



City of Forest Acres, SC

Fiscal Year 2026 - 2027

General Fund
and
Hospitality Tax Fund

ADOPTED
6/23/2026

**Notice of Public Budget Hearing
City of Forest Acres**

Pursuant to S.C. Code Ann. Section 6-1-80 and S.C. Code Ann. Section 6-1-330(A) (1976, as amended), the City Council of the City of Forest Acres will conduct public hearings at 6:00 PM, Tuesday, June 23rd, 2026, in City Council chambers located at 5205 N Trenholm Rd., Columbia, SC 29206, related to (i) the City’s annual budget for the Fiscal Year 2026-2027, and (ii) the imposition of fees and charges (including various increases thereto and imposition of a water and sewer utility franchise fee) to take effect beginning with Fiscal Year 2026-2027. The amounts anticipated to be raised from the imposition of the proposed fees and charges were not previously funded from property taxes and are not being imposed as a replacement for property taxes.

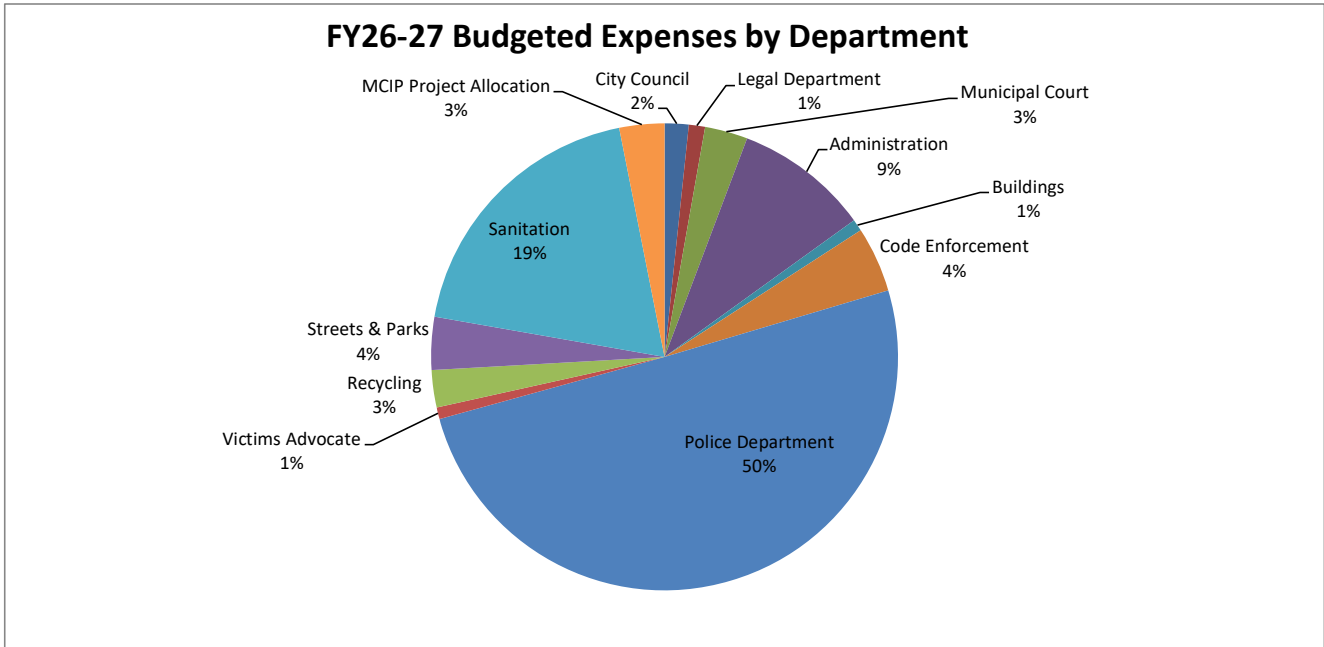
General Fund	Current FY 2025-2026 Revenues	Proposed FY 2026-2027 Revenues	Per Cent Change in Revenue
Total	10,924,455	12,017,895	10.01%

General Fund	Current FY 2025-2026 Expenditures	Proposed FY 2026-2027 Expenditures	Per Cent Change in Expenditures
Total	10,615,164	12,017,895	13.21%

Current FY 2025-2026 Millage Rate	Proposed FY 2026-2027 Millage Rate
53.6	57.8

The ad valorem millage rate represents a cost of \$57.80 per \$1,000 of assessed property value.

