

**CITY OF SPRINGFIELD, GEORGIA**

**FY2026 BUDGET**

**ORDINANCE NUMBER 2025-18**

**AN ORDINANCE TO PROVIDE FOR ADOPTION OF A BUDGET CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES OF SPRINGFIELD, GEORGIA FOR THE YEAR BEGINNING JANUARY 1, 2026.**

**IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF SPRINGFIELD, GEORGIA:**

Section 1. That for the expenses of the government and its activities for the fiscal year beginning January 1, 2026 and ending December 31, 2026 and the amounts in the following sections is hereby appropriated:

Section 2. That for the said fiscal year there is hereby appropriated out of the General Fund the following:

Inter-fund Transfer-Arts & Events Fund	\$ 130,000.00
Administration	\$ 243,284.02
Police Department	\$1,467,357.06
Court Department	\$ 131,539.17
Streets & Lanes Department	\$ 986,493.30
Parks Department	\$ 94,413.61
City Buildings Department	\$ 50,901.57
Economic Development	\$ 128,000.00
General Government	\$ 460,248.18
Community Development	\$ 270,907.28
Total General Fund	\$3,963,144.19

Section 3. That for the said fiscal year there is hereby appropriated out of the SPLOST Fund the following:

SPLOST	\$1,830,000.00
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Section 4. That for the said fiscal year there is hereby appropriated out of the TSPLOST Fund the following:

TSPLOST	\$2,926,062.00
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Section 5. That for the said fiscal year there is hereby appropriated out of the Water/Sewer Fund the following:

W/S Administration	\$ 1,067,825.81
Water Department	\$ 706,259.63
Sewer Department	\$ 457,005.59
WWTP Department	\$ 1,929,769.37
W/S Capital	\$42,897,992.00
Total Water Sewer Fund	\$47,058,852.40

Section 6. That for the said fiscal year there is hereby appropriated out of the Sanitation Fund the following:

Sanitation Fund	\$233,932.84
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Section 7. That for the said fiscal year there is hereby appropriated out of the Arts & Events Fund the following:

Mars Theatre	\$345,095.00
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Section 8. That for the said fiscal year there is hereby appropriated out of the Health Benefit Trust Fund the following:

Health Benefit Fund	\$202,084.88
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Section 9. All ordinances or parts of ordinances inconsistent with this Ordinance are hereby repealed.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2025.

**CITY OF SPRINGFIELD**

\_\_\_\_\_  
Barton A. Alderman, Mayor

**ATTEST:**

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Jennifer Y. Smith, City Clerk

# 2026 General Fund Summary

	FY-2025	FY-2026
<b>General Fund Revenue</b>		
Taxes	2,634,068.13	3,011,736.28
Licenses & Permits	148,655.00	88,550.00
Subdivision & Zoning Fees	15,000.00	23,000.00
Police Fines & Fees	289,273.61	276,250.00
Grant Revenue	196,990.94	278,889.01
Other Revenue	65,250.00	143,305.00
Prior Year Reserves	(83,447.83)	141,413.91
<b>Total</b>	<b>3,265,789.85</b>	<b>3,963,144.19</b>
<b>General Fund Expenditures</b>		
00 - Interfund Transfer Out - Arts & Events Fund	(130,000.00)	(130,000.00)
40 - Administration	(247,954.92)	(243,284.02)
50 - Police	(1,156,900.63)	(1,467,357.06)
55 - Court	(123,330.68)	(131,539.17)
70 - Streets & Lanes	(634,677.31)	(986,493.30)
90 - Parks	(90,751.51)	(94,413.61)
91 - City Buildings	(41,445.71)	(50,901.57)
93 - Economic Development	(130,000.00)	(128,000.00)
95 - General Government	(436,411.23)	(460,248.18)
98 - Community Development	(274,317.87)	(270,907.28)
<b>Total</b>	<b>(3,265,789.86)</b>	<b>(3,963,144.19)</b>
<b>Total Net</b>	<b>(0.00)</b>	<b>-</b>

