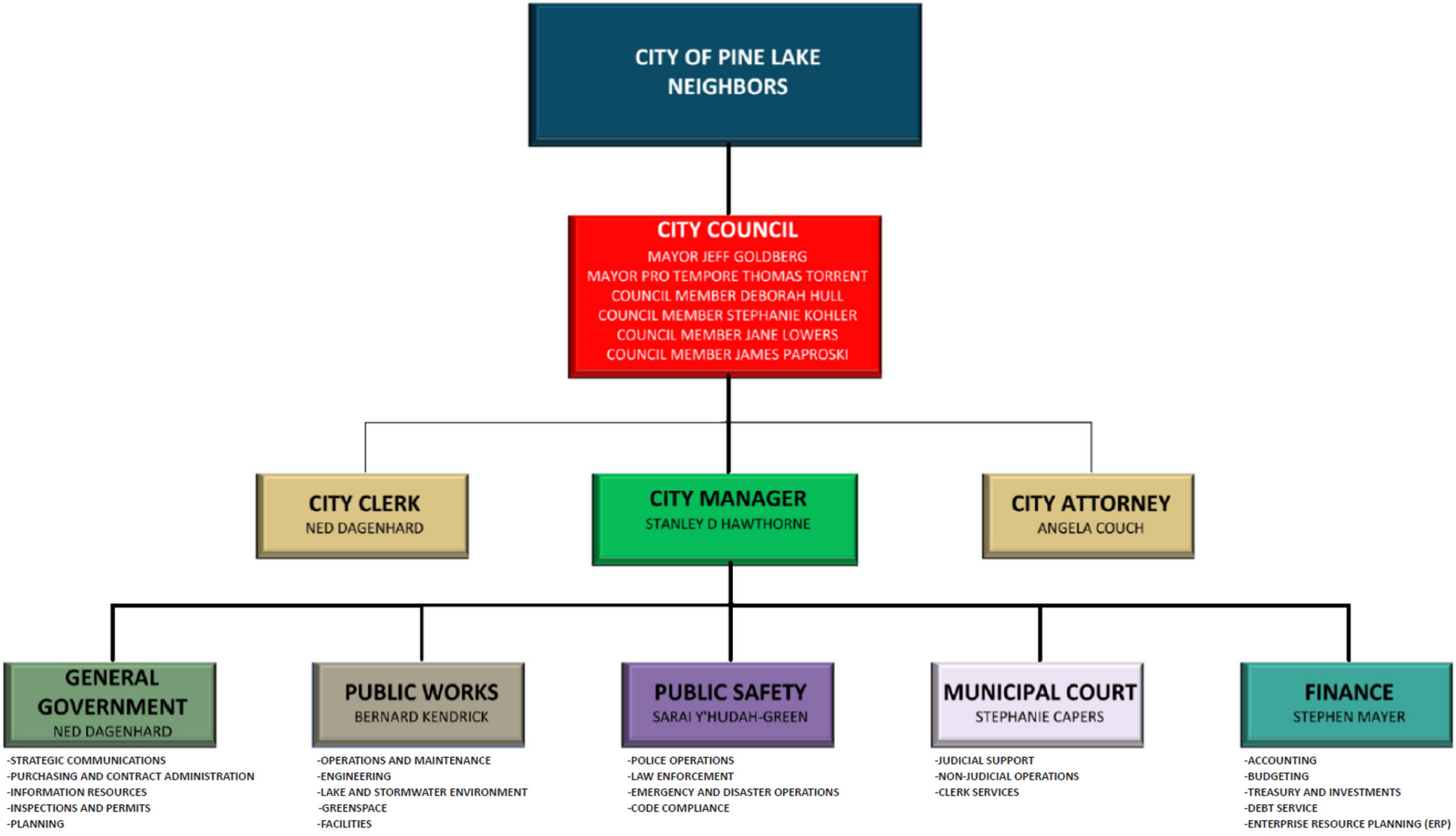
PINE LAKE GEORGIA

Arts' Natural Habitat

FISCAL YEAR 2027 BUDGET

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NEIGHBORS
CITY COUNCIL
MAYOR JEFF GOLDBERG
MAYOR PRO TEMPORE THOMAS TORRENT
COUNCIL MEMBER DEBORAH HULL
COUNCIL MEMBER STEPHANIE KOHLER
COUNCIL MEMBER JANE LOWERS
COUNCIL MEMBER JAMES PAPROSKI
CITY CLERK
NED DAGENHARD
CITY MANAGER
STANLEY D HAWTHORNE
CITY ATTORNEY
ANGELA COUCH
GENERAL GOVERNMENT
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-STRATEGIC COMMUNICATIONS
-PURCHASING AND CONTRACT ADMINISTRATION
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PUBLIC WORKS
BERNARD KENDRICK
-OPERATIONS AND MAINTENANCE
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-LAKE AND STORMWATER ENVIRONMENT
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-POLICE OPERATIONS
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-ACCOUNTING
-BUDGETING
-TREASURY AND INVESTMENTS
-DEBT SERVICE
-ENTERPRISE RESOURCE PLANNING (ERP)

November 10, 2026

Mayor and Council Members:

I am pleased to present the Proposed Fiscal Year 2027 Annual Operating and Capital Budget for the City of Pine Lake, as prescribed in Section 6.24. of the City Charter. As stated, not later than 45 days prior to the beginning of each fiscal year, the city manager shall submit to the mayor and city council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the city manager containing a statement of the general fiscal policies of the city, the important features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other comments and information as the city manager may deem pertinent.

I believe that preparation and adoption of the Budget is the single most impactful process that we undertake each year. It is comprehensive of all that the city seeks to do on behalf of the community and it affects every neighbor in some way. Our eternal mission is to build community and each year with the monetary resources that neighbors entrust to its elected representatives to build better community.

For the fiscal year that begins on January 1, 2027 and ends on December 31, 2027, hereinafter referred to as Fiscal Year (FY) 2027, General Fund revenues and expenditures for the City of Pine Lake are balanced at $1,743,754. The General Fund property tax model uses approximately 28.5011 mills, a five percent growth assumption in taxable assessed value, and a ninety seven percent collection assumption for modeled property classes. No usage of unassigned fund balance is required.

FISCAL POLICIES

In accordance with recommended guidelines of the Government Finance Officers Association, financial policies are central to a strategic, long-term approach to financial management. In the October 2026 Strategic Performance Report, priority drafts were presented to City Council for a reserve policy, debt policy, structurally balanced budget policy, investments policy, and grants policy, all to be adopted as part of the Fiscal Year 2027 Budget Review Process. A summation of the primary objectives per policy is described herein:

Why a Reserve Policy Is Important

A reserve provides protection from risk. The City of Pine Lake faces risks like revenue shortfalls during recessions and losses from extreme events, like hurricane storm damages, flooding events, contagious disease epidemic, etc. Reserves help make sure that the City of Pine Lake can respond quickly and decisively to extreme events. Reserves also support vital public services during revenue declines. A reserve policy describes how much we will try to retain in our reserve. It also describes acceptable uses of reserves.

The Size of City of Pine Lake's Reserve

The City of Pine Lake will try to hold the following amounts in reserves. The amount of money held in reserve is stated as a percent of revenues; this is so that Pine Lake's reserve stays consistent with the size of the budget over time.

- At a minimum, the reserve will be equal to at least 20 percent of revenues.
- The maximum size of the reserves is 50 percent of revenues.

Why a Debt Policy Is Important

Debt is a powerful tool to help the City of Pine Lake provide our community with the infrastructure it needs to thrive. With power comes responsibility. This policy forms the guidelines to make sure the City of Pine Lake uses debt responsibly.

Allowable Debt Instruments

The debt instruments that the City of Pine Lake is allowed to use are governed by the State of Georgia through state statutes and oversight by the Office of the State Treasurer.

General Debt Limitations

There is a limit on the amount of debt that is affordable for the City of Pine Lake.

Annual debt service as a percent of general expenditures measures the resources that debt uses in the annual budget. If this measure gets too high, the City of Pine Lake could have trouble providing regular services to its stakeholders. The City of Pine Lake will limit annual

debt service as a percent of general expenditures to no more than 15%. *[This figure is based on a broad benchmark study by a rating agency.]*

Maturity Guidelines

Foremost, the term of any debt issued should not exceed the useful life the asset is funding.

The average weighted bond maturities of all debt should be 10 years or less.

Why a Structurally Balanced Budget Policy Is Important

The City of Pine Lake is required by law to have a "balanced budget." However, the law does not distinguish between a budget that is balanced using short-term fixes and a budget that is structurally balanced for the long term. By defining our own balanced budget policy, the City of Pine Lake is ensuring that we maintain a strong financial foundation for our community for years to come.

