

Budget Comparison Report

Group Summary

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
Fund: 101 - GENERAL FUND										
Department: 00000 - GENERAL GOVERNMENT										
Revenue										
31 - TAXES	6,541,878.66	6,666,434.85	6,978,738.82	7,173,623.00	7,958,651.00	785,028.00	10.94%	7,818,650.00	-140,001.00	-1.76%
33 - INTERGOVERNMENTAL	3,505,792.33	4,122,819.18	2,279,320.74	3,912,020.00	4,058,524.00	146,504.00	3.74%	4,058,524.00	0.00	0.00%
34 - CHARGES FOR SERVICES	585,430.00	607,055.00	620,286.00	620,286.00	645,098.00	24,812.00	4.00%	645,098.00	0.00	0.00%
36 - MISCELLANEOUS	945,791.22	1,028,221.76	444,111.71	384,935.86	555,019.00	170,083.14	44.18%	524,014.00	-31,005.00	-5.59%
39 - OTHER FINANCING REVENUE	65,188.79	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	11,644,081.00	12,424,530.79	10,322,457.27	12,090,864.86	13,217,292.00	1,126,427.14	9.32%	13,046,286.00	-171,006.00	-1.29%
Expense										
52 - EMPLOYEE BENEFITS	2,259.00	2,289.00	2,588.50	2,436.00	2,700.00	264.00	10.84%	2,700.00	0.00	0.00%
53 - PURCHASED SERVICES	77,144.61	100,481.33	123,357.74	150,838.00	122,256.00	-28,582.00	-18.95%	131,256.00	9,000.00	7.36%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	50,944.57	8,858.85	4,162.38	10,635.00	5,635.00	-5,000.00	-47.01%	5,635.00	0.00	0.00%
58 - OTHER EXPENDITURES	255,920.45	289,362.87	431,059.89	232,000.00	247,300.00	15,300.00	6.59%	247,300.00	0.00	0.00%
Total Expense:	386,268.63	400,992.05	561,168.51	395,909.00	377,891.00	-18,018.00	-4.55%	386,891.00	9,000.00	2.38%
Total Department: 00000 - GENERAL GOVERNMENT:	11,257,812.37	12,023,538.74	9,761,288.76	11,694,955.86	12,839,401.00	1,144,445.14	9.79%	12,659,395.00	-180,006.00	-1.40%
Department: 41100 - MAYOR & COUNCIL										
Revenue										
33 - INTERGOVERNMENTAL	6,705.32	0.00	500.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
36 - MISCELLANEOUS	6,200.27	77.32	338.94	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	12,905.59	77.32	838.94	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	51,372.52	54,629.81	51,437.17	55,663.00	57,683.00	2,020.00	3.63%	57,683.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	4,226.53	5,997.78	5,879.87	8,736.37	9,377.00	640.63	7.33%	8,934.00	-443.00	-4.72%
53 - PURCHASED SERVICES	5,441.66	4,157.74	4,612.69	5,498.00	5,498.00	0.00	0.00%	5,450.00	-48.00	-0.87%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	10,609.75	15,362.52	9,576.60	14,500.00	13,650.00	-850.00	-5.86%	13,650.00	0.00	0.00%
58 - OTHER EXPENDITURES	97,718.43	89,134.00	125,436.09	91,948.00	107,594.00	15,646.00	17.02%	107,594.00	0.00	0.00%
Total Expense:	169,368.89	169,281.85	196,942.42	176,345.37	193,802.00	17,456.63	9.90%	193,311.00	-491.00	-0.25%
Total Department: 41100 - MAYOR & COUNCIL:	-156,463.30	-169,204.53	-196,103.48	-176,345.37	-193,802.00	-17,456.63	9.90%	-193,311.00	491.00	-0.25%
Department: 41200 - CABLE COMMISSION										
Revenue										
32 - LICENSES & PERMITS	1,870.00	2,800.00	740.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	0.00	1,230.00	11,422.50	0.00	10,000.00	10,000.00	0.00%	10,000.00	0.00	0.00%
36 - MISCELLANEOUS	77.00	2,050.49	2,255.34	100.00	2,100.00	2,000.00	2,000.00%	2,100.00	0.00	0.00%
Total Revenue:	1,947.00	6,080.49	14,417.84	100.00	12,100.00	12,000.00	12,000.00%	12,100.00	0.00	0.00%

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				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
Expense										
51 - SALARIES & WAGES	154,882.81	168,716.51	164,081.15	176,031.47	191,526.00	15,494.53	8.80%	191,526.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	61,639.53	65,591.25	64,926.49	75,923.26	83,803.00	7,879.74	10.38%	82,572.00	-1,231.00	-1.47%
53 - PURCHASED SERVICES	6,280.49	7,624.04	7,318.49	13,816.00	11,026.00	-2,790.00	-20.19%	9,525.00	-1,501.00	-13.61%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	7,331.32	8,595.24	5,781.37	8,550.00	9,850.00	1,300.00	15.20%	9,850.00	0.00	0.00%
58 - OTHER EXPENDITURES	1,798.90	1,117.33	1,144.21	1,805.00	1,830.00	25.00	1.39%	1,830.00	0.00	0.00%
Total Expense:	231,933.05	251,644.37	243,251.71	276,125.73	298,035.00	21,909.27	7.93%	295,303.00	-2,732.00	-0.92%
Total Department: 41200 - CABLE COMMISSION:	-229,986.05	-245,563.88	-228,833.87	-276,025.73	-285,935.00	-9,909.27	3.59%	-283,203.00	2,732.00	-0.96%
Department: 41300 - CITY ADMINISTRATION										
Revenue										
32 - LICENSES & PERMITS	56,865.00	63,310.00	64,910.00	61,175.00	66,200.00	5,025.00	8.21%	66,200.00	0.00	0.00%
34 - CHARGES FOR SERVICES	0.00	0.00	2,100.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
36 - MISCELLANEOUS	16,674.42	14,215.51	6,776.63	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	73,539.42	77,525.51	73,786.63	61,175.00	66,200.00	5,025.00	8.21%	66,200.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	424,784.29	471,582.15	436,785.61	472,167.73	507,554.00	35,386.27	7.49%	507,554.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	126,640.69	136,304.83	139,450.77	161,133.83	175,674.00	14,540.17	9.02%	172,486.00	-3,188.00	-1.81%
53 - PURCHASED SERVICES	29,579.02	40,948.83	25,466.04	72,023.00	71,923.00	-100.00	-0.14%	71,749.00	-174.00	-0.24%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	5,855.09	4,874.51	8,410.94	8,200.00	12,500.00	4,300.00	52.44%	12,500.00	0.00	0.00%
58 - OTHER EXPENDITURES	1,537.68	2,301.46	2,177.71	1,395.00	1,380.00	-15.00	-1.08%	1,380.00	0.00	0.00%
Total Expense:	588,396.77	656,011.78	612,291.07	714,919.56	769,031.00	54,111.44	7.57%	765,669.00	-3,362.00	-0.44%
Total Department: 41300 - CITY ADMINISTRATION:	-514,857.35	-578,486.27	-538,504.44	-653,744.56	-702,831.00	-49,086.44	7.51%	-699,469.00	3,362.00	-0.48%
Department: 41400 - FINANCE										
Revenue										
34 - CHARGES FOR SERVICES	240.00	225.00	345.00	500.00	225.00	-275.00	-55.00%	225.00	0.00	0.00%
36 - MISCELLANEOUS	12.94	7,824.65	5,891.98	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Total Revenue:	252.94	8,049.65	6,236.98	650.00	375.00	-275.00	-42.31%	375.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	283,392.52	308,024.43	294,763.21	318,673.47	335,648.00	16,974.53	5.33%	335,648.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	108,048.48	113,470.39	109,101.54	128,959.28	140,613.00	11,653.72	9.04%	138,711.00	-1,902.00	-1.35%
53 - PURCHASED SERVICES	71,483.22	82,861.89	64,966.86	97,911.00	100,960.00	3,049.00	3.11%	100,825.00	-135.00	-0.13%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	18,933.62	4,644.62	3,441.70	6,200.00	6,300.00	100.00	1.61%	6,300.00	0.00	0.00%
58 - OTHER EXPENDITURES	1,772.13	2,472.13	2,157.98	1,910.00	2,960.00	1,050.00	54.97%	2,960.00	0.00	0.00%
Total Expense:	483,629.97	511,473.46	474,431.29	553,653.75	586,481.00	32,827.25	5.93%	584,444.00	-2,037.00	-0.35%
Total Department: 41400 - FINANCE:	-483,377.03	-503,423.81	-468,194.31	-553,003.75	-586,106.00	-33,102.25	5.99%	-584,069.00	2,037.00	-0.35%

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				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
Department: 41500 - ASSESSING										
Revenue										
34 - CHARGES FOR SERVICES	347.22	800.00	608.00	0.00	200.00	200.00	0.00%	200.00	0.00	0.00%