## GENERAL FUND REVENUE

Account Description	2026 Budget	2025 Projected	2025 Budget
PRIOR YEAR RESERVE	141,413.91	(567,337.19)	(83,447.83)
CURRENT YR PROPERTY TAX	950,860.25	826,835.00	804,292.83
PRIOR YR PROPERTY TAX	95,086.03	82,683.50	80,000.00
MOTOR VEHICLE TAX	-	-	1,650.00
TITLE AD VALOREM TAX	111,100.00	101,000.00	96,179.46
ALTERNATIVE AD VALOREM TAX (AAVT)	1,600.00	1,600.00	1,600.00
RAILROAD EQUIPMENT AD VALOREM TAX	1,000.00	1,000.00	615.00
INTANGIBLE RECORDING TAX	33,000.00	30,000.00	52,264.08
REAL ESTATE TRANSFER	15,800.00	14,500.00	17,182.19
FRANCHISE TAX	374,000.00	340,000.00	259,045.00
LOCAL OPTION SALES TAX	945,000.00	900,000.00	852,861.74
BEER/WINE TAX	115,500.00	110,000.00	121,277.26
ALCOHOL TAX	17,325.00	16,500.00	12,360.00
ENERGY EXCISE TAX	37,065.00	35,300.00	34,171.25
INSURANCE PREMIUMS TAX	280,700.00	272,550.00	272,538.00
FINANCIAL INSTITUTION(BANK) TAX	30,700.00	29,197.00	26,000.00
PROPERTY TAX PENALTY	3,000.00	2,700.00	2,031.32
SPECIAL EVENT ALCOHOLIC BEVERAGE LIC	200.00	200.00	500.00
INSURANCE COMPANY LICENSE REG FEE	10,500.00	10,500.00	9,080.00
ZONING RELATED FEES	3,000.00	3,000.00	3,000.00
SUBDIVISION APP RELATED FEES	2,000.00	-	2,000.00
BUILDING PERMITS	20,000.00	20,000.00	75,000.00
ENGINEERING/PLAN REVIEW FEE	5,000.00	5,000.00	10,000.00
BUSINESS LICENSE	28,600.00	27,750.00	27,125.00
ALCOHOLIC BEVERAGES LICENSE	39,000.00	37,750.00	35,700.00
GOLF CART PERMIT	500.00	450.00	500.00
SPECIAL EVENT PERMIT/FEES	2,750.00	2,525.00	750.00
BILLBOARD ADVERTISING LEASE	500.00	500.00	500.00
BOARD OF EDUCATION - SRO CONTRIBUTION	56,250.00	36,555.00	42,273.61
FINES AND FORFEITURES	110,000.00	100,000.00	120,000.00
POLICE REPORT FEE	1,000.00	1,000.00	1,000.00
COURT COST	13,000.00	12,250.00	30,000.00
TECHNOLOGY FUND	6,000.00	4,000.00	6,000.00
BLUE LINE CAMERA CITATIONS	90,000.00	80,000.00	90,000.00
POLICE DEPT DRUG ACCOUNT	3,000.00	2,997.00	-
INTEREST EARNED - GENERAL	2,400.00	2,250.00	2,000.00
INTEREST-POLICE CONFISCATED FUNDS	5.00	4.00	-
MISC REVENUES/REFUNDS	1,000.00	2,200.00	1,000.00
COPY & NOTARY FEE	400.00	400.00	250.00
FALL FESTIVAL EVENT REVENUE	120,000.00	82,615.00	50,000.00
FIRST FRIDAY EVENT REVENUE	1,000.00	855.00	1,500.00
INSURANCE CLAIM REIMBURSEMENT	10,000.00	125,000.00	5,000.00
FEMA STORM DAMAGE REIMBURSEMENT	-	68,151.69	-
SALE OF SURPLUS	5,000.00	3,052.00	5,000.00
TAP GRANT PROCEEDS	180,889.01	151,990.94	151,990.94
LMIG PROGRAM FUNDS	98,000.00	97,839.33	45,000.00
<b>General Fund Total Revenue 2026</b>	<b>3,963,144.19</b>	<b>3,075,363.27</b>	<b>3,265,789.85</b>

## GENERAL FUND EXPENDITURES

Account Description	2026 Budget	2025 Projected	2025 Budget
<b>POLICE</b>	12 FT + 1 PT Staff	10.5 FT Staff	11 FT Staff
SALARIES/OT/TAXES/DIFFERENTIAL/BONUS	960,713.06	694,090.64	713,522.58
HOLIDAY PAY	15,000.00	15,000.00	15,000.00
SPECIAL EVENT OFF-DUTY	1,000.00	1,000.00	-
EMPLOYEES' GROUP INS.	134,160.00	113,322.79	121,940.98
RETIREMENT	62,000.00	29,854.90	66,727.08
ANNUAL PTO PAYOUT	10,000.00	10,000.00	10,000.00
MEDICAL FEES	2,000.00	2,000.00	2,000.00
VEHICLES REPAIR	20,000.00	20,000.00	20,000.00
VEHICLES MAINTENANCE	11,000.00	7,000.00	7,000.00
R & M OTHER EQUIPMENT	7,500.00	7,500.00	5,000.00
SOFTWARE MAINTENANCE	23,484.00	22,800.00	22,800.00
COPY MACHINE	4,000.00	4,000.00	3,000.00
CELL PHONES	6,000.00	6,000.00	6,000.00
TRAINING & TRAVEL	7,200.00	4,500.00	4,500.00
AGENCY MEETINGS/TRAINING	1,000.00	100.00	-
DRUG & ALCOHOL EDUCATION	1,500.00	500.00	500.00
DUES & SUBSCRIPTIONS	7,000.00	8,000.00	7,360.00
OFFICE SUPPLIES	2,500.00	1,500.00	1,500.00
OTHER SUPPLIES	2,000.00	2,000.00	2,000.00
AMMUNITION/RANGE SUPPLIES	3,500.00	3,500.00	3,500.00
MEDICAL SUPPLIES	800.00	800.00	800.00
GASOLINE	60,000.00	45,000.00	60,000.00
UNIFORMS/PPE	45,000.00	10,000.00	10,000.00
MISCELLANEOUS	500.00	500.00	250.00
NEW/OTHER EQUIPMENT	55,500.00	3,500.00	3,500.00
VEHICLE OUTLAY	-	65,000.00	65,000.00
COMPUTER EQUIPMENT	4,000.00	-	-
EXPENSE-INSURANCE CLAIM	10,000.00	10,000.00	-
CONTINGENCY	10,000.00	-	5,000.00
<b>Totals</b>	<b>1,467,357.06</b>	<b>1,087,468.33</b>	<b>1,156,900.64</b>
<b>COURT</b>	1 FT Staff	1 FT Staff	1 FT Staff
SALARIES/OT/TAXES/BONUS	63,429.17	58,393.34	57,706.82
EMPLOYEE'S GROUP INS.	11,610.00	10,455.04	10,877.42
RETIREMENT	4,250.00	2,057.28	5,346.43
ANNUAL PTO PAYOUT	2,000.00	1,017.98	2,000.00
JUDGE	12,000.00	12,000.00	12,000.00
CITY SOLICITOR GENERAL	15,000.00	15,000.00	15,000.00
PUBLIC DEFENDER	9,000.00	9,000.00	9,000.00
COURT INTERPRETER	2,400.00	1,566.20	500.00
DRUG ACCOUNT EXPENSE	1,000.00	500.00	1,000.00
TECHNOLOGY FUND EXPENSE	6,000.00	6,000.00	6,000.00
R&M COURT/OFFICE EQUIPMENT	500.00	500.00	500.00
SCHOOLS & TRAVEL	1,000.00	1,000.00	750.00
DUES & SUBSCRIPTIONS	250.00	250.00	100.00
COURT SUPPLIES	1,250.00	1,250.00	700.00
UNIFORMS-COURT CLERK	250.00	-	250.00
MISCELLANEOUS	100.00	-	100.00
NEW EQUIPMENT	-	1,350.00	-
CONTINGENCY	1,500.00	1,500.00	1,500.00
<b>Totals</b>	<b>131,539.17</b>	<b>121,839.84</b>	<b>123,330.67</b>