Description	Budget FY 2025-26	Request FY 2026-27	Admin. Recomm.	Adopted By Council	Percent of Total
City Council	200,536	199,498	199,498	199,498	2%
Legal Department	119,320	134,234	134,234	134,234	1%
Municipal Court	311,241	359,184	359,184	359,184	3%
Administration	1,145,643	1,117,747	1,117,747	1,117,747	9%
Buildings	109,746	98,661	98,661	98,661	1%
Code Enforcement	513,678	594,963	544,963	544,963	5%
Police Department	4,877,439	6,058,887	6,046,237	6,046,237	50%
Victims Advocate	94,043	101,406	99,406	99,406	1%
Recycling	283,859	308,613	308,613	308,613	3%
Streets & Parks	486,367	439,959	440,459	435,459	4%
Sanitation	2,098,292	2,431,894	2,298,894	2,298,894	19.12%
MCIP Project Allocation	375,000	375,000	375,000	375,000	3.12%
General Fund Total	10,615,164	12,220,045	12,022,895	12,017,895	
Projected Revenues	10,924,455	12,017,895	12,017,895	12,017,895	
Projected Expense	10,615,164	12,220,045	12,022,895	12,017,895	
Variance	309,291	(202,150)	(5,000)	0	



General Fund	Description	Actual FY2024-25	Budget FY 2025-26	Actual thru 4/30/2026	Proposed FY 2026-27
	Real Property Taxes	2,440,350	1,948,000	2,590,610	2,253,000
	Real Property - MCIP	-	375,000	-	375,000
	Pers.Property Taxes	-	339,000	-	388,000
	Homestead Exemptions	134,649	125,000	136,660	136,000
	Loc Opt Sales Tax	2,204,296	2,100,000	1,553,532	2,280,000
	Subtotal: Taxes	4,779,294	4,887,000	4,280,802	5,432,000
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	CATV Franchises	121,690	120,000	55,476	120,000
	Electric Franchises	970,616	970,000	-	1,052,642
	Water/ Sewer Franchise				150,467
	Local Assessment Fees (Ride Sharing)	10,111	9,500	7,920	9,500
	Business Licenses	1,248,647	1,250,000	642,012	1,250,000
	Bus. Lic. Penalties	7,362	15,000	3,180	15,000
	Bus. Lic. Insurance	957,857	1,002,727	13,642	1,002,727
	Bus. Lic. Brokers	237,435	240,000	-	240,000
	Telecom Franchise Fees	15,031	-	12,891	-
	Building Permits	180,335	200,000	126,568	200,000
	Inspection Fees/Penalties	1,732	-	-	-
	Re-Inspect Fees/Penalties	-	1,500	-	1,500
	Solid Waste User Fee	2,320	-	1,060	-
	Sign Permit Fees	2,272	1,000	1,908	1,000
	Zoning/Subdivison Fees	3,250	2,000	1,750	2,000
	Plan Review Fees	20,947	25,000	16,108	25,000
	Beverage Licenses	19,850	19,000	17,000	19,000
	Subtotal: License & Permits	3,799,454	3,855,727	899,515	4,088,836
	Inventory Tax	24,421	25,000	18,316	25,000
	Local Govt Fund	277,633	270,000	143,957	270,000
	Grants	48,669	-	119,350	124,000
	Subtotal: Intergovernmental	350,722	295,000	281,622	419,000
	Municipal Court: F & F	114,217	100,000	118,766	100,000
	Victims Assistance Assess.	8,849	7,000	9,413	7,000
	Trans. Fees & Restitution	-	-	-	-
	Parking Tickets	593	500	1,139	500
	Report Fees	2,355	2,500	2,763	2,500
	False Alarm Fees	3,350	2,200	2,175	3,000
	Subtotal: Fines & Forfeits	129,364	112,200	134,257	113,000
	Interest Earned	378,102	400,000	281,215	400,000
	Sale of Assets	-	60,000	15,660	60,000
	Miscellaneous Revenues	124,489	95,340	99,833	67,000
	Sale of Recyclables	3,492	3,500	3,909	3,500
	Rental Income	53,811	52,900	51,357	52,900
	Accomodations Tax	30,110	20,000	12,291	20,000
	Subtotal: Other Revenues	590,003	631,740	464,264	603,400
	Transfers from HTAX Fund	430,000	498,400	472,000	509,659
	Transfer from FAPD Spec Ops Fund	-	-	-	-
	Transfer from RMP Fund	-	-	-	-
	Transfer from Reserves	-	644,388	-	67,000
	Transfer to Debt Services	-	-	-	785,000
	Other Funding Sources	-	-	-	-
	Subtotal: Other Financing Sources	430,000	1,142,788	472,000	1,361,659
	TOTAL REVENUES:	10,078,837	10,924,455	6,532,460	12,017,895

