000	550,000
100-0-0000-316200	Insurance Premium Taxe	567,472	617,133	634,589	720,702	740,000
100-0-0000-319100	Property Tax Penalties	59,368	39,917	50,788	30,000	40,000
100-0-0000-319500	Fi Fe	3,787	4,211	3,352	4,000	4,000
100-0-0000-319600	GTS Fees	21,276	19,965	26,074	10,000	20,000
	TOTAL TAXES	**12,336,566**	**12,641,079**	**17,065,281**	**15,142,388**	**17,230,328**
LICENSES AND PERMITS						
100-0-0000-321100	Alcoholic Beverage Lic	164,029	182,088	185,812	197,600	190,000
100-0-0000-321130	Liquor License Fee	0	0	34	100	100
100-0-0000-321140	Alcohol Server ID Card	14,915	16,985	14,650	12,000	12,000
100-0-0000-321200	Business Permits - Fee	0	0	1,350	1,250	1,250
100-0-0000-322400	Film Permit Fees	1,700	100	675	2,500	2,500
100-0-0000-322900	Building Permits	692,605	392,853	938,071	500,000	250,000
100-0-0000-323200	Notary Fees	0	0	2	0	0
100-0-0000-323301	ST Rental-(STR)-App Fe	4,750	2,750	750	5,000	5,000
100-0-0000-323303	ST Rental-(STR)-Renewa	0	4,500	4,750	5,500	5,500
	TOTAL LICENSES AND PERMITS	**877,999**	**599,276**	**1,146,094**	**723,950**	**466,350**
INTERGOVERNMENTAL REVENUE						
100-0-0000-331105	Fire Grant/Safety Equi	2,298	2,236	3,560	9,276	9,276
100-0-0000-334002	Parks Grant 100%	0	0	20,000	10,000	0
100-0-0000-335100	Arts Council Grant	16,000	13,799	0	0	0
100-0-0000-335400	GM Grant Rev-Main Stre	0	0	27,000	0	0
100-0-0000-335600	Georgia Power Grant Re	0	0	0	5,000	0
100-0-0000-336001	County Grants	0	0	0	6,100	0
	INTERGOV'MNTAL REV	**18,298**	**16,035**	**50,560**	**30,376**	**9,276**

CITY OF HAPEVILLE
BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
CHARGES FOR SERVICES						
100-0-0000-341100	Court Costs	0	0	0	10	10
100-0-0000-341110	Technology Fee - Court	47,087	52,499	53,160	53,000	40,000
100-0-0000-341120	Probation Fees/Fines	85,730	142,217	180,928	156,000	100,000
100-0-0000-341130	Restitution	10	0	0	10	10
100-0-0000-341190	Other Charges for Serv	144	150	0	200	200
100-0-0000-341191	Return Check Fees	0	171	170	170	170
100-0-0000-341300	Planning & Dev Fees &	15,445	9,035	9,685	10,000	10,000
100-0-0000-341330	Tree Removal Fees	70,225	400	52,500	25,000	15,000
100-0-0000-341910	Election Qualifying Fe	0	972	936	0	1,250
100-0-0000-341920	Convenience Fees	15,867	16,846	18,878	15,000	15,000
100-0-0000-341930	Wrecker Fees	9,325	10,425	6,150	9,700	9,700
100-0-0000-341935	Booting Permits	0	0	0	0	0
100-0-0000-342120	Accident Reports	2,160	1,965	1,705	2,000	1,000
100-0-0000-342125	VIN Check Fees	2,075	2,985	3,360	2,200	2,200
100-0-0000-342310	Fingerprinting Fee	0	0	0	0	0
100-0-0000-342330	Prisoner Housing Fee	0	0	0	700	0
100-0-0000-342400	Administrative/Technol	0	36	316	200	200
100-0-0000-342600	Ambulance Fees	215,554	202,160	239,863	230,000	200,000
100-0-0000-342660	Fire Department Report	0	0	5	5	5
100-0-0000-342670	Fire Dept Fees	211	40	70	250	250
100-0-0000-342675	Plan Review	0	305	602	700	700
100-0-0000-342680	Fire Dept Permits	40	10	5	100	100
100-0-0000-342900	Criminal History	4,680	4,980	4,240	5,000	5,000
100-0-0000-347200	Rec Activity Fee	0	0	0	0	0
100-0-0000-347400	Coach's Equipment Reim	0	0	0	5,000	0
100-0-0000-347500	Rec Rental & Miscellan	4,480	6,230	4,583	5,700	5,700
100-0-0000-347501	Rec Concessions	5,900	0	0	0	0
100-0-0000-347502	Rec Cheerleading/Dance	9,525	4,023	0	5,000	5,000
100-0-0000-347503	Rec Football	1,770	5,648	9,976	6,000	10,910
100-0-0000-347504	Rec Basketball	3,540	2,120	5,625	6,000	6,000
100-0-0000-347505	Rec Tournaments	800	600	398	856	1,600
100-0-0000-347506	Rec Baseball/Girl's So	5,190	6,470	9,135	7,000	10,200
100-0-0000-347507	Rec. Adult Softball	0	0	280	0	0
100-0-0000-347508	Rec Children's Program	25,600	29,870	44,600	28,000	50,480
100-0-0000-347509	Rec Seniors Programs	0	0	0	0	0
100-0-0000-349300	Bad Check Fees	0	0	34	34	0
TOTAL CHARGES FOR SERVICES		525,357	500,156	647,204	573,835	490,685
FINES AND FORFEITURES						
100-0-0000-351100	Court Fines	496,033	534,186	415,325	450,000	350,000
100-0-0000-351150	Code Enforcement Liens	0	15,122	0	10,000	10,000
TOTAL FINES AND FORFEITURES		496,033	549,307	415,325	460,000	360,000

CITY OF HAPEVILLE
BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
INVESTMENT INCOME						
100-0-0000-361100	Interest Revenues	7	8	11	100	30
100-0-0000-361118	Interest - GA Fund 1	0	0	0	0	0
TOTAL INVESTMENTMENT INCOME		7	8	11	100	30
CONTRIBUTIONS						
100-0-0000-373210	Contributions/Donation	0	1,750	7,004	6,000	4,000
100-0-0000-375000	Festival Contributions	921	15,911	14,753	28,200	15,000
100-0-0000-375110	Community Garden Reven	0	0	300	300	300
100-0-0000-376000	Main Street Donations	0	0	500	500	500
100-0-0000-377000	Main Street - Miscella	0	200	2,455	6,475	2,000
TOTAL CONTRIBUTIONS		921	17,861	25,012	41,475	21,800
MISC REVENUE						
100-0-0000-381001	Facilities Rental Fees	45,700	0	0	0	0
100-0-0000-381110	Misc Revenue	9,589	22,493	31,491	25,000	25,000
100-0-0000-381150	Insurance Reimbursemen	31,654	21,967	12,403	20,000	20,000
100-0-0000-381160	CARES Act Funding	0	0	0	0	0
100-0-0000-381200	Other Reimbursements	4,455	4,232	0	10,000	10,000
100-0-0000-381550	Main Street-Misc/Photo Rev	0	0	659	273	1,000
TOTAL MISC REVENUE		91,399	48,692	44,553	55,273	56,000
OTHER FINANCING SOURCES						
100-0-0000-392100	Sale of General Fixed	3,183	9,582	0	0	0
100-0-0000-392200	Proceeds from Property	380,250	0	0	0	0
100-0-0000-393200	Proceeds from Loans	395,346	1,133,286	338,781	550,000	1,885,769
100-0-0000-395100	Transfer from Water-Se	0	0	0	0	500,000
100-0-0000-395250	PY Fund Balance Alloc	0	0	0	0	0
100-0-0000-395295	Transfer from Dev Auth	4,482,268	676,517	232,263	55,533	55,533
100-0-0000-395296	T'fer Proceeds from DA	0	0	0	0	0
100-0-0000-395300	Transfer from Hotel/M	1,380,215	1,292,162	1,318,603	1,237,500	1,275,000
TOTAL OTHER FINANCING SOURCES		6,641,262	3,111,547	1,889,647	1,843,033	3,716,302
TOTAL REVENUE		**20,987,841**	**17,483,960**	**21,283,687**	**18,870,429**	**22,350,769**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
100-GENERAL FUND						
DEPARTMENTAL EXPENDITURES						
COUNCIL						
PERSONNEL SERVICES						
100-5-1110-511200	Part-time Employees	31,286	31,456	31,307	31,200	31,200
100-5-1110-512200	Social Security FICA C	1,940	1,950	1,941	1,934	1,934
100-5-1110-512300	Medicare	454	456	454	452	452
	TOTAL PERSONNEL SERVICES	33,679	33,862	33,702	33,587	33,588
CONTRACTED SERVICES						
100-5-1110-522050	Meeting expenses	5,277	7,842	2,437	10,000	10,000
100-5-1110-523500	Travel	3,894	5,386	5,167	6,000	6,000
100-5-1110-523700	Education & Training	4,010	4,385	6,150	5,000	5,000
	TOTAL CONTRACTED SERVICES	13,181	17,613	13,754	21,000	21,000
SUPPLIES & MINOR EQPT						
100-5-1110-531100	Supplies	3,608	380	2,530	2,400	2,560
	TOTAL SUPPLIES & MINOR EQPT	3,608	380	2,530	2,400	2,560
	TOTAL COUNCIL	**50,469**	**51,855**	**49,986**	**56,987**	**57,148**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
MAYOR						
PERSONNEL SERVICES						
100-5-1310-511200	Part-time Employees	8,423	8,469	8,429	8,400	8,400
100-5-1310-512200	Social Security FICA C	522	525	523	521	521
100-5-1310-512300	Medicare	122	123	122	122	122
	TOTAL PERSONNEL SERVICES	**9,067**	**9,117**	**9,074**	**9,043**	**9,043**
CONTRACTED SERVICES						
100-5-1310-523500	Travel	190	3,024	2,581	3,000	3,000
100-5-1310-523700	Education & Training	515	1,050	1,470	1,500	1,500
	TOTAL CONTRACTED SERVICES	**705**	**4,074**	**4,051**	**4,500**	**4,500**
SUPPLIES & MINOR EQPT						
100-5-1310-531100	Supplies	2,758	5,933	10,745	6,890	6,500
100-5-1310-531700	Supplies - Other	6,643	6,362	6,689	4,432	4,500
	TOTAL SUPPLIES & MINOR EQPT	9,402	12,295	17,434	11,322	11,000
	TOTAL MAYOR	19,174	25,486	30,559	24,865	24,543

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
CITY MANAGER						
PERSONNEL SERVICES						
100-5-1320-511100	Regular Employees	100,276	100,821	137,048	135,000	141,750
100-5-1320-511335	Incentive Wages-(1TP)	2,000	2,000	2,000	2,700	2,700
100-5-1320-512100	Group Insurance	16,157	13,885	15,893	11,002	10,938
100-5-1320-512200	Social Security - FICA	6,196	6,469	8,408	8,537	8,956
100-5-1320-512300	Medicare	1,449	1,453	1,966	1,997	2,095
100-5-1320-512500	Money Purchase Pension	12,219	13,231	17,324	17,213	18,056
100-5-1320-512740	Auto Allowance	4,800	4,800	4,818	4,800	4,800
	TOTAL PERSONNEL SERVICES	143,097	142,659	187,457	181,249	189,295
CONTRACTED SERVICES						
100-5-1320-521200	Professional	9,879	11,633	31,900	12,000	12,000
100-5-1320-522200	Repairs & Maintenance	0	188	0	0	0
100-5-1320-523110	Insurance - Liability	242,242	348,263	465,953	325,000	350,000
100-5-1320-523115	Insurance - Worker's C	240,792	230,033	228,472	361,000	361,000
100-5-1320-523200	Communications	1,747	1,881	2,189	2,500	2,500
100-5-1320-523210	Information Technology	0	0	0	0	0
100-5-1320-523300	Advertising	0	0	0	500	500
100-5-1320-523500	Travel	3,468	3,859	10,004	4,000	6,000
100-5-1320-523600	Dues & Fees	1,939	5,910	5,001	5,000	5,000
100-5-1320-523700	Education & Training	9,502	15,157	2,889	15,000	10,000
	TOTAL CONTRACTED SERVICES	509,569	616,924	746,409	725,000	747,000
SUPPLIES & MINOR EQPT						
100-5-1320-531100	Supplies	604	957	1,122	1,000	1,000
100-5-1320-531300	Operating Lease	2,162	2,544	2,688	2,700	2,700
	TOTAL SUPPLIES & MINOR EQPT	2,766	3,501	3,810	3,700	3,700
CAPITAL OUTLAYS > $5000						
100-5-1320-541200	Site Improvements	0	0	0	0	0
100-5-1320-542400	Computers	0	919	0	0	0
	TOTAL CAPITAL OUTLAYS > $5000	**0**	**919**	**0**	**0**	**0**
DEBT SERVICE						
100-5-1320-580008	Trf to Dev Auth-2019B	350,000	423,500	0	0	0
100-5-1320-582022	Trf to DA-2022 Bond	63,863	58,650	175,800	117,300	117,300
100-5-1320-582026	Trf to DA-2026 Bond	0	0	0	0	375,000
	TOTAL DEBT SERVICE	**413,863**	**482,150**	**175,800**	**117,300**	**492,300**
	TOTAL CITY MANAGER	**1,069,295**	**1,246,155**	**1,113,476**	**1,027,249**	**1,432,295**

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
CITY CLERK						
PERSONNEL SERVICES						
100-5-1330-511100	Regular Employees	110,103	112,769	127,970	131,739	138,326
100-5-1330-511300	Overtime	7	304	278	500	500
100-5-1330-511335	Incentive Wages-(1TP)	2,172	2,237	2,237	2,635	2,635
100-5-1330-512100	Group Insurance	15,824	17,221	19,602	22,004	21,876
100-5-1330-512200	Social Security FICA C	6,757	7,245	7,911	8,362	8,771
100-5-1330-512300	Medicare	1,576	1,634	1,850	1,956	2,051
100-5-1330-512400	Retirement Contributio	18,646	16,692	29,939	29,514	34,151
100-5-1330-512700	Worker's Compensation	0	0	0	579	1,463
	TOTAL PERSONNEL SERVICES	**155,086**	**158,103**	**189,788**	**197,289**	**209,772**
CONTRACTED SERVICES						
100-5-1330-521100	Contract Services	0	0	2,160	1,400	1,400
100-5-1330-521200	Professional	2,536	378	530	300	600
100-5-1330-523200	Communications	655	1,136	928	1,500	700
100-5-1330-523210	Information Technology	7,625	15,536	24,206	14,750	20,100
100-5-1330-523300	Advertising	205	65	170	250	0
100-5-1330-523400	Printing & Binding	538	571	905	1,500	1,500
100-5-1330-523500	Travel	4,552	2,272	3,041	2,000	2,500
100-5-1330-523600	Dues & Fees	2,266	3,812	6,380	2,800	4,500
100-5-1330-523700	Education & Training	492	1,519	7,774	2,000	2,000
100-5-1330-523900	Other	0	0	0	0	0
	CONTRACTED SERVICES	**18,869**	**25,289**	**46,093**	**26,500**	**33,300**
SUPPLIES & MINOR EQPT						
100-5-1330-531100	Supplies	2,536	3,543	6,130	4,056	5,000
100-5-1330-531300	Operating Lease	2,294	2,688	2,929	2,000	4,000
100-5-1330-531600	Small Eqpmt/Furn<5000	318	3,655	5,030	1,500	1,500
	SUPPLIES & MINOR EQPT	**5,148**	**9,886**	**14,088**	**7,556**	**10,500**
CAPITAL OUTLAYS > $5000						
100-5-1330-542300	Furniture & Fixtures	2,788	2,000	0	0	0
100-5-1330-542410	Technology	10,044	44,819	21,299	11,401	0
TOTAL CAPITAL OUTLAYS > $5000		**12,832**	**46,819**	**21,299**	**11,401**	**0**
	TOTAL CITY CLERK	**191,935**	**240,096**	**271,269**	**242,746**	**253,572**

CITY OF HAPEVILLE						
BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY						
PROPOSED BUDGET FY2027		**2023 YTD ACTUAL**	**2024 YTD ACTUAL**	**2025 YTD ACTUAL**	**2026 CURRENT BUDGET**	**2027 PROPOSED BUDGET**
ELECTIONS						
CONTRACTED SERVICES						
100-5-1400-523300	Advertising	180	270	70	0	250
100-5-1400-523850	Contract Labor	0	24,062	0	0	0
	CONTRACTED SERVICES	**180**	**24,332**	**70**	**0**	**250**
	TOTAL ELECTIONS	180	24,332	70	0	250