Account Description	2026 Budget	2025 Projected	2025 Budget
<b>INTERFUND TRANSFER</b>			
INTERFUND TRANSFER OUT-ARTS & EVENT	130,000.00	130,000.00	130,000.00
<b>Totals</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>130,000.00</b>
<b>ADMINISTRATION</b>			
	1.5 FT Staff	1.5 FT Staff	1.5 FT Staff
SALARIES/TAXES/BONUS (CITY MANAGER/CITY CLERK)	158,534.02	147,033.77	151,982.55
MAYOR & COUNCIL PAY	13,000.00	13,000.00	12,899.25
EMPLOYEES' GROUP INS.	35,000.00	30,560.04	33,350.00
RETIREMENT	11,500.00	5,672.49	14,223.12
ANNUAL PTO PAYOUT	2,750.00	2,550.00	6,500.00
CELL PHONES	-	117.02	1,000.00
TRAVEL & LODGING	5,000.00	5,000.00	7,500.00
DUES & SUBSCRIPTIONS	4,000.00	4,000.00	1,500.00
OFFICE SUPPLIES	1,500.00	1,000.00	2,500.00
SCHOOLS & CONVENTIONS	3,000.00	-	5,000.00
MISCELLANEOUS	500.00	500.00	500.00
CITY MANAGER EXPENSE REIMBURSEMENT	6,000.00	5,086.17	6,000.00
CONTINGENCY	2,500.00	2,500.00	5,000.00
<b>Totals</b>	<b>243,284.02</b>	<b>217,019.49</b>	<b>247,954.92</b>
<b>STREETS</b>			
	2 FT Staff	2 FT Staff	2 FT Staff
SALARIES/TAXES/BONUS	113,896.04	98,908.18	112,030.03
HOLIDAY PAY	250.00	100.00	-
EMPLOYEES' GROUP INS.	30,000.00	21,176.44	26,916.68
RETIREMENT	10,096.16	5,048.08	6,120.00
ANNUAL PTO PAYOUT	13,878.45	2,730.00	2,400.00
CONTRACTED LABOR	68,748.75	65,475.00	62,383.13
ENGINEERING FEES	5,000.00	-	5,000.00
VEHICLES REPAIR	6,000.00	6,000.00	6,000.00
VEHICLES MAINTENANCE	4,000.00	4,000.00	4,000.00
EQUIPMENT MAINTENANCE	3,000.00	3,000.00	3,000.00
LAUREL ST MAINT/IMPROVE	6,500.00	6,500.00	6,500.00
EQUIPMENT REPAIR	6,000.00	6,000.00	6,000.00
R & M, STREETS	1,500.00	1,500.00	1,500.00
STREET SIGNS	2,500.00	2,500.00	2,500.00
R & M, STORM DRAINAGE	500.00	500.00	500.00
MOWING CONTRACT	10,000.00	10,000.00	8,736.00
EQUIPMENT RENTAL	4,000.00	4,000.00	4,000.00
CELL PHONES/RADIOS	1,000.00	1,000.00	1,000.00
OPERATING SUPPLIES	6,000.00	6,000.00	6,000.00
DIRT & ROCK MATERIAL	3,500.00	3,500.00	3,500.00
ELECTRICITY-STREET LIGHTS	125,634.51	119,651.91	127,762.80
ELECTRICITY-TRAFFIC LIGHT	12,056.47	11,482.35	3,500.00
ELECTRICITY-CHRISTMAS LIGHTS	1,270.50	1,210.00	1,210.00
GASOLINE	9,975.00	9,500.00	9,500.00
UNIFORMS-RENTAL	3,500.00	3,266.24	2,400.00
UNIFORMS-PURCHASE	600.00	600.00	600.00
MISCELLANEOUS	250.00	250.00	250.00
NEW EQUIPMENT	-	28,188.98	20,000.00
TREE MAINTENANCE	10,000.00	10,000.00	6,380.00
LMIG PROJECTS	293,226.17	-	-
STREETScape PROJECT - TAP GRANT	226,111.26	189,988.68	189,988.68
CONTINGENCY	7,500.00	5,000.00	5,000.00
<b>Totals</b>	<b>986,493.30</b>	<b>627,075.86</b>	<b>634,677.32</b>