Adopting a Structurally Balanced Budget

The City of Pine Lake will adopt a structurally balanced budget. A structural balanced budget has two important qualities.

First, ongoing expenses should be covered by ongoing revenues. Ongoing revenues are revenues that can be expected to continue year to year. Property taxes are an example of recurring revenue. Ongoing expenses also can be expected to continue year by year. Staff salaries for a program or service that the government expects to offer year to year is an example of a recurring expense.

The second quality of a structurally balanced budget is that one-time or short-term revenues are used to fund one-time or short-term expenses. An example of this is a portion of excess reserves or a grant with a term limit. An example of a short-term expense could be a one-time major repair of operating equipment or contractors hired to provide the service that the grant funds.

Why an Investments Policy Is Important

The objective of this Investment and Cash Management Policy is to maximize interest earnings, within an environment that strongly emphasizes legal compliance and safety, while providing cash flow liquidity to meet the City's financial obligations.

Scope

This policy applies to all cash and investments which are the responsibility of and under the management of the City.

Standards of Care

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions in which they conduct business.

Authority to manage the investment program is granted to the City's Finance Director, referred to as the "investment officer" in this policy. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with the established written procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

Legal Investment Instruments

The City shall only invest in such investment instruments permitted by State of Georgia law for local governments, which include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States. The City shall also require collateralization of applicable investment instruments as may be required by State of Georgia law.

Safety

Investments shall be made with prudence, judgment and care, not for speculation, but for investment considering the primary objective of safety as well as the secondary objective of obtaining competitive market rates of return.

Liquidity

Provisions shall be made for adequate liquidity of investments so that the City can efficiently meet, without financial penalty, disbursement and cash flow needs, including emergency needs. It is recognized that the State of Georgia Local Government Investment Pool is structured to provide one-day liquidity on deposits and pays competitive market rates.

Pooled Cash Management

Except for cash in certain restricted and specialized funds, the City will consolidate cash balances from all funds to maximize investment earnings. Investment earnings derived from any pooled cash investments shall be distributed to individual funds based upon each fund's amount of participation.

Investment Reporting

The investment officer shall prepare, at least semi-annually, a report of cash and investments which will be distributed to the City Council and City Manager. The report will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to this investment policy. This report shall include: the individual securities and accounts held at the end of the reporting period with maturity dates; realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities and accounts; percentage of the total portfolio which each type of investment represents.

Why a Grants Policy Is Important

Grants are an attractive form of funding for governments and frequently come with special requirements that the recipient must follow. Such requirements can apply to the general operations of the grant, specific compliance rules, monitoring of other parties that may receive resources from the grants, specific time frame, and specialized reporting requirements. There are typically negative consequences for failing to meet grant requirements and in addition, grants may, either as a condition of the grant itself or politically, commit a government to financially maintaining a program or asset after the expiration of the grant.

Strategic Alignment

Consideration should assess the extent to which a grant is consistent with the government's mission, strategic priorities, and/or adopted plans as opposed to simply constituting additional funding for a department or agency of the government. Accepting a grant that is not consistent with the overall strategic direction of the government creates the risk that the government will spend its own funds to support a grant inconsistent with overall strategic direction.

Grants Identification, Application, and Award

A department or agency seeking a grant must provide advance notice to the City Manager and Finance Director so that the effects on the government, for example, budget, cash flow, procurement requirements, financial reporting, or compliance requirements can be reviewed and understood beforehand. Legislative approval by the City Council is required prior to grant application submissions, where practical, and/or prior to acceptance of fund award or distribution.

PERSONAL AND CONTRACTED STAFF SERVICES

Personal service line items consist of regular and part-time employees' salaries, overtime compensation, and employee benefits such as health insurance premiums, social security contributions, and retirement benefits. Historically, those costs have constituted a majority of the City's General Fund Budget. In Fiscal Year 2024 (proposed), personal services were $602,924 or 56 per cent of the operating budget; for FY 2025 , personal services were $628,101 making up 55% of the operating budget. For Fiscal Year 2026, the budget factors for increases associated with the classification and compensation study, a cost-of-living adjustment of 2.8 per cent, an increase in health insurance premiums of four per cent, and compensation plus related other costs for staffing the first Public Works Director position.

Personal and contracted services for Fiscal Year 2027 including employee/elected pay and benefits total $853,353. Identifiable contracted-service compensation included across Administration, Court, and Public Works totals $128,394.09. Together, employee/elected personal services and contracted-service compensation total $981,747, or approximately 56.3% of General Fund expenditures. The proposed budget factors for incremental increases associated with the classification and compensation study to move most employees beyond the minimum step, a cost-of-living adjustment of 3.6 per cent matching the level announced by the Social Security Administration for retirees, an increase in health insurance premiums of 17.99% along with a 9% increase in dental insurance previously approved by the City Council on August 25, 2026 for the renewed plan year, and a significant reduction in staffing related costs with the vacancy of the Public Works Director position dependent on a renewal of the Public Works Special Projects Manager contractual agreement with overall reduced cost of services.

Benchmark Analysis: Personal Services

While there is no single percentage for all municipal governments in Georgia, personnel costs (salaries and benefits) typically represent a significant portion of local government general fund budgets, often ranging from 50% to 80%, though this can vary significantly by city and its specific functions. The specific percentage depends on factors like a city's size, its responsibilities (e.g., public safety, utilities, parks), and its overall budget priorities.

- Significant portion: Personnel costs are a major expenditure for almost all governments.
- Varies by city: The exact percentage is not fixed and will differ depending on the specific municipality's budget and service levels.
- Influencing factors: A city's specific needs, such as having a large police or fire department, will directly influence the portion of the budget dedicated to salaries and benefits.

- City size and services: Cities that provide a high level of direct services (e.g., extensive public safety, parks and recreation, public works) typically have a larger share of their budget dedicated to personnel.
- Public Safety costs: Public safety (police and fire departments) is often the single largest driver of general fund expenditures, and these departments are highly personnel intensive.
- Staffing levels and compensation: Local decisions on salaries, wages, and benefit packages (such as health insurance and retirement contributions) directly impact the overall percentage.

Benchmark Analysis: Cost-Of-Living Adjustment (COLA)

The Social Security cost-of-living adjustment (COLA) effective for January 1, 2027 based on the 2026 inflationary year is a 3.6% increase. Over the past decade, the average Social Security COLA is 3.44% per year (based on the 10-year period from 2017 through 2026). For 2027, the average retired worker's benefit is expected to rise from $2071 to $2146, an average monthly increase of $75 or 3.6 per cent.

- 2026: 3.6% increase
- 2025: 2.8% increase
- 2024: 2.5% increase
- 2023: 3.2% increase
- 2022: 8.7% increase
- 2021: 5.9% increase
- 2020: 1.3% increase
- 2019: 1.6% increase

- 2018: 2.8% increase
- 2017: 2.0% increase

Benchmark Analysis: Health Insurance Costs

Projected annual health insurance premium and benefit cost increases for 2027 vary across different markets, driven by factors like rising medical expenses, specialty drugs, and policy changes. Insurers for the Affordable Care Act (ACA) marketplace proposed a median premium increase of 15% for 2027. For employer-sponsored programs, total health benefit costs per employee are projected to rise 8.2% on average in 2027. Proposed median premium increases for small business plans are around 14% for 2027.

GENERAL FUND OPERATIONAL SUMMARIES

General Government

General Government is proposed at $749,809, a modest net increase of approximately $19,809 over FY 2026. The budget reflects higher salary and benefit costs, technology and information technology support, and reallocation of certain administrative service costs, offset by a significant reduction in other professional services.

Municipal Court

Municipal Court is proposed at $209,430. The increase is driven primarily by updated personnel costs, other professional services, and payments to outside agencies, partially offset by reductions in legal and technology-related lines.

Public Safety

Public Safety is proposed at $476,741. The largest change is the updated salary and benefit structure, with additional adjustments to insurance, retirement, telecommunications, and operating support.

Public Works

Public Works is proposed at $172,022. The budget includes employee compensation, two new proposed seasonal part-time employees, contract labor, and operating support for streets, vehicles, facilities, utilities, and maintenance activities.

Recreation

Recreation is proposed at $24,185, below FY 2026. No FY 2027 personnel costs are included in the Recreation request; the entered amounts focus on facility operating costs such as cleaning, utilities, telecommunications, supplies, and maintenance.

Non-Departmental

Non-departmental remains level at $111,567 and includes the transfer to the Development Authority and the transfer to the Debt Service Fund. More specific information is provided under **BONDED DEBT SERVICE**.