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
FINANCE & ACCOUNTING						
PERSONNEL SERVICES						
100-5-1510-511100	Regular Employees	202,917	208,295	215,996	229,945	244,672
100-5-1510-511300	Overtime	5,081	3,289	5,221	2,322	2,322
100-5-1510-511335	Incentive Wages-(1TP)	4,005	4,125	4,125	4,660	4,660
100-5-1510-512100	Group Insurance	22,518	26,711	27,281	33,006	32,814
100-5-1510-512200	Social Security FICA C	12,687	14,103	13,450	14,689	15,603
100-5-1510-512300	Medicare	3,008	2,998	3,146	3,435	3,649
100-5-1510-512400	Retirement Contributio	35,028	32,376	52,944	51,846	60,753
100-5-1510-512600	Unemployment Insurance	0	0	0	0	0
100-5-1510-512700	Worker's Compensation	0	0	0	980	2,528
	PERSONNEL SERVICES	**285,244**	**291,897**	**322,162**	**340,883**	**367,001**
CONTRACTED SERVICES						
100-5-1510-521100	Contract Services	0	14,741	0	0	0
100-5-1510-521200	Professional Services	83,232	85,064	120,247	116,632	90,000
100-5-1510-521203	W/C - Professional Sv	0	0	0	0	0
100-5-1510-522200	Repairs & Maintenance	0	0	0	0	0
100-5-1510-523115	Insurance-Worker's Com	1,156	1,069	1,121	1,205	1,205
100-5-1510-523200	Communications	11,932	3,908	5,979	6,600	5,000
100-5-1510-523210	Information Technology	640	0	3,590	0	0
100-5-1510-523300	Advertising	45	125	0	0	0
100-5-1510-523500	Travel	0	0	0	0	0
100-5-1510-523600	Dues & Fees	42,691	28,195	27,575	49,482	50,204
100-5-1510-523700	Education & Training	1,200	150	1,258	0	0
100-5-1510-523900	Other	0	16,774	0	0	0
						0
	CONTRACTED SERVICES	**140,896**	**150,026**	**159,769**	**173,919**	**146,409**
SUPPLIES & MINOR EQPT						
100-5-1510-531100	Supplies	7,955	6,916	9,119	12,000	17,000
100-5-1510-531220	Natural Gas	1,459	1,881	2,363	2,200	3,000
100-5-1510-531230	Electricity	6,051	6,964	6,559	6,500	7,000
100-5-1510-531300	Operating Lease	2,827	2,544	2,688	2,800	3,000
100-5-1510-531400	Books & Periodicals	595	595	595	600	600
100-5-1510-531600	Small Eqpmt/Furn<5000	1,488	65	4,510	1,500	1,500
100-5-1510-531700	Other Supplies	0	198	83	0	0
	SUPPLIES & MINOR EQPT	**20,375**	**19,163**	**25,917**	**25,600**	**32,100**
CAPITAL OUTLAYS >$5,000						
100-5-1510-542300	Furniture & Fixtures	0	400	0	0	0
100-5-1510-542400	Computers	2,037	0	0	0	0
100-5-1510-542525	Equipment lease	0	0	0	0	0
	CAPITAL OUTLAYS >	**2,037**	**400**	**0**	**0**	**0**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
	TOTAL FINANCE & ACCOUNTING	**448,552**	**461,484**	**507,847**	**540,402**	**545,510**
DEPARTMENT - CUSTOMER FINANCIAL SVCS						
PERSONNEL SERVICES						
100-5-1515-511100	Regular Employees	144,418	168,341	135,230	135,000	154,038
100-5-1515-511200	Part-time Employees	0	25,732	2,865	20,000	30,480
100-5-1515-511300	Overtime	954	797	1,387	2,000	3,000
100-5-1515-511335	Incentive Wages-(1TP)	3,222	4,076	2,833	3,100	3,515
100-5-1515-512100	Group Insurance	23,201	23,214	25,228	33,006	32,814
100-5-1515-512200	Social Security FICA C	8,882	11,855	7,912	9,926	11,844
100-5-1515-512300	Medicare	2,036	2,773	1,850	2,321	2,770
100-5-1515-512400	Retirement Contributio	24,860	26,230	28,866	30,658	38,759
100-5-1515-512600	Unemployment Insurance	0	5,110	0	1,825	1,825
100-5-1515-512700	Worker's Compensation	0	0	0	592	1,620
TOTAL PERSONNEL SERVICES		**207,573**	**268,128**	**206,171**	**238,428**	**280,665**
CONTRACTED SERVICES						
100-5-1515-521100	Contract Services	168,025	39,077	46,389	10,000	26,000
100-5-1515-521200	Professional Services	7,278	17,370	3,611	9,000	7,500
100-5-1515-522200	Repairs & Maintenance	0	0	0	100	0
100-5-1515-523100	Insurance - Other	0	0	0	0	0
100-5-1515-523200	Communications	2,059	4,903	4,485	9,000	13,000
100-5-1515-523210	Information Technology	0	0	1,649	4,000	4,000
100-5-1515-523300	Advertising	2,763	20,949	4,515	21,000	15,000
100-5-1515-523400	Printing & Binding	3,987	7,113	6,111	7,000	5,500
100-5-1515-523500	Travel	21	604	866	1,000	1,100
100-5-1515-523600	Dues & Fees	96,161	113,249	160,756	121,000	133,000
100-5-1515-523700	Education & Training	692	238	1,049	1,000	1,200
100-5-1515-523750	Misc Expense	0	0	0	0	0
100-5-1515-523900	Other	162	808	0	0	0
TOTAL CONTRACTED SERVICES		**281,148**	**204,310**	**229,431**	**183,100**	**206,300**
SUPPLIES & MINOR EQPT						
100-5-1515-531100	Supplies	5,164	6,774	9,535	8,318	9,318
100-5-1515-531220	Natural Gas	1,459	1,881	2,363	2,400	2,500
100-5-1515-531230	Electricity	6,051	6,964	6,559	6,800	6,800
100-5-1515-531270	Gasoline/Diesel	0	40	0	0	0
100-5-1515-531300	Operating Lease	2,508	2,544	2,688	2,750	2,750
100-5-1515-531600	Small Eqpmt/Furn<5000	380	4,044	3,410	0	600
100-5-1515-531700	Other Supplies	0	1,469	0	0	0
TOTAL SUPPLIES & MINOR EQPT		**15,563**	**23,715**	**24,556**	**20,268**	**21,968**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
CAPITAL OUTLAYS > $5000						
100-5-1515-542300	Furniture & Fixtures	0	400	0	0	0
100-5-1515-542400	Computers	3,434	0	0	0	0
100-5-1515-542410	Technology	0	3,080	0	0	0
100-5-1515-542500	Equipment	0	0	0	0	40,000
TOTAL CAPITAL OUTLAYS > $5000		**3,434**	**3,480**	**0**	**0**	**40,000**
	TOTAL CUSTOMER FINANCIAL SVCS	**507,718**	**499,634**	**460,157**	**441,797**	**548,934**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
DEPARTMENT - LAW						
CONTRACTED SERVICES						
100-5-1530-521200	Professional - City At	182,162	145,075	401,470	210,000	250,000
100-5-1530-523500	Travel	0	0	0	300	300
100-5-1530-523900	Other	0	0	0	0	0
TOTAL CONTRACTED SERVICES		**182,162**	**145,075**	**401,470**	**210,300**	**250,300**
	TOTAL LAW	**182,162**	**145,075**	**401,470**	**210,300**	**250,300**

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
DEPARTMENT - HUMAN RESOURCES						
PERSONNEL SERVICES						
100-5-1540-511100	Regular Employees	121,538	124,624	148,810	154,982	165,110
100-5-1540-511300	Overtime	332	581	1,258	0	0
100-5-1540-511335	Incentive Wages-(1TP)	2,400	2,472	2,884	3,100	3,145
100-5-1540-512100	Group Insurance	3,083	2,435	2,995	2,860	2,464
100-5-1540-512150	Group Insurance - Reti	106,796	148,853	165,795	160,000	175,000
100-5-1540-512160	Medicare Reim/Stipends	143,100	85,860	117,660	117,660	117,660
100-5-1540-512200	Social Security FICA C	7,309	7,433	8,926	9,801	10,432
100-5-1540-512300	Medicare	1,709	1,738	2,088	2,292	2,440
100-5-1540-512400	Retirement Contributio	20,576	19,095	35,235	34,592	40,619
100-5-1540-512700	Worker's Compensation	0	0	0	675	1,731
TOTAL PERSONNEL SERVICES		**406,843**	**393,091**	**485,649**	**485,962**	**518,601**
CONTRACTED SERVICES						
100-5-1540-521200	Professional	63,160	74,482	76,803	72,000	85,000
100-5-1540-521203	W/C - Professional Svc	6,091	7,127	5,809	6,000	6,000
100-5-1540-523200	Communications	1,033	1,565	1,936	1,600	1,600
100-5-1540-523210	Information Technology	0	0	0	0	4,100
100-5-1540-523300	Advertising	0	1,394	0	500	250
100-5-1540-523400	Printing & Binding	46	0	0	250	2,000
100-5-1540-523500	Travel	1,507	2,787	1,546	4,000	3,500
100-5-1540-523600	Dues & Fees	1,515	5,571	1,289	2,300	2,300
100-5-1540-523700	Education & Training	1,263	1,601	1,630	3,500	2,500
TOTAL CONTRACTED SERVICES		**74,615**	**94,527**	**89,012**	**90,150**	**107,250**
SUPPLIES & MINOR EQPT						
100-5-1540-531100	Supplies	2,473	1,131	1,750	2,200	1,500
100-5-1540-531300	Operating Lease	2,162	2,544	2,688	5,800	5,800
100-5-1540-531400	Books & Periodicals	80	0	104	500	500
100-5-1540-531600	Small Eqpmt/Furn<5000	461	359	8,592	2,000	2,000
TOTAL SUPPLIES & MINOR EQPT		**5,176**	**4,035**	**13,135**	**10,500**	**9,800**
CAPITAL OUTLAYS >$5,000						
100-5-1540-542300	Furniture & Fixtures	2,952	0	0	0	0
100-5-1540-542400	Computers	2,095	0	0	0	0
100-5-1540-542410	Technology	0	0	0	15,000	0
100-5-1540-542525	Equipment Lease	11,446	14,738	4,337	0	0
TOTAL CAPITAL OUTLAYS > $5000		**16,493**	**14,738**	**4,337**	**15,000**	**0**
	TOTAL HUMAN RESOURCES	**503,127**	**506,391**	**592,133**	**601,613**	**635,652**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
DEPARTMENT - INFORMATION TECHNOLOGY						
CONTRACTED SERVIC						
100-5-1565-521100	Contract Services	490,642	384,523	497,705	400,000	440,000
100-5-1565-521200	Professional	276	2,735	500	0	0
100-5-1565-523200	Communications	267,676	64,700	84,958	120,000	120,000
100-5-1565-523210	Information Technology	0	0	0	0	0
100-5-1565-523600	Dues & Fees	49,521	1,885	0	0	0
						0
TOTAL CONTRACTED		**808,115**	**453,843**	**583,163**	**520,000**	**560,000**
	TOTAL INFORMATION TECHNOLOGY	**808,115**	**453,843**	**583,163**	**520,000**	**560,000**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
MUNICIPAL COURT						
PERSONNEL SERVICES						
100-5-2650-511100	Regular Employees	81,539	96,550	97,251	97,864	102,757
100-5-2650-511300	Overtime	3,799	8,658	5,492	4,300	4,300
100-5-2650-511335	Incentive Wages-(1TP)	1,755	1,900	1,900	1,957	1,957
100-5-2650-512100	Group Insurance	18,281	16,958	19,193	22,004	21,876
100-5-2650-512200	Social Security FICA C	5,129	7,004	6,237	6,456	6,759
100-5-2650-512300	Medicare	1,200	1,518	1,459	1,510	1,581
100-5-2650-512400	Retirement Contributio	14,578	16,240	23,994	22,784	26,318
100-5-2650-512700	Worker's Compensation	0	0	0	438	1,106
	PERSONNEL SERVICES	126,281	148,828	155,526	157,313	166,654
CONTRACTED SERVICES						
100-5-2650-521200	Professional	48,064	57,376	96,500	95,000	105,000
100-5-2650-523200	Communications	0	0	3,647	2,310	2,710
100-5-2650-523210	Information Technology	15,378	10,616	36,982	35,000	35,000
100-5-2650-523400	Printing & Binding	1,586	462	0	500	500
100-5-2650-523600	Dues & Fees	160	641	2,476	1,400	2,500
100-5-2650-523700	Education & Training	565	555	780	780	780
TOTAL CONTRACTED SERVICES		65,753	69,650	140,385	134,990	146,490
SUPPLIES & MINOR EQPT						
100-5-2650-531100	Supplies	318	1,619	1,385	1,000	1,000
100-5-2650-531600	Small Eqpmt/Furn<5000	588	2,062	309	500	500
TOTAL SUPPLIES & MINOR EQPT		906	3,681	1,693	1,500	1,500
OTHER COSTS (NOC)						
100-5-2650-572800	Other Costs (NOC)	132,911	151,709	155,370	160,000	120,000
TOTAL OTHER COSTS (NOC)		**132,911**	**151,709**	**155,370**	**160,000**	**120,000**
	MUNICIPAL COURT	**325,852**	**373,868**	**452,974**	**453,803**	**434,644**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
POLICE ADMINISTRATION						
PERSONNEL SERVICES						
100-5-3210-511100	Regular Employees	1,781,402	1,823,993	2,046,803	2,201,832	2,325,042
100-5-3210-511110	Dispatch Salaries	0	0	0	0	0
100-5-3210-511120	Salaries - Public Safe	0	0	0	0	0
100-5-3210-511200	Part-time employees	24,874	16,861	31,407	30,420	71,001
100-5-3210-511300	Overtime	72,816	78,560	107,001	90,000	90,000
100-5-3210-511335	Incentive Wages-(1TP)	37,161	37,198	39,692	43,046	40,103
100-5-3210-512100	Group Insurance	289,464	295,776	335,456	331,519	307,599
100-5-3210-512200	Social Security FICA C	24,606	19,386	12,783	20,369	23,810
100-5-3210-512300	Medicare	26,443	27,059	30,835	31,980	34,312
100-5-3210-512400	Retirement Contributio	316,789	283,427	500,589	510,932	592,703
100-5-3210-512600	Unemployment Insurance	0	0	0	0	0
100-5-3210-512700	Worker's Compensation	1,851	0	3,500	9,185	23,367
TOTAL PERSONNEL SERVICES		**2,575,406**	**2,582,259**	**3,108,068**	**3,269,284**	**3,507,937**
CONTRACTED SERVICES						
100-5-3210-521200	Professional	21,376	7,090	19,805	20,000	45,000
100-5-3210-522200	Repairs & Maintenance	164,252	141,498	90,180	55,000	80,000
100-5-3210-522310	Fingerprinting Expense	0	0	0	25,000	0
100-5-3210-523200	Communications	110,993	93,439	99,048	45,000	100,000
100-5-3210-523210	Information Technology	111,293	243,318	97,295	75,000	86,000
100-5-3210-523300	Advertising	22	0	0	0	0
100-5-3210-523400	Printing & Binding	1,972	1,990	1,745	1,700	1,700
100-5-3210-523500	Travel	1,069	3,938	6,446	4,000	7,500
100-5-3210-523600	Dues & Fees	3,267	3,032	3,777	2,600	6,000
100-5-3210-523700	Education & Training	5,838	1,694	4,266	13,000	10,000
100-5-3210-523900	Prisoner Housing	39,850	40,285	34,840	25,000	25,000
TOTAL CONTRACTED SERVICES		**459,931**	**536,283**	**357,400**	**266,300**	**361,200**
SUPPLIES & MINOR EQPT						
100-5-3210-531100	Supplies	17,494	23,916	20,729	22,000	22,000
100-5-3210-531220	Natural Gas	2,340	2,357	2,961	3,400	4,000
100-5-3210-531230	Electricity	25,051	30,870	28,442	27,000	30,000
100-5-3210-531270	Gasoline/Diesel	125,272	141,374	134,156	80,000	125,000
100-5-3210-531300	Operating Leases	15,130	14,576	16,129	16,000	18,000
100-5-3210-531400	Books & Periodicals	55	0	0	800	0
100-5-3210-531600	Small Eqpmt/Furn<5000	5,211	9,280	31,148	12,000	12,000
100-5-3210-531700	Other Supplies-Uniform	33,615	12,047	40,718	16,000	25,900
	TOTAL SUPPLIES & MINOR EQPT	**224,168**	**234,420**	**274,284**	**177,200**	**236,900**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
CAPITAL OUTLAYS > $5000						
100-5-3210-542200	Vehicles	432,146	1,146,041	0	240,000	0
100-5-3210-542300	Furniture & Fixtures	0	0	0	0	0
100-5-3210-542400	Computers	1,489	5,713	6,996	20,000	18,000
100-5-3210-542500	Equipment	28,044	0	228,664	209,600	200,000
100-5-3210-542516	Safetyville expenses	0	0	6,509	7,500	12,000
TOTAL CAPITAL OUTLAYS > $5000		**461,679**	**1,151,754**	**242,170**	**477,100**	**230,000**
DEBT SERVICE						
100-5-3210-580200	Transfers to E911 Fund	0	448,437	429,660	627,858	707,848
100-5-3210-580404	Principal Phase 3 Lea	0	0	0	0	0
100-5-3210-580418	Interest - Regions Veh	0	0	0	0	0
100-5-3210-580419	Principal - Regions Ve	0	143,261	191,912	200,667	255,000
100-5-3210-581400	SunTrust Lease-Radios-	80,381	83,102	85,920	44,047	0
100-5-3210-581401	SunTrust Lease-Radios-	9,193	6,472	3,654	741	0
100-5-3210-582404	Interest Phase 3 Lease	0	0	0	0	0
100-5-3210-582406	TRUIST Vehicle Lease-P	37,931	93,128	86,079	59,056	62,000
100-5-3210-582407	TRUIST Vehicle Lease-I	3,681	12,605	10,270	7,470	5,100
100-5-3210-582419	Interest - Regions Veh	0	37,995	43,538	34,782	32,000
	TOTAL DEBT SERVICE	**131,186**	**825,000**	**851,033**	**974,621**	**1,061,948**
	TOTAL POLICE ADMINISTRATION	**3,852,370**	**5,329,717**	**4,832,955**	**5,164,504**	**5,397,984**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
FIRE ADMINISTRATION						
PERSONNEL SERVICES						
100-5-3510-511100	Regular Employees	1,929,358	2,135,392	2,411,941	2,525,000	2,675,213
100-5-3510-511120	Salaries - Public Safe	0	0	0	0	0
100-5-3510-511300	Overtime	497,204	294,540	453,176	274,000	299,000
100-5-3510-511335	Incentive Wages-(1TP)	39,396	42,687	39,398	46,053	48,040
100-5-3510-512100	Group Insurance	315,906	344,925	345,397	364,524	373,227
100-5-3510-512200	Social Security FICA C	3,731	14,012	3,939	3,188	3,347
100-5-3510-512300	Medicare	34,257	34,414	40,855	38,451	40,913
100-5-3510-512400	Retirement Contributio	406,425	354,739	637,760	622,571	729,611
100-5-3510-512700	Worker's Compensation	17,058	49,150	8,344	10,529	26,874
	TOTAL PERSONNEL SERVICES	**3,243,335**	**3,269,859**	**3,940,810**	**3,884,315**	**4,196,225**
CONTRACTED SERVICES						
100-5-3510-521200	Professional Fees	1,306	1,120	3,530	2,500	15,000
100-5-3510-521210	Licenses	35,249	20,875	24,846	35,000	30,000
100-5-3510-522200	Repairs & Maintenance	56,506	82,068	112,771	100,000	100,000
100-5-3510-523200	Communications	13,868	10,601	17,368	15,500	30,000
100-5-3510-523210	Information Technology	0	0	1,649	2,000	2,000
100-5-3510-523400	Printing & Binding	245	143	158	300	300
100-5-3510-523450	Training Supplies & Ma	0	0	5,666	5,400	11,000
100-5-3510-523500	Travel	0	600	10,127	26,000	20,000
100-5-3510-523600	Dues & Fees	853	1,077	3,297	10,000	13,000
100-5-3510-523700	Education & Training	4,235	7,766	18,360	25,000	25,000
100-5-3510-523800	DHS Grant Expenses	0	0	62	0	0
100-5-3510-523850	Community Risk Reducti	8,331	7,463	18,227	10,000	15,000
	TOTAL CONTRACTED SERVICES	**120,592**	**131,711**	**216,060**	**231,700**	**261,300**
SUPPLIES & MINOR EQPT						
100-5-3510-531100	Supplies	10,334	11,406	15,935	15,000	20,000
100-5-3510-531220	Natural Gas	5,705	3,859	4,495	5,600	5,600
100-5-3510-531230	Electricity	16,504	13,343	11,744	12,000	14,000
100-5-3510-531270	Gasoline/Diesel	27,925	26,990	35,151	35,000	40,000
100-5-3510-531300	Operating Lease	4,327	4,950	5,500	6,000	6,000
100-5-3510-531400	Books & Periodicals	773	363	3,344	5,000	5,000
100-5-3510-531600	Small Eqpmt/Furn<5000	1,216	4,560	31,964	20,000	33,000
100-5-3510-531700	Uniform Supplies	25,535	25,379	37,346	37,500	45,000
100-5-3510-531710	EMS	54,174	45,379	78,820	75,000	70,000
	SUPPLIES & MINOR EQPT	**146,492**	**136,229**	**224,299**	**211,100**	**238,600**
CAPITAL OUTLAYS >$5,000						
100-5-3510-542200	Vehicles	0	0	338,781	130,000	1,885,769
100-5-3510-542300	Furniture & Fixtures	4,678	760	9,989	10,000	10,000
100-5-3510-542500	Equipment	63,227	56,074	87,796	200,000	200,000
TOTAL CAPITAL OUTLAYS > $5000		**67,905**	**56,834**	**436,566**	**340,000**	**2,095,769**