<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Projected</b>	<b>2025 Budget</b>
<b>COMMUNITY DEVELOPMENT</b>	2 FT Staff	2 FT Staff	2 FT Staff
SALARIES/TAXES/BONUS	165,243.06	125,316.40	120,326.85
EMPLOYEES' GROUP INS.	38,700.00	27,408.79	34,131.02
RETIREMENT	5,564.22	2,782.11	7,260.00
ANNUAL PTO PAYOUT	2,500.00	2,000.00	-
CONSULTANT	15,000.00	15,000.00	15,000.00
PLAN REVIEW-ENGINEERING	10,000.00	10,000.00	20,000.00
CONTRACT-BUILDING INSPECTOR	16,000.00	16,000.00	60,000.00
P&Z BOARD COMPENSATION	2,000.00	1,700.00	1,700.00
TRAVEL EXPENSES	3,200.00	2,000.00	3,200.00
DUES & SUBSCRIPTIONS	3,400.00	3,400.00	3,400.00
NONCOMPLIANT STRUCTURES	-	-	-
OFFICE SUPPLIES	600.00	600.00	600.00
OTHER SUPPLIES	1,200.00	1,200.00	1,200.00
TRAINING & SEMINARS	2,800.00	2,800.00	2,800.00
P&Z TRAINING	1,500.00	1,500.00	1,500.00
MISCELLANEOUS	200.00	200.00	200.00
OFFICE EQUIPMENT	1,500.00	500.00	1,500.00
CONTINGENCY	1,500.00	-	1,500.00
<b>Totals</b>	<b>270,907.28</b>	<b>212,407.30</b>	<b>274,317.87</b>
<b>PARKS</b>	1 FT Staff	1 FT Staff	1 FT Staff
SALARIES/TAXES/BONUS	63,543.78	60,527.98	60,490.51
HOLIDAY	-	-	100.00
EMPLOYEES' GROUP INS.	12,900.00	10,841.09	12,214.00
RETIREMENT	4,787.58	2,393.79	5,172.00
ANNUAL PTO PAYOUT	2,782.25	2,650.20	2,500.00
ENGINEERING FEES	-	-	-
VEHICLES REPAIR	500.00	500.00	500.00
VEHICLES MAINTENANCE	500.00	500.00	300.00
R&M ULMER PARK	-	-	1,000.00
CELL PHONE/RADIOS	400.00	400.00	400.00
OPERATING SUPPLIES	500.00	500.00	500.00
ELECTRICITY-ULMER PARK	1,000.00	1,000.00	1,000.00
GASOLINE	2,500.00	1,493.12	2,500.00
UNIFORMS-RENTAL	2,000.00	1,793.35	1,400.00
UNIFORM ITEMS-PURCHASE	500.00	350.00	175.00
CONTINGENCY	2,500.00	2,500.00	2,500.00
<b>Totals</b>	<b>94,413.61</b>	<b>85,449.52</b>	<b>90,751.51</b>
<b>CITY BUILDINGS</b>			
EXTERMINATOR, CITY HALL	2,000.00	1,903.50	1,582.08
JANITORIAL SERVICES	17,000.00	14,000.00	600.00
R & M, CITY BLDGS	10,000.00	15,000.00	10,000.00
CITY HALL PHONE/INTERNET	5,000.00	4,521.99	11,400.00
ELECTRICITY-CITY HALL	12,651.57	12,049.11	11,113.63
JANITORIAL SUPPLIES	250.00	250.00	250.00
KITCHEN/BATHROOM SUPPLIES	1,000.00	1,000.00	1,000.00
CITY BUILDINGS MISC	500.00	500.00	500.00
CONTINGENCY	2,500.00	-	5,000.00
<b>Totals</b>	<b>50,901.57</b>	<b>49,224.60</b>	<b>41,445.71</b>

<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Projected</b>	<b>2025 Budget</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>			
EBENEZER CREEK APP	1,000.00	1,000.00	1,000.00
FALL FESTIVAL	120,000.00	110,000.00	100,000.00
FAIR SECURITY	-	9,000.00	9,000.00
SOUTHERN LINC (EVENT RADIOS)	500.00	500.00	500.00
EVENTS-OTHER	-	-	12,000.00
FIRST FRIDAYS	4,000.00	4,000.00	4,000.00
CONTINGENCY	2,500.00	3,500.00	3,500.00
<b>Totals</b>	<b>128,000.00</b>	<b>128,000.00</b>	<b>130,000.00</b>
<b><u>GENERAL GOVERNMENT</u></b>			
LAND SURVEY & PLAT/PROPERTY TAX	-	-	5,000.00
WORKERS' COMP	40,741.80	37,038.00	41,757.47
AUDIT EXPENSE	14,500.00	14,050.00	14,280.00
LEGAL EXPENSE	80,000.00	80,000.00	60,000.00
ENGINEER/CONSULTING	20,000.00	15,000.00	30,000.00
GIS SERVICES	26,400.00	24,000.00	24,000.00
SERVICE AGREEMENTS	5,500.00	5,000.00	4,000.00
SOFTWARE MAINTENANCE	12,750.00	13,750.00	7,522.57
CITY HALL COPY MACHINE	3,750.00	3,750.00	3,500.00
CODIFICATION OF ORDINANCES	7,000.00	7,000.00	7,000.00
PROPERTY & VEHICLE INS.	197,156.38	171,440.33	189,001.20
ADVERTISING - LEGAL & OTHER	6,500.00	4,000.00	6,500.00
DUES & SUBSCRIPTIONS	10,850.00	10,850.00	10,850.00
OFFICE SUPPLIES	1,000.00	1,000.00	2,000.00
BUSINESS MEETINGS	1,000.00	1,000.00	1,000.00
ELECTION EXPENSE	-	-	500.00
POSTAGE	5,000.00	5,000.00	5,000.00
MISCELLANEOUS	500.00	-	500.00
EMPLOYEE APPRECIATION	2,000.00	2,000.00	2,000.00
IT CONTRACT SERVICES	23,100.00	22,000.00	22,000.00
CONTINGENCY	2,500.00	-	-
<b>Totals</b>	<b>460,248.18</b>	<b>416,878.33</b>	<b>436,411.24</b>
<b>GRAND TOTAL - GENERAL FUND EXPENDITURES 2026</b>	<b>3,963,144.19</b>	<b>3,075,363.27</b>	<b>3,265,789.88</b>

# 2026 SPLOST Fund Summary

	FY-2025	FY-2026
<b>SPLOST Fund Revenue</b>		
Special Sales Tax	592,445.89	1,218,280.00
Checking Account Interest	1,500.00	610,220.00
Prior Year Reserves	1,106,054.11	1,500.00
<b>Total</b>	<b>1,700,000.00</b>	<b>1,830,000.00</b>
<b>SPLOST Fund Expenditures</b>		
SPLOST	(1,700,000.00)	(1,830,000.00)
<b>Total</b>	<b>(1,700,000.00)</b>	<b>(1,830,000.00)</b>
<b>Total Net</b>	<b>-</b>	<b>-</b>

