

CITY OF LITTLE RIVER- ACADEMY

Annual Budget

**Fiscal Year
October 1, 2025 – September 30, 2026**

Mayor

Domingo Montalbo

Council Members

Russ Nelson, Mayor Pro-Tem

David Newsome

James Baker

Robert Kirkpatrick Jr.

Elmer Williams

City Administrator

Tammy Cockrum

City Secretary

Anysia Johnson

Chief of Police

Brian Orange

City Attorney

James Parker

City budget includes the effective tax rate of \$0.390 per \$100 of value which will decrease compared to 2025 taxes.

EXHIBIT A ATTACHED

		Current Budget	Oct 25-Sept '26
Income			
300 · Franchise Tax Revenue		110,000	100,000
302 Restricted Street Income			32,000
307 · Property Taxes			
307.1 · Delinquent years collected			
307.2 · Refunds			
307.4 · Penalties & Interest			
307.5 · M&O Property Tax			
Total 307 · Property Taxes		467,344	580,180
308 · Sales Tax Revenue		160,000	172,000
309 · Bingo Tax Revenue		2,290	2,200
311 · Building Permit Revenue		1,000	23,000
312 · Court Income		250,000	230,000
313 · Suspense			0
316 · Grant Income			0
318 · Interest Income		96,000	75,000
319 · Police Income			0
319.1 · SRO Income		75,000	0
319.2 · Accident Reports/Open Records		100	100
319.3 · Child Safety - Restricted		2,260	2,300
319.6 · Law Enforcement Education fur		1,500	2,000
Total 319 · Police Income			4,400
321 · Copy/Fax			25
Total Income		1,165,494	1,218,805
Gross Profit			1,218,805
Expense			
500 · General & Administrative			
511 · Monthly Software Expense		3,900	5,100
512 · PO Box Rental/ Postage		150	1,800
514 · Salary City Administrator		35,000	40,000
515 · Salaries - City Secretary		77,000	55,000
517 · Contract Labor			0
518 Engineer Expense		35,000	790
519 · Building Permit		1,500	20,000
520 · Publications		3,000	500
522 · Election Expense		3,500	2,500
524 Health Dept Expenses		5,000	5,315
525 · Employee Health		5,654	4,800
526 · Utilities		7,500	
526.1 Old Building			1,000
526.2 Street Lights		15,000	15,000
526.3 Garbage Expense			300
526.4 New Building			13,300
526.5 Water			950
526.6 Gas			2,400
Tot Utilities			32,950
527 · Donations - VFD		12,000	12,000
529 · Telephone & Internet		3,500	4,000
530 · Repairs & Maintenance			0
530.001 · Maintenance Payroll			59,000
530.003 · Repair & Maint. Supplies			1,000
530.004 · Equipment Repair & Maintenance			3,000
530.005 · Repair & Maint. Contract Work			0
Total 530 · Repairs & Maintenance		40,000	63,000
531 · Street Repairs			0
531.1 · Street Repair & Maintenance			131,785

		Current Budget	Oct 25-Sept '26
	531.2 · Street Repair Contract Labor		0
	Total 531 · Street Repairs	235,000	131,785
	533 · County Fees	5,000	8,000
	535 · Insurance & Bonds	30,000	26,000
	539 · Employee & Staff Meals	1,000	2,000
	542 SS/MEDI Expense	6,500	7,344
	543 TWC Tax	275	234
	554 · Computer-IT Expense	5,000	1,000
	563 · Legal Expense	5,000	4,000
	565 · Audit Expense	18,000	10,000
	566 · Office Supplies	4,000	5,000
	568 · Conferences & Seminars	5,000	5,000
	570 · Bank Charges & Credit Card Fees	2,000	250
	571 · Leased Equipment		1,500
	573 Spring Fling Expense	2,500	0
	580 · Membership Fees & Dues	1,200	1,500
	590 Grant Related Expenses	10,000	0
	595 Suspense		0
	596 · Equipment Fuel	1,375	1,000
	Total 500 · General & Administrative	580,054	452,368
	597 · Parks and Recreation		0
	597.1 · LRA Ballfield		10,000
	Total 597 · Parks and Recreation		10,000
	600 · Police Department		0
	615 · PD Salaries	304,080	306,000
	616 Crossing Guard Fund Expense	2,250	2,300
	617 · PD Employee Health	22,080	26,700
	618 PD SS/Medi Tax Expense	23,262	23,300
	619 PD TWC Tax Expense	585	585
	620 · PD IT Expense	20,000	3,000
	621 · Animal Control	2,000	600
	622 · PD Investigation Expense	2,000	1,000
	623 · PD Equipment	12,000	29,000
	624 · PD Vehicles	0	60,000
	629 · PD Cell Phone & Internet	3,800	6,500
	630 · PD Fuel	15,000	20,000
	631 · PD Membership Fees & Dues	4,000	4,000
	632 · PD Training & Seminars	3,000	500
	653 · PD Uniforms	2,500	2,500
	666 · PD Supplies	4,000	3,500
	Total 600 · Police Department	420,557	489,485
	650 · Court		0
	665 · OMNI Court Costs		206
	667 · Court Bailiff		1,305
	668 · State Court Costs	112,500	184,000
	669 · Court Expense-Judge	9,000	9,600
	670 · Court Salary		0
	670.1 · Court Employee Health		4,600
	670 · Court Salary - Other		43,680
	Total 670 · Court Salary		48,280
	671 · Court Attorney Fees		6,153
	672 · Court-Training & Seminars	1,500	1,286
	674 · Court-Software and IT Expense	5,000	542
	678 · Collection Fees		13,962
	679 · Court Postage		602
	681 · Court Supplies	10,000	1,018

					Current Budget	Oct 25-Sept '26
				Total 650 · Court	138,000	266,953
				66000 · Payroll Expenses		0
				66900 · Reconciliation Discrepancies		0
				700 · Grant Expenditures		0
				702 · CDBG Grant Expenses		0
				704 · HMGP Grant Expense		0
				Total 700 · Grant Expenditures	26,883	0
				Total Expense	1,165,494	1,218,805
				Net Income		0