CITY OF HAPEVILLE						
BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY						
PROPOSED BUDGET FY2027		**2023 YTD ACTUAL**	**2024 YTD ACTUAL**	**2025 YTD ACTUAL**	**2026 CURRENT BUDGET**	**2027 PROPOSED BUDGET**
DEBT SERVICE						
100-5-3510-580401	Principal Phase 1 Leas	27,364	0	0	0	0
100-5-3510-580402	Principal - Lease	9,333	9,634	17,579	15,737	67,000
100-5-3510-580403	Principal Fire Truck	109,333	112,791	75,595	78,011	81,000
100-5-3510-580408	Principal-Magnolia/GMA	0	0	0	34,820	37,000
100-5-3510-580409	Interest-Magnolia/GMA	0	0	0	11,381	10,000
100-5-3510-582401	Interest Phase 1 Lease	817	0	0	0	0
100-5-3510-582402	Interest - Lease	851	550	2,316	3,686	11,100
100-5-3510-582403	Interest Fire Truck	20,211	16,752	12,873	10,458	8,000
100-5-3510-582406	TRUIST Vehicle Lease-P	122,030	124,116	96,461	0	0
100-5-3510-582407	TRUIST Vehicle Lease-I	8,017	5,931	1,649	0	0
TOTAL DEBT SERVICE		**297,955**	**269,774**	**206,474**	**154,093**	**214,100**
	TOTAL FIRE ADMINISTRATION	**3,876,278**	**3,864,407**	**5,024,209**	**4,821,209**	**7,005,994**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
PUBLIC WORKS ADMI						
PERSONNEL SERVICES						
100-5-4100-511100	Regular Employees	438,332	457,140	453,020	400,000	447,949
100-5-4100-511300	Overtime	66,827	81,056	71,658	40,000	40,000
100-5-4100-511335	Incentive Wages-(1TP)	8,792	9,462	8,960	7,336	7,868
100-5-4100-512100	Group Insurance	89,121	102,057	109,214	108,720	108,049
100-5-4100-512200	Social Security FICA C	30,524	33,349	31,210	27,735	30,741
100-5-4100-512300	Medicare	7,139	7,559	7,349	6,486	7,189
100-5-4100-512400	Retirement Contributio	85,101	78,426	116,898	97,889	119,697
100-5-4100-512700	Worker's Compensation	5,815	2,353	1,767	1,694	4,564
TOTAL PERSONNEL SERVICES		**731,651**	**771,403**	**800,078**	**689,860**	**766,057**
CONTRACTED SERVICES						
100-5-4100-522200	Repairs & Maintenance	247,354	218,354	189,790	180,000	185,000
100-5-4100-523200	Communications	2,435	10,443	16,780	14,000	20,000
100-5-4100-523210	Information Technology	0	0	550	1,330	1,500
100-5-4100-523500	Travel	0	0	0	304	304
100-5-4100-523600	Dues & Fees	214	187	1,118	1,600	3,000
100-5-4100-523800	Technical Inspections	381,390	192,774	557,687	250,000	150,000
100-5-4100-523850	Contract Labor	6,033	8,434	9,780	12,000	10,000
TOTAL CONTRACTED SERVICES		637,426	430,192	775,704	459,234	369,804
SUPPLIES & MINOR						
100-5-4100-531100	Supplies	158,200	174,672	198,933	160,000	150,000
100-5-4100-531220	Natural Gas	16,104	3,735	3,975	3,000	6,200
100-5-4100-531230	Electricity	21,386	44,975	53,054	51,000	60,000
100-5-4100-531270	Gasoline/Diesel	25,046	29,834	29,269	35,000	35,000
100-5-4100-531300	Operating Lease	6,408	4,950	5,376	5,700	6,000
100-5-4100-531600	Small Eqpmt/Furn<5000	18,095	11,368	14,235	6,880	28,000
100-5-4100-531700	Other Supplies	0	0	245	0	0
TOTAL SUPPLIES & MINOR EQPT		**245,238**	**269,535**	**305,087**	**261,580**	**285,200**
CAPITAL OUTLAYS > $5000						
100-5-4100-541200	Site Improvements	933,098	490,875	169,298	70,000	60,000
100-5-4100-541201	Site Improvements-Tree	0	0	0	0	0
100-5-4100-542500	Equipment	16,859	9,578	58,247	5,000	0
TOTAL CAPITAL OUTLAYS > $5000		**949,957**	**500,453**	**227,546**	**75,000**	**60,000**
	TOTAL PUBLIC WORKS ADMIN	**2,564,272**	**1,971,583**	**2,108,415**	**1,485,674**	**1,481,062**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
HIGHWAY AND STREETS ADMIN						
PERSONNEL SERVICES						
100-5-4210-511100	Regular Employees	368,887	385,660	458,385	338,923	363,775
100-5-4210-511300	Overtime	36,009	51,742	44,478	30,000	30,000
100-5-4210-511335	Incentive Wages-(1TP)	7,276	7,495	7,766	6,778	6,244
100-5-4210-512100	Group Insurance	79,067	86,058	87,504	74,263	76,566
100-5-4210-512200	Social Security FICA C	24,568	27,534	30,446	23,293	24,801
100-5-4210-512300	Medicare	5,745	6,199	7,120	5,448	5,800
100-5-4210-512400	Retirement Contributio	68,589	63,727	100,583	82,213	96,570
100-5-4210-512700	Worker's Compensation	5,353	1,533	5,556	1,440	3,721
TOTAL PERSONNEL SERVICES		**595,495**	**629,948**	**741,838**	**562,359**	**607,478**
CONTRACTED SERVICES						
100-5-4210-521200	Professional	477	369	72	100	100
100-5-4210-522200	Repairs & Maintenance	49,117	65,011	120,950	80,000	70,000
100-5-4210-523200	Communications	2,676	1,389	482	1,000	600
100-5-4210-523210	Information Technology	0	0	550	1,400	1,400
100-5-4210-523300	Advertising	0	0	210	300	300
100-5-4210-523500	Travel	0	0	66	304	300
100-5-4210-523600	Dues & Fees	859	981	277	250	250
100-5-4210-523700	Education & Training	0	0	0	350	0
100-5-4210-523900	Other	0	0	149	0	0
TOTAL CONTRACTED SERVICES		**53,129**	**67,751**	**122,754**	**83,704**	**72,950**
SUPPLIES & MINOR EQPT						
100-5-4210-531100	Supplies	66,596	56,242	88,793	32,500	40,000
100-5-4210-531230	Electricity	246,479	286,611	281,032	250,000	306,000
100-5-4210-531270	Gasoline/Diesel	19,410	24,067	9,148	10,000	11,000
100-5-4210-531600	Small Eqpmt/Furn<5000	0	3,236	3,194	820	1,700
100-5-4210-531700	Other Supplies	21	0	130	0	0
TOTAL SUPPLIES & MINOR EQPT		**332,506**	**370,156**	**382,297**	**293,320**	**358,700**
CAPITAL OUTLAYS >						
100-5-4210-541200	Site Improvements	84,682	48,000	29,380	30,000	30,000
100-5-4210-542200	Vehicles	29,795	0	0	0	0
100-5-4210-542400	Computers	2,550	0	0	0	0
100-5-4210-542410	Technology	0	0	0	0	0
100-5-4210-542700	Land	0	0	0	0	0
100-5-4210-544300	Infrastructure - Serie	0	0	0	0	0
TOTAL CAPITAL OUTLAYS > $5000		**117,027**	**48,000**	**29,380**	**30,000**	**30,000**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
DEBT SERVICE						
100-5-4210-580008	Trf to Dev Auth-2019B	0	0	0	0	0
100-5-4210-580009	Trf to Dev Auth-2019A	139,800	139,800	95,996	93,200	78,288
100-5-4210-580405	Trf to Dev Auth - 2014	74,500	75,000	76,250	75,000	0
TOTAL DEBT SERVICE		**214,300**	**214,800**	**172,246**	**168,200**	**78,288**
	TOTAL HIGHWAY AND STREETS ADMIN	**1,312,458**	**1,330,656**	**1,448,515**	**1,137,583**	**1,147,416**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
PARTICIPANT RECREATION						
PERSONNEL SERVICES						
100-5-6120-511100	Regular Employees	293,848	280,676	327,796	317,971	334,656
100-5-6120-511200	Part Time Employees	69,477	48,644	61,034	81,439	88,673
100-5-6120-511300	Overtime	15,099	21,693	24,684	15,000	15,000
100-5-6120-511335	Incentive Wages-(1TP)	7,063	5,058	6,597	6,825	6,935
100-5-6120-512100	Group Insurance	61,012	55,352	64,923	55,009	65,628
100-5-6120-512200	Social Security FICA C	23,216	22,117	25,235	26,117	27,606
100-5-6120-512300	Medicare	5,430	4,993	5,902	6,108	6,456
100-5-6120-512400	Retirement Contributio	52,294	44,175	79,655	74,356	86,086
100-5-6120-512700	Worker's Compensation	0	0	761	1,353	3,429
TOTAL PERSONNEL SERVICES		**527,437**	**482,706**	**596,586**	**584,179**	**634,470**
CONTRACTED SERVICES						
100-5-6120-521200	Professional Services	1,019	1,413	1,223	1,500	1,500
100-5-6120-521301	Technical - Baseball	9,998	13,670	13,619	14,000	14,000
100-5-6120-521302	Technical - Basketball	8,914	9,397	5,070	11,700	12,000
100-5-6120-521303	Technical - Football	11,770	16,295	15,245	16,300	16,300
100-5-6120-521304	Technical -Girl's Soft	2,240	0	0	2,400	2,400
100-5-6120-521305	Technical - Tournments	1,923	1,305	1,744	2,000	2,000
100-5-6120-521306	Technical - Adult Soft	4,544	1,504	2,680	2,680	0
100-5-6120-521307	Technical - Soccer	602	0	0	2,000	2,000
100-5-6120-522000	Festivals/Events	82,343	90,507	122,905	90,000	128,000
100-5-6120-522200	Repairs & Maintenance	4,520	7,267	50,142	70,000	80,000
100-5-6120-523200	Communications	2,419	2,411	2,414	2,500	2,800
100-5-6120-523210	Information Technology	0	0	1,649	4,000	4,000
100-5-6120-523300	Advertising	250	202	170	1,000	1,000
100-5-6120-523400	Printing & Binding	285	184	602	800	800
100-5-6120-523500	Travel	5,481	3,868	5,139	4,000	4,200
100-5-6120-523600	Dues & Fees	1,264	1,625	3,065	3,000	5,000
100-5-6120-523700	Education & Training	0	397	2,800	3,000	3,000
100-5-6120-523850	Contract Labor	14,913	14,072	14,091	15,000	15,000
100-5-6120-523900	Other - Seniors	4,985	4,921	6,307	5,000	10,600
TOTAL CONTRACTED SERVICES		**157,469**	**169,038**	**248,867**	**250,880**	**304,600**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
SUPPLIES & MINOR EQPT						
100-5-6120-531100	Supplies	9,766	9,692	9,558	10,000	10,000
100-5-6120-531101	Supplies-Baseball/Girl	9,000	18,194	18,597	27,000	27,200
100-5-6120-531102	Supplies - Basketball	8,600	8,562	8,600	9,305	10,090
100-5-6120-531103	Supplies - Football	13,000	26,387	24,519	28,000	28,000
100-5-6120-531104	Supplies - Adult Softb	1,500	1,412	0	0	0
100-5-6120-531105	Supplies - Tournaments	1,430	1,522	1,336	1,500	1,500
100-5-6120-531106	Supplies - Senior Citi	1,425	1,524	1,552	1,500	5,000
100-5-6120-531107	Supplies - Soccer	1,941	1,772	1,877	2,000	2,000
100-5-6120-531108	Supplies - Children's	4,878	7,462	9,090	20,000	20,000
100-5-6120-531109	Supplies-Cheerleading/	4,000	7,165	14,636	14,000	14,000
100-5-6120-531110	Equip Exp - Coach's Re	0	0	0	2,500	0
100-5-6120-531111	Supplies-Special Progr	9,701	11,928	11,251	20,000	20,000
100-5-6120-531220	Natural Gas	7,135	6,029	5,737	4,300	4,300
100-5-6120-531230	Electricity	25,841	31,599	31,438	34,000	37,000
100-5-6120-531270	Gasoline/Diesel	3,974	3,252	4,133	3,300	5,000
100-5-6120-531300	Operating Lease	5,459	4,950	5,376	5,600	6,600
100-5-6120-531590	Other	14,457	16,078	14,424	14,500	14,500
100-5-6120-531600	Small Eqpmt/Furn<5000	8,900	9,522	10,959	5,000	7,000
100-5-6120-531700	Other Supplies	9,947	9,803	18,094	20,000	20,000
TOTAL SUPPLIES & MINOR EQPT		**140,954**	**176,853**	**191,179**	**222,505**	**232,190**
CAPITAL OUTLAYS > $5000						
100-5-6120-542300	Furniture & Fixtures	2,000	0	0	0	0
100-5-6120-542400	Computers	0	0	0	0	0
100-5-6120-542500	Equipment	0	0	23,052	18,000	20,000
TOTAL CAPITAL OUTLAYS > $5000		**2,000**	**0**	**23,052**	**18,000**	**20,000**
DEBT SERVICE						
100-5-6120-580401	Vehicles - Principal	7,667	7,905	4,044	0	0
100-5-6120-582401	VEHICLES INTEREST	546	308	62	0	0
TOTAL DEBT SERVICE		**8,213**	**8,213**	**4,107**	**0**	**0**
	TOTAL PARTICIPANT RECREATION	**836,073**	**836,810**	**1,063,790**	**1,075,564**	**1,191,261**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
PLANNING & ZONING						
CONTRACTED SERVICES						
100-5-7400-521200	Professional	52,764	43,790	21,483	54,525	175,000
100-5-7400-521201	Planning/Zoning Board	3,125	2,175	1,925	2,175	2,175
100-5-7400-521202	Appeals Board	2,147	1,575	1,250	2,075	2,075
100-5-7400-521203	Design Review	2,575	1,875	1,525	1,875	1,875
100-5-7400-521300	Technical	22,383	33,019	11,504	25,000	25,000
100-5-7400-522200	Repairs & Maintenance	0	0	0	650	650
100-5-7400-523210	Information Technology	0	0	0	500	500
100-5-7400-523300	Advertising	460	350	595	1,000	1,000
100-5-7400-523600	Dues & Fees	0	0	0	250	250
100-5-7400-523700	Education & Training	3,040	0	0	3,100	3,100
100-5-7400-523800	Technical Inspections	0	0	0	0	0
TOTAL CONTRACTED SERVICES		**86,493**	**82,784**	**38,282**	**91,150**	**211,625**
SUPPLIES & MINOR EQPT						
100-5-7400-531100	Supplies	12	0	235	500	500
100-5-7400-531700	Other Supplies	0	0	0	0	0
TOTAL SUPPLIES & MINOR EQPT		**12**	**0**	**235**	**500**	**500**
CAPITAL OUTLAYS > $5000						
100-5-7400-542410	Technology	0	0	0	5,000	5,000
TOTAL CAPITAL OUTLAYS > $5000		**0**	**0**	**0**	**5,000**	**5,000**
_						0
	TOTAL PLANNING	**86,505**	**82,784**	**38,517**	**96,650**	**217,125**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
CODE ENFORCEMENT						
PERSONNEL SERVICES						
100-5-7450-511100	Regular Employees	88,667	112,850	97,844	99,695	104,680
100-5-7450-511300	Overtime	4,355	4,088	3,771	4,000	4,000
100-5-7450-511335	Incentive Wages-(1TP)	1,748	2,761	1,860	1,994	1,994
100-5-7450-512100	Group Insurance	20,470	15,184	18,838	22,004	21,876
100-5-7450-512200	Social Security FICA C	5,647	7,541	6,258	6,553	6,862
100-5-7450-512300	Medicare	1,321	1,704	1,464	1,532	1,605
100-5-7450-512400	Retirement Contributio	16,320	17,242	24,020	23,128	26,718
100-5-7450-512700	Worker's Compensation	12	0	31,299	445	1,126
TOTAL PERSONNEL SERVICES		**138,540**	**161,369**	**185,355**	**159,351**	**168,860**
CONTRACTED SERVICES						
100-5-7450-521200	Professional	43,935	22,861	59,589	45,000	50,000
100-5-7450-521300	Technical	435	467	0	0	0
100-5-7450-522200	Repairs & Maintenance	3,893	1,355	3,515	8,020	8,000
100-5-7450-523200	Communications	968	756	372	1,000	0
100-5-7450-523210	Information Technology	0	0	0	0	0
100-5-7450-523400	Printing & Binding	3,670	789	1,850	3,000	3,000
100-5-7450-523500	Travel	0	0	0	1,000	1,200
100-5-7450-523600	Dues & Fees	47	0	120	0	0
100-5-7450-523700	Education & Training	0	0	0	600	600
TOTAL CONTRACTED SERVICES		**52,946**	**26,228**	**65,447**	**58,620**	**62,800**
SUPPLIES & MINOR EQPT						
100-5-7450-531100	Supplies	18	801	1,333	1,000	500
100-5-7450-531270	Gasoline/Diesel	4,110	3,215	2,203	3,000	3,500
TOTAL SUPPLIES & MINOR EQPT		**4,128**	**4,015**	**3,536**	**4,000**	**4,000**
CAPITAL OUTLAYS > $5000						
100-5-7450-542200	Vehicles	16,194	0	0	75,000	0
TOTAL CAPITAL OUTLAYS > $5000		**16,194**	**0**	**0**	**75,000**	**0**
DEBT SERVICE						
100-5-7450-580419 Principal-Regions Veh		0	0	0	0	18,000
100-5-7450-582419 Interest-Regions Veh L		0	0	0	0	2,900
TOTAL DEBT SERVICE		0	0	0	0	20,900
	TOTAL CODE ENFORCEMENT	**211,808**	**191,613**	**254,338**	**296,971**	**256,560**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
ECONOMIC DEVELOPMENT						
PERSONNEL SERVICES						
100-5-7520-511100	Regular Employees	137,483	165,491	170,494	200,766	235,001
100-5-7520-511300	Overtime	2,006	3,155	5,137	3,000	3,000
100-5-7520-511335	Incentive Wages-(1TP)	2,420	3,613	2,844	3,995	4,476
100-5-7520-512100	Group Insurance	26,464	25,509	28,416	33,006	43,752
100-5-7520-512200	Social Security FICA C	8,259	10,882	10,773	12,718	15,034
100-5-7520-512300	Medicare	1,932	2,425	2,520	2,974	3,516
100-5-7520-512400	Retirement Contributio	23,649	24,777	42,098	44,888	58,537
100-5-7520-512700	Worker's Compensation	0	0	0	855	2,431
TOTAL PERSONNEL SERVICES		**202,212**	**235,852**	**262,282**	**302,202**	**365,747**
CONTRACTED SERVICES						
100-5-7520-521100	Contract Services	0	0	17,571	7,500	7,500
100-5-7520-521200	Professional	70,302	103,738	62,158	75,000	80,000
100-5-7520-521204	Consulting	308	0	0	7,000	50,000
100-5-7520-521300	Technical	0	0	0	170	500
100-5-7520-521309	Art Grant-Fulton Count	21,555	16,558	0	10,000	0
100-5-7520-521400	Arts Council Grant Exp	0	0	0	330	0
100-5-7520-522000	Festivals & Events	10,883	11,006	14,547	15,000	20,000
100-5-7520-522125	Special Exhibits - Sou	19,608	23,845	21,316	10,000	10,000
100-5-7520-522145	Special Promotions	6,125	5,427	4,845	5,000	5,000
100-5-7520-522160	Special Events - Counc	16,624	11,007	9,687	20,000	20,000
100-5-7520-522200	Repairs & Maintenance	2,254	3,469	3,023	2,000	3,000
100-5-7520-523200	Communications	1,603	1,780	2,245	1,800	2,500
100-5-7520-523210	Information Technology	0	0	1,649	4,000	4,000
100-5-7520-523300	Advertising	13,215	30,975	2,000	12,000	12,000
100-5-7520-523400	Printing & Binding	2,416	75	0	200	200
100-5-7520-523500	Travel	605	1,202	1,115	2,000	2,000
100-5-7520-523600	Dues & Fees	1,931	3,078	4,817	3,020	4,000
100-5-7520-523700	Education & Training	123	860	411	500	500
TOTAL CONTRACTED SERVICES		**167,553**	**213,020**	**145,383**	**175,520**	**221,200**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
SUPPLIES & MINOR EQPT						
100-5-7520-531100	Supplies	3,470	5,884	4,179	4,500	4,500
100-5-7520-531200	Supplies - Christ Chur	0	0	293	250	250
100-5-7520-531220	Natural Gas	1,726	2,213	2,445	2,100	3,100
100-5-7520-531230	Electricity	5,459	7,205	7,013	7,000	2,000
100-5-7520-531270	Gasoline/Diesel	1,682	1,799	1,634	1,800	2,000
100-5-7520-531300	Operating Lease	2,162	2,544	2,688	2,700	3,000
100-5-7520-531600	Small Eqpmt/Furn<5000	2,557	2,627	5,840	2,500	5,000
100-5-7520-531700	Other Supplies	240	794	1,650	800	1,000
TOTAL SUPPLIES & MINOR EQPT		**17,295**	**23,067**	**25,743**	**21,650**	**20,850**
CAPITAL OUTLAYS > $5000						
100-5-7520-541200	Site Improvements	24,214	26,216	35,170	25,000	40,000
110-5-7520-542200	Vehicles	0	0	0	0	25,000
100-5-7520-542300	Furniture & Fixtures	0	12,640	0	5,000	0
TOTAL CAPITAL OUTLAYS > $5000		**24,214**	**38,857**	**35,170**	**30,000**	**65,000**
OTHER COSTS (NOC)						
100-5-7520-575100	Hapeville Community Im	0	1,057	0	5,000	5,000
100-5-7520-575110	Community Garden Expen	0	0	953	1,300	1,300
TOTAL OTHER COSTS (NOC)		**0**	**1,057**	**953**	**6,300**	**6,300**
–						0
	TOTAL ECONOMIC DEVELOPMENT	**411,274**	**511,852**	**469,531**	**535,672**	**679,097**