**SPLOST REVENUE**

<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Estimated</b>	<b>2025 Budget</b>
PRIOR YEAR RESERVES	1,218,280.00	-272,741.15	1,106,054.11
SPECIAL SALES TAX	610,220.00	592,445.89	592,445.89
INTEREST EARNED - SPLOST	1,500.00	1,631.82	1,500.00
<b>SPLOST Total Revenue 2026</b>	<b>1,830,000.00</b>	<b>321,336.56</b>	<b>1,700,000.00</b>

**SPLOST EXPENDITURES**

<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Estimated</b>	<b>2025 Budget</b>
CITY BUILDINGS	130,000.00	0.00	0.00
PARKS & RECREATION	500,000.00	62,246.98	500,000.00
WATER/SEWER	750,000.00	93,867.00	750,000.00
PUBLIC SAFETY	140,000.00	23,700.00	0.00
STREETS & LANES	310,000.00	185,000.00	450,000.00
<b>SPLOST Total Expenditures 2026</b>	<b>1,830,000.00</b>	<b>364,813.98</b>	<b>1,700,000.00</b>

# 2026 TSPLOST Fund Summary

	FY-2025	FY-2026
<b>TSPLOST Fund Revenue</b>		
TSPLOST2 Proceeds	-	-
TSPLOST2 Bond Proceeds Rec'd	-	-
Checking Account Interest	2,000.00	2,000.00
Prior Year Reserves	1,198,000.00	2,924,062.00
<b>Total</b>	<b>1,200,000.00</b>	<b>2,926,062.00</b>
<b>TSPLOST Fund Expenditures</b>		
TSPLOST	(1,200,000.00)	(2,926,062.00)
<b>Total</b>	<b>(1,200,000.00)</b>	<b>(2,926,062.00)</b>
<b>Total Net</b>	<b>-</b>	<b>-</b>

## TSPLOST REVENUE

<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Estimated</b>	<b>2025 Budget</b>
INTEREST EARNED - TSPLOST	2,000.00	3,300.00	2,000.00
PRIOR YEAR BOND PROCEEDS	2,924,062.00	0.00	1,198,000.00
<b>TSPLOST Total Revenue 2026</b>	<b>2,926,062.00</b>	<b>3,300.00</b>	<b>1,200,000.00</b>

## TSPLOST EXPENDITURES

<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Estimated</b>	<b>2025 Budget</b>
STREETS & LANES	2,926,062.00	0.00	1,200,000.00
<b>TSPLOST Total Expenditures 2026</b>	<b>2,926,062.00</b>	<b>0.00</b>	<b>1,200,000.00</b>

# 2026 Water/Sewer Fund Summary

	FY-2025	FY-2026
<b>Water/Sewer Fund Revenue</b>		
Water Fees	1,367,320.16	1,641,988.08
Sewer Fees	1,438,139.34	1,685,318.08
Water Impact Fees	187,500.00	233,000.00
Sewer Impact Fees	412,500.00	685,000.00
Other Fees	92,941.00	42,962,759.37
<b>Total</b>	<b>3,498,400.50</b>	<b>47,208,065.54</b>
<b>Water/Sewer Fund Expenditures</b>		
81 - W/S Administration	(961,156.09)	(1,067,825.81)
82 - Water	(759,839.95)	(706,259.63)
83 - Sewer	(459,801.47)	(457,005.59)
84 - WWTP	(1,729,243.12)	(1,929,769.37)
85 - W/S Capital	(905,992.00)	(42,897,992.00)
<b>Total</b>	<b>(4,816,032.63)</b>	<b>(47,058,852.40)</b>
<b>W/S FUND Total Net</b>	<b>(1,317,632.13)</b>	<b>149,213.14</b>

## NOTES

830k W/S Reserve for Debt Service to be used for Engineering Costs 2026

81 Expenditures - Includes 100k Contingency

82 Expenditures - Includes 100k Contingency

83 Expenditures - Includes 100k Contingency

84 Expenditures - WWTP Includes 1M Engineering for WWTP Upgrade and 100k Contingency

## WATER SEWER REVENUE

Account Description	2026 Budget	2025 Estimated	2025 Budget
PRIOR YEAR RESERVES	-	-	-
W/S ENGINEERING/PLAN REVIEW FEE	5,000.00	4,000.00	-
WATER FEES	1,511,937.87	1,314,728.58	1,259,485.72
SEWER FEES	1,696,097.79	1,474,867.64	1,438,139.34
PAPER BILL FEES	49,806.94	48,356.25	-
PENALTIES	100,208.27	87,137.63	85,957.69
W/S TAP FEES	10,000.00	10,000.00	11,418.75
REUSE FEES	-	-	10,458.00
WATER IMPACT FEES	233,000.00	166,750.00	187,500.00
SEWER IMPACT FEES	685,000.00	361,266.00	412,500.00
NSF CHARGES	450.00	450.00	150.00
ADMIN FEES - WATER	-	-	-
METER EQUIPMENT	67,200.00	78,186.00	52,500.00
IRRIGATION METER EQUIPMENT	4,800.00	4,000.00	27,150.00
INTEREST EARNED-O/M	3,938.37	3,823.67	3,000.00
INTEREST EARNED-IMPACT FEES	4,236.48	4,113.09	4,000.00
INTEREST EARNED-DEPOSIT ESCROW	483.17	469.10	600.00
INTEREST EARNED-REVENUE FUND	-	-	-
INTEREST EARNED-REUSE FEES	44.64	43.34	40.00
INTEREST EARNED-BOND CONSTRUCTION ACCT	0.63	0.62	1.00
INTEREST - CERTIFICATE OF DEPOSIT	5,861.37	5,690.66	5,500.00
MISC REVENUES/REFUNDS	-	15,864.98	-
WWTP UPGRADE - ARPA GRANT FUNDS	-	1,575,109.75	-
WWTP BOND PROCEEDS	42,000,000.00	-	-
TRANSFERS IN - W/S DEBT RESERVE FOR ENGINEERING	830,000.00	-	-
CANCEL REVENUE	-	33,704.85	-
<b>Water Sewer Total Revenue 2026</b>	<b>47,208,065.54</b>	<b>5,188,562.14</b>	<b>3,498,400.50</b>