36 - MISCELLANEOUS	10.00	0.00	403.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	357.22	800.00	1,011.00	0.00	200.00	200.00	0.00%	200.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	258,575.51	294,323.73	222,823.23	241,274.56	261,582.00	20,307.44	8.42%	261,582.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	100,507.76	97,199.89	87,710.17	104,824.08	114,642.00	9,817.92	9.37%	112,243.00	-2,399.00	-2.09%
53 - PURCHASED SERVICES	13,369.30	15,185.60	18,554.91	26,718.00	19,168.00	-7,550.00	-28.26%	19,039.00	-129.00	-0.67%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,185.22	1,742.09	2,395.96	2,200.00	2,200.00	0.00	0.00%	2,200.00	0.00	0.00%
58 - OTHER EXPENDITURES	1,718.25	1,924.59	1,761.50	1,910.00	1,910.00	0.00	0.00%	1,910.00	0.00	0.00%
Total Expense:	375,356.04	410,375.90	333,245.77	376,926.64	399,502.00	22,575.36	5.99%	396,974.00	-2,528.00	-0.63%
Total Department: 41500 - ASSESSING:	-374,998.82	-409,575.90	-332,234.77	-376,926.64	-399,302.00	-22,375.36	5.94%	-396,774.00	2,528.00	-0.63%
Department: 41600 - LEGAL										
Revenue										
36 - MISCELLANEOUS	1,926.61	3,222.50	9,388.30	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	1,926.61	3,222.50	9,388.30	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
53 - PURCHASED SERVICES	195,654.65	173,270.16	184,117.09	216,040.00	212,640.00	-3,400.00	-1.57%	212,640.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	538.44	39.98	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	780.00	780.00	780.00	780.00	0.00	0.00%	780.00	0.00	0.00%
Total Expense:	195,654.65	174,588.60	184,937.07	216,820.00	213,420.00	-3,400.00	-1.57%	213,420.00	0.00	0.00%
Total Department: 41600 - LEGAL:	-193,728.04	-171,366.10	-175,548.77	-216,820.00	-213,420.00	3,400.00	-1.57%	-213,420.00	0.00	0.00%
Department: 41700 - BUILDING MAINTENANCE										
Revenue										
34 - CHARGES FOR SERVICES	39,791.16	49,858.15	42,477.84	53,310.00	60,050.00	6,740.00	12.64%	60,050.00	0.00	0.00%
36 - MISCELLANEOUS	0.00	0.00	440.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	39,791.16	49,858.15	42,917.84	53,310.00	60,050.00	6,740.00	12.64%	60,050.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	146,773.33	181,369.92	175,346.09	192,821.06	204,814.00	11,992.94	6.22%	183,942.00	-20,872.00	-10.19%
52 - EMPLOYEE BENEFITS	71,120.02	88,656.69	88,176.70	102,814.82	112,050.00	9,235.18	8.98%	105,369.00	-6,681.00	-5.96%
53 - PURCHASED SERVICES	44,571.83	44,783.64	44,084.61	48,763.00	50,396.00	1,633.00	3.35%	48,099.00	-2,297.00	-4.56%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	11,157.18	11,100.16	16,792.06	16,400.00	16,800.00	400.00	2.44%	16,800.00	0.00	0.00%
58 - OTHER EXPENDITURES	79.00	160.25	144.00	220.00	230.00	10.00	4.55%	230.00	0.00	0.00%

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59 - OTHER FINANCING USES	10,680.00	19,900.00	28,665.00	28,665.00	33,600.00	4,935.00	17.22%	33,600.00	0.00	0.00%
Total Expense:	284,381.36	345,970.66	353,208.46	389,683.88	417,890.00	28,206.12	7.24%	388,040.00	-29,850.00	-7.14%
Total Department: 41700 - BUILDING MAINTENANCE:	-244,590.20	-296,112.51	-310,290.62	-336,373.88	-357,840.00	-21,466.12	6.38%	-327,990.00	29,850.00	-8.34%
Department: 41750 - ADULT COMMUNITY CENTER										
Revenue										
33 - INTERGOVERNMENTAL	12,143.64	37,052.26	8,007.99	6,000.00	6,000.00	0.00	0.00%	6,000.00	0.00	0.00%
34 - CHARGES FOR SERVICES	280.00	433.00	757.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
36 - MISCELLANEOUS	19,638.36	29,791.80	20,707.20	15,700.00	16,200.00	500.00	3.18%	16,200.00	0.00	0.00%
Total Revenue:	32,062.00	67,277.06	29,472.19	21,700.00	22,200.00	500.00	2.30%	22,200.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	89,462.15	102,797.12	93,447.97	105,312.53	112,074.00	6,761.47	6.42%	112,074.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	35,780.16	39,444.04	36,533.07	43,615.34	47,753.00	4,137.66	9.49%	46,957.00	-796.00	-1.67%
53 - PURCHASED SERVICES	29,912.62	82,462.65	48,053.80	51,692.00	57,460.00	5,768.00	11.16%	55,914.00	-1,546.00	-2.69%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	12,254.20	23,576.67	9,220.78	6,750.00	7,750.00	1,000.00	14.81%	7,750.00	0.00	0.00%
58 - OTHER EXPENDITURES	1,830.00	1,619.00	2,709.00	1,300.00	2,100.00	800.00	61.54%	2,100.00	0.00	0.00%
Total Expense:	169,239.13	249,899.48	189,964.62	208,669.87	227,137.00	18,467.13	8.85%	224,795.00	-2,342.00	-1.03%
Total Department: 41750 - ADULT COMMUNITY CENTER:	-137,177.13	-182,622.42	-160,492.43	-186,969.87	-204,937.00	-17,967.13	9.61%	-202,595.00	2,342.00	-1.14%
Department: 41800 - INFORMATION TECHNOLOGY										
Revenue										
34 - CHARGES FOR SERVICES	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%	7,000.00	0.00	0.00%
Total Revenue:	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%	7,000.00	0.00	0.00%
Expense										
53 - PURCHASED SERVICES	89,322.60	84,600.67	78,137.70	88,330.00	86,500.00	-1,830.00	-2.07%	86,500.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	29,225.03	28,544.12	24,975.03	31,900.00	82,100.00	50,200.00	157.37%	82,100.00	0.00	0.00%
58 - OTHER EXPENDITURES	56,845.66	54,294.34	60,676.18	56,759.00	57,658.00	899.00	1.58%	57,658.00	0.00	0.00%
Total Expense:	175,393.29	167,439.13	163,788.91	176,989.00	226,258.00	49,269.00	27.84%	226,258.00	0.00	0.00%
Total Department: 41800 - INFORMATION TECHNOLOGY:	-168,393.29	-160,439.13	-156,788.91	-169,989.00	-219,258.00	-49,269.00	28.98%	-219,258.00	0.00	0.00%
Department: 42100 - POLICE ADMINISTRATION										
Revenue										
33 - INTERGOVERNMENTAL	870,038.35	310,678.38	357,870.64	259,900.00	251,900.00	-8,000.00	-3.08%	251,900.00	0.00	0.00%
34 - CHARGES FOR SERVICES	80,765.26	82,936.73	46,206.04	65,240.00	65,200.00	-40.00	-0.06%	65,200.00	0.00	0.00%
35 - FINES & FORFEITURES	96,141.09	84,103.33	85,463.21	111,100.00	111,000.00	-100.00	-0.09%	111,000.00	0.00	0.00%
36 - MISCELLANEOUS	310,172.56	288,997.95	304,586.38	280,300.00	280,300.00	0.00	0.00%	280,300.00	0.00	0.00%
Total Revenue:	1,357,117.26	766,716.39	794,126.27	716,540.00	708,400.00	-8,140.00	-1.14%	708,400.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	2,111,598.96	2,434,012.38	2,256,775.93	2,449,102.11	2,691,981.00	242,878.89	9.92%	2,664,696.00	-27,285.00	-1.01%

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52 - EMPLOYEE BENEFITS	824,135.17	898,947.22	891,623.68	1,056,820.83	1,141,351.00	84,530.17	8.00%	1,106,607.00	-34,744.00	-3.04%
53 - PURCHASED SERVICES	260,344.27	320,000.85	285,840.92	338,299.00	321,180.00	-17,119.00	-5.06%	317,805.00	-3,375.00	-1.05%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	101,845.20	146,946.39	120,709.06	145,100.00	148,100.00	3,000.00	2.07%	148,100.00	0.00	0.00%
55 - CAPITAL	0.00	0.00	23,735.97	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	60,076.26	82,944.48	72,202.18	90,679.81	60,630.00	-30,049.81	-33.14%	60,630.00	0.00	0.00%
59 - OTHER FINANCING USES	30,150.00	33,430.00	47,817.00	47,817.00	28,800.00	-19,017.00	-39.77%	28,800.00	0.00	0.00%
Total Expense:	3,388,149.86	3,916,281.32	3,698,704.74	4,127,818.75	4,392,042.00	264,223.25	6.40%	4,326,638.00	-65,404.00	-1.49%
Total Department: 42100 - POLICE ADMINISTRATION:	-2,031,032.60	-3,149,564.93	-2,904,578.47	-3,411,278.75	-3,683,642.00	-272,363.25	7.98%	-3,618,238.00	65,404.00	-1.78%
Department: 42200 - CHEMICAL ASSESSMENT TEAM										
Revenue										
33 - INTERGOVERNMENTAL	83,656.30	86,507.67	56,981.95	60,000.00	85,000.00	25,000.00	41.67%	85,000.00	0.00	0.00%