CITY OF HAPEVILLE						
BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY						
PROPOSED BUDGET FY2027		**2023 YTD ACTUAL**	**2024 YTD ACTUAL**	**2025 YTD ACTUAL**	**2026 CURRENT BUDGET**	**2027 PROPOSED BUDGET**
MAIN STREET						
PERSONNEL SERVICES						
CONTRACTED SERVICES						
100-5-7550-521400	GM Grant Exp-Main Stre	0	0	27,000	0	0
100-5-7550-521450	Georgia Power Grant Ex	0	0	0	0	0
100-5-7550-522000	Festivals	36,458	37,354	32,061	58,000	70,000
100-5-7550-523200	Communications	0	0	588	0	0
100-5-7550-523300	Advertising	0	175	2,704	2,000	600
100-5-7550-523400	Printing & Binding	0	0	155	60	200
100-5-7550-523500	Travel	1,259	665	0	2,000	750
100-5-7550-523600	Dues & Fees	200	198	840	1,500	1,500
100-5-7550-523700	Education & Training	0	470	60	1,000	500
100-5-7550-523850	Contract Labor	0	3,300	4,914	2,000	3,500
TOTAL CONTRACTED SERVICES		**37,917**	**42,163**	**68,322**	**66,560**	**77,050**
SUPPLIES & MINOR EQPT						
100-5-7550-531100	Supplies	0	1,159	1,389	1,800	3,000
100-5-7550-531600	Small Equipment<5000	0	0	249	0	0
TOTAL SUPPLIES & MINOR EQPT		**0**	**1,159**	**1,638**	**1,800**	**3,000**
CAPITAL OUTLAYS > $5000						
100-5-7550-541200	Site Improvements	9,592	5,431	31,429	12,000	5,000
TOTAL CAPITAL OUTLAYS > $5000		**9,592**	**5,431**	**31,429**	**12,000**	**5,000**
	TOTAL MAIN STREET	**47,509**	**48,754**	**101,389**	**80,360**	**85,050**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
OTHER FINANCING USES						
INTERFUND TRANSACTIONS						
100-5-9100-590290	Transfer to Trade & To	0	0	0	35,497	146,372
100-5-9100-590301	Transfer to Cap Proj F	1,045,390	0	793,048	0	0
100-5-9100-591001	Reserve for Contingenc	0	0	0	20,986	0
TOTAL INTERFUND TRANSACTIONS		**1,045,390**	**0**	**793,048**	**56,483**	**146,372**
OTHER FINANCING USES						
100-5-9100-611215	Transfer to E911	533,308	0	0	0	0
TOTAL OTHER FINANCING USES		**533,308**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING USES	**1,578,698**	**0**	**793,048**	**56,483**	**146,372**
TOTAL EXPENDITURES		**18,883,825**	**18,196,395**	**20,597,812**	**18,870,429**	**22,350,769**
REVENUES		**20,987,842**	**17,483,961**	**21,283,687**	**18,870,430**	**22,350,770**
	NET REVENUES	**2,104,015**	**(712,435)**	**685,875**	**0**	**3**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
GENERAL FUND — **EXPENDITURE SUMMARY**					
	2023	**2024**	**2025**	**2026**	**2027**
By Organizational Unit	YTD	YTD	YTD	CURRENT	PROPOSED
COUNCIL	50,469	51,855	49,986	56,987	57,148
MAYOR	19,174	25,486	30,559	24,865	24,543
CITY MANAGER	1,069,295	1,246,155	1,113,476	1,027,249	1,432,295
CITY CLERK	191,935	240,096	271,269	242,746	253,572
ELECTIONS	180	24,332	70	0	250
FINANCE & ACCOUNTING	448,552	461,484	507,847	540,402	545,510
CUSTOMER FINANCIAL SERVICES	507,718	499,634	460,157	441,797	548,934
LEGAL SERVICES	182,162	145,075	401,470	210,300	250,300
HUMAN SERVICES	503,127	506,391	592,133	601,613	635,652
INFORMATION TECHNOLOGY	808,115	453,843	583,163	520,000	560,000
OTHER FINANCING USES	1,578,698	0	793,048	56,483	146,372
GENERAL GOVERNMENT	5,359,425	3,654,351	4,803,178	3,722,442	4,454,576
GENERAL GOVERNMENT	5,359,425	3,654,351	4,803,178	3,722,442	4,454,576
JUDICIAL	325,852	373,868	452,974	453,803	434,644
POLICE ADMINISTRATION	4,064,178	5,521,330	5,087,293	5,461,475	5,654,545
FIRE ADMINISTRATION	3,876,278	3,864,407	5,024,209	4,821,209	7,005,994
COMMUNITY SERVICES	3,876,730	3,302,239	3,556,930	2,623,257	2,628,478
PARTICIPANT RECREATION	836,073	836,810	1,063,790	1,075,564	1,191,261
DEVELOPMENT & PLANNING	545,288	643,390	609,437	712,682	981,272
TOTAL EXPENDITURES	**18,883,824**	**18,196,395**	**20,597,812**	**18,870,432**	**22,350,769**
TOTAL REVENUES	**20,987,842**	**17,483,961**	**21,283,687**	**18,870,430**	**22,350,770**
Net	**2,104,018**	**(712,434)**	**685,875**	**(2)**	**1**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
201-SPECIAL REVENUES FUND						
REVENUES						
INTERGOVERNMENTAL REV						
201-0-0000-334105	Bright Start Grant Inc	13,666	12,828	13,839	10,000	10,000
TOTAL INTERGOVERNMENTAL REV		**13,666**	**12,828**	**13,839**	**10,000**	**10,000**
TOTAL REVENUE		**13,666**	**12,828**	**13,839**	**10,000**	**10,000**
DEPARTMENTAL EXPENDITURES						
DEBT SERVICE						
0						
201-5-5910-580555	Coffee & Chrome - Expe	0	0	0	0	0
201-5-5910-580565	Bright Start- Expendit	10,379	13,394	13,815	10,000	10,000
TOTAL DEBT SERVICE		**10,379**	**13,394**	**13,815**	**10,000**	**10,000**
TOTAL SPECIAL REVENUE		**10,379**	**13,394**	**13,815**	**10,000**	**10,000**
TOTAL EXPENDITURES		**10,379**	**13,394**	**13,815**	**10,000**	**10,000**
REVENUE OVER/(UNDER) EXPENDITURES		**3,286**	**(566)**	**24**	**0**	**0**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
205-TAX ALLOCATION DISTRICT						
REVENUES						
TAXES						
205-0-0000-313205	TAD Revenue	0	34,081	8,294	95,464	95,464
TOTAL TAXES		**0**	**34,081**	**8,294**	**95,464**	**95,464**
TOTAL REVENUES		**0**	**34,081**	**8,294**	**95,464**	**95,464**
EXPENDITURES						
CONTRACTED SERVICES						
205-5-4900-521200	Professional Services	0	0	0	95,464	95,464
TOTAL CONTRACTED		**0**	**0**	**0**	**95,464**	**95,464**
TOTAL EXPENDITURES		**0**	**0**	**0**	**95,464**	**95,464**
REVENUE OVER/(UND		**0**	**34,081**	**8,294**	**0**	**0**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
210-ASSET FORFEITURE FUND						
REVENUES						
FINES AND FORFEITURES						
210-0-0000-351330	ASSETS SEIZED	10,559	0	0	29,000	0
TOTAL FINES AND F		**10,559**	**0**	**0**	**29,000**	**0**
TOTAL REVENUE		**10,567**	**1**	**1**	**29,001**	**3**
DEPARTMENTAL EXPENDITURES						
CAPITAL OUTLAYS > $5000						
210-5-3210-542500	VEHICLES & EQUIPMENT	0	23,696	0	29,001	0
TOTAL CAPITAL OUTLAYS > $5000		**0**	**23,696**	**0**	**29,001**	**0**
TOTAL EXPENDITURES		**0**	**23,696**	**0**	**29,001**	**3**
REVENUE OVER/(UND		**10,567**	**(23,695)**	**1**	**0**	**0**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
215-E911 FUND						
REVENUES						
CHARGES FOR SERVICES						
215-0-0000-342500	E-911 Revenue	184,939	184,853	176,338	185,000	150,000
TOTAL CHARGES FOR SERVICES		**184,939**	**184,853**	**176,338**	**185,000**	**150,000**
OTHER FINANCING SOURCES						
215-0-0000-391100	Transfer from General	533,308	448,437	429,660	627,858	707,848
215-0-0000-395215	PY Fund Balance Alloc	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES		**533,308**	**448,437**	**429,660**	**627,858**	**707,848**
TOTAL REVENUE		**718,247**	**633,290**	**605,998**	**812,858**	**857,848**
DEPARTMENTAL EXPENDITURES						
PERSONNEL SERVICES						
215-5-3800-511100	Regular Salaries - (Di	346,469	356,848	327,746	428,942	463,074
215-5-3800-511300	Overtime - (Dispatch)	84,113	79,157	80,488	100,000	100,000
215-5-3800-511335	Incentive Wages-(1TP)	7,165	7,355	5,492	7,624	4,872
215-5-3800-512100	Group Insurance	44,610	51,099	42,120	77,013	65,628
215-5-3800-512200	Social Security FICA C	26,570	26,965	25,092	33,267	35,213
215-5-3800-512300	Medicare	6,214	6,306	5,876	7,780	8,235
215-5-3800-512400	Retirement Contributio	71,480	63,931	87,518	117,415	137,109
215-5-3800-512700	Worker's Compensation	0	0	0	1,815	4,716
TOTAL PERSONNEL SERVICES		**586,621**	**591,662**	**574,331**	**773,858**	**818,848**
CONTRACTED SERVICES						
215-5-3800-521200	Professional Services	277	728	1,165	1,000	1,000
215-5-3800-523200	Communications	133,366	34,471	31,670	34,000	34,000
215-5-3800-523700	Education & Training	0	250	0	2,500	2,500
TOTAL CONTRACTED SERVICES		**133,643**	**35,449**	**32,835**	**37,500**	**37,500**
SUPPLIES & MINOR EQPT						
215-5-3800-531100	Supplies	3,600	0	1,399	1,500	1,500
TOTAL SUPPLIES & MINOR EQPT		**3,600**	**0**	**1,399**	**1,500**	**1,500**

