

	2025-26	2025-26	\$	%	
FUND & EXPENSE CATEGORY	CMREC	TENTATIVE	CHANGE	CHANGE	NOTE(S)
001   GENERAL FUND	118,516,353	117,459,099	-1,057,254	-0.89%	- Millage Rate decreased from 7.5884 to 7.3848
SALARIES & BENEFITS	54,408,487	55,743,304	1,334,817	2.45%	- Updated Police & Fire Pension - Added Code Compliance Specialists (2) - Added Streets Maintenance Technician - Added Public Information Officer (Formally CRA)
OPERATING EXPENDITURES	33,778,561	32,880,842	-897,719	-2.66%	- Decreased Contribution to Fleet Fund - Moved Neighborhood Streets & Response Team to Transportation Fund
CAPITAL OUTLAY	726,036	570,936	-155,100	-21.36%	- Decreased Contribution to Fuel Depot
GRANTS & AIDS	288,424	928,424	640,000	221.90%	- Interlocal Agreement with HBCRA for Pinnacle Loan
TRANSFER OUT	29,314,845	27,335,593	-1,979,252	-6.75%	- TIF decreased as a result of lower Millage Rate - Decreased Contribution to Fuel Depot - Decreased Contribution to Cemetery Fund - Cost of Citywide Camera Project decreased
101   IMPACT FEE FUND	225	225	0	0.00%	
102   RENEWAL & REPLACEMENT FUND	1,420,624	1,420,624	0	0.00%	
103   POLICE TRAINING FUND	31,000	31,000	0	0.00%	
104   POLICE/FIRE OUTSIDE SERVICE FUND	1,732,115	1,732,115	0	0.00%	
110   POLICE EQUITABLE SHARING FUND	537,800	537,800	0	0.00%	
120   THREE ISLANDS DISTRICT	608,733	427,123	-181,610	-29.83%	- Millage Rate decreased from 0.6600 to 0.4584
121   GOLDEN ISLES DISTRICT	674,863	677,704	2,841	0.42%	- Taxable Value increased by \$2,733,380
140   TREE TRUST FUND	605	37,605	37,000	6115.70%	
150   GRANT FUND	584,203	584,203	0	0.00%	
151   ARPA FUND	0	0	0	0.00%	
160   TRANSPORTATION FUND	7,578,925	7,353,202	-225,723	-2.98%	- Moved Neighborhood Support & Response Team out of General Fund
165   LAW ENFORCEMENT TRUST FUND	89,250	89,250	0	0.00%	
170   PERMIT & INSPECTION FUND	5,139,504	5,139,504	0	0.00%	
202   DEBT SERVICE GENERAL OBLIGATION FUND	3,092,152	3,092,203	51	0.00%	
248   DEBT SERVICE CAPITAL PROJECT FUND	2,294,663	2,294,663	0	0.00%	
302   GO BOND FUND	84,754	84,754	0	0.00%	
348   CAPITAL PROJECT FUND	2,835,500	2,673,053	-162,447	-5.73%	- Cost of Citywide Camera Project decreased - Policer Lockeroom Funded in 2024-25
410   SANITATION FUND	7,196,638	7,519,329	322,691	4.48%	- Workforce Plan Adjustment
420   CEMETERY FUND	1,048,778	948,402	-100,376	-9.57%	- Workforce Plan Adjustment
440   STORMWATER FUND	6,736,050	6,736,050	0	0.00%	
490   UTILITY FUND	44,026,668	44,026,668	0	0.00%	
491   UTILITY IMPACT FEES FUND	118,159	0	-118,159	-100.00%	- Will add in Budget Amendment when assigned to Capital Projects
530   FLEET SERVICE FUND	7,044,620	7,044,620	0	0.00%	
570   GENERAL LIABILITY FUND	3,906,410	3,901,602	-4,808	-0.12%	- Workforce Plan Adjustment
575   WORKERS' COMPENSATION FUND	1,876,729	1,876,729	0	0.00%	
	217,175,321	215,687,527	-1,487,794	-0.69%	