Total Revenue:	83,656.30	86,507.67	56,981.95	60,000.00	85,000.00	25,000.00	41.67%	85,000.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	31,978.54	25,778.41	24,659.12	29,500.00	31,000.00	1,500.00	5.08%	31,000.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	1,026.52	763.84	1,017.07	2,778.75	3,108.00	329.25	11.85%	2,884.00	-224.00	-7.21%
53 - PURCHASED SERVICES	32,459.73	15,897.93	22,942.74	16,196.00	34,750.00	18,554.00	114.56%	34,653.00	-97.00	-0.28%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	22,129.75	29,830.25	11,120.14	11,345.25	17,000.00	5,654.75	49.84%	17,000.00	0.00	0.00%
58 - OTHER EXPENDITURES	180.00	372.75	194.40	180.00	250.00	70.00	38.89%	250.00	0.00	0.00%
Total Expense:	87,774.54	72,643.18	59,933.47	60,000.00	86,108.00	26,108.00	43.51%	85,787.00	-321.00	-0.37%
Total Department: 42200 - CHEMICAL ASSESSMENT TEAM:	-4,118.24	13,864.49	-2,951.52	0.00	-1,108.00	-1,108.00	0.00%	-787.00	321.00	-28.97%
Department: 42300 - EMERGENCY MANAGEMENT SYSTEMS										
Expense										
53 - PURCHASED SERVICES	9,790.00	20,590.56	2,795.17	20,370.00	20,000.00	-370.00	-1.82%	20,000.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%	1,500.00	0.00	0.00%
58 - OTHER EXPENDITURES	-1.00	0.00	0.00	0.00	150.00	150.00	0.00%	150.00	0.00	0.00%
Total Expense:	9,789.00	20,590.56	2,795.17	20,370.00	21,650.00	1,280.00	6.28%	21,650.00	0.00	0.00%
Total Department: 42300 - EMERGENCY MANAGEMENT SYST...	9,789.00	20,590.56	2,795.17	20,370.00	21,650.00	1,280.00	6.28%	21,650.00	0.00	0.00%
Department: 42400 - FIRE SERVICES										
Revenue										
33 - INTERGOVERNMENTAL	157,423.39	167,354.43	175,669.42	119,000.00	160,000.00	41,000.00	34.45%	160,000.00	0.00	0.00%
34 - CHARGES FOR SERVICES	130,257.98	160,853.85	106,863.92	161,549.00	103,521.00	-58,028.00	-35.92%	103,521.00	0.00	0.00%
36 - MISCELLANEOUS	19,214.99	5,390.62	2,762.42	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	306,896.36	333,598.90	285,295.76	280,549.00	263,521.00	-17,028.00	-6.07%	263,521.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	258,234.57	243,037.35	212,589.30	265,000.00	275,000.00	10,000.00	3.77%	275,000.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	5,143.13	4,930.97	5,351.00	4,661.00	6,604.00	1,943.00	41.69%	4,536.00	-2,068.00	-31.31%
53 - PURCHASED SERVICES	277,536.58	257,926.34	252,025.83	278,136.00	303,054.00	24,918.00	8.96%	302,829.00	-225.00	-0.07%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	52,815.11	46,483.55	48,576.46	87,250.00	64,138.00	-23,112.00	-26.49%	64,138.00	0.00	0.00%
58 - OTHER EXPENDITURES	152,986.24	195,013.51	173,834.43	121,025.00	161,710.00	40,685.00	33.62%	161,710.00	0.00	0.00%
Total Expense:	746,715.63	747,391.72	692,377.02	756,072.00	810,506.00	54,434.00	7.20%	808,213.00	-2,293.00	-0.28%
Total Department: 42400 - FIRE SERVICES:	-439,819.27	-413,792.82	-407,081.26	-475,523.00	-546,985.00	-71,462.00	15.03%	-544,692.00	2,293.00	-0.42%
Department: 42500 - ANIMAL IMPOUNDMENT										
Revenue										
35 - FINES & FORFEITURES	2,628.00	2,540.00	1,640.00	2,400.00	2,400.00	0.00	0.00%	2,400.00	0.00	0.00%
Total Revenue:	2,628.00	2,540.00	1,640.00	2,400.00	2,400.00	0.00	0.00%	2,400.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	20,221.27	20,214.95	19,480.48	23,039.84	24,537.00	1,497.16	6.50%	24,537.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	7,603.61	6,380.93	6,403.91	7,608.44	8,442.00	833.56	10.96%	8,179.00	-263.00	-3.12%
53 - PURCHASED SERVICES	5,683.57	8,340.80	3,504.03	12,505.00	12,626.00	121.00	0.97%	12,696.00	70.00	0.55%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,917.14	2,594.21	1,129.65	2,300.00	1,500.00	-800.00	-34.78%	1,500.00	0.00	0.00%
Total Expense:	35,425.59	37,530.89	30,518.07	45,453.28	47,105.00	1,651.72	3.63%	46,912.00	-193.00	-0.41%
Total Department: 42500 - ANIMAL IMPOUNDMENT:	-32,797.59	-34,990.89	-28,878.07	-43,053.28	-44,705.00	-1,651.72	3.84%	-44,512.00	193.00	-0.43%
Department: 43100 - ENGINEERING										
Revenue										
32 - LICENSES & PERMITS	77,060.00	90,742.00	80,675.00	65,500.00	62,000.00	-3,500.00	-5.34%	62,000.00	0.00	0.00%
33 - INTERGOVERNMENTAL	0.00	0.00	3,178.43	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	764,073.19	313,403.96	271,235.46	850,000.00	650,000.00	-200,000.00	-23.53%	650,000.00	0.00	0.00%
36 - MISCELLANEOUS	75.00	30,205.53	1,177.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	841,208.19	434,351.49	356,265.89	915,500.00	712,000.00	-203,500.00	-22.23%	712,000.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	564,455.34	642,148.77	628,253.47	674,123.27	719,368.00	45,244.73	6.71%	719,368.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	208,237.47	226,613.09	222,555.77	253,277.58	277,324.00	24,046.42	9.49%	268,815.00	-8,509.00	-3.07%
53 - PURCHASED SERVICES	107,358.67	74,014.27	30,144.41	27,437.00	32,210.00	4,773.00	17.40%	31,813.00	-397.00	-1.23%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	19,606.58	21,355.03	24,368.73	42,595.00	44,650.00	2,055.00	4.82%	44,650.00	0.00	0.00%
58 - OTHER EXPENDITURES	26,435.43	16,406.70	17,900.00	2,100.00	1,785.00	-315.00	-15.00%	1,785.00	0.00	0.00%
59 - OTHER FINANCING USES	7,200.00	16,950.00	25,484.00	25,484.00	27,000.00	1,516.00	5.95%	27,000.00	0.00	0.00%
Total Expense:	933,293.49	997,487.86	948,706.38	1,025,016.85	1,102,337.00	77,320.15	7.54%	1,093,431.00	-8,906.00	-0.81%
Total Department: 43100 - ENGINEERING:	-92,085.30	-563,136.37	-592,440.49	-109,516.85	-390,337.00	-280,820.15	256.42%	-381,431.00	8,906.00	-2.28%
Department: 43200 - COMMUNITY PLANNING										
Revenue										
32 - LICENSES & PERMITS	257,748.28	423,316.08	308,346.01	278,800.00	281,300.00	2,500.00	0.90%	310,300.00	29,000.00	10.31%
35 - FINES & FORFEITURES	0.00	0.00	700.00	0.00	500.00	500.00	0.00%	500.00	0.00	0.00%
36 - MISCELLANEOUS	-2,088.03	1,039.61	772.30	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
Total Revenue:	255,660.25	424,355.69	309,818.31	278,900.00	281,900.00	3,000.00	1.08%	310,900.00	29,000.00	10.29%
Expense										
51 - SALARIES & WAGES	353,168.31	366,492.00	354,050.80	382,051.27	407,126.00	25,074.73	6.56%	407,126.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	136,746.32	135,315.22	133,520.01	152,979.23	167,685.00	14,705.77	9.61%	163,410.00	-4,275.00	-2.55%
53 - PURCHASED SERVICES	5,494.94	12,642.48	9,277.17	10,887.00	10,863.00	-24.00	-0.22%	10,670.00	-193.00	-1.78%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	18,579.19	20,281.90	13,514.38	21,300.00	20,800.00	-500.00	-2.35%	20,800.00	0.00	0.00%
58 - OTHER EXPENDITURES	21,743.48	30,874.86	22,071.38	24,000.00	24,045.00	45.00	0.19%	24,045.00	0.00	0.00%
Total Expense:	535,732.24	565,606.46	532,433.74	591,217.50	630,519.00	39,301.50	6.65%	626,051.00	-4,468.00	-0.71%
Total Department: 43200 - COMMUNITY PLANNING:	-280,071.99	-141,250.77	-222,615.43	-312,317.50	-348,619.00	-36,301.50	11.62%	-315,151.00	33,468.00	-9.60%
Department: 43300 - STREET ADMINISTRATION										
Revenue										
32 - LICENSES & PERMITS	0.00	0.00	10,500.00	0.00	9,000.00	9,000.00	0.00%	9,000.00	0.00	0.00%
33 - INTERGOVERNMENTAL	42,293.36	52,396.15	37,835.50	43,160.00	45,593.00	2,433.00	5.64%	45,593.00	0.00	0.00%
36 - MISCELLANEOUS	35,065.37	33,655.37	16,379.96	30,000.00	30,000.00	0.00	0.00%	30,000.00	0.00	0.00%