CITY OF HAPEVILLE					
BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY					
PROPOSED BUDGET FY2027	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
TOTAL EXPENDITURES	723,864	627,110	608,565	812,858	857,848
REVENUE OVER/(UNDER) EXPENDITURES	(5,617)	6,179	(2,567)	0	(0)

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
220-ARP GRANT FUND						
REVENUES						
MISC REVENUE						
220-0-0000-381220	ARP Funding Revenue	0	0	0	0	0
220-0-0000-381225	Law Enf-First Resp.Gra	0	0	0	0	0
220-0-0000-381230	ARPA Boost Grant-Rec	156,016	92,674	0	45,000	45,000
TOTAL MISC REVENUE		**156,016**	**92,674**	**0**	**45,000**	**45,000**
TOTAL REVENUE		**156,016**	**92,674**	**0**	**45,000**	**45,000**
DEPARTMENT - POLICE DEPARTMENT						
DEPARTMENTAL EXPENDITURES						

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
DEPARTMENT - PARTICIPANT RECREATION						
CONTRACTED SERVICES						
220-5-6120-523700	Education-Training-Fie	88,490	31,471	0	45,000	45,000
TOTAL CONTRACTED SERVICES		**88,490**	**31,471**	**0**	**45,000**	**45,000**
CAPITAL OUTLAYS > $5000						
220-5-6120-542300	Furniture & Fixtures	10,469	0	0	0	0
220-5-6120-542400	Computers	57,057	61,203	0	0	0
TOTAL CAPITAL OUTLAYS > $5000		**67,526**	**61,203**	**0**	**0**	**0**
TOTAL PARTICIPANT RECREATION		**156,016**	**92,674**	**0**	**45,000**	**45,000**
TOTAL EXPENDITURES		**156,016**	**92,674**	**0**	**45,000**	**45,000**
REVENUE OVER/(UNDER) EXPENDITURES		**0**	**0**	**0**	**0**	**0**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
275-HOTEL & MOTEL TAX FUND						
TAXES						
275-0-0000-314120	Hotel/Motel Taxes	3,680,574	3,445,766	3,516,276	3,300,000	3,400,000
TOTAL TAXES		**3,680,574**	**3,445,766**	**3,516,276**	**3,300,000**	**3,400,000**
	TOTEL REVENUES	**3,680,574**	**3,445,766**	**3,516,276**	**3,300,000**	**3,400,000**
EXPENDITURES						
DEBT SERVICE						
275-5-5910-580405	DMO -TCT Trf Out	1,610,251	0	0	0	0
275-5-5910-580410	Tourism B-TPD Trf Out	690,108	646,081	659,302	618,750	637,500
275-5-5910-580415	Gen Fund Allocation	1,380,215	1,292,162	1,318,603	1,237,500	1,275,000
	TOTAL DEBT SERVICE	**3,680,574**	**1,938,243**	**1,977,905**	**1,856,250**	**1,912,500**
TOTAL HOTEL-MOTEL		**3,680,574**	**1,938,243**	**1,977,905**	**1,856,250**	**1,912,500**
DEPARTMENT - ECONOMIC DEVELOPMENT						
CONTRACTED SERVICES						
275-5-7520-521200	Professional Services	0	1,507,523	1,538,371	1,443,750	1,487,500
TOTAL CONTRACTED SERVICES		**0**	**1,507,523**	**1,538,371**	**1,443,750**	**1,487,500**
TOTAL ECONOMIC DEVELOPMENT		**0**	**1,507,523**	**1,538,371**	**1,443,750**	**1,487,500**
TOTAL EXPENDITURES		**3,680,574**	**3,445,766**	**3,516,276**	**3,300,000**	**3,400,000**
REVENUE OVER/(UNDER) EXPENDITURES		**0**	**0**	**(0)**	**0**	**0**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
280-VEHICLE EXCISE FUND						
REVENUES						
INTERGOVERNMENTAL REV						
280-0-0000-333600	Car Rental Tax Revenue	207,496	154,687	124,146	150,000	125,000
TOTAL INTERGOVERNMENTAL REV		**207,496**	**154,687**	**124,146**	**150,000**	**125,000**
TOTAL REVENUE		**207,496**	**154,687**	**124,146**	**150,000**	**125,000**
OTHER FINANCING U						
280-5-9000-611290	Transfer to Fd 290-TPD	207,496	154,687	124,146	150,000	125,000
TOTAL OTHER FINANCING USES		**207,496**	**154,687**	**124,146**	**150,000**	**125,000**
TOTAL OTHER SOURC		**207,496**	**154,687**	**124,146**	**150,000**	**125,000**
TOTAL EXPENDITURES		**207,496**	**154,687**	**124,146**	**150,000**	**125,000**
REVENUE OVER/(UNDER) EXPENDITURES		**0**	**0**	**0**	**0**	**0**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
290-TRADE AND TOURISM						
REVENUES						
INTERGOVERNMENTAL REV						
290-0-0000-335100	Arts Council Grant Rev	0	0	0	0	0
290-0-0000-336172	GHC Grant Revenue	0	2,250	0	2,250	2,250
TOTAL INTERGOVERNMENTAL REV		**0**	**2,250**	**0**	**2,250**	**2,250**
MISC REVENUE						
290-0-0000-381110	Misc Revenue	(1)	169	582	250	250
TOTAL MISC REVENUE		**(1)**	**169**	**582**	**250**	**250**
OTHER FINANCING SOURCES						
290-0-0000-391100	Transfer from General	0	0	0	35,497	146,372
290-0-0000-391280	DMO-TCT trf fr H/M	1,610,251	0	0	0	0
290-0-0000-391281	Transfer from Vehicle	207,496	154,687	124,146	150,000	125,000
290-0-0000-391285	Tourism B=TPD trf fr H	690,108	646,081	659,302	618,750	637,500
290-0-0000-391295	Transfer from Dev Auth	0	0	0	0	500,000
290-0-0000-395250	P/Y Carryover	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES		**2,507,855**	**800,768**	**783,448**	**804,247**	**1,408,872**
TOTAL REVENUE		**2,507,854**	**803,187**	**784,030**	**806,747**	**1,411,372**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
DEPARTMENT - Hoyt Smith Center						
DEPARTMENTAL EXPENDITURES						
PERSONNEL SERVICES						
290-5-6121-511100	Regular Employees	101,922	123,013	135,713	183,000	219,008
290-5-6121-511200	Part Time Employees	35,678	74,603	65,023	90,736	94,561
290-5-6121-511300	Overtime	7,965	7,674	11,910	8,000	8,000
290-5-6121-511335	Incentive Wages-(1TP)	3,043	4,285	3,608	3,685	4,148
290-5-6121-512100	Group Insurance	16,247	16,569	13,127	44,008	43,752
290-5-6121-512200	Social Security FICA C	9,089	13,382	13,293	17,696	20,194
290-5-6121-512300	Medicare	2,126	3,010	3,109	4,139	4,723
290-5-6121-512400	Retirement Contributio	18,774	32,294	33,161	42,602	55,804
290-5-6121-512700	Worker's Compensation	16,309	25,574	0	793	2,271
TOTAL PERSONNEL SERVICES		**211,153**	**300,404**	**278,944**	**394,659**	**452,461**
CONTRACTED SERVICES						
290-5-6121-521200	Professional Services	481	826	1,059	900	900
290-5-6121-522000	Festivals & Events	0	0	2,522	0	0
290-5-6121-522160	Special Events	0	23,491	14,853	30,000	30,000
290-5-6121-522200	Repairs and Maintenanc	80,150	137,047	119,187	115,000	115,000
290-5-6121-523200	Communications	4,786	6,325	7,984	7,000	7,000
290-5-6121-523600	Dues & Fees	91	1,389	755	2,000	2,000
TOTAL CONTRACTED SERVICES		**85,508**	**169,077**	**146,361**	**154,900**	**154,900**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
SUPPLIES & MINOR EQPT						
290-5-6121-531100	Supplies	7,615	10,349	10,023	15,000	15,000
290-5-6121-531220	Natural Gas	0	0	0	7,500	7,500
290-5-6121-531230	Electricity	0	0	0	7,500	8,000
290-5-6121-531600	Small Eqpmt/Furn<5000	0	755	5,205	5,000	5,000
TOTAL SUPPLIES & MINOR EQPT		**7,615**	**11,104**	**15,229**	**35,000**	**35,500**
CAPITAL OUTLAYS > $5000						
290-5-6121-541200	Site Improvements	26,401	39,009	104,848	0	500,000
290-5-6121-542300	Furniture & Fixtures	3,696	0	0	0	0
TOTAL CAPITAL OUTLAYS > $5000		**30,098**	**39,009**	**104,848**	**0**	**500,000**
DEBT SERVICE						
290-5-6121-582026	Trf to DA-2026 Bond	0	0	0	0	38,000
_						0
TOTAL DEBT SERVICE		**0**	0	**0**	**0**	**38,000**
TOTAL Hoyt Smith Center		**334,374**	**519,594**	**545,382**	**584,559**	**1,180,861**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
Depot Museum						
PERSONNEL SERVICES						
290-5-6172-511100	Regular Employees	3,165	65,808	78,594	87,006	91,357
290-5-6172-511335	Incentive Wages-(1TP)	0	1,300	1,500	1,740	1,740
290-5-6172-512100	Group Insurance	0	8,050	9,976	11,002	10,938
290-5-6172-512200	Social Security FICA C	196	4,119	4,905	5,502	5,772
290-5-6172-512300	Medicare	46	963	1,147	1,287	1,350
290-5-6172-512400	Retirement Contributio	682	9,510	18,632	19,420	22,475
290-5-6172-512700	Worker's Compensation	0	0	0	394	992
TOTAL PERSONNEL SERVICES		**4,089**	**89,751**	**114,755**	**126,351**	**134,624**
CONTRACTED SERVICES						
290-5-6172-521200	Professional Services	94	4,436	13,741	31,000	31,000
290-5-6172-521402	GHC Grant Expenses	0	2,513	0	0	0
290-5-6172-522000	Festivals & Events	0	3,796	6,489	4,100	4,100
290-5-6172-522160	Special Events	0	1,214	250	625	625
290-5-6172-522200	Repairs and Maintenanc	0	362	0	0	0
290-5-6172-523200	Communications	140	484	482	500	500
290-5-6172-523300	Advertising	0	686	1,238	1,000	1,000
290-5-6172-523500	Travel	0	0	482	485	485
290-5-6172-523600	Dues & Fees	2,796	859	1,654	700	750
TOTAL CONTRACTED SERVICES		**3,030**	**14,351**	**24,336**	**38,410**	**38,460**
SUPPLIES & MINOR EQPT						
290-5-6172-531100	Supplies	181	5,114	6,061	4,250	4,250
290-5-6172-531230	Electricity	0	0	6,482	9,200	9,200
290-5-6172-531600	Small Eqpmt/Furn<5000	0	4,779	7,944	3,307	3,307
290-5-6172-531700	Other Supplies	0	6,700	2,706	8,000	8,000
TOTAL SUPPLIES & MINOR EQPT		**181**	**16,593**	**23,193**	**24,757**	**24,757**
TOTAL Depot Museum		**7,300**	**120,695**	**162,284**	**189,518**	**197,841**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
DEPARTMENT - Economic Development						
CONTRACTED SERVICES						
290-5-7520-521200	Professional Services	1,610,251	0	0	0	0
290-5-7520-522200	Repairs and Maintenanc	0	1,772	0	2,987	2,987
290-5-7520-523600	Dues and Fees	10,000	10,000	10,000	10,000	10,000
TOTAL CONTRACTED SERVICES		**1,620,251**	**11,772**	**10,000**	**12,987**	**12,987**
SUPPLIES & MINOR EQPT						
290-5-7520-531100	Supplies	0	0	0	1,082	1,082
290-5-7520-531220	Natural Gas	0	0	0	0	0
TOTAL SUPPLIES & MINOR EQPT		**0**	**0**	**0**	**1,082**	**1,082**
DEPARTMENT - Economic Development						
CAPITAL OUTLAYS > $5000						
290-5-7520-541200	Site Improvements	45,131	0	18,580	18,600	18,600
290-5-7520-541280	Theatre - 599 N Centra	575	575	0	0	0
TOTAL CAPITAL OUTLAYS > $5000		**45,706**	**575**	**18,580**	**18,600**	**18,600**
DEBT SERVICE						
290-5-7520-580520	748 VA Ave Const Fundg	315,000	0	0	0	0
TOTAL DEBT SERVICE		**315,000**	**0**	**0**	**0**	**0**
TOTAL Economic Development		**1,980,957**	**12,347**	**28,580**	**32,669**	**32,669**
TOTAL EXPENDITURES		**2,322,631**	**652,636**	**736,246**	**806,747**	**1,411,372**
REVENUE OVER/(UNDER) EXPENDITURES		**185,223**	**150,551**	**47,784**	**0**	**(0)**

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
301-CAPITAL PROJECTS FUND						
REVENUES						
INTERGOVERNMENTAL						
301-0-0000-331347	DOT - LMIG Program Rev	73,561	175,714	178,154	180,000	90,000
301-0-0000-331486	CDBG - Sidewalks--CDBG	65,000	0	0	0	0
301-0-0000-331488	CDBG Revenues	0	55,875	84,971	100,000	120,000
TOTAL INTERGOVERNMENTAL REV		**138,561**	**231,589**	**263,125**	**280,000**	**210,000**
OTHER FINANCING SOURCES						
301-0-0000-391125	Transfers from General	1,045,390	0	100,739	0	0
301-0-0000-391295	Transfer from Developm	0	0	0	0	2,743,136
301-0-0000-391350	Transfer from T-SPLOST	97,000	196,655	74,163	155,800	47,000
TOTAL OTHER FINANCING SOURCES		**1,142,390**	**196,655**	**174,902**	**155,800**	**2,790,136**
TOTAL REVENUE		**1,280,951**	**428,244**	**438,028**	**435,800**	**3,000,136**
DEPARTMENTAL EXPENDITURES						
CAPITAL OUTLAYS > $5000						
301-5-5920-541224	Fire Station #2 Renova	0	0	0	0	440,000
301-5-5920-541225	Municipal Ct Complex-I	0	0	0	0	440,000
301-5-5920-541226	3469 Dearborn Plaza-Renovations	0	0	0	0	303,136
301-5-5920-541227	3468 N. Fulton-Renovations	0	0	0	0	1,500,000
301-5-5920-541228	Municipal Ct Rm-AV-Upg	0	0	0	0	60,000
301-5-5920-541360	CDBG	1,110,296	80,910	185,710	201,800	140,000
301-5-5920-541375	DOT -LMIG Program Expe	170,655	144,518	252,317	234,000	117,000
TOTAL CAPITAL OUTLAYS > $5000		**1,280,951**	**225,428**	**438,028**	**435,800**	**3,000,136**
TOTAL EXPENDITURES	**Fund 301**	**1,280,951**	**225,428**	**438,028**	**435,800**	**3,000,136**
REVENUE OVER/(UNDER) EXPENDITURES		**0**	**202,816**	**0**	**0**	**0**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
350-T-SPLOST						
REVENUES						
TAXES						
350-0-0000-313500	T-SPLOST 2 Revenue	1,433,593	1,426,451	1,472,268	1,300,000	1,550,000
TOTAL TAXES		**1,433,593**	**1,426,451**	**1,472,268**	**1,300,000**	**1,550,000**
INVESTMENT INCOME						
350-0-0000-361115	Interest - GA Fund 1	0	0	0	0	40,000
TOTAL INVESTMENT INCOME		0	0	0	0	40,000
OTHER FINANCING SOURCES						
350-0-0000-395250	PY Fund Balance Alloc	0	0	0	585,800	1,657,000
TOTAL OTHER FINANCING SOURCES		0	**0**	**0**	**585,800**	**1,657,000**
TOTAL REVENUE		**1,433,593**	**1,426,451**	**1,472,268**	**1,885,800**	**3,247,000**
DEPARTMENTAL EXPENDITURES						
CAPITAL OUTLAYS > $5000						
350-5-5920-541202	Loop Road-Paving-TSP 2	108,464	0	252,802	200,000	200,000
350-5-5920-541205	Dogwood-Ped. Imp-TSP 2	55,836	469,996	99,414	1,000,000	3,000,000
350-5-5920-541208	Traffic Signage-TSP 2	79,154	14,000	17,545	80,000	0
350-5-5920-541272	Earmark Loop Road	662,891	0	0	0	0
350-5-5920-542100	TSPLOST - Technical	29,509	0	0	0	0
350-5-5920-542102	TSPLOST-Tech-TSP 2	43,673	0	0	450,000	0
350-5-5920-542120	TSPLOST Capital	0	10,916	0	0	0
TOTAL CAPITAL OUTLAYS > $5000		**979,528**	**494,912**	369,760	**1,730,000**	**3,200,000**
TOTAL CAPITAL PROJECTS		**979,528**	**494,912**	**369,760**	**1,730,000**	**3,200,000**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
INTERFUND TRANSACTIONS						
350-5-9100-590301	Transfer to Capital Pr	97,000	196,655	74,163	155,800	47,000
TOTAL INTERFUND TRANSACTIONS		**97,000**	**196,655**	**74,163**	**155,800**	**47,000**
TOTAL EXPENDITURES		**1,076,528**	**691,567**	**443,923**	**1,885,800**	**3,247,000**
TOTAL REVENUE		**1,433,593**	**1,426,451**	**1,472,268**	**1,885,800**	**3,247,000**
REVENUE OVER/(UNDER) EXPENDITURES		**357,065**	**734,884**	**1,028,345**	**0**	**0**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
505-WATER & SEWER FUND						
REVENUES						
CHARGES FOR SERVICES						
505-0-0000-341191	Return Check Fees	544	306	714	500	500
505-0-0000-341900	Water/Sewer Misc	24,150	3,100	550	24,100	0
505-0-0000-344210	Water Charges	3,063,879	3,518,096	3,252,197	3,200,000	4,000,000
505-0-0000-344211	Water Tap Fee	66,000	39,500	31,520	200,000	50,000
505-0-0000-344230	Sewage Charges	1,840,567	1,880,418	1,774,276	1,800,000	2,800,000
505-0-0000-344231	Sewer Tap Fee	161,460	6,025	19,425	75,000	10,000
505-0-0000-344290	Late Fee	88,989	94,273	83,556	150,000	150,000
TOTAL CHARGES FOR SERVICES		**5,245,589**	**5,541,718**	**5,162,237**	**5,449,600**	**7,010,500**
MISC REVENUE						
505-0-0000-389000	M.O.S.T.	793,288	1,168,938	1,431,219	1,200,000	1,500,000
TOTAL MISC REVENUE		**793,288**	**1,168,938**	**1,431,219**	**1,200,000**	**1,500,000**
TOTAL REVENUE		**6,038,876**	**6,710,656**	**6,593,456**	**6,649,600**	**8,510,500**