CONTRACTUAL SERVICES/OPERATIONAL SUPPLIES AND EQUIPMENT

Contractual service line items consist of professional, and property services such as payroll service, finance administration, county collection fees, legal expenses, auditor fees, municipal codification costs, judicial fees, information technology, engineering costs, cleaning service, repairs and maintenance, liability insurance, claims and judgements, communications, travel and training, and miscellaneous other costs. Historically, those costs have constituted the second largest share of the City's General Fund Budget. Operational supplies and equipment constitute the next share of expenses. For Fiscal year 2027, the aggregate cost for contractual services and operational supplies and equipment is $762,007 representing 43.7 percent of the total General Fund Budget.

BONDED DEBT SERVICE

Bonded debt service remains level in the proposed budget and is based on the amortization schedule for outstanding long-term debt with transfers budgeted of $77,230* and $34,337** to the Revenue Bond Capital Projects Fund and Debt Service Fund, respectively, from the General Fund.

*An intergovernmental agreement with the City of Pine Lake to provide funding for the debt servicing of revenue bonds issued by the Pine Lake Downtown Development Authority in the amount of $1,023,307; the proceeds were to be used by the City to make various environmental, recreational and street improvements; interest is charged at 4.49%, due in equal annual installments of $77,230. The annual debt service requirement to maturity for the revenue bonds is the fiscal year ending 2028.

**For 2027, capital lease principal of $32,878 and interest of $1,480 for a Leaf Machine aiding Public Works operations. The final annual debt service requirement to maturity of $34,358 will be paid during the fiscal year ending 2027.

GENERAL FUND BALANCE

At the close of the most recent audited year, fiscal year ended December 31, 2024, the City's governmental funds reported combined ending fund balances of $3,318,961. Of this amount, $2,698,361 was restricted primarily for capital projects specified in the revenue bond ordinance, special purpose local option sales tax (SPLOST) referendum, and intergovernmental agreements; and the City had an unassigned fund balance of $606,745.

The General Fund is the City's chief operating fund. At the end of Fiscal year 2024, the General Fund had an unassigned fund balance of $606,745 with a total General Fund balance of $624,041. Audited unassigned fund balance represented 46.2 percent of the total general fund expenditures.

Benchmark Analysis: General Fund Balance

The Government Finance Officers Association (GFOA) has recommended for many years that general purpose governments maintain unrestricted budgetary fund balance in their general fund of at least two months (16.67 per cent) of regular general fund operating revenues or regular general fund operating expenditures. A lower unrestricted fund balance may be appropriate for states and

larger governments, such as cities and counties, because they can often better predict contingencies and they typically have diverse revenue streams.

GFOA also recommends that governments establish a formal unrestricted fund balance policy that considers the government's specific circumstances. Factors to be considered in fund balance policy include revenue predictability and expenditure volatility; perceived exposure to one-time disasters or immediate expenses; the potential drain on general fund resources from other funds and the availability of resources in other funds; the potential impact on the government's bond rating and borrowing costs; and funds that are already committed or assigned for specific purposes.

The rating agencies associate the level of ratings with fund balance amounts. For example, Moody's associates an "AAA" rating with fund balances in excess of 35% of revenues, the "Aa" rating with fund balances between 35% and 25% and the "A" rating with 25% to 15%. However, factors other than fund balance, such as economic conditions, debt management policies, administrative issues and financial performance also contribute to ratings. Overall, a majority of the ratings evaluation is based on factors other than the size of fund balance.

BUDGET MODIFICATIONS

Budget modifications were introduced into the Fiscal Year 2025 Amended Budget process and will remain a primary tool assessing our common mission "to build better community." Departments will assess their functional responsibilities for improving services on behalf of our community constituents. Departmental expertise and insight as well as service benchmarking are critical to determining appropriate resources and processes for building better community.

Budget modification requests must meet at least one of the following criteria: service improvement; revenue generating; programming; cost reduction; or workload change. After identifying the basis of justification, a detailed explanation along with other itemized information is provided as instructed on the budget modification form.

COMMUNITY INVESTMENT PLAN (CIP)

The Community Investment Plan is a five-year plan used to coordinate the financing and timing of physical asset replacements and improvements for the City of Pine Lake. A capital improvement is a major improvement of a non-recurring nature to the physical plant of the City. For the purposes of the CIP, a major improvement is a single project or piece of equipment exceeding $25,000 in cost with a life expectancy of seven or more years.

The acquisition of land, construction of improvements thereon, reconstruction or major alteration of City properties, and request for preliminary studies are capital projects. Examples would be new or remodeled public buildings, new or improved bridges, streets, storm drains and culverts, park land acquisition, etc. Equipment purchases are not normally considered to be capital improvements unless they are equipment for a new or renovated facility or have cost of more than $25,000.

A comprehensive CIP should achieve the following:

- Improve public facilities and infrastructure throughout Pine Lake in a systematic, structured manner.
- Improve the safety, mobility and the quality of life of the neighbors of Pine Lake.
- Reflect the current economic environment and changing needs.
- Reinforce the City's financial practices to enhance or maintain credit ratings, thereby minimizing interest costs in financing capital improvements.
- Provide estimates of current and anticipated capital improvement needs through the next five years.

The CIP encompasses a five-year period, scheduling the most important, urgent projects in the earliest years. Once the CIP is finalized, Year 1 of the plan is used as a basis for both the capital portion of the annual operating budget and for any planned grants or other sources of funding. Year 1 of the CIP is often referred to as the "Capital Budget" and is incorporated into the operating budget such as we did with the Fiscal Year 2025 Amended Budget and the Fiscal Year 2026 Budget, the recap of which is illustrated in the final pages of this Budget Message along with the Proposed Fiscal Year 2027 Capital Budget. Projects not completed in prior fiscal years roll over to the current year capital budget.

CAPITAL BUDGETS: 2025, 2026 AND 2027

SMALL CITIES INTERGOVERNMENTAL CAPITAL OUTLAY FUND (SCICO)

In 2024, DeKalb County and the City of Pine Lake (along with other small cities in the county) executed an intergovernmental agreement for capital outlay projects located in the cities of Avondale Estates, Lithonia, Pine Lake, and Stone Mountain. The County's payment of $2,000,000 to each Municipality shall be used solely to complete projects described in the agreement.

Specific to Pine Lake, the City agreed to undertake the reconstruction and repair of the dam at Pine Lake and capital improvements to the adjacent lake, wetlands and greenspace as well as road, street and bridge projects to improve stormwater collection and management in the unincorporated area of the County and in the Municipality.

Pine Lake may also undertake projects to improve recreational facilities, such as the lake, dam, wetlands, parks and greenspace that are made publicly available for use by all residents of the County and that contribute to tourism and economic development within the County.

The following SCICO Fund project expenditures (P) totaling $782,760 (as detailed in the April 2025 Strategic Performance Report) are recommended as modifications to the Fiscal Year 2025 original budget: (1P) Street paving and improvements - $317,760; (2P) Allgood Road property renovations; (3P) Americans with Disabilities Act program - $55,000; (4P) Generators - $50,000; (5P) Holiday lighting - $50,000; (6P) Wetlands design - $45,000; (7P) Municipal Separate Storm Sewer System MS4 reporting and land development - $30,000; (8P) Tennis court rehabilitation - $30,000; (9P) Monument signage - $30,000; (10P) Tributary 16 channel improvements - $25,000; (11P) Street sweeping project - $25,000; (12P) Green space master plan - $25,000; and (13P) Pole banners - $5000.

Capital projects approved for the 2026 Budget include Beach House Renovation - $90,000; Wetlands Strategy Finalization - $65,000; Playground Equipment Upgrade - $35,000 with grant matching funds of $35,000; Wayfinding Signage - $50,000; and Greenspace Master Plan Project with costs to be determined.

Proposed projects recommended for the Fiscal Year 2027 Budget and funding cycle (some of the projects listed also qualify as shared funding under the Special Purpose Local Option Sales Tax (SPLOST) Program(s):

Returning Projects

Wetlands Strategy Finalization	$71,500
Playground Equipment Upgrade	$71,500 (recommended as 50/50 grant match in 2026)

Newly Proposed Projects

Poplar Park Phase 2	$58,300
Mural Project	$33,000
Community Garden Upgrade	$27,500 (add dedicated water source)
Pine Lake Outlet Structure	$33,000
Building Maintenance	$38,500
Covered Parking	$27,500 (Police Department Request)
Tree Canopy Management	$27,500
Estimated Project Total	$383,300

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) I

DeKalb County Special Purpose Local Option Sales Tax will support county-wide improvements that promote a high quality of life for all residents. It is a one-cent sales tax that provides funding exclusively for capital projects – roads, buildings, vehicles and major equipment, and other long-lived improvements. SPLOST I was adopted by voters in a referendum in November 2017 and will run from 2018 until 2024. DeKalb County and the cities adopted an intergovernmental agreement, which created a distribution formula based on the

population of each city. Over the six-year period, Pine Lake was projected to receive $687,704. Funds remaining available to Pine Lake equal approximately $65,000.