Total Revenue:	77,358.73	86,051.52	64,715.46	73,160.00	84,593.00	11,433.00	15.63%	84,593.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	621,332.48	663,150.81	676,615.46	732,718.99	786,891.00	54,172.01	7.39%	786,891.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	271,722.59	279,470.67	309,697.29	335,478.49	384,814.00	49,335.51	14.71%	379,109.00	-5,705.00	-1.48%
53 - PURCHASED SERVICES	518,940.26	480,016.81	401,165.16	549,718.00	563,784.00	14,066.00	2.56%	591,241.00	27,457.00	4.87%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	102,909.53	74,498.20	113,288.46	98,925.00	106,300.00	7,375.00	7.46%	106,300.00	0.00	0.00%
58 - OTHER EXPENDITURES	2,165.00	3,271.00	4,617.00	640.00	1,565.00	925.00	144.53%	1,565.00	0.00	0.00%
59 - OTHER FINANCING USES	19,590.00	42,860.00	83,903.00	83,903.00	63,000.00	-20,903.00	-24.91%	63,000.00	0.00	0.00%
Total Expense:	1,536,659.86	1,543,267.49	1,589,286.37	1,801,383.48	1,906,354.00	104,970.52	5.83%	1,928,106.00	21,752.00	1.14%
Total Department: 43300 - STREET ADMINISTRATION:	-1,459,301.13	-1,457,215.97	-1,524,570.91	-1,728,223.48	-1,821,761.00	-93,537.52	5.41%	-1,843,513.00	-21,752.00	1.19%
Department: 43302 - STREET LIGHTING										
Expense										
53 - PURCHASED SERVICES	277,521.48	277,521.48	254,394.69	277,522.00	281,605.00	4,083.00	1.47%	281,605.00	0.00	0.00%
Total Expense:	277,521.48	277,521.48	254,394.69	277,522.00	281,605.00	4,083.00	1.47%	281,605.00	0.00	0.00%
Total Department: 43302 - STREET LIGHTING:	277,521.48	277,521.48	254,394.69	277,522.00	281,605.00	4,083.00	1.47%	281,605.00	0.00	0.00%
Department: 43400 - AIRPORT										
Revenue										
33 - INTERGOVERNMENTAL	327,889.57	105,748.13	13,797.96	91,027.00	91,027.00	0.00	0.00%	91,027.00	0.00	0.00%
36 - MISCELLANEOUS	192,879.75	207,311.23	220,535.82	205,511.95	224,780.00	19,268.05	9.38%	224,780.00	0.00	0.00%
Total Revenue:	520,769.32	313,059.36	234,333.78	296,538.95	315,807.00	19,268.05	6.50%	315,807.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	224,642.28	252,892.02	256,373.66	248,400.32	272,215.00	23,814.68	9.59%	272,215.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
52 - EMPLOYEE BENEFITS	93,336.54	103,820.17	101,578.98	116,727.10	127,938.00	11,210.90	9.60%	123,333.00	-4,605.00	-3.60%
53 - PURCHASED SERVICES	401,905.91	180,472.21	228,522.80	268,079.00	309,906.00	41,827.00	15.60%	308,632.00	-1,274.00	-0.41%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	60,910.81	47,935.99	43,599.50	61,900.00	60,550.00	-1,350.00	-2.18%	60,550.00	0.00	0.00%
58 - OTHER EXPENDITURES	7,853.00	8,816.50	15,322.00	9,320.00	15,765.00	6,445.00	69.15%	15,765.00	0.00	0.00%
59 - OTHER FINANCING USES	15,600.00	32,380.00	62,767.00	62,767.00	64,200.00	1,433.00	2.28%	64,200.00	0.00	0.00%
Total Expense:	804,248.54	626,316.89	708,163.94	767,193.42	850,574.00	83,380.58	10.87%	844,695.00	-5,879.00	-0.69%
Total Department: 43400 - AIRPORT:	-283,479.22	-313,257.53	-473,830.16	-470,654.47	-534,767.00	-64,112.53	13.62%	-528,888.00	5,879.00	-1.10%
Department: 45100 - COMMUNITY SERVICE ADMIN										
Revenue										
33 - INTERGOVERNMENTAL	84,514.06	84,514.06	143,811.62	99,015.55	100,228.00	1,212.45	1.22%	100,228.00	0.00	0.00%
34 - CHARGES FOR SERVICES	2,773.00	5,625.25	2,731.25	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
36 - MISCELLANEOUS	1,902.00	3,507.68	6,027.50	3,500.00	3,500.00	0.00	0.00%	3,500.00	0.00	0.00%
Total Revenue:	89,189.06	93,646.99	152,570.37	105,515.55	106,728.00	1,212.45	1.15%	106,728.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	116,268.01	124,406.72	120,100.68	143,589.20	147,704.00	4,114.80	2.87%	147,704.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	53,001.08	24,108.83	21,428.98	27,790.90	53,377.00	25,586.10	92.07%	37,949.00	-15,428.00	-28.90%
53 - PURCHASED SERVICES	9,949.64	29,816.97	30,421.60	58,011.00	47,096.00	-10,915.00	-18.82%	47,005.00	-91.00	-0.19%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	53,603.23	43,660.32	39,185.91	34,250.00	44,750.00	10,500.00	30.66%	44,750.00	0.00	0.00%
58 - OTHER EXPENDITURES	15,642.33	21,034.53	13,433.87	15,150.00	16,172.00	1,022.00	6.75%	16,172.00	0.00	0.00%
59 - OTHER FINANCING USES	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	251,464.29	243,027.37	224,571.04	278,791.10	309,099.00	30,307.90	10.87%	293,580.00	-15,519.00	-5.02%
Total Department: 45100 - COMMUNITY SERVICE ADMIN:	-162,275.23	-149,380.38	-72,000.67	-173,275.55	-202,371.00	-29,095.45	16.79%	-186,852.00	15,519.00	-7.67%
Department: 45150 - AFTER SCHOOL PROGRAMS										
Revenue										
36 - MISCELLANEOUS	0.00	0.00	31.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	0.00	0.00	31.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	0.00	0.00	0.00	10,000.00	8,000.00	-2,000.00	-20.00%	8,000.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	283.00	347.00	391.00	1,920.00	1,666.00	-254.00	-13.23%	1,474.00	-192.00	-11.52%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Total Expense:	283.00	347.00	391.00	14,920.00	12,666.00	-2,254.00	-15.11%	12,474.00	-192.00	-1.52%
Total Department: 45150 - AFTER SCHOOL PROGRAMS:	-283.00	-347.00	-360.00	-14,920.00	-12,666.00	2,254.00	-15.11%	-12,474.00	192.00	-1.52%
Department: 45200 - PARKS										
Revenue										
33 - INTERGOVERNMENTAL	0.00	29,662.18	48,215.02	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
36 - MISCELLANEOUS	147,979.11	174,343.45	106,978.56	59,000.00	65,000.00	6,000.00	10.17%	65,000.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
Total Revenue:	147,979.11	204,005.63	155,193.58	59,000.00	65,000.00	6,000.00	10.17%	65,000.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	372,044.03	415,613.95	410,483.12	425,970.13	460,509.00	34,538.87	8.11%	460,509.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	131,211.70	138,063.12	138,806.45	159,475.04	177,578.00	18,102.96	11.35%	171,986.00	-5,592.00	-3.15%
53 - PURCHASED SERVICES	295,161.75	284,468.47	326,526.53	332,349.00	337,024.00	4,675.00	1.41%	327,879.00	-9,145.00	-2.71%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	105,378.09	109,672.39	102,706.64	121,400.00	122,300.00	900.00	0.74%	122,300.00	0.00	0.00%
55 - CAPITAL	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	6,698.32	15,358.83	23,666.71	4,525.00	505.00	-4,020.00	-88.84%	505.00	0.00	0.00%
59 - OTHER FINANCING USES	10,500.00	26,880.00	38,486.00	38,486.00	32,400.00	-6,086.00	-15.81%	32,400.00	0.00	0.00%
Total Expense:	930,993.89	990,056.76	1,040,675.45	1,082,205.17	1,130,316.00	48,110.83	4.45%	1,115,579.00	-14,737.00	-1.30%
Total Department: 45200 - PARKS:	-783,014.78	-786,051.13	-885,481.87	-1,023,205.17	-1,065,316.00	-42,110.83	4.12%	-1,050,579.00	14,737.00	-1.38%
Department: 45300 - AQUATIC CENTER										
Revenue										
34 - CHARGES FOR SERVICES	103,453.41	93,151.92	105,533.18	92,000.00	100,000.00	8,000.00	8.70%	100,000.00	0.00	0.00%
36 - MISCELLANEOUS	23,574.76	23,909.82	23,472.69	24,000.00	26,250.00	2,250.00	9.38%	26,250.00	0.00	0.00%
Total Revenue:	127,028.17	117,061.74	129,005.87	116,000.00	126,250.00	10,250.00	8.84%	126,250.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	97,141.92	106,955.37	79,613.53	91,000.00	105,000.00	14,000.00	15.38%	105,000.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	10,835.53	12,706.04	10,340.96	10,649.50	12,177.00	1,527.50	14.34%	11,428.00	-749.00	-6.15%
53 - PURCHASED SERVICES	69,820.31	58,460.28	59,334.99	82,547.00	83,185.00	638.00	0.77%	81,033.00	-2,152.00	-2.59%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	64,841.99	70,520.87	57,554.55	76,100.00	84,500.00	8,400.00	11.04%	84,500.00	0.00	0.00%
