TO ADOPT THE FISCAL YEAR 2027 BUDGET FOR EACH FUND OF THE CITY OF EUHARLEE, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/ EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.

General Fund-$3,722,366 SPLOST Fund-$1,450,000 EPD Special Budget-$38,000 InfoTech Fund-$7,000.

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of the City of Euharlee; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City's fiscal year, which runs from January 1 to December 31 of each year; and

WHEREAS, the Mayor and City Council of the City of Euharlee have reviewed the proposed FY 2027 budget as presented by the Mayor; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the Mayor and City Council wishes to adopt this proposal as the Fiscal Year 2026 Annual Budget, effective from January 1 through December 31.

NOW THEREFORE BE IT ORDAINED by the Mayor and City Council of the City of Euharlee, Georgia as follows:

Section 1. That the proposed Fiscal Year 2026 Budget, attached hereto and incorporated herein as a part of this ordinance is hereby adopted as the Budget for the City of Euharlee, Georgia for Fiscal Year 2027, which begins January 1 and ends on December 31.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "legal level of control" as defined in OCGA §36-81 is set at the departmental level, meaning that the City Manager, in his capacity as Budget Officer, is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further Budget amendment approved by the Mayor and City Council.

Adopted this _____ day of _____, 2026.
CITY OF EUHARLEE, GEORGIA

_____ _____

City Clerk Mayor

TO: Mayor and City Council
FROM: James Stephens, City Manager
RE: FY2027 Budget Message Pursuant to Section 6.25 of Current City Charter
Budget Narrative – FY 2027 General Fund

The FY 2027 General Fund budget reflects strategic adjustments aimed at strengthening City services and addressing rising personnel-related costs. The changes included in this budget support departmental operations citywide, with particular emphasis on maintaining service quality for residents. Revenues are budgeted based on growth trends which support 5% growth. Significant increases have been enjoyed in Insurance Premium Tax, Building Permits, Franchise Taxes. This budget provides for a 3% increase for all staff.
The 5-year street paving plan continues to be funded by SPLOST.

1. Personnel-Related Cost Increases
Health Insurance Premium Growth
Health insurance continues to be one of the most significant cost drivers for FY 2027. The City's group health plan experienced a substantial increase in premium rates, consistent with broader market trends. As a result:

- **All departments show higher personnel benefit costs**, even where staffing levels remain unchanged. (no new positions are included in this budget)
- The increase is largely due to **premium inflation**, rather than plan design changes. Forecasts predict 13% increase in health insurance premiums and that is what I was for this budget.
- The impact is most visible in departments with full-time staff where benefits represent a major portion of total compensation.

These increased costs were incorporated across the Proposed 2027 Budget to ensure the City remains competitive in employee retention and recruitment while maintaining compliance with benefit obligations.

2. Operational Adjustments
Beyond personnel cost increases, the budget reflects typical year-to-year adjustments in:

- **Supplies and materials**, based on usage trends and cost inflation.
- **Contracted services**, where cost increases or service level changes warranted revisions.
- **Electrical costs** are up as a result of the completion of Phase 2 of Osborne Park. The parking lot lighting is the prominent driving factor of the increase.

While many operational line items remain level-funded, key adjustments align with service demands and departmental needs.

3. Commitment to Fiscal Responsibility
Despite cost pressures—especially in employee benefits—the proposed FY 2027 budget maintains the City's commitment to:

- Delivering high-quality services
- Supporting staff effectively
- Enhancing amenities and programs for residents
- Managing resources responsibly
- The budget reflects $21,246.23 in contingency or the council may decide to allocate these funds to the DDA (As a result of no quorum for almost half of the DDA meetings in 2026 and with the make-up of the current board not including 4 members with a direct economic interest in the success of downtown no DDA of funds are included)