The following SPLOST I Fund project expenditures (P) totaling $65,000 (as detailed in the April 2025 Strategic Performance Report) are recommended as modifications to the Fiscal Year 2025 original budget: (1E) Police vehicle - $45,000; and (2E) Body-worn and vehicle dashboard cameras - $20,000.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) II

The Special Purpose Local Option Sales Tax (SPLOST) was enacted by the General Assembly in 1985. The SPLOST was conceived and enacted as a county tax for funding capital projects. It is not a municipal tax. As a county tax, it can only be initiated by the county governing authority.

Pine Lake projects to be funded from the City of Pine Lake's share of the proceeds may include (a) roads, streets, bridges, bicycle paths and sidewalks, improvements of surface-water drainage from roads, streets, bridges and sidewalks, and other stormwater capital outlay projects; (b) recreational facilities including but not limited to parks, lakes, dams, trails, and acquisition of land; (c) public safety facility renovations and equipment; and (d) public works facility renovations.

The following SPLOST II Fund project expenditures (P) totaling $260,000 (as detailed in the April 2025 Strategic Performance Report) are recommended as modifications to the Fiscal Year 2025 original budget: (1P) Old City Hall building renovations - $98,000; (2P) Skid steer - $55,000; (3P) Roof replacements - $44,100; (4P) Public Works truck - $29,000; (5P) Tree canopy management - $25,000; and (6P) Utility vehicle - $8,900.

THANK YOU

In closing out my tenure with the City of Pine Lake, I wish to thank the neighbors of Pine Lake for accepting me into this special family; express my heartfelt appreciation to the governing body members over the past two years who trusted the team to execute the policies that they set; and applaud the mightiest team of employees, as small as we may be, of whom I've ever had the pleasure to work with side by side in the trenches.

Very truly yours,

Stanley D Hawthorne

City Manager
stanleyhawthorne@pinelakega.net
404.999.4901

FISCAL YEAR 2027

CITY MANAGER PROPOSED BUDGET

GENERAL FUND • STORMWATER FUND

General Fund	Stormwater Fund
$1,743,754	$142,794.57

Prepared for City Council Budget Review

November 2026

Stanley D Hawthorne | City Manager | stanleyhawthorne@pinelakega.net
425 Allgood Road, Stone Mountain, GA 30083 • PO Box 1325, Pine Lake, GA 30072 • 404-999-4932 • www.pinelakega.net

Document Guide

Executive Budget Summary

Balanced fund totals, principal assumptions, and major changes.

General Fund

Revenue structure, department appropriations, personnel share, and line-item schedules.

Stormwater Fund

Balanced operating plan, $190 annual unit rate, and detailed revenue/expenditure schedule.

Appendices

Supporting revenue and departmental line-item schedules for the FY2027 City Manager Proposed Budget.

Executive Budget Summary

The FY2027 City Manager Proposed Budget presents balanced operating plans for the City of Pine Lake General Fund and Stormwater Fund. The financial plan maintains core municipal services while incorporating updated personnel costs, technology and professional-service needs, public safety expenditures, infrastructure maintenance, and a revised Stormwater utility rate.

Fund	FY2026 Adopted	FY2027 Revenue	FY2027 Expenditures	Balance
General Fund	$1,520,554	$1,743,754	$1,743,754	$0.00
Stormwater Fund	$82,127	$142,794.57	$142,794.57	$0.00

Key FY2027 Planning Assumptions

- General Fund revenues and expenditures are balanced at $1,743,754.
- The General Fund property-tax model uses approximately 28.5011 mills, a 5% growth assumption in taxable assessed value, and a 97% collection assumption for modeled property classes.
- Stormwater is balanced at $142,794.57 using a $190 annual unit rate on 730.88 billable units, producing $138,867.20 of current-year Stormwater revenue, plus $3,927.37 in prior-year collections.
- FY2027 personnel and benefit amounts reflect the current City Manager's proposed schedules contained in the budget workbooks.

Major General Fund Changes

Department	FY2026 Workbook	FY2027 CM Proposed	Change
Administration	$730,000.00	$749,808.95	$19,808.95
Non-Departmental	$111,567.00	$111,567.00	$0.00
Court	$142,343.00	$209,430.02	$67,087.02
Police	$372,597.00	$476,740.60	$104,143.60
Public Works	$142,363.00	$172,022.43	$29,659.43
Recreation	$39,684.00	$24,185.00	($15,499.00)

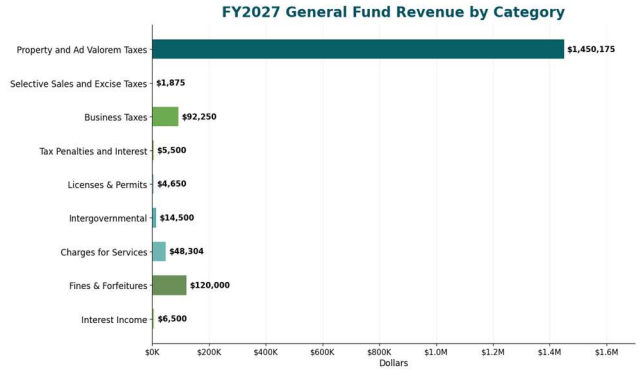
FY2026 departmental comparisons use the working expenditure schedule, which totals $1,538,554. That schedule is $18,000 above the adopted General Fund total shown above.

General Fund

The FY2027 City Manager Proposed Budget balances General Fund revenues and expenditures at $1,743,754. This is $223,200 (14.7%) above the FY2026 adopted General Fund budget of $1,520,554.

Revenue Summary

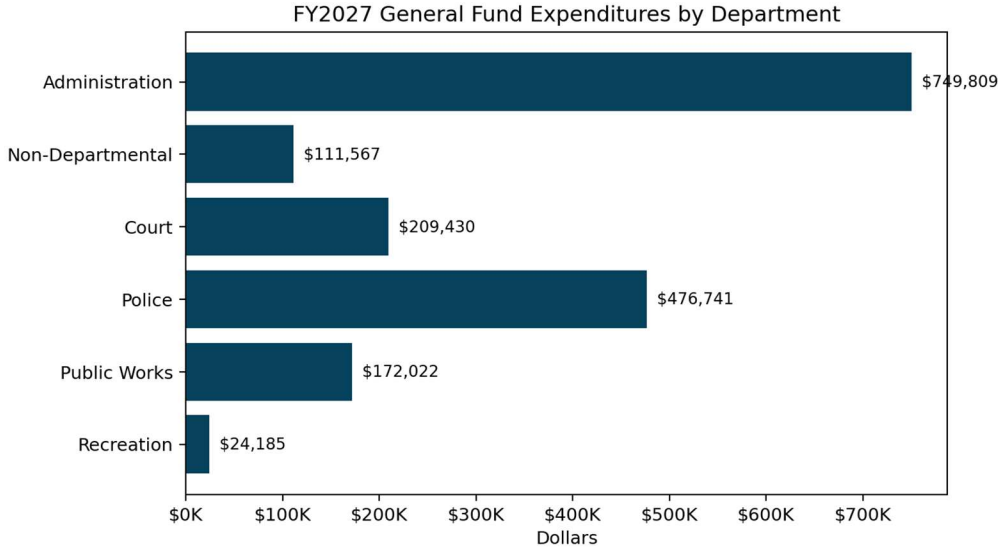
Revenue Category	FY2027 CM Proposed	Share
Property and Ad Valorem Taxes	$1,450,175	83.2%
Selective Sales and Excise Taxes	$1,875	0.1%
Business Taxes	$92,250	5.3%
Tax Penalties and Interest	$5,500	0.3%
Licenses & permits	$4,650	0.3%
Intergovernmental	$14,500	0.8%
Charges for services	$48,304	2.8%
Fines & forfeitures	$120,000	6.9%
Interest income	$6,500	0.4%



Revenue classification - The millage model uses a 5% projected growth assumption in taxable assessed value and a 97% collection assumption for the modeled property classes. Selective Sales and Excise Taxes, Business Taxes, and Tax Penalties and Interest are projected independently of the property-tax millage model.

Expenditure Summary by Department

Department	FY2027 CM Proposed	Share of GF	Change vs FY2026 Workbook
Administration	$749,808.95	43.0%	$19,808.95
Non-Departmental	$111,567.00	6.4%	$0.00
Court	$209,430.02	12.0%	$67,087.02
Police	$476,740.60	27.3%	$104,143.60
Public Works	$172,022.43	9.9%	$29,659.43
Recreation	$24,185.00	1.4%	($15,499.00)



Personnel and Contracted Services

FY2027 personal services — employee/elected pay and benefits — total $853,353.38. Identifiable contracted-service compensation included across Administration, Court, and Public Works totals $128,394.09. Together, employee/elected personal services and contracted-service compensation total $981,747.47, or approximately 56.3% of General Fund expenditures.