Account Number	Description	Budget	YTD	Request	Admin	Adopted
General Fund		FY 2025-26	4/30/2026	FY 2026-27	Recomm	By Coun.
City Council						
2800-4100-000	Personnel	34,200	28,500	34,200	34,200	34,200
2800-4110-000	FICA taxes	2,616	1,377	2,616	2,616	2,616
2800-4120-000	Health Insurance	77,772	70,151	76,907	76,907	76,907
2800-4120-100	Health Insurance - Retirees	15,663	14,181	15,491	15,491	15,491
2800-4130-000	Retirement (Reg. Sys.) & Life	7,221	5,597	7,221	7,221	7,221
2800-4140-000	Worker's Compensation	1,650	865	1,650	1,650	1,650
	Total Personnel-	139,122	120,672	138,084	138,084	138,084
2800-4150-000	Prop.,Casualty & Tort Liability	3,414	1,694	3,414	3,414	3,414
2800-4160-000	Professional Services	7,500	7,022	7,500	7,500	7,500
2800-4170-000	Audit Services	21,000	15,300	21,000	21,000	21,000
2800-4190-000	Planning Commission	1,000	-	1,000	1,000	1,000
2800-4200-000	Zoning Board of Appeals	1,000	280	1,000	1,000	1,000
2800-4210-000	Contingency	2,000	-	2,000	2,000	2,000
2800-4210-100	MASC Dues	6,000	5,287	6,000	6,000	6,000
2800-4210-110	Election Expenses	2,000	-	2,000	2,000	2,000
2800-4210-500	Code of Ordinances	-	-	-	-	-
2800-4210-700	Memorials/Flowers	1,000	305	1,000	1,000	1,000
2800-4210-800	Council Miscellaneous	500	598	500	500	500
2800-4220-000	Council Special Expenses	10,000	7,222	10,000	10,000	10,000
2800-4250-100	Meetings and Conferences	6,000	-	6,000	6,000	6,000
	Total Operating -	61,414	37,707	61,414	61,414	61,414
Grand Total - Council		200,536	158,379	199,498	199,498	199,498

Account Number	Description	Budget FY 2025-26	YTD 4/30/2026	Request FY 2026-27	Admin Recomm	Adopted By Coun.
General Fund						
Legal Department						
2800-4300-000	Personnel- City Attorney	-	-	-	-	-
2800-4310-000	FICA	-	-	-	-	-
2800-4330-000	Retirement	-	-	-	-	-
2800-4320-000	Health Insurance	7,670	6,461	7,584	7,584	7,584
2800-4320-100	Life Insurance	-	-	-	-	-
2800-4310-800	Other	-	-	-	-	-
	Total Personnel-	7,670	6,461	7,584	7,584	7,584
2800-4340-900	Professional Services	110,000	49,620	125,000	125,000	125,000
2800-4350-000	Professional Liability Ins	-	-	-	-	-
2800-4350-100	Meetings & Conferences	-	-	-	-	-
2800-4350-200	Dues & Memberships	500	-	500	500	500
2800-4350-700	Books, Periodicals, Subscriptions	1,000	-	1,000	1,000	1,000
2800-4365-000	Printing & Binding	150	-	150	150	150
	Total Operating -	111,650	49,620	126,650	126,650	126,650
Grand Total - Legal Department		119,320	56,081	134,234	134,234	134,234

Account Number	Description	Budget	YTD	Request	Admin	Adopted
General Fund		FY 2025-26	4/30/2026	FY 2026-27	Recomm	By Coun.
Municipal Court						
2800-4400-000	Personnel	129,578	116,974	167,518	167,518	167,518
2800-4410-000	FICA	9,913	7,977	12,815	12,815	12,815
2800-4420-000	Health Insurance	39,466	35,616	39,028	39,028	39,028
2800-4420-100	Life Insurance	524	272	524	524	524
2800-4430-000	Retirement Contrib.	24,050	20,712	31,091	31,091	31,091
2800-4440-000	Workers Comp.	1,697	890	2,194	2,194	2,194
	Total Personnel-	205,228	182,441	253,171	253,171	253,171
2800-4450-000	Prop.,Casualty & Tort Liability	6,513	4,054	6,513	6,513	6,513
2800-4460-000	Magistrate Fee	12,000	10,000	12,000	12,000	12,000
2800-4470-000	Juror Fees	3,000	-	3,000	3,000	3,000
2800-4490-000	Mandatory Court Assessments	55,000	70,519	55,000	55,000	55,000
2800-4510-000	Telephone	3,500	4,542	3,500	3,500	3,500
2800-4520-000	Forms &Supplies	4,000	2,241	4,000	4,000	4,000
2800-4530-000	Computer Software Maint Con	2,000	-	2,000	2,000	2,000
2800-4540-000	Court Other Operating	2,500	727	2,500	2,500	2,500
2800-4550-000	Court Training	5,000	-	5,000	5,000	5,000
2800-4550-300	Travel	1,000	-	1,000	1,000	1,000
2800-4560-000	Contractual Services	10,000	7,500	10,000	10,000	10,000
2800-4580-010	Non-Capital Equipment	1,500	-	1,500	1,500	1,500
	Total Operating -	106,013	170,102	106,013	106,013	106,013
Grand Total - Muni Court		311,241	352,543	359,184	359,184	359,184