58 - OTHER EXPENDITURES	2,151.50	11,094.85	999.80	1,145.00	1,250.00	105.00	9.17%	1,250.00	0.00	0.00%
Total Expense:	244,791.25	259,737.41	207,843.83	261,441.50	286,112.00	24,670.50	9.44%	283,211.00	-2,901.00	-1.01%
Total Department: 45300 - AQUATIC CENTER:	-117,763.08	-142,675.67	-78,837.96	-145,441.50	-159,862.00	-14,420.50	9.91%	-156,961.00	2,901.00	-1.81%
Department: 45400 - BAND										
Revenue										
36 - MISCELLANEOUS	0.00	0.00	11.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	0.00	0.00	11.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	3,600.00	3,600.00	2,500.00	4,000.00	3,900.00	-100.00	-2.50%	3,900.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	457.40	351.40	313.25	423.00	446.00	23.00	5.44%	414.00	-32.00	-7.17%
53 - PURCHASED SERVICES	11.00	5.00	9.00	6.00	5.00	-1.00	-16.67%	5.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,507.93	504.10	270.88	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
Total Expense:	5,576.33	4,460.50	3,093.13	6,429.00	6,351.00	-78.00	-1.21%	6,319.00	-32.00	-0.50%
Total Department: 45400 - BAND:	-5,576.33	-4,460.50	-3,082.13	-6,429.00	-6,351.00	78.00	-1.21%	-6,319.00	32.00	-0.50%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)		2026 FINAL	Increase / (Decrease)	
Department: 45500 - LIBRARY										
Expense										
58 - OTHER EXPENDITURES	720,625.00	746,180.00	789,088.00	789,088.00	824,447.00	35,359.00	4.48%	824,447.00	0.00	0.00%
Total Expense:	720,625.00	746,180.00	789,088.00	789,088.00	824,447.00	35,359.00	4.48%	824,447.00	0.00	0.00%
Total Department: 45500 - LIBRARY:	720,625.00	746,180.00	789,088.00	789,088.00	824,447.00	35,359.00	4.48%	824,447.00	0.00	0.00%
Department: 45600 - COMMUNITY EDUCATION										
Revenue										
33 - INTERGOVERNMENTAL	0.00	28,725.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	35,892.00	42,221.00	35,523.00	50,000.00	50,000.00	0.00	0.00%	50,000.00	0.00	0.00%
36 - MISCELLANEOUS	0.00	0.00	338.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	35,892.00	70,946.00	35,861.00	50,000.00	50,000.00	0.00	0.00%	50,000.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	88,926.56	101,983.09	99,656.75	115,724.40	120,597.00	4,872.60	4.21%	120,597.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	22,893.48	40,536.74	40,841.28	48,658.20	53,062.00	4,403.80	9.05%	51,072.00	-1,990.00	-3.75%
53 - PURCHASED SERVICES	15,066.04	41,941.26	12,698.82	18,000.00	18,300.00	300.00	1.67%	18,300.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	18,706.49	1,365.66	703.53	5,000.00	5,250.00	250.00	5.00%	5,250.00	0.00	0.00%
58 - OTHER EXPENDITURES	125.00	4,550.00	5.00	930.00	930.00	0.00	0.00%	930.00	0.00	0.00%
Total Expense:	145,717.57	190,376.75	153,905.38	188,312.60	198,139.00	9,826.40	5.22%	196,149.00	-1,990.00	-1.00%
Total Department: 45600 - COMMUNITY EDUCATION:	-109,825.57	-119,430.75	-118,044.38	-138,312.60	-148,139.00	-9,826.40	7.10%	-146,149.00	1,990.00	-1.34%
Department: 45700 - RECREATION										
Revenue										
34 - CHARGES FOR SERVICES	262,197.17	296,528.88	216,011.15	255,000.00	275,000.00	20,000.00	7.84%	275,000.00	0.00	0.00%
36 - MISCELLANEOUS	28,301.64	13,866.70	20,826.90	2,000.00	6,000.00	4,000.00	200.00%	6,000.00	0.00	0.00%
Total Revenue:	290,498.81	310,395.58	236,838.05	257,000.00	281,000.00	24,000.00	9.34%	281,000.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	183,924.46	191,257.37	185,578.55	170,662.40	201,341.00	30,678.60	17.98%	201,341.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	30,869.27	30,253.04	39,807.41	33,498.51	42,083.00	8,584.49	25.63%	40,502.00	-1,581.00	-3.76%
53 - PURCHASED SERVICES	46,476.54	55,746.51	44,454.84	43,700.00	38,700.00	-5,000.00	-11.44%	38,700.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	43,033.84	35,586.22	24,129.23	39,500.00	39,500.00	0.00	0.00%	39,500.00	0.00	0.00%
58 - OTHER EXPENDITURES	3,584.44	3,661.38	348.50	4,265.00	4,015.00	-250.00	-5.86%	4,015.00	0.00	0.00%
Total Expense:	307,888.55	316,504.52	294,318.53	291,625.91	325,639.00	34,013.09	11.66%	324,058.00	-1,581.00	-0.49%
Total Department: 45700 - RECREATION:	-17,389.74	-6,108.94	-57,480.48	-34,625.91	-44,639.00	-10,013.09	28.92%	-43,058.00	1,581.00	-3.54%
Department: 49900 - TRANSFERS										
Revenue										
39 - OTHER FINANCING REVENUE	424,625.00	650,000.00	400,000.00	400,000.00	400,000.00	0.00	0.00%	400,000.00	0.00	0.00%
Total Revenue:	424,625.00	650,000.00	400,000.00	400,000.00	400,000.00	0.00	0.00%	400,000.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)		2026 FINAL	Increase / (Decrease)	
Expense										
59 - OTHER FINANCING USES	51,255.37	143,244.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	51,255.37	143,244.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	373,369.63	506,755.59	400,000.00	400,000.00	400,000.00	0.00	0.00%	400,000.00	0.00	0.00%
Total Fund: 101 - GENERAL FUND:	2,300,842.24	1,501,408.58	-824,214.50	-25,000.00	-63,000.00	-38,000.00	152.00%	-68,000.00	-5,000.00	7.94%
Fund: 208 - EDA ADMINISTRATION										
Department: 46300 - ECONOMIC DEVELOPMENT AUTHORITY										
Revenue										
31 - TAXES	173,857.20	173,777.26	173,705.10	175,000.00	151,657.00	-23,343.00	-13.34%	151,000.00	-657.00	-0.43%
33 - INTERGOVERNMENTAL	74,506.00	72,506.00	14,844.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
34 - CHARGES FOR SERVICES	1,800.00	3,600.00	0.00	2,000.00	3,500.00	1,500.00	75.00%	3,500.00	0.00	0.00%
36 - MISCELLANEOUS	83,572.78	110,151.89	49,729.78	36,689.00	68,100.00	31,411.00	85.61%	67,486.00	-614.00	-0.90%
Total Revenue:	333,735.98	360,035.15	238,279.38	213,689.00	223,257.00	9,568.00	4.48%	221,986.00	-1,271.00	-0.57%
Expense										
51 - SALARIES & WAGES	105,379.53	120,974.47	110,389.64	119,294.24	128,959.00	9,664.76	8.10%	128,959.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	42,420.89	44,269.54	43,517.92	51,217.76	54,970.00	3,752.24	7.33%	53,733.00	-1,237.00	-2.25%
53 - PURCHASED SERVICES	8,236.99	85,085.80	10,435.38	27,207.00	30,130.00	2,923.00	10.74%	30,096.00	-34.00	-0.11%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	498.38	579.57	457.85	350.00	850.00	500.00	142.86%	850.00	0.00	0.00%
58 - OTHER EXPENDITURES	8,848.00	6,723.00	7,853.00	8,348.00	8,348.00	0.00	0.00%	8,348.00	0.00	0.00%
Total Expense:	165,383.79	257,632.38	172,653.79	206,417.00	223,257.00	16,840.00	8.16%	221,986.00	-1,271.00	-0.57%
Total Department: 46300 - ECONOMIC DEVELOPMENT AUTH...	168,352.19	102,402.77	65,625.59	7,272.00	0.00	-7,272.00	-100.00%	0.00	0.00	0.00%
Total Fund: 208 - EDA ADMINISTRATION:	168,352.19	102,402.77	65,625.59	7,272.00	0.00	-7,272.00	-100.00%	0.00	0.00	0.00%
Fund: 258 - RED BARON ARENA										
Department: 45900 - AMATEUR SPORTS CENTER										
Revenue										
34 - CHARGES FOR SERVICES	6,745.00	270.00	6,865.47	500.00	6,000.00	5,500.00	1,100.00%	6,000.00	0.00	0.00%
36 - MISCELLANEOUS	258,758.26	314,020.36	231,871.88	220,914.27	238,500.00	17,585.73	7.96%	238,500.00	0.00	0.00%
Total Revenue:	265,503.26	314,290.36	238,737.35	221,414.27	244,500.00	23,085.73	10.43%	244,500.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	268,645.21	308,834.24	285,282.80	318,180.82	348,280.00	30,099.18	9.46%	348,280.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	102,795.91	114,841.76	114,935.94	128,806.45	144,491.00	15,684.55	12.18%	139,019.00	-5,472.00	-3.79%