**WATER SEWER EXPENDITURES**

<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Estimated</b>	<b>2025 Budget</b>
<b>WATER SEWER ADMINISTRATION</b>			
SALARIES/OT/TAXES/BONUSES	283,494.60	241,217.84	252,696.06
EMPLOYEES' GROUP INSURANCE	60,135.00	47,785.27	51,750.00
RETIREMENT	28,000.00	9,311.73	21,600.00
WORKERS' COMP INSURANCE	3,500.00	3,134.00	3,500.00
ANNUAL PTO PAYOUT	5,000.00	4,500.00	4,500.00
CONTRACTED LABOR	413,171.20	397,280.00	397,280.00
AUDIT EXPENSE	14,500.00	14,050.00	14,280.00
ENGINEER/CONSULTING	100,000.00	100,000.00	50,000.00
PLAN REVIEW FEES	-	-	2,000.00
LEGAL EXPENSES	5,000.00	5,000.00	10,000.00
UTILITIES PROTECTION CENTER	5,000.00	5,000.00	4,589.63
R&M PUBLIC WORKS BUILDING	-	-	500.00
GIS SERVICES	7,500.00	7,500.00	7,500.00
SOFTWARE MAINTENANCE	15,000.00	19,050.75	10,820.01
PRINTING-UTILITY BILLS	2,000.00	1,693.04	2,000.00
TRAVEL & LODGING	3,000.00	1,000.00	3,000.00
DUES & SUBSCRIPTIONS	500.00	500.00	500.00
OFFICE SUPPLIES	1,750.00	1,000.00	1,750.00
ELECTRICITY-PUBLIC WORKS BLDG.	6,575.01	6,261.92	6,545.78
POSTAGE-UTILITY BILLS	10,750.00	10,750.00	13,394.62
MISCELLANEOUS	150.00	150.00	150.00
MILEAGE REIMBURSEMENT	300.00	300.00	300.00
OFFICE EQUIPMENT	2,500.00	500.00	2,500.00
CONTINGENCY	100,000.00	50,000.00	100,000.00
<b>Totals</b>	<b>1,067,825.81</b>	<b>925,984.55</b>	<b>961,156.10</b>

Account Description	2026 Budget	2025 Estimated	2025 Budget
<b>WATER</b>			
ENGINEER/CONSULTING	-	-	5,000.00
EPD WATER LAB	12,000.00	12,000.00	6,500.00
DISTRIBUTION SYSTEM REPAIR & MAINTENANCE	155,000.00	150,000.00	150,000.00
R&M WELL GENERATORS	-	-	1,250.00
EQUIPMENT RENTAL	-	1,000.00	5,000.00
TABLET DATA PLAN	-	500.00	500.00
DUES & SUBSCRIPTIONS	-	-	135.00
ELECTRICITY-WELLS	73,759.63	70,247.27	73,454.95
GASOLINE	500.00	500.00	1,000.00
MISCELLANEOUS	-	39,000.00	50,000.00
METER EQUIPMENT	60,000.00	53,045.00	50,000.00
DISTRIBUTION SYS INFRASTRUCTURE REPAIRS	215,000.00	150,000.00	150,000.00
WELL RENOVATIONS	-	175,000.00	175,000.00
ELEVATED WATER STORAGE TANK R&M	90,000.00	87,000.00	87,000.00
CONTINGENCY	100,000.00	5,000.00	5,000.00
<b>Totals</b>	<b>706,259.63</b>	<b>743,292.27</b>	<b>759,839.95</b>
<b>SEWER</b>			
ENGINEER/CONSULTING	-	-	5,000.00
EQUIPMENT REPAIR	-	-	2,000.00
COLLECTION SYSTEM REPAIR & MAINTENANCE	115,000.00	158,174.76	95,000.00
R&M LIFT STATION GENERATORS	-	1,000.00	5,000.00
EQUIPMENT RENTAL	-	-	10,000.00
DUES & SUBSCRIPTIONS	-	-	5,000.00
ELECTRICITY-LIFT STATIONS	51,505.59	49,052.94	53,291.98
ELECTRICITY-GUYTON FLOW METER	-	-	509.49
GASOLINE	500.00	500.00	1,000.00
MISCELLANEOUS	-	-	33,000.00
TOOLS	-	11,599.00	70,000.00
CAPITAL PURCHASES_COLLECTION SYSTEM	-	-	35,000.00
COLLECTION SYS INFRASTRUCTURE REPAIRS	105,000.00	89,479.00	65,000.00
LIFT STATION RENOVATIONS	85,000.00	115,661.25	75,000.00
CONTINGENCY	100,000.00	5,000.00	5,000.00
<b>Totals</b>	<b>457,005.59</b>	<b>430,466.95</b>	<b>459,801.47</b>