CITY OF EUHARLEE
REVENUE & EXPENDITURE STATEMENT
Dates 12/01/26 -12/31/26
As of 11/04/226

Account Number	Account Description	Proposed 2027 Gen Fund	
Revenues			
100-0000-311100	PROPERTY TAX - CURRENT YEAI	320,000.00	
100-0000-311600	REAL ESTATE TRANSFER	5,000.00	
100-0000-311710	FRANCHISETAX-ELECTRIC	183,750.00	
100-0000-311730	FRANCHISETAX-GAS	42,865.20	
100-0000-311750	FRANCHISETAX-TELVCABLE	35,000.00	
100-0000-311760	FRANCHISETAX-TELEPHONE	-	
100-0000-313100	LOCALOPTIONSALES/USETX	1,583,733.90	
100-0000-313150	TAVT REVENUE	104,998.95	
100-0000-313160	EXCISE TAX REVENUE	96,000.00	*no growth
100-0000-314200	ALCOHOLIC BEVERAG EEXCISE	20,000.00	
100-0000-316200	INSURANCEPREMIUMTAX	500,000.00	
100-0000-317200	INTANGIBLE TAX	12,243.00	
100-0000-321140	ALCOHOLICBEV-BARCARDS	25.00	
100-0000-321200	GENERAL BUSINESS LICENSE	5,250.00	
100-0000-321220	GENBUSLIC-INSURANCE	8,500.00	*no growth
100-0000-321240	GENBUSLIC-MALTBEV	8,000.00	
100-0000-321900	Fence/Sign Reg Ordinance Fee	1,000.00	
100-0000-321901	EUHARLEEFESTIVAL	40,000.00	
100-0000-322210	ZONING&LANDUSE	22,500.00	New Fee schedule reflected
100-0000-323120	BUILDING PERMITS	73,500.00	
100-0000-323130	PLUMBING PERMITS	7,350.00	
100-0000-323140	ELECTRICAL PERMITS	7,350.00	
100-0000-323190	HVAC-PERMITS	7,350.00	
100-0000-334100	STATEGOVGRANTOP-CATAG	130,000.00	
100-0000-341390	PLAN/DEV-OTHER-Foreclosed Fee	500.00	
100-0000-341910	OTHER-ELECTIONQUALFEE	250.00	
100-0000-347900	OTHERCULTURE/RECFEES/CH	42,000.00	
100-0000-349900	Campground Revenue	173,250.00	
100-0000-351000	FINES & FORFEITURES	135,000.00	
100-0000-361000	INTEREST REVENUES	10,000.00	
100-0000-381000	RENTAL-COMM & FH PARK	20,000.00	
100-0000-381002	RENTAL INCOME-STORE	28,800.00	

Account Number	Account Description	Proposed 2027 Gen Fund	
100-0000-389000	OTHER (MISCELLANEOUS REV)	30,000.00	
100-0000-389005	CONCESSION - RECREATION	40,150.00	
100-0000-389007	EVENTS - PARKS & RECREATION	28,000.00	
	Total Revenues, Gains & Other Suppo	3,722,366.05	
Expenditures			
GOVERNING BODY			
100-1110-511100	WAGES-COUNCIL	5,620.00	
100-1110-511101	Special-Councilmeetings	300.00	
100-1110-512100	GROUPINSURANCE	17,234.76	^.13 increase
100-1110-512200	SOCIALSEC(FICA)CNTRIB	414.71	
100-1110-512400	401 K City Retirement	231.52	
100-1110-512600	UNEMPLOYMENTINSURANCE	-	
100-1110-512700	WORKER'SCOMPENSATION	200.00	
100-1110-521000	PURCHASEDPROF/TECHSVCS	250.00	
100-1110-521200	PROFESSIONAL	1,000.00	
100-1110-523500	TRAVEL	5,500.00	
100-1110-523700	EDUCATION&TRAINING	12,500.00	
100-1110-531000	SUPPLIES	-	Chairs 1 time purchase
100-1110-531100	GENERALSUPPLIES&MAT	500.00	
	Total Expenditures	43,750.99	
EXECUTIVE/MAYOR			
100-1300-512100	GROUPINSURANCE	17,736.48	^.13 increase
100-1300-522201	AUTOEXPENSE-OPERATIONS	1,000.00	
100-1300-522202	AUTOEXP.REPAIRS&MAINT.	500.00	
100-1300-523700	EDUCATION&TRAINING	2,000.00	
100-1310-511100	MAYORWAGES	1,800.00	
100-1310-512200	FICA&Medicare-Employer	150.00	
100-1310-512400	401 K City Retirement	72.00	
100-1310-512600	UNEMPLOYMENTINSURANCE	-	
100-1320-511100	CityManagerWages	103,000.00	