Department Highlights

Administration
Administration is proposed at $749,808.95, a modest net increase of approximately $19,809 over FY2026. The budget reflects higher salary and benefit costs, technology and IT support, and reallocation of certain administrative service costs, offset by a significant reduction in Other Professional Services.

Non-Departmental
Non-Departmental remains level at $111,567 and includes the transfer to the Development Authority and the transfer to the Debt Service Fund.

Court
Court is proposed at $209,430.02. The increase is driven primarily by updated personnel costs, Other Professional Services, and payments to outside agencies, partially offset by reductions in legal and technology-related lines.

Police
Police is proposed at $476,740.60. The largest change is the updated salary and benefit structure, with additional adjustments to insurance, retirement, telecommunications, and operating support.

Public Works
Public Works is proposed at $172,022.43. The budget includes employee compensation, two new proposed seasonal part-time employees, contract labor, and operating support for streets, vehicles, facilities, utilities, and maintenance activities.

Recreation
Recreation is proposed at $24,185, below FY2026. No FY2027 personnel costs are included in the Recreation request; the entered amounts focus on facility operating costs such as cleaning, utilities, telecommunications, supplies, and maintenance.

Stormwater Fund

The FY2027 Stormwater Fund is balanced at $142,794.57. The City Manager proposes a $190 annual unit rate applied to 730.88 billable units, generating $138,867.20 in projected current-year Stormwater revenue. A $3,927.37 estimate for prior-year Stormwater collections completes the balanced revenue plan.

Stormwater Revenue and Financing	FY2026 Budget	FY2027 CM Proposed	Change
Current-year charges	$60,000.00	$138,867.20	$78,867.20
Prior-year collections	$5,550.00	$3,927.37	($1,622.63)
Interest income	$10.00	$0.00	($10.00)
Appropriated fund balance	$16,567.00	$0.00	($16,567.00)
Total revenue and financing	**$82,127.00**	**$142,794.57**	**$60,667.57**

Stormwater Expenditures

Expenditure	FY2026 Budget	FY2027 CM Proposed	Change
Salaries And Wages	$58,280.00	$30,635.96	($27,644.04)
Group Insurance	$4,800.00	$6,308.40	$1,508.40
Fica Contributions	$3,613.00	$1,899.43	($1,713.57)
Medicare	$845.00	$444.22	($400.78)
Retirement	$2,914.00	$1,053.20	($1,860.80)
Workers' Compensation	$1,675.00	$306.36	($1,368.64)
Other Professional Services	$10,000.00	$69,647.00	$59,647.00
Repairs And Maintenance	$0.00	$32,500.00	$32,500.00

At the proposed rate of $190 per unit, current-year charges are projected at $138,867.20. Prior-year collections of $3,927.37 bring total FY2027 revenue to $142,794.57 and balance the operating plan without a Stormwater fund balance appropriation.

Appendix A — General Fund Revenue and Financing Detail

Account	Description	FY2026 Adopted	FY2026 Tax Update	FY2026 YTD	FY2027 CM Proposed
100-0000-0000-311101	**ADVAL TAX-RESIDENTIAL**	**$890,572**	**$1,081,588**	**$0.00**	**$1,355,226**
100-0000-0000-311201	ADVAL PRIOR-RESIDENTIAL	$47,500	$47,500	$9,541.35	$22,223
100-0000-0000-311210	UTILITIES - PRIOR YEARS	$9,000	$9,000	$9,792.68	$14,653
100-0000-0000-311300	PERSONAL PROPERTY-CURRENT YEAR	$11,000	$11,000	$0.00	$10,723
100-0000-0000-311301	MOTOR VEHICLE TAX	$12,500	$12,500	$280.87	$1,383
100-0000-0000-311302	INTANGIBLE TAX	$26,500	$26,500	$87.44	$0
100-0000-0000-311315	Motor Vehicle TAVT	$0	$0	$3,723.52	$9,500
100-0000-0000-311316	Alternative Ad Valorem Tax (AAVT)	$0	$0	$685.49	$0
100-0000-0000-311400	PERSONAL PROPERTY-PRIOR YEARS	$100	$100	$0.00	$1,757
100-0000-0000-311600	REAL ESTATE TRANSFER TAX	$2,000	$2,000	$502.97	$2,000
100-0000-0000-311700	FRANCHISE TAXES	$34,000	$34,000	$0.00	$0
100-0000-0000-311710	ELECTRIC	$0	$0	$29,437.64	$30,000
100-0000-0000-311730	GAS	$0	$0	$1,103.81	$1,200
100-0000-0000-311740	TELEPHONE	$0	$0	$7.14	$10
100-0000-0000-311750	Franchise Tax - Television Cable	$0	$0	$1,404.00	$1,500
100-0000-0000-314200	ALCOHOL BEVERAGE TAX	$1,500	$1,500	$1,311.27	$1,500
100-0000-0000-314205	ENERGY EXCISE TAX	$100	$100	$323.61	$375
100-0000-0000-316100	BUSINESS AND OCCUPATION TAX	$7,250	$7,250	$2,475.00	$7,250
100-0000-0000-316200	INSURANCE PREMIUM TAX	$70,000	$70,000	$0.00	$85,000
100-0000-0000-319000	PENALTY & INT-DELINQUENT TAX	$3,200	$3,200	$2,136.43	$5,500
100-0000-0000-321000	BUSINESS LICENSES AND PERMITS	$1,500	$1,500	$0.00	$0
100-0000-0000-321100	ALCOHOL BEVERAGE LICENSE	$5,500	$5,500	$1,900.00	$2,500

See the next page for the basis of the FY2026 tax update.

Appendix A — General Fund Revenue and Financing Detail (continued)

Account	Description	FY2026 Adopted	FY2026 Tax Update	FY2026 YTD	FY2027 CM Proposed
100-0000-0000-321220	Insurance License	$0	$0	$1,500.00	$1,500
100-0000-0000-322100	BUILDING PERMITS	$7,000	$7,000	$1,962.50	$0
100-0000-0000-322200	CERTIFICATE OF OCCUPANCY	$200	$200	$0.00	$0
100-0000-0000-322300	SIGN PERMIT	$100	$100	$50.00	$50
100-0000-0000-322400	TREE PERMIT	$500	$500	$150.00	$500
100-0000-0000-322500	FENCE PERMIT	$100	$100	$0.00	$100
100-0000-0000-322990	Other Licenses & Permits	$0	$0	$10.00	$0
100-0000-0000-334005	LMIG PROGRAM	$26,500	$26,500	$0.00	$14,500
100-0000-0000-336001	DeKalb County Mural and Art Wall Funding	$0	$0	$20,000.00	$0
100-0000-0000-341400	Open Records Request	$0	$0	$25.60	$0
100-0000-0000-342100	BACKGROUND CHECKS	$40	$40	$0.00	$0
100-0000-0000-342101	ACCIDENT REPORTS	$180	$180	$40.00	$0
100-0000-0000-342120	Public Safety - Accident Reports	$0	$0	$120.00	$150
100-0000-0000-344100	SANITATION - CURRENT	$38,600	$38,600	$0.00	$38,532
100-0000-0000-344110	SANITATION - PRIOR YEAR	$2,150	$2,150	($97.50)	$1,622
100-0000-0000-345100	BUILDING RENTALS	$8,000	$8,000	$50.00	$8,000
100-0000-0000-351100	COURT RECEIPTS	$73,000	$73,000	$69,728.00	$80,000
100-0000-0000-351200	PROBATION	$35,000	$35,000	$18,415.22	$40,000
100-0000-0000-361000	INTEREST INCOME	$5,000	$5,000	$0.00	$6,500
100-0000-0000-381000	MISCELLANEOUS INCOME	$10,000	$10,000	$423.77	$0
100-0000-0000-391100	Appropriated General Fund balance	$191,962	$191,962	$0.00	$0
	Total revenue and financing sources	**$1,520,554**	**$1,711,570**	**$177,090.81**	**$1,743,754**

The FY2026 Tax Update column reflects only the $191,016 residential property tax increase under Resolution 2026-41. All other amounts are shown as adopted.