53 - PURCHASED SERVICES	373,075.67	369,650.04	330,152.99	400,855.00	407,435.00	6,580.00	1.64%	405,744.00	-1,691.00	-0.42%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	27,492.40	27,155.03	35,739.50	46,600.00	47,100.00	500.00	1.07%	47,100.00	0.00	0.00%
58 - OTHER EXPENDITURES	1,765.75	2,088.75	1,100.00	755.00	855.00	100.00	13.25%	855.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)		2026 FINAL	Increase / (Decrease)	
59 - OTHER FINANCING USES	0.00	0.00	21,267.00	21,267.00	34,200.00	12,933.00	60.81%	34,200.00	0.00	0.00%
Total Expense:	773,774.94	822,569.82	788,478.23	916,464.27	982,361.00	65,896.73	7.19%	975,198.00	-7,163.00	-0.73%
Total Department: 45900 - AMATEUR SPORTS CENTER:	-508,271.68	-508,279.46	-549,740.88	-695,050.00	-737,861.00	-42,811.00	6.16%	-730,698.00	7,163.00	-0.97%
Department: 49900 - TRANSFERS										
Revenue										
39 - OTHER FINANCING REVENUE	643,000.00	644,712.00	695,050.00	695,050.00	400,000.00	-295,050.00	-42.45%	400,000.00	0.00	0.00%
Total Revenue:	643,000.00	644,712.00	695,050.00	695,050.00	400,000.00	-295,050.00	-42.45%	400,000.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	643,000.00	644,712.00	695,050.00	695,050.00	400,000.00	-295,050.00	-42.45%	400,000.00	0.00	0.00%
Total Fund: 258 - RED BARON ARENA:	134,728.32	136,432.54	145,309.12	0.00	-337,861.00	-337,861.00	0.00%	-330,698.00	7,163.00	-2.12%
Fund: 270 - MERIT										
Department: 42600 - MERIT OPERATIONS										
Revenue										
34 - CHARGES FOR SERVICES	0.00	325.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
36 - MISCELLANEOUS	50,303.27	65,831.00	45,473.85	47,725.66	53,060.00	5,334.34	11.18%	53,060.00	0.00	0.00%
Total Revenue:	50,303.27	66,156.00	45,473.85	47,725.66	53,060.00	5,334.34	11.18%	53,060.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	60,115.33	65,458.73	62,034.19	72,158.00	77,102.00	4,944.00	6.85%	77,102.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	32,000.93	31,832.90	31,555.77	37,990.66	41,568.00	3,577.34	9.42%	40,960.00	-608.00	-1.46%
53 - PURCHASED SERVICES	67,010.50	86,462.00	71,141.60	96,797.00	99,917.00	3,120.00	3.22%	98,123.00	-1,794.00	-1.80%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	5,746.91	2,750.50	8,154.08	11,300.00	11,300.00	0.00	0.00%	11,300.00	0.00	0.00%
58 - OTHER EXPENDITURES	1,864.17	2,355.42	2,970.17	2,530.00	6,020.00	3,490.00	137.94%	6,020.00	0.00	0.00%
Total Expense:	166,737.84	188,859.55	175,855.81	220,775.66	235,907.00	15,131.34	6.85%	233,505.00	-2,402.00	-1.02%
Total Department: 42600 - MERIT OPERATIONS:	-116,434.57	-122,703.55	-130,381.96	-173,050.00	-182,847.00	-9,797.00	5.66%	-180,445.00	2,402.00	-1.31%
Department: 49900 - TRANSFERS										
Revenue										
39 - OTHER FINANCING REVENUE	171,500.00	166,258.00	173,050.00	173,050.00	100,000.00	-73,050.00	-42.21%	100,000.00	0.00	0.00%
Total Revenue:	171,500.00	166,258.00	173,050.00	173,050.00	100,000.00	-73,050.00	-42.21%	100,000.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	171,500.00	166,258.00	173,050.00	173,050.00	100,000.00	-73,050.00	-42.21%	100,000.00	0.00	0.00%
Total Fund: 270 - MERIT:	55,065.43	43,554.45	42,668.04	0.00	-82,847.00	-82,847.00	0.00%	-80,445.00	2,402.00	-2.90%
Fund: 401 - CAPITAL EQUIPMENT FUND										
Department: 00000 - GENERAL GOVERNMENT										
Revenue										
31 - TAXES	151,515.55	299,685.44	495,258.80	500,000.00	500,000.00	0.00	0.00%	500,000.00	0.00	0.00%
33 - INTERGOVERNMENTAL	182,850.00	200,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
36 - MISCELLANEOUS	0.00	143,222.70	27,843.13	0.00	28,400.00	28,400.00	0.00%	28,400.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)		2026 FINAL	Increase / (Decrease)	
Total Revenue:	334,365.55	642,908.14	523,101.93	500,000.00	528,400.00	28,400.00	5.68%	528,400.00	0.00	0.00%
Expense										
53 - PURCHASED SERVICES	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
55 - CAPITAL	53,608.23	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	53,608.23	0.00	25,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 00000 - GENERAL GOVERNMENT:	280,757.32	642,908.14	498,101.93	500,000.00	528,400.00	28,400.00	5.68%	528,400.00	0.00	0.00%
Department: 41200 - CABLE COMMISSION										
Revenue										
31 - TAXES	26,030.26	18,156.00	13,319.25	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
Total Revenue:	26,030.26	18,156.00	13,319.25	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
Expense										
53 - PURCHASED SERVICES	2,255.00	5,519.71	2,255.00	2,500.00	3,000.00	500.00	20.00%	3,000.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	3,124.02	31,262.00	0.00	4,000.00	7,000.00	3,000.00	75.00%	7,000.00	0.00	0.00%
55 - CAPITAL	13,801.47	0.00	0.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
Total Expense:	19,180.49	36,781.71	2,255.00	16,500.00	20,000.00	3,500.00	21.21%	20,000.00	0.00	0.00%
Total Department: 41200 - CABLE COMMISSION:	6,849.77	-18,625.71	11,064.25	3,500.00	0.00	-3,500.00	-100.00%	0.00	0.00	0.00%
Department: 42100 - POLICE ADMINISTRATION										
Revenue										
39 - OTHER FINANCING REVENUE	0.00	0.00	13,630.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	0.00	0.00	13,630.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
55 - CAPITAL	0.00	0.00	224,963.87	136,000.00	136,000.00	0.00	0.00%	136,000.00	0.00	0.00%
Total Expense:	0.00	0.00	224,963.87	136,000.00	136,000.00	0.00	0.00%	136,000.00	0.00	0.00%
Total Department: 42100 - POLICE ADMINISTRATION:	0.00	0.00	-211,333.87	-136,000.00	-136,000.00	0.00	0.00%	-136,000.00	0.00	0.00%
Department: 42400 - FIRE SERVICES										
Expense										
55 - CAPITAL	32,850.00	40,045.21	0.00	21,000.00	63,000.00	42,000.00	200.00%	63,000.00	0.00	0.00%
Total Expense:	32,850.00	40,045.21	0.00	21,000.00	63,000.00	42,000.00	200.00%	63,000.00	0.00	0.00%
Total Department: 42400 - FIRE SERVICES:	32,850.00	40,045.21	0.00	21,000.00	63,000.00	42,000.00	200.00%	63,000.00	0.00	0.00%
Department: 43100 - ENGINEERING										
Expense										
55 - CAPITAL	0.00	39,413.29	0.00	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%
Total Expense:	0.00	39,413.29	0.00	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%
Total Department: 43100 - ENGINEERING:	0.00	39,413.29	0.00	47,000.00	0.00	-47,000.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)		2026 FINAL	Increase / (Decrease)	
Department: 43300 - STREET ADMINISTRATION										
Revenue										
33 - INTERGOVERNMENTAL	1,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
36 - MISCELLANEOUS	0.00	2,864.49	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	0.00	0.00	4,300.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	1,250,000.00	2,864.49	4,300.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
53 - PURCHASED SERVICES	8,685.05	951.34	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	646.00	299.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
55 - CAPITAL	1,453,711.89	100,672.93	433,540.95	226,720.00	252,750.00	26,030.00	11.48%	256,500.00	3,750.00	1.48%
Total Expense:	1,463,042.94	101,923.37	433,540.95	226,720.00	252,750.00	26,030.00	11.48%	256,500.00	3,750.00	1.48%
Total Department: 43300 - STREET ADMINISTRATION:	-213,042.94	-99,058.88	-429,240.95	-226,720.00	-252,750.00	-26,030.00	11.48%	-256,500.00	-3,750.00	1.48%
Department: 43400 - AIRPORT										
Revenue										