Account Number	Account Description	Proposed 2027 Gen Fund
100-1320-512200	FICA&Medicare-Employer	7,379.95
100-1320-512400	401 K City Retirement	4,120.00
100-1320-512600	UNEMPLOYMENTINSURANCE	-
	Total Expenditures	137,758.43
ADMINISTRATION		
100-1500-511100	REGULAREMPLOYEES-GEN/ADM	161,296.97
100-1500-512100	GROUPINSURANCE	71,176.44
100-1500-512200	SOCIALSEC(FICA)CNTRIB	11,556.86
100-1500-512400	401 K City Retirement	6,451.84
100-1500-512600	UNEMPLOYMENTINSURANCE	185.00
100-1500-512700	WORKER'SCOMPENSATION	3,200.00
100-1500-521000	PURCHASEDPROF/TECHSVCS	50,000.00
100-1500-521200	ACCOUNTING&AUDITFEE	15,000.00
100-1500-521210	CITYATTORNEY	12,000.00
100-1500-522110	DISPOSAL	2,500.00
100-1500-522200	REPAIRS&MAINTENANCE	8,500.00
100-1500-522201	AUTOOPERATIONSEXPENSE	4,000.00
100-1500-522320	RENTALOFEQUIP&VEHCLE	3,500.00
100-1500-523100	LIABILITYINSURANCE	200,000.00
100-1500-523200	COMMUNICATIONS-TELEPHONE	8,500.00
100-1500-523300	ADVERTISING	500.00
100-1500-523500	TRAVEL	2,500.00
100-1500-523600	FEES-DUES	4,200.00
100-1500-523700	EDUCATION&TRAINING	1,500.00
100-1500-523800	LICENSES	100.00
100-1500-523850	CONTRACTLABOR	-
100-1500-531100	GEN.SUPPLIES&MAT.	15,000.00
100-1500-531101	OFFICEEXPENSE	-
100-1500-531102	POSTAGE	1,500.00
100-1500-531110	CITYHALLEXPENSES	-
100-1500-531115	EUHARLEEFESTIVALEXPENSE	35,000.00
100-1500-531210	ENERGY-WATER/SEWERAGE	1,500.00
100-1500-531220	ENERGY-NATURALGAS	2,500.00
100-1500-531230	ENERGY-ELECTRICITY	14,500.00
100-1500-531300	FOOD	500.00

Account Number	Account Description	Proposed 2027 Gen Fund
100-1500-571000	INTERGOVERNMENTAL	7,680.00
	Total Expenditures	644,847.11
MUNICIPAL COURT SERVICES		
100-2650-511100	MUNICIPALCOURT-WAGES	29,317.92
100-2650-511103	WAGES-CITYJUDGE	5,500.00
100-2650-511108	WAGES-INDIGENTDEFENSEATTC	1,000.00
100-2650-512200	FICA&Medicare-Employer	2,100.56
100-2650-512400	401 K City Retirement	1,172.68
100-2650-512600	UNEMPLOYMENTINSURANCE	-
100-2650-512700	WORKERSCOMPENSATION	300.00
100-2650-521300	TECHNICAL	8,800.00
100-2650-523600	FEE&DUES	-
100-2650-523700	EDUCATION	300.00
100-2650-523801	JUDGECERTIFICATION	100.00
100-2650-531101	OFFICEEXPENSE	500.00
100-2650-572000	GACRIMEVICTIMSEMERFU	150.00
100-2650-572001	BARTOWCOUNTYVIC.ASSIS.	3,500.00
100-2650-572002	Drug Abuse Treat Educ Fund	500.00
100-2650-572003	PEACEOFFICER&PROS.	5,500.00
100-2650-572004	POLICEA&BTRAINING	7,000.00
100-2650-572005	DRIVERED.&TRAININGFUND	1,500.00
100-2650-572006	COUNTYJAILFUND	6,500.00
100-2650-572007	CRIMELABFEES	50.00
100-2650-572008	BRAIN&SPINALINJURY	500.00
100-2650-572009	GA.CRIMEVIC.DUIFINES	-
100-2650-572010	POPIDF-B	6,500.00
	Total Expenditures	80,791.16
POLICE		
100-3200-371002	BULLETPROOFVEST	2,500.00
100-3200-511100	WAGES-POLICE	419,408.79
100-3200-511102	WAGES-COURTPOLICE	-