Account Number	Description	Budget	YTD	Request	Admin	Adopted
General Fund		FY 2025-26	4/30/2026	FY 2026-27	Recomm	By Coun.
Administration						
2800-4600-000	Personnel	620,518	485,110	606,977	606,977	606,977
2800-4610-000	FICA	47,470	35,234	46,434	46,434	46,434
2800-4620-000	Health Insurance	31,326	36,357	35,580	35,580	35,580
2800-4620-100	Health Insurance-Ret	15,663	12,227	15,491	15,491	15,491
2800-4630-000	Retirement Contrib.	115,168	85,642	112,655	112,655	112,655
2800-4630-100	Life Insurance	699	228	699	699	699
2800-4640-000	Workers Comp.	60,560	28,387	61,803	61,803	61,803
	Total Personnel-	891,404	683,186	879,637	879,637	879,637
2800-4650-000	Prop.,Casualty & Tort Liability	22,839	12,518	22,839	22,839	22,839
2800-4665-000	Vehicle Insurance	1,100	-	1,100	1,100	1,100
2800-4660-000	Advertising	5,000	9,504	5,000	5,000	5,000
2800-4665-000	Professional Services	85,000	307,271	95,000	95,000	95,000
2800-4665-100	Contractual Services	-	13,000	-	-	-
2800-4690-000	Office Supplies	7,500	5,676	7,500	7,500	7,500
2800-4700-000	Postage	5,000	6,077	5,000	5,000	5,000
2800-4710-000	Contracted IT Services	12,000	14,690	15,000	15,000	15,000
2800-4730-000	Admin Other Operating	17,000	14,177	20,000	20,000	20,000
2800-4731-000	CR/DR Card Fees	4,300	1,596	4,300	4,300	4,300
2800-4750-000	Training	2,500	20,676	5,000	5,000	5,000
2800-4750-100	Meetings & Conferences	15,000	14,100	20,000	20,000	20,000
2800-4750-200	Dues and Memberships	15,000	11,415	4,371	4,371	4,371
2800-4750-300	Travel	4,000	6,114	10,000	10,000	10,000
2800-4750-500	Safety Programs	1,000	-	1,000	1,000	1,000
2800-4750-600	Contingency	1,000	-	1,000	1,000	1,000
2800-4750-700	Books, Periodicals & Subscript	4,000	2,830	4,000	4,000	4,000
2800-4760-000	Communications	8,000	7,699	8,000	8,000	8,000
2800-4765-000	Printing & Binding	2,500	5,826	2,500	2,500	2,500
2800-4770-000	Equipment Maint & Repair	500	-	500	500	500
2800-4800-000	Capital Equipment	35,000	2,351	-	-	-
2800-4800-100	Non-Capital Equipment	6,000	2,629	6,000	6,000	6,000
2800-4820-000	Furn & Fixtures (Asset)	-	480	-	-	-
2800-4820-100	Building Acq. & Renovation	-	-	-	-	-
2800-4830-000	Cap Lease Payment	-	-	-	-	-
	Total Operating -	254,239	458,630	238,110	238,110	238,110
Grand Total - Administration		1,145,643	1,141,815	1,117,747	1,117,747	1,117,747

Account Number	Description	Budget	YTD	Request	Admin	Adopted
General Fund		FY 2025-26	4/30/2026	FY 2026-27	Recomm	By Coun.
Public Buildings						
2800-4840-000	Janatorial Salaries	-	-	-	-	-
2800-4850-000	FICA Tax	-	-	-	-	-
2800-4860-000	Health Insurance	-	-	-	-	-
2800-4870-000	SC Retirement & Life	-	-	-	-	-
2800-4880-000	Worker's Compensation	-	-	-	-	-
2800-4890-000	Prop.,Casualty & Tort Liability	2,660	826	2,660	2,660	2,660
2800-4900-000	Janitorial Supplies	300	1,170	1,000	1,000	1,000
2800-4910-000	Electricity, Gas and Oil	45,000	36,251	45,000	45,000	45,000
2800-4920-000	Water & Sewage Service	11,000	6,710	11,000	11,000	11,000
2800-4930-000	Repairs & Maintenance	28,786	24,679	16,786	16,786	16,786
2800-4940-000	Service Contracts	22,000	23,073	22,215	22,215	22,215
2800-4960-000	Imp & Equip - Capital Asset	-	-	-	-	-
2800-4980-000	Other Operating Expenses	-	-	-	-	-
2800-4900-100	Non-Capital Equipment	-	-	-	-	-
	Total Operating -	109,746	92,709	98,661	98,661	98,661
Grand Total - Public Buildings		109,746	92,709	98,661	98,661	98,661