Account Description	2026 Budget	2025 Estimated	2025 Budget
<b>WWTP</b>	CONTRACT	3FT/CONTRACT	3FT
SALARIES/OT/TAXES/BONUSES	-	172,547.49	191,891.38
HOLIDAY PAY	-	1,850.00	1,850.00
EMPLOYEES' GROUP INSURANCE	-	31,773.23	35,000.00
RETIREMENT	-	8,410.67	19,200.00
ANNUAL PTO PAYOUT	-	3,414.85	5,000.00
CONTRACTED LABOR	314,500.00	65,520.83	-
ENGINEER/CONSULTING	1,000,000.00	1,000,000.00	1,082,323.33
USGS GAUGING STATION	14,112.00	13,440.00	13,440.00
OUTSIDE LAB WORK	4,500.00	4,500.00	4,500.00
VEHICLE REPAIR	2,000.00	500.00	2,000.00
VEHICLE MAINTENANCE	750.00	750.00	750.00
EQUIPMENT MAINTENANCE	3,000.00	3,000.00	3,000.00
EQUIPMENT REPAIR	50,000.00	25,000.00	50,000.00
R&M WWTP BUILDINGS	2,000.00	2,000.00	2,000.00
WWTP GROUND MAINTENANCE	6,000.00	6,000.00	6,000.00
LAS GROUND MAINTENANCE	500.00	500.00	500.00
R&M WWTP GENERATORS	3,000.00	3,000.00	3,000.00
POND TREATMENT/MAINTENANCE	5,000.00	5,000.00	5,000.00
R&M LAS EQUIPMENT	5,000.00	5,000.00	5,000.00
EQUIPMENT RENTAL	5,000.00	17,500.00	5,000.00
TELEPHONE/INTERNET-WWTP	3,500.00	3,500.00	3,500.00
CELL PHONES	-	1,070.00	1,070.00
TRAVEL & LODGING	-	3,000.00	3,000.00
DUES & LICENSE FEES	-	150.00	150.00
OFFICE SUPPLIES	-	750.00	750.00
OPERATING SUPPLIES	25,000.00	23,500.00	10,000.00
CHEMICALS - WW TREATMENT	118,384.74	112,747.37	60,000.00
WW LAB SUPPLIES	30,579.77	29,123.59	15,000.00
SLUDGE DISPOSAL	132,904.50	126,575.72	86,068.40
ELECTRICITY-WWTP	84,632.81	80,602.68	85,000.00
ELECTRICITY-SPRAYFIELD PS	14,943.05	14,231.48	17,500.00
GASOLINE	4,462.50	4,250.00	6,000.00
UNIFORMS-RENTAL	-	2,000.00	1,500.00
SCHOOLS & TRAINING	-	3,000.00	3,000.00
MISCELLANEOUS	-	-	250.00
TOOLS	-	1,000.00	1,000.00
CONTINGENCY	100,000.00	-	-
<b>Totals</b>	<b>1,929,769.37</b>	<b>1,775,207.91</b>	<b>1,729,243.11</b>
<b>W/S CAPITAL</b>			
CAPITAL PURCHASES	32,000.00	147,970.00	100,000.00
STANDARD LANE WATER LINE EXT	-	985,993.87	-
WWTP UPGRADE	42,000,000.00	-	-
SPRINGFIELD WELL_IDA REIMBURSEMENT	40,000.00	40,000.00	-
BAD DEBT	20,000.00	18,000.00	-
REVENUE BOND ANNUAL PAYMENT	805,992.00	805,992.00	805,992.00
<b>Totals</b>	<b>42,897,992.00</b>	<b>1,997,955.87</b>	<b>905,992.00</b>
<b>GRAND TOTAL - WATER SEWER EXPENDITURES 2026</b>	<b>47,058,852.40</b>	<b>5,872,907.54</b>	<b>4,816,032.63</b>

# 2026 Sanitation Fund Summary

	FY-2025	FY-2026
<b>Sanitation Fund Revenue</b>		
Sanitation Fees & Interest	203,200.00	220,200.00
<b>Total</b>	<b>203,200.00</b>	<b>220,200.00</b>
<b>Sanitation Fund Expenditures</b>		
Waste Services	(170,000.00)	(233,932.84)
<b>Total</b>	<b>(170,000.00)</b>	<b>(233,932.84)</b>
<b>Total Net</b>	<b>33,200.00</b>	<b>(13,732.84)</b>

## SANITATION REVENUE

<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Estimated</b>	<b>2025 Budget</b>
SANITATION FEES	220,000.00	212,500.00	203,000.00
INTEREST-SANITATION FUND	200.00	200.00	200.00
<b>Total Sanitation Revenue 2026</b>	<b>220,200.00</b>	<b>212,700.00</b>	<b>203,200.00</b>

## SANITATION EXPENDITURES

<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Estimated</b>	<b>2025 Budget</b>
WASTE SERVICES	216,932.84	197,211.68	170,000.00
BAD DEBT	12,000.00	12,000.00	0.00
CONTINGENCY	5,000.00	0.00	0.00
<b>Total Sanitation Expenditure 2026</b>	<b>233,932.84</b>	<b>209,211.68</b>	<b>170,000.00</b>

## 2026 Arts & Events Fund Summary

	FY-2025	FY-2026
<b>Arts &amp; Events Fund Revenue</b>		
Facility Rental	8,000.00	8,000.00
Live Event Ticket Sales	75,000.00	50,000.00
Movie Ticket Sales	55,000.00	42,000.00
Preservation Fee	22,000.00	20,000.00
Grant Proceeds	0.00	0.00
Program Sponsorships & Donations	21,500.00	23,550.00
Other Revenue (Concession, Alcohol, etc.)	64,420.00	71,630.00
Interfund Transfer In - General Fund	130,000.00	130,000.00
<b>Total</b>	<b>\$ 375,920.00</b>	<b>\$ 345,180.00</b>
<b>Arts &amp; Events Fund Expenditures</b>		
Mars Theatre	(375,865.63)	(345,095.00)
<b>Total</b>	<b>\$ (375,865.63)</b>	<b>\$ (345,095.00)</b>
<b>Total Net</b>	<b>\$ 54.37</b>	<b>\$ 85.00</b>

**MARS REVENUE**

<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Estimated</b>	<b>2025 Budget</b>
FACILITY USE/RENTAL FEES	8,000.00	7,215.00	8,000.00
LIVE EVENT TICKET SALES	50,000.00	40,000.00	75,000.00
MOVIE TICKET SALES	42,000.00	40,000.00	55,000.00
FRIENDS OF THE MARS SPONSORSHIPS	20,000.00	14,000.00	20,000.00
EVENT SPONSORSHIP	2,500.00	22,000.00	0.00
CONCESSION SALES	58,000.00	5,200.00	54,945.63
ALCOHOL SALES	8,500.00	6,500.00	6,000.00
PRESERVATION FEES	20,000.00	18,000.00	22,000.00
T-SHIRT/SOUVENIR SALES	750.00	750.00	2,500.00
ON SCREEN ADVERTISING	4,000.00	3,500.00	600.00
INTEREST EARNED-MARS THEATRE O&M	30.00	25.00	20.00
DONATIONS - MISCELLANEOUS	1,050.00	1,000.00	1,500.00
VENDOR'S COMPENSATION	350.00	350.00	300.00
INTERFUND TRANSFER IN-GENERAL FUND	130,000.00	130,000.00	130,000.00
<b>Mars Total Revenue 2026</b>	<b>345,180.00</b>	<b>288,540.00</b>	<b>375,865.63</b>