CITY OF HAPEVILLE						
BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY						
PROPOSED BUDGET FY2027		**2023 YTD ACTUAL**	**2024 YTD ACTUAL**	**2025 YTD ACTUAL**	**2026 CURRENT BUDGET**	**2027 PROPOSED BUDGET**
DEPARTMENT - SEWAGE COLLECTION & DISPO						
CONTRACTED SERVICES						
505-5-4330-523600	Dues & Fees	0	395	0	0	0
TOTAL CONTRACTED SERVICES		**0**	**395**	**0**	**0**	**0**
SUPPLIES & MINOR EQPT						
505-5-4330-531210	Water/Sewerage	633,556	769,428	831,685	600,000	1,200,000
TOTAL SUPPLIES & MINOR EQPT		**633,556**	**769,428**	**831,685**	**600,000**	**1,200,000**
TOTAL SEWAGE COLLECTION & DISPO		**633,556**	**769,822**	**831,685**	**600,000**	**1,200,000**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
DEPARTMENT - WATER SUPPLY						
PERSONNEL SERVICES						
505-5-4420-511100	Regular Employees	381,539	415,488	490,938	492,895	517,540
505-5-4420-511300	Overtime	61,413	100,779	117,246	110,000	80,000
505-5-4420-511335	Incentive Wages-(1TP)	7,425	7,517	8,731	8,933	8,933
505-5-4420-512100	Group Insurance	74,371	77,779	94,041	85,265	95,708
505-5-4420-512200	Social Security FICA C	27,045	32,264	37,640	37,933	37,601
505-5-4420-512300	Medicare	6,325	7,126	8,803	8,872	8,794
505-5-4420-512400	Retirement Contributio	74,919	75,629	131,723	133,884	146,410
505-5-4420-512401	Pension Expense	(15,501)	339,931	0	0	0
505-5-4420-512402	OPEB Cost	(6,933)	0	38,308	0	0
505-5-4420-512403	Retirement - GASB 68	0	0	37,967	0	0
505-5-4420-512700	Worker's Compensation	0	0	5,250	2,080	5,261
TOTAL PERSONNEL SERVICES		**610,604**	**1,056,513**	**970,645**	**879,862**	**900,247**
CONTRACTED SERVICES						
505-5-4420-521200	Professional	174,488	109,466	158,637	160,000	160,000
505-5-4420-522200	Repairs & Maintenance	1,221,715	1,167,683	1,249,073	800,000	200,000
505-5-4420-522203	M.O.S.T. Expenses	0	942,626	720,914	300,000	1,500,000
505-5-4420-523200	Communications	40,131	43,119	47,828	45,000	45,000
505-5-4420-523210	Information Technology	0	510	767	10,740	6,000
505-5-4420-523400	Printing & Binding	848	8,185	2,717	5,000	0
505-5-4420-523500	Travel	0	155	1,128	798	1,700
505-5-4420-523600	Dues & Fees	5,636	6,908	37,476	23,820	20,000
505-5-4420-523700	Education & Training	1,707	3,043	1,654	2,000	1,600
505-5-4420-523750	Bad Debt Expense	25,432	949	34,307	0	0
505-5-4420-523900	Other	0	0	315	0	0
TOTAL CONTRACTED SERVICES		**1,469,957**	**2,282,644**	**2,254,815**	**1,347,358**	**1,934,300**
SUPPLIES & MINOR EQPT						
505-5-4420-531100	Supplies	112,149	126,825	174,665	200,000	200,000
505-5-4420-531210	Water/Sewer	0	0	0	0	0
505-5-4420-531220	Natural Gas	11,608	10,270	7,041	10,500	10,500
505-5-4420-531230	Electricity	15,215	18,681	15,689	18,500	18,500
505-5-4420-531270	Gasoline/Diesel	38,777	55,444	51,680	48,000	30,000
505-5-4420-531600	Small Eqpmt/Furn<5000	13,097	30,346	26,700	15,000	27,000
TOTAL SUPPLIES & MINOR EQPT		**190,846**	**241,565**	**275,775**	**292,000**	**286,000**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
CAPITAL OUTLAYS > $5000						
505-5-4420-541400	Infrastructure	0	0	0	0	0
505-5-4420-541600	Infrastructure-CIP-ATL	0	0	0	480,000	480,000
505-5-4420-542200	Vehicles	0	0	0	42,000	84,000
505-5-4420-542400	Computers	0	0	0	0	0
505-5-4420-542410	Technology	0	21,930	21,887	17,200	0
505-5-4420-542500	Equipment	0	0	17,027	0	0
TOTAL CAPITAL OUTLAYS > $5000		**0**	**21,930**	**38,914**	**539,200**	**564,000**
DEPRECIATION & AMORT						
505-5-4420-561000	Depreciation	484,498	504,085	509,219	490,000	490,000
TOTAL DEPRECIATION & AMORT		**484,498**	**504,085**	**509,219**	**490,000**	**490,000**
DEBT SERVICE						
505-5-4420-580600	PRIN & INT EXP GEFA	12,397	11,781	11,000	61,440	61,440
505-5-4420-582109	Trf to Dev Auth-2019A	160,200	160,200	110,004	106,800	90,000
505-5-4420-582295	Trsf to Dev Auth-2019B	0	0	0	0	0
505-5-4420-583100	Trf to Dev Auth 2014 A	521,500	525,000	533,750	490,000	0
TOTAL DEBT SERVICE		**694,097**	**696,981**	**654,754**	**658,240**	**151,440**
TOTAL WATER SUPPLY		**3,450,001**	**4,803,719**	**4,704,122**	**4,206,660**	**4,325,987**
DEPARTMENT - WATER DISTRIBUTION						
CONTRACTED SERVICES						
505-5-4440-523600	Dues & Fees	0	442	0	0	0
TOTAL CONTRACTED SERVICES		**0**	**442**	**0**	**0**	**0**
SUPPLIES & MINOR EQPT						
505-5-4440-531510	Water Purchases For Re	1,665,897	1,768,574	1,559,424	1,600,000	1,800,000
TOTAL SUPPLIES & MINOR EQPT		**1,665,897**	**1,768,574**	**1,559,424**	**1,600,000**	**1,800,000**
TOTAL WATER DISTRIBUTION		**1,665,897**	**1,769,016**	**1,559,424**	**1,600,000**	**1,800,000**
TOTAL EXPENDITURES	**Fund 505**	**5,749,455**	**7,342,557**	**7,095,230**	**6,406,660**	**7,325,987**
REVENUE OVER/(UNDER) EXPENDITURES		**289,422**	**(631,900)**	**(501,774)**	**242,940**	**1,184,513**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
506-STORMWATER FUND						
REVENUES						
CHARGES FOR SERVICES						
506-0-0000-344210	Stormwater Charges-CY	276,947	176,252	217,403	260,000	230,000
506-0-0000-344215	Stormwater Charges-PY	0	80,457	49,519	50,000	5,000
TOTAL CHARGES FOR SERVICES		**276,947**	**256,709**	**266,922**	**310,000**	**235,000**
OTHER FINANCING SOURCES						
506-0-0000-393200	Proceeds from Loans	0	0	0	0	300,000
TOTAL OTHER FINANCING SOURCES		0	0	0	0	300,000
TOTAL REVENUE		**276,948**	**256,709**	**266,922**	**310,000**	**535,000**
DEPARTMENTAL EXPENDITURES						
PERSONNEL SERVICE						
506-5-4320-511100	Regular Employees	85,929	88,600	93,145	89,648	94,130
506-5-4320-511300	Overtime	3,768	1,771	11,123	7,000	7,000
506-5-4320-511335	Incentive Wages-(1TP)	1,644	1,694	1,741	1,793	1,793
506-5-4320-512100	Group Insurance	13,730	16,823	18,983	11,002	21,876
506-5-4320-512200	Social Security FICA C	5,339	5,871	6,330	6,103	6,381
506-5-4320-512300	Medicare	1,249	1,253	1,481	1,427	1,492
506-5-4320-512400	Retirement Contributio	15,357	13,010	23,441	21,541	24,847
506-5-4320-512401	Pension Expense	6,527	74,398	0	0	0
506-5-4320-512402	OPEB Cost	663	0	(10,645)	0	0
506-5-4320-512403	Retirement - GASB 68	0	0	69,864	0	0
506-5-4320-512700	Worker's Compensation	0	1,011	0	406	1,020
TOTAL PERSONNEL SERVICES		**134,205**	**204,431**	**215,463**	**138,921**	**158,541**
CONTRACTED SERVICES						
506-5-4320-521200	Professional	140	0	290	150	0
506-5-4320-521300	Technical	14,897	36,146	33,914	50,000	0
506-5-4320-522200	Repairs & Maintenance	91,368	234,263	171,433	50,000	50,000
TOTAL CONTRACTED SERVICES		**106,406**	**270,409**	**205,637**	**100,150**	**50,000**

CITY OF HAPEVILLE						
BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY						
PROPOSED BUDGET FY2027		**2023 YTD ACTUAL**	**2024 YTD ACTUAL**	**2025 YTD ACTUAL**	**2026 CURRENT BUDGET**	**2027 PROPOSED BUDGET**
SUPPLIES & MINOR EQPT						
506-5-4320-531100	Supplies	0	0	0	4,000	0
TOTAL SUPPLIES & MINOR EQPT		**0**	**0**	**0**	**4,000**	**0**
CAPITAL OUTLAYS > $5000						
506-5-4320-542500	Equipment	0	0	0	0	300,000
TOTAL CAPITAL OUTLAYS > $5000		**0**	**0**	**0**	**0**	**300,000**
DEPRECIATION & AMORT						
506-5-4320-561000	Depreciation	32,167	32,167	33,005	33,000	33,000
TOTAL DEPRECIATION & AMORT		**32,167**	**32,167**	**33,005**	**33,000**	**33,000**
TOTAL EXPENDITURES		**272,777**	**507,007**	**454,105**	**276,071**	**541,541**
REVENUE OVER/(UNDER) EXPENDITURES		**4,170**	**(250,298)**	**(187,183)**	**33,929**	**(6,541)**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
540-SOLID WASTE FUND						
REVENUES						
CHARGES FOR SERVICES						
540-0-0000-344110	Refuse Collection Char	524,821	589,793	737,470	700,000	700,000
540-0-0000-344115	Refuse Collection - Mi	1,734	1,500	320	2,500	2,500
540-0-0000-344130	Solid Waste Scrap	2,640	250	0	2,600	2,600
540-0-0000-344140	Allied Waste Commissio	3,045	750	750	3,050	3,050
540-0-0000-344150	Clean & Green Revenue	23,464	27,954	41,624	18,000	32,000
540-0-0000-344290	Late Fee	10,085	12,023	7,807	10,000	11,500
TOTAL CHARGES FOR SERVICES		**565,790**	**632,269**	**787,971**	**736,150**	**751,650**
TOTAL REVENUE		**565,790**	**632,269**	**787,971**	**736,150**	**751,650**
DEPARTMENT - SOLID WASTE/RECYCLING						
DEPARTMENTAL EXPENDITURES						
PERSONNEL SERVICES						
540-5-4510-511100	Regular Employees	11,698	41,614	82,691	171,090	166,803
540-5-4510-511300	Overtime	293	3,150	10,775	10,500	17,000
540-5-4510-511335	Incentive Wages-(1TP)	196	202	1,707	2,740	2,496
540-5-4510-512100	Group Insurance	2,982	2,843	23,605	44,008	41,018
540-5-4510-512200	Social Security FICA C	605	2,295	6,153	11,429	11,551
540-5-4510-512300	Medicare	142	477	1,456	2,673	2,701
540-5-4510-512400	Retirement Contributio	2,208	15,991	33,513	40,336	44,975
540-5-4510-512401	Pension Expense	0	0	(17,709)	0	0
540-5-4510-512402	OPEB Cost	0	0	58,466	0	0
540-5-4510-512700	Worker's Compensation	0	0	83	741	1,748
TOTAL PERSONNEL SERVICES		**18,123**	**66,571**	**200,739**	**283,517**	**288,291**
CONTRACTED SERVICES						
540-5-4510-521200	Professional Fees	437,407	366,257	302	0	0
540-5-4510-522110	Disposal service	30,931	72,188	192,631	170,000	160,000
540-5-4510-522200	Repairs & Maintenance	45,282	61,711	77,924	148,000	150,000
540-5-4510-522320	Rental Of Equipment &	0	8,472	0	0	0
540-5-4510-523750	Bad Debt Expense	9,051	7,536	8,347	0	0
TOTAL CONTRACTED SERVICES		**522,671**	**516,163**	**279,204**	**318,000**	**310,000**

PROPOSED BUDGET FY2027		2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
SUPPLIES & MINOR EQPT						
540-5-4510-531100	Supplies	10,288	9,868	10,969	10,000	0
540-5-4510-531270	Gasoline/Diesel	28,566	29,261	35,103	28,000	30,000
TOTAL SUPPLIES & MINOR EQPT		**38,853**	**39,129**	**46,072**	**38,000**	**30,000**
DEPRECIATION & AMORT						
540-5-4510-561000	Depreciation	762	13,925	55,701	800	800
TOTAL DEPRECIATION & AMORT		**762**	**13,925**	**55,701**	**800**	**800**
DEBT SERVICE						
540-5-4510-580405	Vehicles - Principal	0	0	0	67,647	71,000
540-5-4510-582405	Vehicles - Interest	0	0	17,946	16,186	13,100
TOTAL DEBT SERVICE		**0**	**0**	**17,946**	**83,833**	**84,100**
TOTAL EXPENDITURES	**Fund 540**	**580,409**	**635,788**	**599,662**	**724,150**	**713,191**
REVENUE OVER/(UNDER) EXPENDITURES		**(14,619)**	**(3,518)**	**188,309**	**12,000**	**38,459**

CITY OF HAPEVILLE

BUDGET DETAILS --- BUDGET YEAR 2026-2027 - TENTATITIVE DRAFT COPY

PROPOSED BUDGET FY2027	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	2026 CURRENT BUDGET	2027 PROPOSED BUDGET
APPROPRIATIONS					
GENERAL GOVERNMENT					
100-GENERAL FUND	18,883,825	18,196,395	20,597,812	18,870,429	22,350,769
201-SPECIAL REVENUES FUND	10,379	13,394	13,815	10,000	10,000
205 - TAX ALLOCATION DISTRICT	0	0	0	95,464	95,464
210 - ASSET FORFEITURE FUND	0	23,696	0	29,001	3
215 - E-911 FUND	723,864	627,110	608,565	812,858	857,848
220-ARP GRANT FUND	156,016	92,674	0	45,000	45,000
280-VEHICLE EXCISE FUND	207,496	154,687	124,146	150,000	125,000
290-TRADE AND TOURISM	2,322,631	652,636	736,246	806,747	1,411,372
301-CAPITAL PROJECTS FUND	1,280,951	225,428	438,028	435,800	3,000,136
350-T-SPLOST	1,076,528	691,567	443,923	1,885,800	3,247,000
TOTAL GENERAL GOVERNMENT FUNDS	24,661,690	20,677,587	22,962,536	23,141,099	31,142,593
ENTERPRISE FUNDS					
505-WATER & SEWER SERVICES FUND	5,749,455	7,342,557	7,095,230	6,406,660	7,325,987
506-STORMWATER FUND	272,777	507,007	454,105	276,071	541,541
540 SOLID WASTE FUND	580,409	635,788	599,662	724,150	713,191
TOTAL ENTERPRISE FUNDS	6,602,641	8,485,352	8,148,997	7,406,881	8,580,719
TOTAL OPERATING FUNDS	31,264,331	29,162,939	31,111,533	30,547,980	39,723,312
NON -OPERATING FUNDS					
275-HOTEL AND MOTEL	3,680,574	3,445,766	3,516,276	3,300,000	3,400,000
295-DEVELOPMENT AUTHORITY	4,923,935	512,005	495,149	0	0
TOTAL NON-OPERATING FUNDS	8,604,509	3,957,771	4,011,425	3,300,000	3,400,000
TOTAL ALL FUNDS	39,868,840	33,120,710	35,122,958	33,847,980	43,123,312

STATE OF GEORGIA
CITY OF HAPEVILLE

ORDINANCE NO. _________________

AN ORDINANCE TO ADOPT AN ANNUAL BUDGET FOR FISCAL YEAR 2027 PURSUANT TO PURSUANT TO SECTION 17-2-2 (“ANNUAL BUDGET; APPROPRIATIONS ORDINANCE”), CHAPTER 17 (“FINANCE AND TAXATION”), ARTICLE 2 (“FINANCIAL ADMINISTRATION”) OF THE CITY CHARTER, CITY OF HAPEVILLE, GEORGIA; TO PROVIDE FOR SEVERABILITY; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.