Account Number	Description	Budget	YTD	Request	Admin	Adopted
General Fund		FY 2025-26	4/30/2026	FY 2026-27	Recomm	By Coun.
Code Enforcement						
2800-5100-000	Personnel	281,093	156,873	284,217	284,217	284,217
2800-5110-000	FICA taxes	21,504	10,748	21,743	21,743	21,743
2800-5120-000	Health Insurance	39,628	45,937	62,566	62,566	62,566
2800-5130-000	Retirement (Reg. Sys.)	52,171	26,066	52,751	52,751	52,751
2800-5130-100	Life Insurance	699	149	699	699	699
2800-5140-000	Worker's Compensation	35,845	18,801	36,243	36,243	36,243
	Total Personnel-	430,940	258,575	458,219	458,219	458,219
2800-5150-000	Prop., Casualty & Tort Liability	7,678	4,254	7,678	7,678	7,678
2800-5160-000	Vehicle Insurance	3,360	1,680	3,360	3,360	3,360
2800-5170-000	Gasoline & Oil	4,000	1,398	6,000	6,000	6,000
2800-5190-000	Code/Ref Bks/Forms & Supplies	1,500	3,685	2,250	2,250	2,250
2800-5200-000	Prof Memberships/Training	2,502	2,225	2,600	2,600	2,600
2800-5210-000	Equipment Repair	250	173	250	250	250
2800-5220-000	Computer Maintenance	1,000	-	1,000	1,000	1,000
2800-5230-000	Forms & Supplies	1,500	230	1,500	1,500	1,500
2800-5250-000	Training	7,427	918	7,427	7,427	7,427
2800-5251-000	Travel	8,166	547	10,075	10,075	10,075
2800-5255-000	Other Operating Expenses	1,500	111	1,500	1,500	1,500
2800-5258-000	Uniforms & Clothing	750	95	1,000	1,000	1,000
2800-5260-000	Communications	1,446	958	1,446	1,446	1,446
2800-5265-000	Printing & Binding	1,159	1,267	1,159	1,159	1,159
2800-5290-000	Service Contracts	20,000	14,280	69,000	19,000	19,000
2800-5300-000	Violation Remediation	20,000	-	20,000	20,000	20,000
2800-5390-000	Vehicle Repairs	500	725	500	500	500
2800-5740-000	Over/Short	-	(21)	-	-	-
2800-5900-000	Transfer To Debt Service	-	-	-	-	-
	Total Operating -	82,738	32,524	136,745	86,745	86,745
Grand Total - Code Enforcement		513,678	291,099	594,963	544,963	544,963

Account Number	Description	Budget	YTD	Request	Admin	Adopted
General Fund		FY 2025-26	4/30/2026	FY 2026-27	Recomm	By Coun.
Police Department						
2800-6100-000	Salaries-Police	1,920,815	1,541,291	2,121,154	2,121,154	2,121,154
2800-6110-000	FICA-Police	146,942	113,418	162,268	162,268	162,268
2800-6130-000	Retirement-Police	407,981	324,778	450,533	450,533	450,533
2800-6140-000	Salaries-Dispatch	192,973	182,882	197,826	197,826	197,826
2800-6150-000	FICA- Dispatch	14,762	13,466	15,134	15,134	15,134
2800-6160-000	Retirement-Dispatchers	35,816	33,545	36,717	36,717	36,717
2800-6200-000	Salaries-Support	201,034	149,198	206,060	206,060	206,060
2800-6210-000	FICA-Support	15,379	13,073	15,764	15,764	15,764
2800-6220-000	Health Insurance	500,165	446,502	584,352	584,352	584,352
2800-6230-000	Support Retirement	37,312	32,378	38,245	38,245	38,245
2800-6230-100	Life Insurance	6,461	2,456	6,810	6,810	6,810
2800-6240-000	Workmans Compensation	201,515	105,260	222,124	222,124	222,124
2800-6260-000	Unemployment Compensation	-	-	-	-	-
	Total Personnel-	3,681,155	2,958,247	4,056,987	4,056,987	4,056,987
2800-6250-000	Prop.,Casualty & Tort Liability	89,018	53,734	89,500	89,500	89,500
2800-6270-000	Vehicle Insurance	67,351	33,676	69,500	69,500	69,500
2800-6290-000	Training	25,000	9,352	25,000	25,000	25,000
2800-6300-000	Gasoline & Oil	110,000	72,529	120,000	96,450	96,450
2800-6310-000	Travel	4,000	405	5,000	5,000	5,000
2800-6330-000	Radio Supplies	-	357	-	-	-
2800-6340-000	Communications & Maintenance Contracts	175,000	132,578	175,000	175,000	175,000
2800-6340-010	Motorola	13,250	8,894	13,250	13,250	13,250
2800-6340-030	Language Line	1,000	1,438	1,000	1,000	1,000
2800-6340-060	NCIC Datamax	-	271	-	-	-
2800-6340-100	Copier Maintenance	1,500	3,403	2,000	2,000	2,000
2800-6350-000	Police Uniforms & Accessories	25,000	23,801	28,000	28,000	28,000
2800-6350-100	Meetings & Conferences	3,500	2,718	4,000	4,000	4,000
2800-6350-200	Dues & Membership	1,265	2,080	2,000	2,000	2,000
2800-6360-000	Jail Fees**	25,000	13,845	25,000	35,000	35,000
2800-6360-100	Prisoner Expense	500	1,440	500	500	500
2800-6361-000	Crime Prevention Expense	-	-	10,000	10,000	10,000
2800-6363-000	OSHA Requirements	7,500	550	7,500	7,500	7,500
2800-6370-000	Other Operating Expense	25,000	26,013	25,000	25,000	25,000
2800-6370-100	Shop Exterminating	900	110	-	900	900
2800-6380-000	Repairs and Maintenance	8,000	1,736	8,000	8,000	8,000
2800-6390-000	Vehicle Repairs	53,000	17,500	53,000	53,000	53,000
2800-6690-000	Department Supplies	20,000	36,992	20,100	20,100	20,100
2800-6760-000	Police Telephone	40,000	12,093	40,000	40,000	40,000
2800-6800-000	Equipment (Asset)	67,000	36,333	67,000	67,000	67,000
2800-6800-010	Non-Capital Equipment	177,500	34,808	285,000	285,000	285,000
2800-6810-000	Capital Equipment	251,000	158,020	921,550	921,550	921,550
2800-6820-000	Furn & Fixtures (Asset)	5,000	171,209	5,000	5,000	5,000
	Total Operating -	1,196,284	855,886	2,001,900	1,989,250	1,989,250
Grand Total - Police		4,877,439	3,814,132	6,058,887	6,046,237	6,046,237