33 - INTERGOVERNMENTAL	0.00	134,252.67	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	0.00	134,252.67	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
53 - PURCHASED SERVICES	6,532.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
55 - CAPITAL	73,498.86	184,064.79	0.00	0.00	12,000.00	12,000.00	0.00%	12,000.00	0.00	0.00%
Total Expense:	80,031.06	184,064.79	0.00	0.00	12,000.00	12,000.00	0.00%	12,000.00	0.00	0.00%
Total Department: 43400 - AIRPORT:	-80,031.06	-49,812.12	0.00	0.00	-12,000.00	-12,000.00	0.00%	-12,000.00	0.00	0.00%
Department: 45200 - PARKS										
Revenue										
36 - MISCELLANEOUS	0.00	100.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	0.00	0.00	44,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	0.00	100.00	44,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	1,365.98	0.00	706.06	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
55 - CAPITAL	72,298.20	91,825.59	142,916.88	77,500.00	32,500.00	-45,000.00	-58.06%	32,500.00	0.00	0.00%
Total Expense:	73,664.18	91,825.59	143,622.94	77,500.00	32,500.00	-45,000.00	-58.06%	32,500.00	0.00	0.00%
Total Department: 45200 - PARKS:	-73,664.18	-91,725.59	-99,622.94	-77,500.00	-32,500.00	45,000.00	-58.06%	-32,500.00	0.00	0.00%
Department: 49900 - TRANSFERS										
Revenue										
39 - OTHER FINANCING REVENUE	51,255.37	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	51,255.37	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
Expense										
59 - OTHER FINANCING USES	0.00	0.00	49,800.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	0.00	0.00	49,800.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	51,255.37	0.00	-49,800.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Fund: 401 - CAPITAL EQUIPMENT FUND:	-60,725.72	304,227.34	-280,831.58	-4,720.00	32,150.00	36,870.00	-781.14%	28,400.00	-3,750.00	-11.66%
Fund: 495 - PUBLIC IMPROVE REVOLVING										
Department: 00000 - GENERAL GOVERNMENT										
Revenue										
31 - TAXES	365,297.20	477,660.58	447,231.01	450,000.00	422,000.00	-28,000.00	-6.22%	422,000.00	0.00	0.00%
33 - INTERGOVERNMENTAL	384,200.28	7,000.00	21,192.00	49,650.00	34,042.00	-15,608.00	-31.44%	34,042.00	0.00	0.00%
36 - MISCELLANEOUS	30,377.28	45,149.72	26,269.96	14,401.00	42,900.00	28,499.00	197.90%	42,900.00	0.00	0.00%
Total Revenue:	779,874.76	529,810.30	494,692.97	514,051.00	498,942.00	-15,109.00	-2.94%	498,942.00	0.00	0.00%
Total Department: 00000 - GENERAL GOVERNMENT:	779,874.76	529,810.30	494,692.97	514,051.00	498,942.00	-15,109.00	-2.94%	498,942.00	0.00	0.00%
Department: 43300 - STREET ADMINISTRATION										
Revenue										
33 - INTERGOVERNMENTAL	0.00	0.00	188,973.03	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
36 - MISCELLANEOUS	74,210.72	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	74,210.72	0.00	188,973.03	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
53 - PURCHASED SERVICES	3,629.14	2,299.24	2,328.87	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	608.00	598.20	770.26	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
55 - CAPITAL	635,144.59	533,195.76	525,002.13	650,000.00	650,000.00	0.00	0.00%	650,000.00	0.00	0.00%
Total Expense:	639,381.73	536,093.20	528,101.26	650,000.00	650,000.00	0.00	0.00%	650,000.00	0.00	0.00%
Total Department: 43300 - STREET ADMINISTRATION:	-565,171.01	-536,093.20	-339,128.23	-650,000.00	-650,000.00	0.00	0.00%	-650,000.00	0.00	0.00%
Department: 45200 - PARKS										
Expense										
53 - PURCHASED SERVICES	0.00	47,090.00	775.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	0.00	0.00	1,553.34	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
55 - CAPITAL	0.00	0.00	424,142.97	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
58 - OTHER EXPENDITURES	0.00	0.00	408.60	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	0.00	47,090.00	426,880.41	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 45200 - PARKS:	0.00	47,090.00	426,880.41	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
Department: 49900 - TRANSFERS										
Revenue										
39 - OTHER FINANCING REVENUE	0.00	761,456.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	0.00	761,456.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	0.00	761,456.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Fund: 495 - PUBLIC IMPROVE REVOLVING:	214,703.75	708,083.51	-271,315.67	-135,949.00	-151,058.00	-15,109.00	11.11%	-151,058.00	0.00	0.00%
Fund: 602 - WASTE WATER OPERATING										
Department: 47000 - DEBT SERVICE										
Expense										
53 - PURCHASED SERVICES	873.25	646.84	868.26	660.00	660.00	0.00	0.00%	660.00	0.00	0.00%
56 - DEBT SERVICE	222,015.10	188,619.31	172,586.88	172,146.88	172,528.00	381.12	0.22%	172,528.00	0.00	0.00%
Total Expense:	222,888.35	189,266.15	173,455.14	172,806.88	173,188.00	381.12	0.22%	173,188.00	0.00	0.00%
Total Department: 47000 - DEBT SERVICE:	222,888.35	189,266.15	173,455.14	172,806.88	173,188.00	381.12	0.22%	173,188.00	0.00	0.00%
Department: 49500 - WASTE WATER										
Revenue										
31 - TAXES	4,131.80	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
33 - INTERGOVERNMENTAL	46,356.00	43,286.93	4,320.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
36 - MISCELLANEOUS	417,805.37	413,618.20	293,541.28	189,336.58	211,794.00	22,457.42	11.86%	211,794.00	0.00	0.00%
37 - PROPRIETARY OPERATING	5,558,951.07	6,095,429.77	5,042,876.27	6,077,798.00	6,456,969.00	379,171.00	6.24%	6,456,969.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	32,696.17	32,696.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	6,059,940.41	6,585,031.03	5,340,737.55	6,267,134.58	6,668,763.00	401,628.42	6.41%	6,668,763.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	886,465.37	1,021,739.95	918,610.25	993,342.53	1,060,312.00	66,969.47	6.74%	1,010,022.00	-50,290.00	-4.74%
52 - EMPLOYEE BENEFITS	515,533.75	316,116.32	402,620.81	448,964.60	506,950.00	57,985.40	12.92%	482,076.00	-24,874.00	-4.91%
53 - PURCHASED SERVICES	1,119,786.86	1,079,439.24	1,149,296.27	1,196,392.00	1,454,281.00	257,889.00	21.56%	1,435,495.00	-18,786.00	-1.29%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	561,848.44	571,540.32	460,426.36	602,470.00	612,800.00	10,330.00	1.71%	612,800.00	0.00	0.00%
55 - CAPITAL	1,790,190.84	1,690,230.09	2,097,958.06	1,627,750.00	1,605,310.00	-22,440.00	-1.38%	1,605,310.00	0.00	0.00%
58 - OTHER EXPENDITURES	83,232.56	145,024.35	90,539.64	96,610.67	94,544.00	-2,066.67	-2.14%	94,544.00	0.00	0.00%
59 - OTHER FINANCING USES	9,450.00	6,180.00	9,446.00	9,446.00	0.00	-9,446.00	-100.00%	0.00	0.00	0.00%
Total Expense:	4,966,507.82	4,830,270.27	5,128,897.39	4,974,975.80	5,334,197.00	359,221.20	7.22%	5,240,247.00	-93,950.00	-1.76%
Total Department: 49500 - WASTE WATER:	1,093,432.59	1,754,760.76	211,840.16	1,292,158.78	1,334,566.00	42,407.22	3.28%	1,428,516.00	93,950.00	7.04%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
Department: 49900 - TRANSFERS										
Expense										
59 - OTHER FINANCING USES	0.00	0.00	0.00	55,747.24	0.00	-55,747.24	-100.00%	0.00	0.00	0.00%
Total Expense:	0.00	0.00	0.00	55,747.24	0.00	-55,747.24	-100.00%	0.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	0.00	0.00	0.00	55,747.24	0.00	-55,747.24	-100.00%	0.00	0.00	0.00%
Total Fund: 602 - WASTE WATER OPERATING:	870,544.24	1,565,494.61	38,385.02	1,063,604.66	1,161,378.00	97,773.34	9.19%	1,255,328.00	93,950.00	8.09%
Fund: 609 - LIQUOR										