WHEREAS, the Mayor and Council shall have full power and authority to provide for the execution of all powers, functions, rights, privileges, duties and immunities of the city, its officers, agencies, or employees granted by the City of Hapeville’s Charter or by state law; and,

WHEREAS, the municipal government of the City of Hapeville (hereinafter “City”) and all powers of the City shall be vested in the Mayor and Council. The Mayor and Council shall be the legislative body of the City; and,

WHEREAS, existing ordinances, resolutions, rules and regulations of the City and its agencies now lawfully in effect not inconsistent with the provisions of the City’s charter shall remain effective until they have been repealed, modified or amended; and,

WHEREAS, every official act of the Mayor and Council which is to become law shall be by ordinance; and,

WHEREAS, the governing authority of the City finds it necessary to adopt the proposed budget, which is a balanced budget that anticipates revenues equal to the appropriated expenditures, attached and incorporated hereto as **Exhibit “A”**, as the City of Hapeville’s budget for Fiscal Year 2026-2027.

BE IT, AND IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF HAPEVILLE, GEORGIA THAT:

Section One. **Adoption of Budget for Fiscal Year 2027.** Pursuant to Section 17-2-2 (Annual budget; appropriations ordinance), Chapter 17 (Finance and Taxation), Article 2 (Financial Administration) of the City of Hapeville Code, the Mayor and Council hereby determines that proposed budget, labeled as **Exhibit “A”**, shall be the City of Hapeville’s budget for Fiscal Year 2026-2027.

Section Two. **Codification and Certify.** This Ordinance adopted hereby shall be codified and certified in a manner consistent with the laws of the State of Georgia and the City.

<u>Section Three</u>. <u>Severability.</u>

(a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

<u>Section Four</u>. <u>Repeal of Conflicting Ordinances.</u> All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed.

<u>Section Five</u>. <u>Effective Date.</u> The effective date of this Ordinance shall be the date of adoption unless otherwise stated herein.

ORDAINED this _______ day of __________________, 2026.

CITY OF HAPEVILLE, GEORGIA

____
Alan Hallman, Mayor

ATTEST:

____
Sharee Steed, City Clerk

{Doc: 02232034.DOCX}

APPROVED BY:

____

City Attorney

TIMES JOURNAL, INC.
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(770)795-3050

ORDER CONFIRMATION

Salesperson: EDDIE PORTER — Printed at 08/19/26 14:09 by eport-tj

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Acct #: 243567

CITY OF HAPEVILLE
3468 NORTH FULTON AVENUE
HAPEVILLE GA 30354

Contact: TONYA HUTSON
Phone: (404)669-2120
Fax#:
Email: thutson@hapeville.org
Agency:

Ad #: 575221 Status: New

Start: 08/26/2026 Stop: 09/02/2026
Times Ord: 2 Times Run: ***
LEGLV 1.00 X 3.78 Words: 200
Total LEGLV 3.78
Class: 9000 MISCELLANEOUS LEGALS
Rate: LEGL Cost: 80.00
Affidavits: 1
Ad Descrpt: FN3312 SEPTEMBER 1ST
Descr Cont: FN3312 GPN14 PUBLIC NOTIC
Given by: SHAREE STEED
P.O. #:
Created: eport 08/19/26 14:01
Last Changed: eport 08/19/26 14:08

PUB	ZONE	EDT	TP	RUN DATES
SFUL	A	95	S	08/26 09/02

AUTHORIZATION

Under this agreement rates are subject to change with 30 days notice. In the event of a cancellation before schedule completion, I understand that the rate charged will be based upon the rate for the number of insertions used.

Name (print or type) ______________________ Name (signature) ______________________

(CONTINUED ON NEXT PAGE)

Acct #: 243567 Ad #: 575221 Status: New

FN3312
gpn14
PUBLIC NOTICE

The Mayor and Council, City of Hapeville, will hold a **Public Hearings for the 2026-2027 Fiscal Year** budget on **Tuesday, September 1st, and September 15th, 2026, at 6:00 p.m.** in the Hapeville Municipal Court Complex at **700 Doug Davis Drive, Hapeville, GA 30354**. The purpose of receiving public comments on the City's proposed General Fund, Water/Sewer, Solid Waste, and Capital Improvement Budgets for 2026-2027. The public can view a preview of the proposed budget either on the City's website or at Hapeville City Hall.

A copy of the proposed amended budgets may be viewed on the City's website at www.hapeville.org or in-person at City Hall, 3468 N. Fulton Avenue, Hapeville, GA 30354 by scheduling an appointment with the City Clerk by phone (404-766-3004) or by email at **ssteed@hapeville.org** during business hours. The proposed 2026-2027 budget will be adopted on September 15th, following the public hearing.

8:26,9:02,2026
#575221-EP

CIVILITY PLEDGE
The way we govern ourselves is often as important as the positions we take. Our collective decisions will be better when differing views have had the opportunity to be fully vetted and considered. All people have the right to be treated with respect, courtesy and openness. We value all input. We commit to conduct ourselves at all times with civility and courtesy to each other.

ALAN HALLMAN
MAYOR

MIKE RAST
ALDERMAN AT LARGE

BRETT REICHERT
COUNCILMAN AT LARGE

MARK ADAMS
COUNCILMAN WARD I

CHASE STELL
COUNCILMAN WARD II

MAYOR AND COUNCIL WORK SESSION

Join in person at 700 Doug Davis Drive, Hapeville, GA 30354 Or, visit the City's Website for live stream at https://hapeville.org/562/Agendas-and-Minutes

September 1, 2026 6:00 PM

MINUTES

1. **CALL TO ORDER:** by Mayor Hallman at 6:05 PM
2. **ROLL CALL:** All members of the Council were present, thereby constituting a quorum.
   - ☑ Alan Hallman
   - ☑ Mike Rast
   - ☑ Brett Reichert
   - ☑ Mark Adams
   - ☑ Chase Stell
3. **WELCOME:** Mayor Hallman welcomed all to the September 1st meeting.
4. **PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was recited in unison.
5. **INVOCATION:** Given by Bishop Dier Hopkins
6. **PRESENTATIONS:** There were no presentation item(s) at this meeting.
7. **PUBLIC HEARING:**

7.I. Consideration and Action to Approve a Text Amendment to the Code of Ordinances for the Tree Preservation Ordinance – Second Reading

Background:
Consideration of an amendment to the Code of Ordinances, including Article 29 (Tree Conservation), Division 3 (Tree Replacement and Protection), Section 93-29-7 (Preservation, Replacement, and Removal of Landmark Trees), and Division 4 (Implementation, Enforcement, and Penalties), Section 93-29-13 (Tree Preservation Trust Fund), for the purpose of updating the Tree Conservation Ordinance, including revisions to enforcement provisions and penalties associated with unauthorized tree removal.

The Planning Commission considered this item on May 12, 2026, and recommended approval. Staff supports this recommendation.

Staff Comments: There were no staff comments made during this public hearing item.
Public Comments: There were no public comments made during this public hearing item.

MOTION: Councilman Adams made a motion to ***approve*** the Text Amendment for the Tree Preservation Ordinance; Councilman Reichert provided a second.
The motion carried with a vote of 4-0.

7.II. Consideration and Action to Approve a Text Amendment to the Code of Ordinances for Regulations Related to Vape Shops – Second Reading

Background:
Consideration of an amendment to the Code of Ordinances, Article 1 (Title, Definitions, and Application of Regulations), Section 93-1-2 (Definitions), and Article 3.2 (Conditional Uses), Section 93-3.2-6 (Special Use Permit Criteria and Standards), for the purpose of establishing regulations for vape shops.

The Planning Commission considered this item on June 25, 2026, and recommended approval with changes. Staff supports this recommendation.

Staff Comments: City Planner Dr. Lynn Patterson presented the proposed Vape Shop Ordinance and reviewed revisions made since the previous discussion. The proposed limitation was revised from one establishment per 2,500 residents to one establishment per 3,000 residents, and additional limitations and definitions were clarified.

Council discussed the proposed ordinance, including the following:

- **Mayor Hallman** requested clarification regarding the intent of the ordinance as it relates to cigar bars and whether the regulations would affect sales at gas stations and convenience stores.
- **Alderman Rast** asked for the rationale for including smoke shops and the number of existing establishments. Staff noted that there is currently one cigar bar and one hookah lounge, with an additional application in process.
- **City Attorney Lajuana Ransaw** referenced applicable state law and its treatment of cigar lounges.
- **Councilmember Stell** suggested revisiting the original intent of the ordinance and discussed whether vape shops and other smoke-related establishments could be addressed separately.
- **Dr. Patterson** reiterated the primary intent of the ordinance and referenced a recommendation from City Attorney Andy Welch to extend the regulations beyond vape shops. Council expressed concern about expanding the ordinance beyond its original focus.
- **Mayor Hallman** expressed concern with expanding the original intent beyond vape shops.

Councilman Reichert made a motion to table the item but subsequently withdrew the motion to open the floor up for public comments.

Public Comments: There were no public comments made during this public hearing item.

MOTION: Councilman Reichert made a motion to ***table*** this item and requested staff refine the language; Councilman Stell provided a second. **The motion carried with a vote of 4-0.**

7.III. Consideration on the 2026-2027 Budget Ordinance – First Reading

Background:
The City of Hapeville advertised the public hearing in the Fulton County Neighbor newspaper on August 26, 2026, and is expected to advertise on September 9, 2026 for the 2nd reading. A copy of the draft budget has been posted to the City's website, along with a physical copy of the detailed budget is on display at City Hall for Public Viewing.

Operational inflows are budgeted at $22.3M. Inflows include transfers of $500K from the Enterprise Fund. No supplements from fund balance are planned. The anticipated revenues consist primarily of real and personal property taxes, local option sales taxes, proceeds from loans, and hotel/motel taxes. Total tax receipts are tentatively projected to increase by 2M over Fiscal Year 2026.

In Fiscal Year 2026, a salary freeze was in place to help meet and balance the year. This 2026-2027 budget does not include freezes to wages. Budgeted salaries reflect increases in each department. Other key highlights are as follows:

- 1320 – City Manager – $405K – 2026 Bond Debt Service Payments
- 3510 – Fire –Expected delivery of the Fire Ladder Truck, $1.9M offset by the corresponding

financing Loan Proceeds

- 7400 – Planning & Zoning – $120K – Includes Consulting fees for the 2027 Comprehensive Plan Update
  7520 – Economic Development – $143K – Includes Personnel Cost Increase – ($63K)– including adding one Additional Head Count, Added Grant Consultant & Econ Dev Consultant – ($43K)
- 9100 – Other Financing Uses/Transfers – $90K – Includes GF Transfers to Trade & Tourism for Budget Shortfall

The City normally expects to advise of a target mileage rate along with the fiscal year budget. Fulton County has experienced delays in completing its annual digest with no target completion date given. This budget does anticipate an increase in mileage to meet operational expenses. The rate is yet to be determined. Finance expects to revisit FY27 budget mid-year as is normal practice.

The proposed 2027 budget is our best initial estimate and projection for the next 12 months. As financial positions and actual circumstances change, Finance will continue to review, assess, and request budget amendments.

Staff is requesting Mayor & Council to consider submitted budget for first read comments and recommendations.

Staff Comments: City Manager Tim Young presented the proposed Fiscal Year 2027 Budget for its first reading. The proposed FY2027 budget was reviewed, with staff highlighting key changes from the prior year. Major considerations include the anticipated delivery and associated financing of a new fire truck, potential salary adjustments increased bond payments, and other rising operational costs. Property tax revenues, licenses, fees, and other revenue sources are generally projected to remain relatively flat.

Mr. Young also discussed the ongoing delay in receiving finalized property assessment information from Fulton County, which may delay establishment of the City's mileage rate until October. Once final assessment values are received, the City will reconcile property tax bills as necessary. Council discussed the City's mileage rate and the importance of providing residents with clearer information regarding how mileage rates, assessed property values, and property taxes are calculated. Staff advised that educational materials are being developed, and Council suggested creating a short informational video to help explain the process and provide context regarding Hapeville's tax base and level of municipal services.

Councilman Reichert asked regarding historical and projected water and sewer revenues, particularly the higher revenues reflected in FY2024 compared with the FY2027 projection. Staff indicated that the matter would be reviewed further.

Mayor Hallman emphasized that budget and mileage discussions should also consider the value and cost of the City's services, including police, fire, public works, and other municipal operations. He noted that the City maintains a high level of service while operating with limited administrative expenses and emphasized that rising personnel, equipment, utilities, fuel, and other costs continue to affect City operations. He encouraged residents, staff, and Councilmembers with questions about the budget to review the departmental budgets and associated costs in greater detail.

Public Comments:

1. Hunter Tracy

No action was taken; this stood as the first reading.

8. QUESTIONS ON AGENDA ITEMS:

1. Hunter Tracy

9. CONSENT AGENDA:

9.I. Consideration and Action to Approve the July 18, 2026, Mayor and Council Meeting Minutes.

9.II. Consideration and Action to Approve the August 18, 2026, Mayor and Council Meeting Minutes.

9.III. Consideration and Action to Approve August 18, 2026, Executive Session Meeting Minutes.

MOTION: Alderman Rast motioned to ***approve*** the consent agenda; Councilman Adams provided a second. **The motion carried with a vote of 4-0.**

10. OLD BUSINESS: There were no old business items at this meeting.

11. NEW BUSINESS:

11.I. Consideration and Action to accept a $52,500 grant from the Georgia Recreation and Association through the Georgia Department of Education.

<u>Background:</u>
The Hapeville Recreation Department was awarded a $52,500 grant through the Georgia Recreation and Parks Association's Building Opportunities in Out-of-School Time (BOOST) Grant Program for the 2025–2026 afterschool and summer programs. The BOOST Grant Program is designed to maximize out-of-school time opportunities by addressing learning loss and supporting children's academic, social, and developmental needs. Funding from this grant will allow the Recreation Department to enhance programming through additional staffing, educational field trips, in-house learning experiences, and the purchase of supplies and materials that promote Science, Technology, Engineering, Arts, and Mathematics (STEAM) education.

This is a non-matching reimbursement grant.

MOTION: Councilman Stell motioned to ***approve*** the grant from the Georgia Recreation and Park Association through the Georgia Department of Education; Councilman Reichert provided a second. **The motion carried with a vote of 4-0.**

11.II. Consideration and Action to approve a $3 dollar sewer increase effective November of 2026 and a $3 sewer increase in November of 2027.

<u>Background:</u>
The City of Hapeville sewer flow is discharged to the City of Atlanta system for treatment and disposal. Therefore, the City of Hapeville shares the operation & maintenance costs of Atlanta's sewer system. These capital costs and necessary improvements to our aging infrastructure, necessitate an increase in our sewer rates. City staff and our engineers reviewed our current sewer rates and neighboring cities' rates and discovered that our rates are significantly lower than they should be. We have not had a sewer rate increase since 2014 and this increase would be split over a two-year period starting with a $3 dollar increase in November 2026 and another $3 dollar increase in 2027.

MOTION: Councilman Reichert motioned to ***approve*** the $3 sewer increase effective November 2026 and a $3 sewer increase in November of 2027; Councilman Adams provided a second. **The motion carried with a vote of 4-0.**

12. CITY MANAGER REPORTS:

City Manager Tim Young announced several upcoming fall events, including the Southern Circuit Film Series presentation of The A Stands for Arts, with a reception beginning at 6:00p.m. and the film screening at 7:00 p.m. He also announced the Coffee & Chrome finale on Saturday, September 12, and the Happy Days Festival scheduled for September 18–19.

Mr. Young further advised that the City intends to hold a town hall meeting to discuss the potential outsourcing of E911 call-taking and dispatch services.

During additional discussion, Councilman Adams raised the need for audio/video equipment in Scout Hut. Mr. Young stated that he would explore options for providing basic service, and Mayor Hallman offered to donate the installation. Councilman Reinhardt also raised concerns regarding the water fountain at the Scout Hut, and Mr. Nichols advised that it would be . replaced.

13. PUBLIC COMMENTS:

1. Claudia Phillips
2. Hunter Tracy
3. Melvin Traynum

14. MAYOR AND COUNCIL COMMENTS:

Councilman Reichert thanked everyone for their engagement and for maintaining a civil and respectful tone during discussions on challenging topics. He also thanked community leaders and neighborhood representatives for their participation. Councilman Reichert stated that he looked forward to the upcoming Southern Circuit Film Series event, noting that it would be a great way to kick off the Labor Day weekend, and thanked City staff for their efforts.