Account Number	Description	Budget	YTD	Request	Admin	Adopted
General Fund		FY 2025-26	4/30/2026	FY 2026-27	Recomm	By Coun.
Victims Advocate						
2800-7200-000	Personnel	54,893	44,724	56,265	56,265	56,265
2800-7210-000	FICA	4,199	3,197	4,304	4,304	4,304
2800-7220-000	Health Insurance	7,832	11,254	12,344	12,344	12,344
2800-7230-000	Retirement Contrib.	10,188	8,248	10,443	10,443	10,443
2800-7230-100	Life Insurance	175	52	175	175	175
2800-7240-000	Workers Comp.	7,000	3,672	7,175	7,175	7,175
	Total Personnel-	84,287	71,147	90,706	90,706	90,706
2800-7220-100	Drugs/Substance & Drug Test	-	-	-	-	-
2800-7235-000	Prop.,Casualty & Tort Liability	1,806	794	2,500	2,500	2,500
2800-7250-000	Department Supplies	1,500	288	1,500	1,500	1,500
2800-7260-000	Communications	4,000	4,388	4,000	4,000	4,000
2800-7270-000	Other Operating Expense	-	-	1,000	-	-
2800-7270-100	Auto Insurance	1,100	-	200	200	200
2800-7280-000	Grant Match	-	-	-	-	-
2800-7500-000	Capital Equipment	-	-	-	-	-
2800-7750-000	Training	750	396	250	250	250
2800-7750-200	Dues & Memberships	100	-	250	250	250
2800-7750-300	Travel	500	-	1,000	-	-
	Total Operating -	9,756	5,867	10,700	8,700	8,700
Grand Total - Victim's Adv		94,043	77,013	101,406	99,406	99,406

Account Number	Description	Budget	YTD	Request	Admin	Adopted
General Fund		FY 2025-26	4/30/2026	FY 2026-27	Recomm	By Coun.
Streets and Parks						
2800-7810-000	Personnel	209,702	137,987	175,308	175,308	175,308
2800-7820-000	FICA Taxes	16,042	9,885	13,411	13,411	13,411
2800-7830-000	Health Insurance	61,550	41,927	46,774	46,774	46,774
2800-7830-100	Life Insurance	873	234	699	699	699
2800-7840-000	Retirement Regular	38,921	24,957	32,537	32,537	32,537
2800-7850-000	Workers' Compensation	27,429	11,123	22,930	22,930	22,930
	Total Personnel-	354,517	226,112	291,659	291,659	291,659
2800-7855-000	Other Operating Expenses	500	-	500	500	500
2800-7860-000	Prop., Casualty & Tort Liability	7,000	4,041	7,000	7,000	7,000
2800-7870-000	Vehicle Ins	-	-	-	-	-
2800-7890-000	Vehicle Repairs	1,000	987	1,000	1,000	1,000
2800-7890-100	Gasoline and Oil	7,000	-	7,000	7,000	7,000
2800-7900-000	Supplies, Asphalt, Etc	500	-	500	500	500
2800-7910-000	Street Lights & Traffic Signals	110,000	92,743	115,000	115,000	110,000
2800-7920-000	Uniforms & Clothing	550	5,350	7,000	7,500	7,500
2800-7930-000	Department Supplies	300	-	300	300	300
2800-7950-000	Equipment Repair	2,000	611	2,000	2,000	2,000
2800-7960-000	Small Tools	2,500	-	5,000	5,000	5,000
2800-7970-000	Capital Equipment	-	500	1,500	1,500	1,500
2800-7980-000	Vehicle Repairs	500	-	500	500	500
2800-7980-100	Equipment Non-Asset>1000	-	-	1,000	1,000	1,000
2800-7980-500	Asset Depreciation	-	-	-	-	-
2800-7990-000	Transfer To Debt Service	-	-	-	-	-
	Total Operating -	131,850	104,231	148,300	148,800	143,800
Grand Total - Streets & Parks		486,367	330,344	439,959	440,459	435,459