Account Number	Account Description	Proposed 2027 Gen Fund
100-3200-511108	CHIEFOFPOLICE	95,238.95
100-3200-511109	LIEUTENANT	200,055.87
100-3200-511110	WAGES-REGEMPLOYEESEPD	68,631.99
100-3200-511300	OVERTIME-POLICE	12,500.00
100-3200-511310	HOLIDAYPAY	25,000.00
100-3200-512100	GROUPINSURANCE	178,490.28
100-3200-512200	SOCIALSEC(FICA)CNTRIB	61,530.97
100-3200-512400	401 K City Retirement	31,688.98
100-3200-512600	UNEMPLOYMENTINSURANCE	850.00
100-3200-512700	WORKER'SCOMPENSATION	15,000.00
100-3200-521000	PURCHASEDPROF/TECHSVCS	22,000.00
100-3200-521010	MEDICAL-PHYSICIANS	2,000.00
100-3200-522110	DISPOSAL	2,000.00
100-3200-522200	REPAIRS&MAINTENANCE	5,000.00
100-3200-522201	AUTOEXPENSE-OPERATIONS	65,000.00
100-3200-522202	AUTOEXPENSE-REPAIRS	15,000.00
100-3200-522320	Rental EPD Copier	2,300.00
100-3200-523200	COMMUNICATIONS-TELEPHONE	4,500.00
100-3200-523203	NEXTEL-RADIOS	6,500.00
100-3200-523210	INTERNET-POLICEDEPT.	900.00
100-3200-523300	ADVERTISING	-
100-3200-523326	JAILOPERATIONS-PRISONEREX	2,200.00
100-3200-523500	TRAVEL	1,500.00
100-3200-523600	MEMBERSHIPDUES	5,000.00
100-3200-523700	EDUCATION&TRAINING	3,500.00
100-3200-531000	SUPPLIES	500.00
100-3200-531100	GENERALSUPPLIES&MAT	7,500.00
100-3200-531101	OFFICEEXPENSE	-
100-3200-531102	RETURNCHECKS	-
100-3200-531210	ENERGY-WATER/SEWERAGE	1,500.00
100-3200-531220	ENERGY-NATURALGAS	2,500.00
100-3200-531230	ENERGY-ELECTRICITY	8,500.00
100-3200-531300	FOOD	1,000.00
100-3200-531705	UNIFORMEXPENSE	7,500.00
100-3200-542150	Firearms&Holsters	2,500.00
	Total Expenditures	1,279,795.83

Account Number	Account Description	Proposed 2027 Gen Fund
EMERGENCY MANAGEMENT		
	Total Expenditures	
ANIMAL CONTROL		
100-3910-510000	ANIMALCONTROLEXP.	40,000.00
	Total Expenditures	40,000.00
PUBLIC WORKS		
100-4100-511100	REGULAREMPLOYEES-P/W	158,968.14
100-4100-511101	PUBLICWORKSDIRECTOR	74,160.00
100-4100-511300	OVERTIME-PUBLICWORKS	-
100-4100-512100	GROUPINSURANCE	71,732.40
100-4100-512200	SOCIALSEC(FICA)CNTRIB	4,606.16
100-4100-512400	401 K City Retirement	5,261.24
100-4100-512600	UNEMPLOYMENTINSURANCE	500.00
100-4100-512700	WORKER'SCOMPENSATION	3,500.00
100-4100-521200	PROFESSIONAL	-
100-4100-522110	DISPOSAL	2,200.00
100-4100-522200	REPAIRS&MAINTENANCE	23,000.00
100-4100-522201	AUTO&TRUCK-OPERATIONS	15,000.00
100-4100-522202	AUTO&TRUCKEXPENSE	1,000.00
100-4100-522320	RENTALOFEQUIP&VEHICLES	-
100-4100-523203	NEXTEL-RADIOS	-
100-4100-523850	CONTRACTLABOR	-
100-4100-531100	GENERALSUPPLIES&MAT	12,500.00
100-4100-531210	ENERGY-WATER/SEWERAGE	1,000.00
100-4100-531220	NATURALGAS	1,500.00
100-4100-531230	ENERGY-ELECTRICITY	6,000.00
100-4100-531600	SMALLEQUIPMENT	2,000.00
	Total Expenditures	382,927.94