<b>MARS EXPENDITURES</b>	<b>1 FT - 6PT STAFF</b>	<b>1 FT - 6PT STAFF</b>	<b>1 FT - 6PT STAFF</b>
<b>Account Description</b>	<b>2026 Budget</b>	<b>2025 Estimated</b>	<b>2025 Budget</b>
SALARIES/WAGES/TAXES/BONUSES	100,855.00	96,000.00	94,657.15
EMPLOYEES' GROUP INSURANCE	15,500.00	11,500.00	11,103.18
RETIREMENT	4,500.00	2,500.00	5,724.00
WORKERS' COMP INSURANCE	300.00	300.00	300.00
TECHNICAL DIRECTOR CONTRACT	5,000.00	5,000.00	5,000.00
TECHNICAL LABOR-SOUND	5,000.00	5,000.00	10,000.00
PEST CONTROL	500.00	500.00	500.00
JANITORIAL SERVICE	4,500.00	3,500.00	6,000.00
REPAIR-BUILDING	20,000.00	40,000.00	20,000.00
MAINTENANCE- BUILDING	10,000.00	15,000.00	7,500.00
R&M THEATRE EQUIPMENT	5,000.00	5,000.00	5,000.00
R&M MOVIE EQUIPMENT	500.00	500.00	1,500.00
MERCHANT SERVICE FEES	9,000.00	8,500.00	10,000.00
BUILDING SECURITY SYSTEM	500.00	500.00	500.00
TELEPHONE/INTERNET	2,500.00	2,500.00	4,100.00
ADVERTISING & MARKETING	15,000.00	15,000.00	8,500.00
PRINTING	500.00	300.00	600.00
BRICK/SEAT ENGRAVING	500.00	500.00	500.00
TICKETING COMPANY SALES FEES	10,000.00	7,500.00	10,000.00
FILM RENTAL FEES	28,140.00	26,800.00	36,850.00
TRAVEL & LODGING	1,000.00	1,000.00	500.00
DUES & LICENSE FEES	3,750.00	3,624.00	3,624.00
ALCOHOL LICENSE FEE	100.00	100.00	100.00
FILM BOOKING AGENT FEES	2,750.00	2,500.00	2,677.50
PERFORMANCE FEES	25,000.00	55,000.00	55,000.00
MARS - ADDITIONAL EVENTS	5,000.00	-	5,000.00
PROMOTIONAL GIVEAWAYS	600.00	600.00	600.00
SUPPLIES-OFFICE	2,500.00	2,500.00	800.00
SUPPLIES-JANITORIAL	500.00	500.00	1,500.00
SUPPLIES-BATHROOM/KITCHEN	1,500.00	1,500.00	500.00
ELECTRICITY-MARS THEATRE	31,500.00	30,000.00	28,552.13
COST OF GOODS SOLD-NON ALCOHOL	22,500.00	21,500.00	26,077.67
COST OF GOODS SOLD-ALCOHOL	6,500.00	6,000.00	4,500.00
STAFF UNIFORMS	0.00	-	100.00
SCHOOLS & CONVENTIONS	0.00	-	700.00
POSTAGE	100.00	100.00	100.00
OPERATING SUPPLIES	2,000.00	2,000.00	1,200.00
MISCELLANEOUS	500.00	500.00	1,500.00
THEATRE EQUIPMENT	0.00	-	3,000.00
CONTINGENCY	1,500.00	-	1,500.00
<b>Mars Total Expenditures 2026</b>	<b>345,095.00</b>	<b>373,824.00</b>	<b>375,865.63</b>

# 2026 Health Benefit Fund Summary

	FY-2025	FY-2026
<b>Health Benefit Trust Fund Revenues</b>		
Premiums & Interest	172,111.70	202,084.88
<b>Total</b>	<b>\$ 172,111.70</b>	<b>\$ 202,084.88</b>
<b>Health Benefit Trust Fund Expenditures</b>		
Expenditures	(172,111.70)	(202,084.88)
<b>Total</b>	<b>\$ (172,111.70)</b>	<b>\$ (202,084.88)</b>
<b>Total Net</b>	<b>\$ -</b>	<b>\$ -</b>

## Health Benefit Trust Fund Revenue

Account Description	2026 Budget	2025 Estimated	2025 Budget
PRIOR YEAR RESERVES	-221,902.15	-179,176.73	-147,571.32
PREMIUMS COLLECTED - GENERAL FUND	270,900.00	221,370.29	189,683.02
PREMIUMS COLLECTED - WATER SEWER FUND	79,959.00	72,783.18	69,000.00
PREMIUMS COLLECTED - MARS	14,190.00	10,377.99	7,000.00
PREMIUMS COLLECTED - EMPLOYEES	56,798.70	47,903.16	52,000.00
INTEREST	2,139.33	2,077.02	2,000.00
<b>Total Health Revenue 2026</b>	<b>202,084.88</b>	<b>175,334.91</b>	<b>172,111.70</b>

## Health Benefit Trust Fund Expenditures

Account Description	2026 Budget	2025 Estimated	2025 Budget
ADMINISTRATIVE FEES	45,150.00	38,869.80	41,184.40
STOP LOSS	156,934.88	136,465.11	130,927.30
<b>Total Health Expenditure 2026</b>	<b>202,084.88</b>	<b>175,334.91</b>	<b>172,111.70</b>