Account Number	Description	Budget	YTD	Request	Admin	Adopted
General Fund		FY 2025-26	4/30/2026	FY 2026-27	Recomm	By Coun.
Sanitation						
2800-8100-000	Personnel	828,360	706,656	1,031,558	1,031,558	1,031,558
2800-8110-000	FICA Taxes	63,370	50,534	78,914	78,914	78,914
2800-8120-100	Health Insurance	204,647	204,260	255,515	255,515	255,515
2800-8130-000	Retirement Regular	153,744	123,637	191,457	191,457	191,457
2800-8130-100	Life Insurance	3,493	2,287	4,191	4,191	4,191
2800-8140-000	Workers' Compensation	108,349	62,640	134,928	134,928	134,928
	Total Personnel-	1,361,962	1,150,015	1,696,564	1,696,564	1,696,564
2800-8150-000	Prop.,Casualty & Tort Liability	28,000	19,647	28,000	28,000	28,000
2800-8240-000	Contracted Services	5,000	1,060	5,000	5,000	5,000
2800-8260-000	Unemployment Compensation	1,500	37	1,500	1,500	1,500
2800-8270-000	Vehicle Insurance	30,000	17,214	30,000	30,000	30,000
2800-8300-000	Gasoline and Oil	150,000	88,231	150,000	150,000	150,000
2800-8380-000	Equipment Repair	10,000	2,177	10,000	10,000	10,000
2800-8390-000	Vehicle Repairs	78,680	111,264	78,680	78,680	78,680
2800-8400-000	Department Supplies	10,000	7,744	10,000	10,000	10,000
2800-8410-000	Radio	4,000	684	4,000	4,000	4,000
2800-8420-000	Other Operating Expenses	20,000	15,438	20,000	20,000	20,000
2800-8420-100	Drug & Substance Testing	150	-	150	150	150
2800-8430-000	Tipping Fees	75,000	49,396	75,000	75,000	75,000
2800-8458-000	Uniforms & Clothing	36,000	22,989	35,000	35,000	35,000
2800-8760-000	Communications	8,000	5,877	8,000	8,000	8,000
2800-8790-000	Capital Equipment	20,000	527	20,000	20,000	20,000
2800-8790-100	Non-Capital Equipment	5,000	751	5,000	5,000	5,000
2800-8800-000	Equipment asset	-	-	-	-	-
2800-8810-000	Vehicles Asset	255,000	181,889	255,000	122,000	122,000
2800-8850-000	Asset Depreciation	-	-	-	-	-
2800-8900-000	Transfer To Debt Service	-	-	-	-	-
	Total Operating -	736,330	524,924	735,330	602,330	602,330
Grand Total - Sanitation		2,098,292	1,674,939	2,431,894	2,298,894	2,298,894

Account Number	Description	Budget	YTD	Request	Admin	Adopted
General Fund		FY 2025-26	4/30/2026	FY 2026-27	Recomm	By Coun.
Recycling						
2800-9100-000	Personnel	117,116	96,510	123,645	123,645	123,645
2800-9110-000	FICA taxes	8,959	7,085	9,459	9,459	9,459
2800-9120-000	Health Insurance	29,085	25,942	34,430	34,430	34,430
2800-9130-000	Retirement (Reg. Sys.)	21,737	17,754	22,949	22,949	22,949
2800-9130-100	Life Insurance	524	129	524	524	524
2800-9140-000	Worker's Compensation	11,350	9,220	18,018	18,018	18,018
	Total Personnel-	188,771	156,640	209,024	209,024	209,024
2800-9150-000	Prop., Casualty & Tort Liability	4,200	2,416	4,200	4,200	4,200
2800-9270-000	Vehicle Insurance	8,000	1,148	8,000	8,000	8,000
2800-9300-000	Gasoline and Oil	4,000	-	4,000	4,000	4,000
2800-9390-000	Vehicle Repairs	6,000	-	6,000	6,000	6,000
2800-9400-000	Department Supplies	1,500	-	1,500	1,500	1,500
2800-9410-000	Other Operating Expense	21,389	3,190	21,389	21,389	21,389
	Uniforms	-	-	4,500	4,500	4,500
2800-9420-000	Recycling Equip/Vehicles	-	72	-	-	-
2800-9430-000	Recycling Tipping Fees	50,000	31,672	50,000	50,000	50,000
2800-9500-000	Transfer To Debt Service	-	-	-	-	-
	Total Operating -	95,089	38,498	99,589	99,589	99,589
Grand Total - Recycling		283,859	195,138	308,613	308,613	308,613