Appendix B — General Fund Administration Detail

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1100-0000-511000	SALARIES AND WAGES	$137,171.00	$159,292.20	$212,268.55	$75,097.55
100-1100-0000-511400	MAYOR SALARY	$7,200.00	$5,400.00	$7,200.00	$0.00
100-1100-0000-511500	COUNCIL SALARIES	$18,000.00	$13,500.00	$18,000.00	$0.00
100-1100-0000-512000	EMPLOYEE BENEFITS	$0.00	$0.00	$0.00	$0.00
100-1100-0000-512100	GROUP INSURANCE	$24,188.00	$10,947.04	$25,233.60	$1,045.60
100-1100-0000-512101	EMPLOYEE BENEFITS/OTHER	$0.00	$0.00	$0.00	$0.00
100-1100-0000-512200	FICA CONTRIBUTIONS	$10,068.00	$10,959.90	$13,160.65	$3,092.65
100-1100-0000-512300	MEDICARE	$2,355.00	$2,563.05	$3,077.89	$722.89
100-1100-0000-512400	RETIREMENT	$8,119.00	$7,893.48	$10,613.43	$2,494.43
100-1100-0000-512600	WORKERS' COMPENSATION	$2,053.00	$0.00	$2,122.69	$69.69
100-1100-0000-521000	PROFESSIONAL & TECHNICAL SRVCS	$0.00	$0.00	$0.00	$0.00
100-1100-0000-521100	OFFICE & ADMINISTRATIVE	$0.00	$6,680.42	$8,000.00	$8,000.00
100-1100-0000-521110	PAYROLL SERVICE	$4,500.00	$0.00	$0.00	($4,500.00)
100-1100-0000-521120	COUNTY COLLECTION FEES	$1,200.00	$0.00	$5,000.00	$3,800.00
100-1100-0000-521140	OTHER ADMIN SERVICES	$10,600.00	$69,639.90	$57,262.39	$46,662.39
100-1100-0000-521200	PROFESSIONAL	$0.00	$0.00	$0.00	$0.00
100-1100-0000-521210	LEGAL EXPENSES	$60,000.00	$43,071.43	$60,000.00	$0.00
100-1100-0000-521220	AUDITOR FEES	$27,500.00	$0.00	$27,500.00	$0.00
100-1100-0000-521230	MUNICIPAL CODE	$3,360.00	$3,053.24	$3,360.00	$0.00

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1100-0000-521241	PERMITTING & INSPECTION	$11,000.00	$4,509.25	$6,012.00	($4,988.00)
100-1100-0000-521290	OTHER PROFESSIONAL SERVICES	$300,961.00	$97,750.16	$109,333.00	($191,628.00)
100-1100-0000-521400	OTHER CONTRACTED SERVICES	$0.00	$1,160.00	$0.00	$0.00
100-1100-0000-521498	TECHNOLOGY	$2,104.00	$14,179.93	$66,000.00	$63,896.00
100-1100-0000-521499	SOPHICITY	$22,143.00	$14,350.25	$38,136.00	$15,993.00
100-1100-0000-522100	CLEANING SERVICES	$4,800.00	$7,850.00	$10,500.00	$5,700.00
100-1100-0000-522200	REPAIRS AND MAINTENANCE	$0.00	$0.00	$0.00	$0.00
100-1100-0000-522210	EQUIPMENT REPAIR & MAINTENANCE	$500.00	$0.00	$500.00	$0.00
100-1100-0000-522211	COMPUTER REPAIR/MAINTENANCE	$250.00	$0.00	$0.00	($250.00)
100-1100-0000-522212	COPIER MAINTENANCE	$200.00	$4,569.25	$6,100.00	$5,900.00
100-1100-0000-523000	OTHER PURCHASED SERVICES	$0.00	$0.00	$0.00	$0.00
100-1100-0000-523100	INSURANCE	$0.00	$11,171.00	$14,895.00	$14,895.00
100-1100-0000-523101	GIRMA - LIABILITY INSURANCE	$17,409.00	$0.00	$0.00	($17,409.00)
100-1100-0000-523110	CLAIMS & JUDGEMENTS	$5,000.00	$0.00	$0.00	($5,000.00)
100-1100-0000-523200	TELEPHONE, INTERNET	$10,568.00	$10,708.87	$14,000.00	$3,432.00
100-1100-0000-523300	ADVERTISING	$2,500.00	$1,797.75	$2,500.00	$0.00
100-1100-0000-523400	PRINTING AND BINDING	$1,000.00	$1,931.81	$2,000.00	$1,000.00
100-1100-0000-523500	TRAVEL	$9,040.00	$4,066.16	$5,000.00	($4,040.00)
100-1100-0000-523555	MEETINGS HOSTED BY CITY	$300.00	$0.00	$300.00	$0.00
100-1100-0000-523600	DUES AND FEES	$2,705.00	$1,862.36	$2,705.00	$0.00
100-1100-0000-523700	EDUCATION AND TRAINING	$5,000.00	$1,465.59	$3,360.00	($1,640.00)

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1100-0000-523900	OTHER	$0.00	$0.00	$0.00	$0.00
100-1100-0000-523920	MAYOR EXPENSES	$1,500.00	$0.00	$1,000.00	($500.00)
100-1100-0000-523940	MEETINGS EXPENSE	$500.00	$500.00	$500.00	$0.00
100-1100-0000-524000	CONTRACT LABOR			$0.00	$0.00
100-1100-0000-531000	SUPPLIES	$0.00	$0.00	$0.00	$0.00
100-1100-0000-531005	SPECIAL PROGRAM SUPPLIES	$1,500.00	$354.43	$300.00	($1,200.00)
100-1100-0000-531100	OFFICE SUPPLIES	$2,000.00	$1,070.47	$1,200.00	($800.00)
100-1100-0000-531103	POSTAGE	$650.00	$160.00	$300.00	($350.00)
100-1100-0000-531104	CUSTODIAL SUPPLIES	$250.00	$43.99	$150.00	($100.00)
100-1100-0000-531105	SPECIAL PROGRAMS	$500.00	$500.00	$500.00	$0.00
100-1100-0000-531106	MUNICIPAL ARTS PANEL	$1,000.00	$1,000.00	$0.00	($1,000.00)
100-1100-0000-531107	SEED	$500.00	$500.00	$500.00	$0.00
100-1100-0000-531108	JUNETEENTH	$300.00	$0.00	$300.00	$0.00
100-1100-0000-531210	WATER/SEWER	$240.00	$135.67	$240.00	$0.00
100-1100-0000-531220	NATURAL GAS	$1,816.00	$1,508.82	$2,000.00	$184.00
100-1100-0000-531230	ELECTRICITY	$2,200.00	$3,054.62	$4,000.00	$1,800.00
100-1100-0000-531600	SMALL EQUIPMENT	$800.00	$114.68	$0.00	($800.00)
100-1100-0000-531700	OTHER SUPPLIES	$600.00	$1,013.56	$500.00	($100.00)
100-1100-0000-531900	OTHER GENERAL OPERATING EXP	$0.00	$0.00	$0.00	$0.00
100-1100-0000-531902	STORMWATER FEES	$3,850.00	$0.00	$4,178.75	$328.75

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1100-0000-542400	COMPUTERS	$0.00	$0.00	$0.00	$0.00
100-1100-0000-542500	EQUIPMENT	$0.00	$228.62	$0.00	$0.00
	TOTAL ADMINISTRATION	**$730,000.00**	**$520,557.90**	**$749,808.95**	**$19,808.95**

Appendix C — General Fund Non-Departmental Detail

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-0000-0000-611001	TRANSFER TO DDA	$77,230.00	$0.00	$77,230.00	$0.00
100-0000-0000-611002	TRANSFER TO DEBT SERVICE FUND	$34,337.00	$0.00	$34,337.00	$0.00
	TOTAL NON DEPARTMENTAL	**$111,567.00**	**$0.00**	**$111,567.00**	**$0.00**

Appendix D — General Fund Court Detail

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1200-0000-511000	SALARIES AND WAGES	$0.00	$57,765.33	$77,669.71	$77,669.71
100-1200-0000-511200	REGULAR - FULL-TIME	$45,011.00	$0.00	$0.00	($45,011.00)
100-1200-0000-512100	GROUP INSURANCE	$10,490.00	$5,513.39	$12,616.80	$2,126.80
100-1200-0000-512200	FICA CONTRIBUTIONS	$2,791.00	$3,581.55	$4,815.52	$2,024.52
100-1200-0000-512300	MEDICARE	$653.00	$837.69	$1,126.21	$473.21
100-1200-0000-512400	RETIREMENT	$1,558.00	$2,873.64	$3,883.49	$2,325.49
100-1200-0000-512600	WORKERS' COMPENSATION	$1,020.00	$0.00	$776.70	($243.30)
100-1200-0000-521210	LEGAL EXPENSES	$8,000.00	$0.00	$5,000.00	($3,000.00)
100-1200-0000-521240	JUDGE'S FEES	$13,800.00	$10,350.00	$13,800.00	$0.00
100-1200-0000-521250	PUBLIC DEFENDER FEES	$4,800.00	$3,300.00	$5,000.00	$200.00
100-1200-0000-521290	OTHER PROFESSIONAL SERVICES	$6,200.00	$3,911.62	$29,616.59	$23,416.59
100-1200-0000-521498	TECHNOLOGY	$4,380.00	$440.00	$500.00	($3,880.00)
100-1200-0000-521499	SOPHICITY	$0.00	$3,301.41	$0.00	$0.00
100-1200-0000-522100	CLEANING SERVICES	$2,100.00	$3,800.00	$5,000.00	$2,900.00
100-1200-0000-522210	EQUIPMENT REPAIR & MAINTENANCE	$500.00	$0.00	$0.00	($500.00)
100-1200-0000-522211	COMPUTER REPAIRS/MAINTENANCE	$150.00	$0.00	$0.00	($150.00)
100-1200-0000-522212	COPIER MAINTENANCE	$200.00	$611.73	$615.00	$415.00
100-1200-0000-523200	TELEPHONE, INTERNET	$480.00	$1,941.34	$2,200.00	$1,720.00
100-1200-0000-523400	PRINING AND BINDING	$250.00	$0.00	$250.00	$0.00