Account Number	Account Description	Proposed 2027 Gen Fund
HIGHWAYS & STREETS		
100-4200-522000	PURCHASED-PROPERTYSERVICE	-
100-4200-522200	REPAIRS & MAINTENANCE	1,500.00
100-4200-531000	SUPPLIES	-
100-4200-531100	GENERALSUPPLIES&MAT	2,200.00
100-4200-531230	ENERGY-ELEC.STREETLIGHTS	25,000.00
	Total Expenditures	28,700.00
SENIOR CITIZEN/COMMUNITY CENTER		
100-5520-523850	CONTRACTLABOR	1,500.00
100-5520-531000	SUPPLIES	300.00
100-5520-531300	FOOD	3,500.00
	Total Expenditures	5,300.00
COMMISSARY		
100-5530-522200	COMMISSARY-REPAIRS&MAINTI	2,000.00
100-5530-531220	COMMISSARY&JOLLYBLDGGAS	750.00
100-5530-531230	ENERGY-ELECTRICITY	2,000.00
	Total Expenditures	4,750.00
RECREATION		
100-6100-511000	PERSSVCS-SALARIES&WGE	
100-6100-511100	REGULAREMPLOYEES	201,830.56
100-6100-512100	GROUPINSURANCE	70,715.40
100-6100-512200	SOCIALSEC(FICA)CNTRIB	14,919.97
100-6100-512400	401 A City Retirement	8,034.00
100-6100-512600	UNEMPLOYMENTINSURANCE	300.00
100-6100-512700	WORKER'SCOMPENSATION	3,000.00
100-6100-521000	PURCHASEDPROF/TECHSVCS	15,000.00
100-6100-522110	DISPOSAL	7,500.00
100-6100-522200	REPAIRS&MAINTENANCE	20,000.00

Account Number	Account Description	Proposed 2027 Gen Fund
100-6100-522201	AUTOEXPENSE-OPERATIONS	7,500.00
100-6100-522202	AUTO EXP REPAIRS MAINT	500.00
100-6100-522320	RENTALOFEQUIP&VEHCLE	7,500.00
100-6100-523500	TRAVEL	-
100-6100-523600	DUES&FEES	570.00
100-6100-523700	EDUCATION&TRAINING	1,200.00
100-6100-523850	CONTRACTLABOR MAINTENANC	23,000.00
100-6100-523851	CONTRACT LABOR CONCESSION	15,000.00
100-6100-531000	SUPPLIES	-
100-6100-531100	GENERALSUPPLIES&MAT	23,000.00
100-6100-531230	ENERGY-ELECTRICITY	28,000.00
100-6100-531300	FOOD	22,000.00
100-6100-531700	SPECIAL EVENTS	28,000.00
	Total Expenditures	497,569.93
MUSEUM		
100-6172-511200	Museum Curator	47,730.20
100-6172-511201	MUSEUM DIRECTOR/CURATOR	-
100-6172-512100	GROUP INSURANCE	1,071.24
100-6172-512200	SOCIALSEC.(FICA)CONTRIBUTIO	1,610.92
100-6172-512400	401K CITY RETIREMENT	1,908.59
100-6172-512600	UNEMPLOYMENTINSURANCE	30.00
100-6172-512700	WORKSMANCOMPENSATION	800.00
100-6172-521000	Professional-Technical Service	2,500.00
100-6172-522200	REPAIRS&MAINTENANCE	2,500.00
100-6172-523200	COMMUNICATIONS-TELEPHONE	2,000.00
100-6172-523700	EDUCATION&TRAINING	500.00
100-6172-531000	SUPPLIES	2,500.00
100-6172-531001	VENDOR SUPPLIES	5,000.00
100-6172-531210	ENERGY-WATER/SEWERAGE	1,000.00
100-6172-531220	ENERGY-NATURALGAS	250.00
100-6172-531230	ENERGY-ELECTRICITY	1,000.00
	Total Expenditures	70,400.95