Account Number	Description	Budget FY 2025-26	YTD 4/30/2026	Request FY 2026-27	Admin Recomm	Adopted By Coun.
Hospitality Tax Fund						
2870-3930-000	Local Hospitality Tax	1,331,457	1,196,560	1,408,618	1,408,618	1,408,618
2870-3931-000	Hospitality Tax Penalties	3,000	1,055	3,000	3,000	3,000
2870-3933-000	HTAX Interest	180,000	166,528	190,000	190,000	190,000
	Subtotal	1,514,457	1,364,143	1,601,618	1,601,618	1,601,618
	Transfer from Reserves	-	-	-	-	-
Total Hospitality Tax Revenue		1,514,457	1,364,143	1,601,618	1,601,618	1,601,618
Public Tourism Events						
2870-9930-000	Friends of Forces (Chamber/Comm)	15,000	15,000	15,000	15,000	15,000
2870-9931-000	Sweet Seasons/Lighting	41,000	54,761	40,000	40,000	40,000
	Sweep the Acres	-	-	2,500	2,500	2,500
2870-9953-000	Illuminite (Serve & Connect)	20,000	20,000	20,000	20,000	20,000
2870-9954-000	Remember & Rise	15,000	16,070	-	-	-
2870-9961-000	FA Festival	40,000	42,025	25,000	25,000	25,000
2870-9980-000	Farmers Market	1,000	1,296	1,000	1,000	1,000
2870-9986-000	Other Grants	50,000	84,681	85,000	85,000	85,000
Projects						
2870-9956-100	Streetscape/Clocktower	5,000	-	5,000	5,000	5,000
2870-9966-000	Web Site Dev/Maintenance	22,300	13,302	22,300	22,300	22,300
2870-9982-100	Forest Drive Corridor	-	-	-	-	-
2870-9982-300	Main Street Project	1,000	-	1,000	1,000	1,000
2870-9959-000	Holiday Decorations	26,000	17,500	20,000	20,000	20,000
Parks Maintenance & FAPD						
2870-9957-000	Idalia Park	40,000	625	5,000	5,000	5,000
2870-9958-000	Citadel Park	366,000	297,785	8,000	8,000	8,000
2870-9958-100	Pine Tree Park	8,000	3,212	5,000	5,000	5,000
2870-9958-200	GCMP	10,000	13,143	8,000	8,000	8,000
2870-9970-000	Quinnine Park	160,000	4,747	5,000	5,000	5,000
2870-9984-000	FAPD (Cameras & Radar Signs)	55,000	61,393	62,000	62,000	62,000
	LMC Entryway Sign	-	151	850	850	850
2870-9985-000	Transfer to General Fund	498,400	472,000	509,659	509,659	509,659
	Marketing/ Communications	-	16,000	20,000	20,000	20,000
	Landscaping	-	2,050	2,400	2,400	2,400
2870-9920-000	Miscellaenous Exp (9920)	17,000	20,955	20,000	20,000	20,000
	Subtotal	1,390,700	1,156,695	882,709	882,709	882,709
	Reserve for Future FA Projects	685,918	-	718,909	718,909	718,909
	Sponsorship/ Outside Funding Sources	-	-	68,000	68,000	68,000
	Subtotal: Other Financing Sources	685,918	-	786,909	786,909	786,909
Total Hospitality Tax Expense		2,076,618	1,156,695	1,669,618	1,669,618	1,601,618

Account Number	Description	Budget FY 2025-26	YTD 4/30/2026	Request FY 2026-27	Admin Recomm	Adopted By Coun.
RMP Project						
2832-3010-000	Grant Revenue - RMP Project	-	-	-	-	-
2832-3800-000	RMP - Interest Earned	50,000	33,871	50,000	50,000	50,000
	Subtotal	-	-	-	-	-
	Transfer from Reserves	-	-	-	-	-
Total RMP Revenue		-	-	-	-	-
2832-4665-000	Design/ Contract Services	360,000	392,431	-	-	-
	Retainage	-	-	-	-	-
	RMP Fund Transfer to Gen. Fund	360,000	-	-	-	-
Total RMP Expense		360,000	-	-	-	-

Account Number	Description	Budget FY 2025-26	YTD 4/30/2026	Request FY 2026-27	Admin Recomm	Adopted By Coun.
FAPD Spec Ops Fund						
2830-3935-000	Police Special Ops - Other Revenue	-	-	-	-	-
2830-3980-000	Police Special Ops Acct - Interest	-	47	-	-	-
	Subtotal	-	47	-	-	-
	Transfer from Reserves	-	-	-	-	-
	Total FAPD Revenue	-	47	-	-	-
2830-4990-000	Special Police Fund Operations					
	K-9 Vehicle & Equip	-	-	-	-	-
	K-9 Animal	-	-	-	-	-
2830-9990-000	FAPD Fund Transfer to Gen. Fund	-	-	-	-	-
	Total FAPD Expense	-	-	-	-	-

Account Number	Description	Budget FY 2025-26	YTD 4/30/2026	Request FY 2026-27	Admin Recomm	Adopted By Coun.
Debt Service						
	Capital lease/purchase Principal	-	-	785,000	785,000	785,000
	Capital lease/purchase Interest	-	-	-	-	-
Total Operating - Debt Service		-	-	785,000	785,000	785,000