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1200-0000-523500	TRAVEL	$1,000.00	$0.00	$1,000.00	$0.00
100-1200-0000-523600	DUES AND FEES	$210.00	$150.00	$210.00	$0.00
100-1200-0000-523610	COURT APPEARANCE FEES	$3,000.00	$0.00	$0.00	($3,000.00)
100-1200-0000-523700	EDUCATION AND TRAINING	$750.00	$0.00	$500.00	($250.00)
100-1200-0000-523910	COURTWARE	$8,000.00	$7,083.50	$10,800.00	$2,800.00
100-1200-0000-523940	MEETING EXPENSE	$150.00	$0.00	$0.00	($150.00)
100-1200-0000-531100	OFFICE SUPPLIES	$925.00	$347.55	$925.00	$0.00
100-1200-0000-531103	POSTAGE	$250.00	$78.00	$250.00	$0.00
100-1200-0000-531600	SMALL EQUIPMENT	$1,875.00	$329.99	$1,875.00	$0.00
100-1200-0000-531900	OTHER GENERAL OPERATING EXP	$300.00	$0.00	$0.00	($300.00)
100-1200-0000-572100	PAYMENTS TO AGENCIES	$16,000.00	$16,754.80	$23,500.00	$7,500.00
100-1200-0000-573100	BOND REFUNDS	$7,500.00	$2,410.00	$7,500.00	$0.00
	TOTAL COURT	**$142,343.00**	**$125,381.54**	**$209,430.02**	**$67,087.02**

Appendix E — General Fund Police Detail

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1300-0000-511000	SALARIES AND WAGES	$0.00	$200,432.91	$324,632.86	$324,632.86
100-1300-0000-511200	REGULAR - FULL-TIME	$174,053.00	$0.00	$0.00	($174,053.00)
100-1300-0000-511300	REGULAR - PART-TIME	$30,431.00	$36,298.78	$0.00	($30,431.00)
100-1300-0000-511305	DEFERRED COMPENSATION	$12,240.00	$0.00	$0.00	($12,240.00)
100-1300-0000-511600	OVERTIME	$750.00	$173.55	$0.00	($750.00)
100-1300-0000-512100	GROUP INSURANCE	$42,984.00	$22,026.22	$50,467.20	$7,483.20
100-1300-0000-512101	EMPLOYEE BENEFITS / OTHER	$0.00	$1,405.16	$0.00	$0.00
100-1300-0000-512200	FICA CONTRIBUTIONS	$13,484.00	$14,674.13	$20,127.24	$6,643.24
100-1300-0000-512300	MEDICARE	$3,154.00	$3,431.76	$4,707.18	$1,553.18
100-1300-0000-512400	RETIREMENT	$9,315.00	$10,046.24	$13,809.79	$4,494.79
100-1300-0000-512600	WORKERS' COMPENSATION	$13,638.00	$0.00	$3,246.33	($10,391.67)
100-1300-0000-521210	LEGAL EXPENSES	$500.00	$0.00	$500.00	$0.00
100-1300-0000-521250	PUBLIC DEFENDER FEES	$0.00	$300.00	$500.00	$500.00
100-1300-0000-521290	OTHER PROFESSIONAL SERVICES	$1,000.00	$0.00	$500.00	($500.00)
100-1300-0000-521400	OTHER CONTRACTED SERVICES	$0.00	$0.00	$0.00	$0.00
100-1300-0000-521498	TECHNOLOGY	$944.00	$260.15	$450.00	($494.00)
100-1300-0000-521499	SOPHICITY	$4,740.00	$3,675.71	$0.00	($4,740.00)
100-1300-0000-522100	CLEANING SERVICES	$2,400.00	$4,150.00	$5,500.00	$3,100.00
100-1300-0000-522210	EQUIPMENT REPAIR & MAINTENANCE	$1,000.00	$0.00	$300.00	($700.00)

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1300-0000-522212	COPIER MAINTENANCE	$250.00	$1,139.22	$2,275.00	$2,025.00
100-1300-0000-522220	AUTOMOBILE REPAIR/MAINTENANCE	$10,000.00	$5,317.78	$10,000.00	$0.00
100-1300-0000-522230	BUILDING REPAIRS & MAINTENANCE	$500.00	$485.00	$500.00	$0.00
100-1300-0000-523100	INSURANCE	$19,030.00	$1,001.50	$0.00	($19,030.00)
100-1300-0000-523110	CLAIMS & JUDGEMENTS	$5,000.00	$0.00	$5,000.00	$0.00
100-1300-0000-523200	TELEPHONE, INTERNET	$6,029.00	$7,671.85	$9,500.00	$3,471.00
100-1300-0000-523400	PRINTING AND BINDING	$500.00	$0.00	$300.00	($200.00)
100-1300-0000-523500	TRAVEL	$1,590.00	$1,339.60	$1,590.00	$0.00
100-1300-0000-523600	DUES AND FEES	$365.00	$500.00	$500.00	$135.00
100-1300-0000-523700	EDUCATION AND TRAINING	$550.00	$1,556.19	$1,500.00	$950.00
100-1300-0000-523901	PRE-EMPLOYMENT / DRUG TESTING	$450.00	$0.00	$200.00	($250.00)
100-1300-0000-531100	OFFICE SUPPLIES	$500.00	$159.18	$500.00	$0.00
100-1300-0000-531102	AMMUNITION	$0.00	$933.12	$500.00	$500.00
100-1300-0000-531103	POSTAGE	$60.00	$0.00	$60.00	$0.00
100-1300-0000-531105	SPECIAL PROGRAMS	$150.00	$0.00	$100.00	($50.00)
100-1300-0000-531109	AMMUNITION	$400.00	$0.00	$0.00	($400.00)
100-1300-0000-531110	COMPUTER SUPPLIES	$0.00	$35.57	$100.00	$100.00
100-1300-0000-531111	COMPUTER SOFTWARE	$240.00	$0.00	$0.00	($240.00)
100-1300-0000-531210	WATER/SEWER	$600.00	$57.74	$300.00	($300.00)
100-1300-0000-531220	NATURAL GAS	$1,800.00	$901.51	$1,650.00	($150.00)
100-1300-0000-531230	ELECTRICITY	$3,700.00	$2,617.39	$3,300.00	($400.00)

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1300-0000-531270	GASOLINE	$8,000.00	$9,543.87	$11,000.00	$3,000.00
100-1300-0000-531600	SMALL EQUIPMENT	$350.00	$0.00	$350.00	$0.00
100-1300-0000-531700	OTHER SUPPLIES	$250.00	$383.60	$275.00	$25.00
100-1300-0000-531800	UNIFORMS	$1,150.00	$524.45	$1,000.00	($150.00)
100-1300-0000-531900	OTHER GENERAL OPERATING EXP	$500.00	$0.00	$0.00	($500.00)
100-1300-0000-542400	COMPUTERS	$0.00	$6,785.00	$1,500.00	$1,500.00
	TOTAL POLICE	**$372,597.00**	**$337,827.18**	**$476,740.60**	**$104,143.60**