Account Number	Account Description	Proposed 2027 Gen Fund
CAMPGROUND		
100-6180-511100	Campground Hosts	48,865.00
100-6180-512200	Social Security (FICA)	3,721.00
100-6180-512700	Workers Compensation	-
100-6180-521000	Tech Service/Professional	-
100-6180-522200	Repairs & Maintenance	15,000.00
100-6180-523210	Internet Expense	3,000.00
100-6180-523600	Campground Fees	12,000.00
100-6180-531100	Supplies/Materials	10,000.00
100-6180-531210	Water/Sewerage	5,000.00
100-6180-531230	Electricity	10,000.00
	Total Expenditures	107,586.00
PRESBYTERIAN		
100-6190-531210	PRESBYTERIAN BLDG. WATER	500.00
100-6190-531220	PRESBY. BUILDING GAS	4,200.00
100-6190-531230	PRESBY BUILDINGS UTILITIES	8,500.00
	Total Expenditures	13,200.00
PARKS		
100-6200-512200	SOCIALSEC(FICA)CNTRIB	-
100-6200-521000	PURCHASEDPROF/TECHSVCS	-
100-6200-522200	REPAIRS&MAINTENANCE	24,000.00
100-6200-523200	COMMUNICATIONS	4,000.00
100-6200-531000	SUPPLIES	10,000.00
100-6200-531100	GENERALSUPPLIES&MAT	15,000.00
100-6200-531210	ENERGY-WATER/SEWERAGE	3,000.00
100-6200-531230	ENERGY-ELECTRICITY	39,000.00
	Total Expenditures	95,000.00

Account Number	Account Description	Proposed 2027 Gen Fund
LIBRARY/INTERGOVERNMENTAL		
100-6500-510000	LIBRARYEXPENSE	80,000.00
	Total Expenditures	80,000.00
CONSERVATION/INSPEC/ ZONING		
100-7200-510000	ZONINGADMINISTRATIONEXP.	
100-7200-511100	ZONINGADM.WAGES	71,079.27
100-7200-512200	FICA&MEDICARE-EMPLOYER	5,412.65
100-7200-512400	401k Retirement	2,842.80
100-7200-512700	WorkersComp-BldgInspector	1,000.00
100-7200-521000	PROFESSIONAL/TECH.SERVICES	20,000.00
100-7200-521200	ZoningCommission	750.00
100-7200-523300	ADVERTISEMENT	-
100-7200-523500	TRAVEL	-
100-7200-523700	EDUCATION/TRAINING	-
100-7200-531000	ZoningSupplies	4,500.00
100-7220-511100	WAGES-BUILDINGINSPECTOR	25,000.00
100-7220-512200	FICA&MEDICARE-EMPLOYER	-
100-7220-512400	401 K City Retirement	-
100-7220-512600	UNEMPLOYMENTINSURANCE	
100-7220-579000	CONSERV/INSPECTION/ZONING	-
100-7410-512200	FICA&MEDICARE-EMPLOYER	-
100-7410-521200	ZONINGCOMMISSION	
100-7410-523500	TRAVEL	
	Total Expenditures	130,584.72
CODE ENFORCEMENT		
100-7450-511100	CODEENFORCEMENT-WAGES	46,000.00
100-7450-512100	Group Insurance	5,335.86
100-7450-512200	FICA & MEDICARE - EMPLOYER	3,295.90
100-7450-512400	401 K City Retirement	1,840.00
100-7450-512600	Unemployment Insurance	-
100-7450-512700	Workers Compensation	300.00

Account Number	Account Description	Proposed 2027 Gen Fund
100-7450-522201	AUTO EXPENSE - OPERATIONS	700.00
100-7450-523203	NEXTEL TELEPHONE	-
100-7450-523210	Telephone/Internet	185.00
100-7450-531100	General Supplies/Other	500.00
	Total Expenditures	58,156.76
CONTINGENCY OR DDA		21,246.23
	Total Expenditures	
	Grand total exp	3,722,366.05
	Excess Revenues Over Expenditures	(0.00)