Councilman Adams thanked everyone for attending and echoed Councilman Reichert's comments regarding the upcoming film series event. He expressed appreciation to City staff and shared that he had recently completed a marathon in Sydney, Australia, displaying his medal to those in attendance.

Alderman Rast thanked Adrienne Senter for filling in for the City Clerk during her absence.

Councilman Stell echoed the comments of his fellow Councilmembers and expressed appreciation to City staff. In connection with discussions regarding response times for City services, he shared an example involving a neighbor who experienced an issue with a tree on Forrest Hills Drive and commended staff for their prompt response in addressing the matter.

Mayor Hallman echoed Councilman Stell's comments regarding the City's response times and praised the high level of service provided by City staff. He also recognized Family Life Ministries for hosting a volunteer appreciation event the previous week and thanked the organization for its continued service and support of families throughout the community. Mayor Hallman concluded by thanking everyone for attending the meeting.

Councilman Adams raised the need to clean several neighborhood signs and update them with the City's new logo. Adrienne Senter advised that she would contact the sign company to coordinate cleaning and rebranding of the signs.

15. EXECUTIVE SESSION: *When Executive Session is Required one will be called for the following issues: 1) Litigation O.C.G.A. §50-14-2; 2) Real Estate O.C.G.A. §50-14-3(b)(1); or 3) Personnel O.C.G.A. §50-14-3(b)(2).*

MOTION: Councilman Reichert made a motion to go into executive session at 7:09 PM; Councilman Reichert provided a second. **The motion carried with a vote of 4-0.**

MOTION: Alderman Rast made a motion to go into recess; Councilman Stell provided a second.

The motion carried with a vote of 4-0.

MOTION: Councilman Adams made a motion to convene back into regular session at 7:37 PM; Councilman Stell second. **The motion carried with a vote of 4-0.**

16. **ADJOURN:** With no further business, Mayor Hallman called for a motion to adjourn.

MOTION: Councilman Reichert motioned to adjourn at 7:37 PM; Alderman Rast provided a second. **The motion carried with a vote of 4-0.**

Respectfully submitted,

____
Alan Hallman, Mayor

____
Adrienne Senter, Acting City Clerk

7.14 Education Pay Incentive

Current employees who earn a qualifying degree after their hire date may be eligible for an education pay incentive. To qualify, the degree must reasonably enhance the employee's knowledge, skills, or ability to perform their current job functions or otherwise provide value to the employee's department or the City as a whole. Each level of educational advancement represents a 2.5% salary incentive. The percentages below represent the maximum cumulative education incentive based on the employee's educational level at the time of hire and any qualifying degree that may be subsequently earned while employed by the City. Education incentives are subject to review and approval by the Department Head, Human Resources Director, and City Manager, as well as the availability of funding in the City's fiscal budget and shall be deemed a fringe benefit of employment for eligible employees.

Degree Earned	**Maximum Cumulative Education Incentive**
Associate's Degree	2.5%
Bachelor's Degree	5.0%
Master's Degree	7.5%

Examples:

- An employee hired without a higher education degree who subsequently earns an associate's degree is eligible for a 2.5% increase. If the employee later earns a bachelor's degree, the employee may receive an additional 2.5%, for a cumulative total of 5%. If the employee later earns a master's degree, the employee may receive an additional 2.5%, for a maximum cumulative education incentive of 7.5%.
- An employee hired without a higher education degree who subsequently earns a bachelor's degree may receive the full 5% cumulative incentive. The employee does not have to earn an associate's degree separately to receive credit for the associate and bachelor education levels.
- An employee who is hired with a bachelor's degree has already entered employment at that educational level. If the employee subsequently earns a master's degree while employed by the City, the employee may receive a 2.5% education pay incentive for advancing to the next educational level.

CITY OF HAPEVILLE, GEORGIA

AMENDMENT

2026 Personnel Policy Manual

Amendment Date: September 15, 2026

Effective Date: September 15, 2026

At a duly called and noticed meeting held on September 15, 2026, the Mayor and City Council of the City of Hapeville, Georgia (the “City”), acting as the City’s governing authority, adopted and approved an amendment to the 2026 Personnel Policy Manual. The amendment revises Section 7.14, Education Pay Incentive, and shall be incorporated into and made a part of the City’s official Personnel Policy Manual.

Except as expressly amended, all other provisions of the 2026 Personnel Policy Manual, originally adopted and effective August 18, 2026, shall remain in full force and effect.

This certificate shall be attached to and made a part of the Manual. The Mayor signs below in confirmation of the governing authority’s adoption and approval of the amendment. The City Clerk attests that the action was duly taken and recorded in the City’s official minutes and authenticates this amendment as the version adopted by the Mayor and City Council.

IN WITNESS WHEREOF, the undersigned have executed this certificate.

APPROVED AND RATIFIED:

____

Alan Hallman, Mayor Date

____

Sharee Steed, City Clerk Date

Municipal Seal

September 9, 2026

Ed Wall
Managing Director
Financial Advisor
Piper Sandler & Company
1442 Dresden Drive,
Atlanta, GA 30319
email: Edmund.Wall@psc.com
phone: 404-405-1567

Tyler Thomas
Analyst
Financial Advisor
Piper Sandler & Company
11635 Rosewood Street
Leawood, KS 66211
email: tyler.thomas@psc.com
phone: 913-447-1873

Reference: Up to $4,000,000 Taxable Term Loan (Tax Anticipation Note)

Regions Commercial Equipment Finance, LLC (the "Lender") is pleased to furnish this Term Sheet (this "Term Sheet") to City of Hapeville, Georgia (the "Borrower"). This Term Sheet contains an outline of suggested terms only, and it does not represent a commitment by Lender or create any obligation whatsoever on Lender's part. It is for discussion purposes only, and the outlined terms have not received final approval by the appropriate lending authorities within Regions Commercial Equipment Finance, LLC.

Borrower:	City of Hapeville, Georgia
Lender:	Regions Commercial Equipment Finance, LLC
Role of Lender:	The Lender and its representatives are not registered municipal advisors and do not provide advice to municipal entities or obligated persons with respect to municipal financial products or the issuance of municipal securities (including regarding the structure, timing, terms and similar matters concerning municipal financial products or municipal securities issuances) or engage in the solicitation of municipal entities or obligated persons for the provision by non-affiliated persons of municipal advisory services and/or investment advisory services. With respect to this Term Sheet and any other information, materials or communications provided by the Lender: (a) the Lender and its representatives are not recommending an action to any municipal entity or obligated person; (b) the Lender and its representatives are not acting as an advisor to any municipal entity or obligated person and do not owe a fiduciary duty pursuant to Section 15B of the Securities Exchange Act of 1934 to any municipal entity or obligated person with respect to this Term Sheet, information, materials or communications; (c) the Lender and its representatives are acting for their own interests; and (d) the Borrower has been informed that the Borrower should discuss this Term Sheet and any such other information, materials or communications with any and all internal and external advisors and experts that the Borrower, respectively, deem appropriate before acting on this Term Sheet or any such other information, materials or communications.

Privately Negotiated Loan:	The Borrower acknowledges and agrees that the Lender is purchasing the Note in evidence of a privately negotiated loan and in that connection the Note shall not be (i) assigned a separate rating by any municipal securities rating agency, (ii) registered with The Depository Trust Company or any other securities depository, (iii) issued pursuant to any type of offering document or official statement or (iv) assigned a CUSIP number.
Purpose:	The proceeds of the Loan will be used to provide funds to (i) operate and maintain general government operations of the District and (ii) the costs of issuance of the loan. collectively, the “Project”).
Loan Amount:	Up to $4,000,000.
Structure:	Taxable General Obligation Term Loan evidenced by a promissory note, bond, or other debt instrument (the “Debt Instrument”)
Interest Rate:	The Loan is a Taxable Loan. 4.51%* *The Lender will require approval to recommend the Lender to the City Council by September 9, 2026 at the latest in order to lock the rate. Should the Lender not receive approval by September 9, 2026, the Lender may adjust the rate to reflect current market yields.
Default Rate:	The interest rate otherwise applicable to the Debt Instrument plus 4%.
Repayment:	Accrued Interest and Principal will be due at maturity.
Maturity Date:	December 30, 2026
Late Fee:	A late fee of five percent (5%) of the total payment due will be applied to Borrower’s account if payment is not received within 10 days of the payment due date.
Prepayment:	Noncallable
Facility Fee:	None

Other Fees, Costs and Expenses:	The Borrower will be responsible for all out-of-pocket fees, costs, and expenses of the Lender (including, without limitation, counsel fees and expenses and costs associated with lien searches, and recordation) incurred in connection with the negotiation, execution, delivery, administration, and enforcement of the Loan Documents. In consideration of the undertakings of the Lender hereunder and recognizing that in connection herewith the Lender will be incurring such fees, costs and expenses, the Borrower agrees to reimburse the Lender for all such fees, costs, and expenses, regardless of whether, or to what extent, any of the transactions contemplated hereby are consummated. Lender will be represented by Smith Gambrell Russell. Lender's Counsel fees will not exceed $10,000. Lender's Counsel will invoice Borrower directly.
Security:	The Note is a general obligation of the Borrower and will constitute a pledge of the full faith, credit and taxing power of the Borrower. The Note is payable from all revenues lawfully available including ad valorem taxes which may be levied upon all taxable property subject to taxation within the territorial limits of the Borrower.
Increased Costs and Capital Adequacy:	The Lender shall have the right to require, in its sole discretion and at its sole option, additional payments by the Borrower in order to maintain the same after-tax yield on the Debt Instrument if the Lender determines in its sole discretion that the adoption or taking effect of, or the change (including by interpretation or application) of, any laws, regulations, rules, guidelines, directives or treaties (except for changes to the tax rate on the overall net income of the Lender), whether or not having the force of law, adversely affects the Lender's after-tax yield, regardless of the date adopted, enacted or issued.
Representations and Warranties:	Usual and customary for this type of financing.
Covenants:	Usual and customary for this type of financing, including but not limited to the following: (1) The Borrower shall deliver to the Lender each of the following, in form and substance satisfactory to the Lender: (i.) audited financial statements within 270 days of the end of each of the Borrower's fiscal years.
Defaults:	Usual and customary for this type of financing.
Remedies:	The Lender shall have all of the rights and remedies set forth in the Loan Documents, and available at law and in equity, for the enforcement thereof.

Legal Opinions: As an additional condition precedent to the Lender making the Loan, the Borrower shall provide, among other things, the following opinions to the Lender:

(i) an opinion of bond counsel in form and substance satisfactory to the Lender and its counsel in all respects, which shall include opinions to the effect that (a) the Borrower has the authority under the laws of the State of Georgia to issue the Debt Instrument and execute and deliver the Loan Documents, (b) that the Debt Instrument has been duly issued and each of the Debt Instrument and the other Loan Documents to which the Borrower is a party has been duly authorized, executed and delivered by the Borrower, (c) that each of the Debt Instrument and the other Loan Documents to which the Borrower is a party is a valid and binding obligation of the Borrower, duly enforceable in accordance with its terms.

Transfer Provisions: The Lender shall maintain the right to transfer and/or assign, in whole or in part, its rights hereunder, the Debt Instrument and/or the Loan, or, in either case, any interest therein, to any person or entity in its sole and absolute discretion. The Borrower may not assign its rights hereunder or under any of the Loan Documents to any person without the prior written consent of the Lender.

Disclaimer: This Term Sheet describes some of the basic terms and conditions proposed to be included in the documents between the Lender and the Borrower. This Term Sheet does not purport to summarize all the conditions, covenants, representations, warranties, assignments, events of default, cross default, acceleration events, remedies or other provisions that may be contained in documents required to consummate this financing.

US Patriot Act: The Borrower represents and warrants to the Lender that neither it nor any of its principals, shareholders, members, partners, or Affiliates, as applicable, is a Person named as a Specially Designated National and Blocked Person (as defined in Presidential Executive Order 13224) and that it is not acting, directly or indirectly, for or on behalf of any such person. The Borrower further represents and warrants to the Lender that the Borrower and its principals, shareholders, members, partners, or Affiliates, as applicable, are not directly or indirectly, engaged in, nor facilitating, the transactions contemplated by this transaction on behalf of any Person named as a Specially Designated National and Blocked Person.

Confidentiality: The Borrower acknowledges and agrees that this Term Sheet and the information set forth herein is confidential and proprietary, and further agrees to keep this Term Sheet and the information set forth herein CONFIDENTIAL. The Borrower shall not disclose this Term Sheet or any of its material terms to anyone, without the prior written consent of the Lender in each instance, except as such disclosure is required by law or regulation or as a result of any legal or administrative procedure.

Waiver of Jury Trial: To the extent permitted by applicable law, each of the Borrower and the Lender irrevocably and voluntarily waives any right it may have to a trial by jury with respect to any controversy or claim between the Borrower and the Lender, whether arising in contract or tort or by statute, including but not limited to any controversy or claim that arises out of or relates to this Term Sheet, the Debt Instrument or any of the other Loan Documents. This provision is a material inducement for the Lender's determination to make the Loan and for the parties to enter into the Loan Documents.

Governing Law: State of Georgia

Thank you for providing the Lender with this opportunity to be involved in a financial partnership with the Borrower. The Lender is willing to discuss the terms reflected herein through September 30, 2026. After such date, terms and conditions may change based on prevailing market conditions and further discussion will be at Lender's sole discretion. We are grateful for your consideration and remain available to promptly respond to any questions that you may have regarding this document. We look forward to hearing from you.

EXHIBIT A

In the event Borrower requests Lender to move forward with the approval process after discussion of the aforementioned terms and conditions contained in the Term Sheet, Borrower agrees to reimburse Lender on demand for all out of pocket expenses incurred by Lender if the transaction fails to close for any reason other than Lender's decision not to approve the transaction. Such expenses shall include, but not be limited to, legal expenses incurred by Lender.

ACCEPTANCE:

Borrower does hereby agree to all provisions contained in Exhibit A.

Borrower Signature:

By: ______________________________

Name: ______________________________

Title: ______________________________

A RESOLUTION AUTHORIZING THE SOLICITATION AND EXECUTION OF A TAX ANTICIPATION NOTE FOR THE CITY OF HAPEVILLE, GEORGIA IN AN AMOUNT NOT TO EXCEED FOUR MILLION DOLLARS ($4,000,000.00) AND AT A TAXABLE INTEREST RATE NOT TO EXCEED 4.51% PER YEAR, AND FOR OTHER PURPOSES

WHEREAS, The City of Hapeville, Georgia (hereinafter "City") is a duly incorporated and legally existing municipal corporation under the laws of the State of Georgia and thereby authorized to issue short term notes to borrow funds in accordance with Georgia law; and

WHEREAS, In September of 2026, the City Council passed a resolution adopting a budget for fiscal year of 2026-2027 necessary to fund public services for the health, safety, and general welfare of the people and property within the City; and

WHEREAS, The City is not currently obligated to repay any short-term loan that remains unpaid from any preceding year; and

WHEREAS, The City receives most of its funds from property taxes in the fall of each fiscal year, and

WHEREAS, The City finds that its total ad valorem tax revenues for the previous calendar year of 2025 was $8,911,849.69 which was is in addition to revenues collected from local option sales taxes, insurance premium taxes, occupational taxes, and other miscellaneous taxes, fees, and assessments; and

WHEREAS, The City finds that its total gross income from taxes in the last preceding calendar year of 2025 was $17,065,281 and seventy-five percent (75%) of said amount is $12,798,960.75; and

WHEREAS, The City finds that the amount of $4,000,000.00 to be borrowed for this short-term funding through a tax anticipation note (TAN) as well as all other temporary loans for which the City taken in the aggregate, which there are none, do not exceed 75 percent of the total gross income from taxes collected in the last preceding year which was $12,798,960.75; and

WHEREAS, The City finds that it does not have in any calendar year an aggregate of temporary loans or other contracts, notes, warrants, or obligations for current expenses in excess of the City's total anticipated revenues for this calendar year of 2026; and

WHEREAS, The City finds that repaying of the TAN will occur on or before December 30, 2026; and

WHEREAS, The City finds that sum of this TAN along with all other obligations of the City does not exceed the City's constitutional debt limit found in Article IX, Section V, Paragraph I of the 1983 Georgia Constitution; and

WHEREAS, The City finds that short-term funding through this proposed TAN is necessary and appropriate to pay for the provision of public services as contemplated in its aforementioned budget through the end of the calendar year of 2026 and said TAN is compliant with and authorized by the laws of the State of Georgia.

NOW THEREFORE, BE IT RESOLVED by the City Council for the City of Hapeville authorizes the City to obtain a non-tax exempt TAN in a principal amount of not more than Four Million Dollars ($4,000,000.00) at an interest rate not to exceed 4.51% per year due and payable in full by December 30, 2026 with the interest paid being taxable under state and federal law.

BE IT FURTHER RESOLVED, that the Mayor, Mayor pro tempore, Alderman, and City Clerk are authorized to execute all documents necessary to give effect to this Resolution.

BE IT FURTHER RESOLVED that the City Council expressly authorizes use of the TAN to fund the operations and maintenance of the City's general government in accordance with the aforementioned budget and to fund the costs associated with issuance of this TAN including, but not limited to, the reasonable fees of the City's financial advisor, lender's counsel, and City's counsel.

BE IT FURTHER RESOLVED, that the City Clerk, in consultation with the City Attorney, is authorized and directed to correct any scrivener's errors in the document to give full force and effect to the Council's intent in this Resolution.

SO RESOLVED, this 15th day of September, 2026.

____
ALAN HALLMAN, MAYOR

ATTEST: APPROVED AS TO FORM:

____________________________ __________________________________
Sharee Steed, City Clerk Lajuana C. Ransaw, City Attorney