Appendix F — General Fund Public Works Detail

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1400-0000-511000	SALARIES AND WAGES	$0.00	$77,347.75	$32,844.87	$32,844.87
100-1400-0000-511200	REGULAR - FULL-TIME	$33,280.00	$0.00	$0.00	($33,280.00)
100-1400-0000-511600	OVERTIME	$750.00	$867.52	$750.00	$0.00
100-1400-0000-512100	GROUP INSURANCE	$5,853.00	$5,894.16	$6,308.40	$455.40
100-1400-0000-512101	EMPLOYEE BENEFITS / OTHER	$0.00	($401.05)	$0.00	$0.00
100-1400-0000-512200	FICA CONTRIBUTIONS	$2,110.00	$4,232.54	$2,036.38	($73.62)
100-1400-0000-512300	MEDICARE	$494.00	$989.83	$476.25	($17.75)
100-1400-0000-512400	RETIREMENT	$1,702.00	$3,691.88	$1,053.19	($648.81)
100-1400-0000-512600	WORKERS' COMPENSATION	$4,701.00	$0.00	$328.45	($4,372.55)
100-1400-0000-521000	PROFESSIONAL & TECHNICAL SRVCS	$0.00	$731.85	$0.00	$0.00
100-1400-0000-521290	OTHER PROFESSIONAL SERVICES	$8,347.00	$9,750.00	$8,500.00	$153.00
100-1400-0000-521498	TECHNOLOGY	$460.00	$129.45	$250.00	($210.00)
100-1400-0000-522100	CLEANING SERVICES	$0.00	$495.00	$0.00	$0.00
100-1400-0000-522200	REPAIRS AND MAINTENANCE	$0.00	$674.19	$250.00	$250.00
100-1400-0000-522210	EQUIPMENT REPAIR & MAINTENANCE	$6,250.00	$513.69	$3,500.00	($2,750.00)
100-1400-0000-522220	AUTOMOBILE REPAIR/MAINTENANCE	$5,000.00	$2,572.90	$5,000.00	$0.00
100-1400-0000-522230	BUILDING REPAIRS & MAINTENANCE	$7,000.00	$3,803.84	$7,000.00	$0.00
100-1400-0000-522240	GROUNDS MAINTENANCE	$4,500.00	$3,692.76	$4,500.00	$0.00
100-1400-0000-522250	STREET MAINTENANCE & REPAIRS	$17,550.00	$1,535.00	$15,000.00	($2,550.00)
100-1400-0000-523100	INSURANCE	$8,146.00	$0.00	$0.00	($8,146.00)
100-1400-0000-523110	CLAIMS & JUDGEMENTS	$1,000.00	$0.00	$1,000.00	$0.00
100-1400-0000-523200	TELEPHONE, INTERNET	$2,460.00	$4,863.81	$5,000.00	$2,540.00
100-1400-0000-523600	DUES AND FEES	$60.00	$45.00	$60.00	$0.00
100-1400-0000-523700	EDUCATION AND TRAINING	$800.00	$52.00	$200.00	($600.00)

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-1400-0000-523800	TRASH/DUMPSTER	$0.00	$921.20	$1,000.00	$1,000.00
100-1400-0000-523830	LANDFILL	$1,200.00	$0.00	$1,200.00	$0.00
100-1400-0000-524000	CONTRACT LABOR	$0.00	$0.00	$47,514.89	$47,514.89
100-1400-0000-531100	OFFICE SUPPLIES	$0.00	$245.60	$100.00	$100.00
100-1400-0000-531104	CUSTODIAL SUPPLIES	$200.00	$142.56	$200.00	$0.00
100-1400-0000-531150	SIGNS	$4,000.00	$81.69	$2,000.00	($2,000.00)
100-1400-0000-531200	UTILITIES / ENERGY	$0.00	$16.05	$0.00	$0.00
100-1400-0000-531230	ELECTRICITY	$4,250.00	$777.81	$1,500.00	($2,750.00)
100-1400-0000-531231	STREET LIGHTS	$14,600.00	$11,946.68	$17,000.00	$2,400.00
100-1400-0000-531270	GASOLINE	$3,000.00	$0.00	$3,000.00	$0.00
100-1400-0000-531600	SMALL EQUIPMENT	$1,500.00	$173.57	$1,500.00	$0.00
100-1400-0000-531700	OTHER SUPPLIES	$1,250.00	$574.39	$1,250.00	$0.00
100-1400-0000-531800	UNIFORMS	$400.00	$30.20	$200.00	($200.00)
100-1400-0000-531900	OTHER GENERAL OPERATING EXP	$1,500.00	$46.26	$1,500.00	$0.00
	TOTAL PUBLIC WORKS	**$142,363.00**	**$136,438.13**	**$172,022.43**	**$29,659.43**

Appendix G — General Fund Recreation Detail

Account	Description	FY2026 Workbook	FY2026 YTD	FY2027 CM Proposed	Change
100-2300-0000-511300	REGULAR - PART-TIME	$13,125.00	$5,814.88	$0.00	($13,125.00)
100-2300-0000-512200	FICA CONTRIBUTIONS	$814.00	$284.17	$0.00	($814.00)
100-2300-0000-512300	MEDICARE	$191.00	$66.46	$0.00	($191.00)
100-2300-0000-512600	WORKERS' COMPENSATION	$80.00	$0.00	$0.00	($80.00)
100-2300-0000-522100	CLEANING SERVICES	$4,900.00	$5,750.00	$6,000.00	$1,100.00
100-2300-0000-522210	EQUIPMENT REPAIR & MAINTENANCE	$200.00	$0.00	$0.00	($200.00)
100-2300-0000-522230	BUILDING REPAIRS & MAINTENANCE	$1,500.00	$1,670.00	$1,500.00	$0.00
100-2300-0000-522300	RENTALS - EQUIPMENT	$0.00	$180.00	$200.00	$200.00
100-2300-0000-522320	EQUIPMENT LEASE	$800.00	$640.00	$650.00	($150.00)
100-2300-0000-523100	INSURANCE	$1,610.00	$0.00	$1,610.00	$0.00
100-2300-0000-523200	TELEPHONE, INTERNET	$4,464.00	$3,286.34	$4,675.00	$211.00
100-2300-0000-531104	CUSTODIAL SUPPLIES	$1,500.00	$648.92	$1,000.00	($500.00)
100-2300-0000-531150	SIGNS	$2,000.00	$286.83	$1,000.00	($1,000.00)
100-2300-0000-531210	WATER/SEWER	$200.00	$688.33	$950.00	$750.00
100-2300-0000-531220	NATURAL GAS	$3,000.00	$2,173.34	$3,000.00	$0.00
100-2300-0000-531230	ELECTRICITY	$3,800.00	$3,180.49	$3,500.00	($300.00)
100-2300-0000-531600	SMALL EQUIPMENT	$200.00	$0.00	$0.00	($200.00)
100-2300-0000-531700	OTHER SUPPLIES	$0.00	$79.62	$100.00	$100.00
100-2300-0000-531900	OTHER GENERAL OPERATING EXP	$1,300.00	$0.00	$0.00	($1,300.00)
	TOTAL RECREATION	**$39,684.00**	**$24,749.38**	**$24,185.00**	**($15,499.00)**

Appendix H — Stormwater Revenue and Expenditure Detail

Account	Description	2024 Actual	2025 Actual	FY2026 Budget	FY2027 CM Proposed
REVENUE AND FINANCING SOURCES					
200-0000-0000-344000	UTILITIES & SANITATION	$0.00	($4,146.34)	$0.00	$0.00
200-0000-0000-344140	STORMWATER - CURRENT	$59,253.09	$58,572.30	$60,000.00	$138,867.20
200-0000-0000-344150	STORMWATER - PRIOR YEARS	$8,004.91	$5,403.50	$5,550.00	$3,927.37
200-0000-0000-361000	INTEREST INCOME	$2.58	$1.56	$10.00	$0.00
200-0000-0000-391100	APPROPRIATED STORMWATER FUND BALANCE	$0.00	$0.00	$16,567.00	$0.00
	TOTAL REVENUE AND FINANCING	**$67,260.58**	**$59,831.02**	**$82,127.00**	**$142,794.57**
EXPENDITURES					
200-0000-0000-511000	SALARIES AND WAGES	$0.00	$18,351.99	$58,280.00	$30,635.96
200-0000-0000-511200	REGULAR - FULL-TIME	$16,128.00	$0.00	$0.00	$0.00
200-0000-0000-512100	GROUP INSURANCE	$4,938.11	$4,715.89	$4,800.00	$6,308.40
200-0000-0000-512200	FICA CONTRIBUTIONS	$1,001.39	$1,137.81	$3,613.00	$1,899.43
200-0000-0000-512300	MEDICARE	$234.17	$267.22	$845.00	$444.22
200-0000-0000-512400	RETIREMENT	$0.00	$0.00	$2,914.00	$1,053.20
200-0000-0000-512600	WORKERS' COMPENSATION	$1,789.00	$0.00	$1,675.00	$306.36
200-0000-0000-521290	OTHER PROFESSIONAL SERVICES	$49,663.70	$84,915.25	$10,000.00	$69,647.00
200-0000-0000-522200	REPAIRS AND MAINTENANCE	$0.00	$0.00	$0.00	$32,500.00
200-0000-0000-523000	OTHER PURCHASED SERVICES	$696.08	$0.00	$0.00	$0.00
200-0000-0000-523600	DUES AND FEES	$0.00	$372.00	$0.00	$0.00
200-0000-0000-561000	DEPRECIATION	$1,750.69	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	**$76,201.14**	**$109,760.16**	**$82,127.00**	**$142,794.57**