Department: 47000 - DEBT SERVICE										
Expense										
56 - DEBT SERVICE	50,338.13	44,326.25	38,317.50	38,317.50	31,620.00	-6,697.50	-17.48%	31,620.00	0.00	0.00%
Total Expense:	50,338.13	44,326.25	38,317.50	38,317.50	31,620.00	-6,697.50	-17.48%	31,620.00	0.00	0.00%
Total Department: 47000 - DEBT SERVICE:	50,338.13	44,326.25	38,317.50	38,317.50	31,620.00	-6,697.50	-17.48%	31,620.00	0.00	0.00%
Department: 49700 - LIQUOR OPERATIONS										
Revenue										
35 - FINES & FORFEITURES	150.33	90.00	90.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
36 - MISCELLANEOUS	118,987.35	135,972.12	62,837.90	47,629.00	82,800.00	35,171.00	73.84%	82,800.00	0.00	0.00%
37 - PROPRIETARY OPERATING	7,376,044.41	7,418,591.53	6,467,057.26	7,754,467.00	7,400,000.00	-354,467.00	-4.57%	7,400,000.00	0.00	0.00%
Total Revenue:	7,495,182.09	7,554,653.65	6,529,985.16	7,802,196.00	7,482,900.00	-319,296.00	-4.09%	7,482,900.00	0.00	0.00%
Expense										
51 - SALARIES & WAGES	426,753.60	497,257.19	462,982.96	518,789.47	531,203.00	12,413.53	2.39%	531,203.00	0.00	0.00%
52 - EMPLOYEE BENEFITS	141,417.58	131,021.03	151,803.22	176,286.67	195,492.00	19,205.33	10.89%	179,887.00	-15,605.00	-7.98%
53 - PURCHASED SERVICES	91,928.44	99,696.59	106,442.20	102,476.00	107,942.00	5,466.00	5.33%	105,245.00	-2,697.00	-2.50%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	125,012.86	101,501.92	84,302.60	112,750.00	110,750.00	-2,000.00	-1.77%	110,750.00	0.00	0.00%
55 - CAPITAL	93,953.00	93,056.00	5,563.49	91,460.00	93,100.00	1,640.00	1.79%	93,100.00	0.00	0.00%
58 - OTHER EXPENDITURES	142,828.46	158,157.30	147,763.69	107,640.00	147,640.00	40,000.00	37.16%	147,640.00	0.00	0.00%
Total Expense:	1,021,893.94	1,080,690.03	958,858.16	1,109,402.14	1,186,127.00	76,724.86	6.92%	1,167,825.00	-18,302.00	-1.54%
Total Department: 49700 - LIQUOR OPERATIONS:	6,473,288.15	6,473,963.62	5,571,127.00	6,692,793.86	6,296,773.00	-396,020.86	-5.92%	6,315,075.00	18,302.00	0.29%
Department: 49701 - LIQUOR OPERATIONS										
Expense										
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	5,256,596.72	5,189,122.13	4,567,024.49	5,504,296.00	5,198,389.00	-305,907.00	-5.56%	5,198,389.00	0.00	0.00%
Total Expense:	5,256,596.72	5,189,122.13	4,567,024.49	5,504,296.00	5,198,389.00	-305,907.00	-5.56%	5,198,389.00	0.00	0.00%
Total Department: 49701 - LIQUOR OPERATIONS:	5,256,596.72	5,189,122.13	4,567,024.49	5,504,296.00	5,198,389.00	-305,907.00	-5.56%	5,198,389.00	0.00	0.00%
Department: 49900 - TRANSFERS										
Expense										
59 - OTHER FINANCING USES	774,625.00	600,000.00	600,000.00	600,000.00	600,000.00	0.00	0.00%	600,000.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)		2026 FINAL	Increase / (Decrease)	
Total Expense:	774,625.00	600,000.00	600,000.00	600,000.00	600,000.00	0.00	0.00%	600,000.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	774,625.00	600,000.00	600,000.00	600,000.00	600,000.00	0.00	0.00%	600,000.00	0.00	0.00%
Total Fund: 609 - LIQUOR:	391,728.30	640,515.24	365,785.01	550,180.36	466,764.00	-83,416.36	-15.16%	485,066.00	18,302.00	3.92%
Fund: 630 - SURFACE WATER MGT UTILITY										
Department: 47000 - DEBT SERVICE										
Expense										
53 - PURCHASED SERVICES	538.60	471.50	699.76	532.00	573.00	41.00	7.71%	573.00	0.00	0.00%
56 - DEBT SERVICE	120,730.38	148,284.35	136,497.86	139,884.85	139,596.00	-288.85	-0.21%	171,898.00	32,302.00	23.14%
Total Expense:	121,268.98	148,755.85	137,197.62	140,416.85	140,169.00	-247.85	-0.18%	172,471.00	32,302.00	23.05%
Total Department: 47000 - DEBT SERVICE:	121,268.98	148,755.85	137,197.62	140,416.85	140,169.00	-247.85	-0.18%	172,471.00	32,302.00	23.05%
Department: 49600 - STORM WATER										
Revenue										
31 - TAXES	-3,676.93	2,711.21	5,650.09	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
32 - LICENSES & PERMITS	4,770.00	5,010.00	3,540.00	3,500.00	3,500.00	0.00	0.00%	3,500.00	0.00	0.00%
36 - MISCELLANEOUS	129,896.16	143,333.71	50,449.31	42,780.00	58,400.00	15,620.00	36.51%	58,400.00	0.00	0.00%
37 - PROPRIETARY OPERATING	1,276,263.42	1,303,808.65	984,350.44	1,336,798.00	1,367,104.00	30,306.00	2.27%	1,367,104.00	0.00	0.00%
39 - OTHER FINANCING REVENUE	46,871.27	75,167.53	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	1,454,123.92	1,530,031.10	1,043,989.84	1,387,078.00	1,433,004.00	45,926.00	3.31%	1,433,004.00	0.00	0.00%
Expense										
53 - PURCHASED SERVICES	438,472.42	427,369.18	427,963.72	416,309.00	439,486.00	23,177.00	5.57%	485,070.00	45,584.00	10.37%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	4,943.48	911.68	1,049.17	15,200.00	15,200.00	0.00	0.00%	15,200.00	0.00	0.00%
55 - CAPITAL	995,610.39	816,724.00	132,964.25	887,730.00	799,921.00	-87,809.00	-9.89%	799,921.00	0.00	0.00%
58 - OTHER EXPENDITURES	29,091.25	38,283.86	1,125.00	8,820.00	9,550.00	730.00	8.28%	9,550.00	0.00	0.00%
Total Expense:	1,468,117.54	1,283,288.72	563,102.14	1,328,059.00	1,264,157.00	-63,902.00	-4.81%	1,309,741.00	45,584.00	3.61%
Total Department: 49600 - STORM WATER:	-13,993.62	246,742.38	480,887.70	59,019.00	168,847.00	109,828.00	186.09%	123,263.00	-45,584.00	-27.00%
Department: 49900 - TRANSFERS										
Expense										
59 - OTHER FINANCING USES	0.00	0.00	0.00	49,023.21	0.00	-49,023.21	-100.00%	0.00	0.00	0.00%
Total Expense:	0.00	0.00	0.00	49,023.21	0.00	-49,023.21	-100.00%	0.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	0.00	0.00	0.00	49,023.21	0.00	-49,023.21	-100.00%	0.00	0.00	0.00%
Total Fund: 630 - SURFACE WATER MGT UTILITY:	-135,262.60	97,986.53	343,690.08	-130,421.06	28,678.00	159,099.06	-121.99%	-49,208.00	-77,886.00	-271.59%
Fund: 701 - CENTRAL FLEET										
Department: 00000 - GENERAL GOVERNMENT										
Revenue										
36 - MISCELLANEOUS	4,949.56	6,978.30	4,538.69	2,990.00	4,000.00	1,010.00	33.78%	4,000.00	0.00	0.00%

Budget Comparison Report

Categor...	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)		2026 FINAL	Increase / (Decrease)	
39 - OTHER FINANCING REVENUE	53,356.00	29,152.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:	58,305.56	36,130.30	4,538.69	2,990.00	4,000.00	1,010.00	33.78%	4,000.00	0.00	0.00%
Expense										
53 - PURCHASED SERVICES	400.00	395.00	14,007.84	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	17,065.56	1,101.65	771.95	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
55 - CAPITAL	0.00	180,722.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
56 - DEBT SERVICE	108,933.05	427,287.65	141,533.15	210,355.00	279,466.00	69,111.00	32.85%	279,466.00	0.00	0.00%
58 - OTHER EXPENDITURES	-39,230.13	28,781.34	37,284.72	0.00	425.00	425.00	0.00%	425.00	0.00	0.00%
Total Expense:	87,168.48	638,287.64	193,597.66	210,355.00	279,891.00	69,536.00	33.06%	279,891.00	0.00	0.00%
Total Department: 00000 - GENERAL GOVERNMENT:	-28,862.92	-602,157.34	-189,058.97	-207,365.00	-275,891.00	-68,526.00	33.05%	-275,891.00	0.00	0.00%
Department: 49900 - TRANSFERS										
Revenue										
39 - OTHER FINANCING REVENUE	106,170.00	178,580.00	317,835.00	317,835.00	283,200.00	-34,635.00	-10.90%	283,200.00	0.00	0.00%
Total Revenue:	106,170.00	178,580.00	317,835.00	317,835.00	283,200.00	-34,635.00	-10.90%	283,200.00	0.00	0.00%
Total Department: 49900 - TRANSFERS:	106,170.00	178,580.00	317,835.00	317,835.00	283,200.00	-34,635.00	-10.90%	283,200.00	0.00	0.00%
Total Fund: 701 - CENTRAL FLEET:	77,307.08	-423,577.34	128,776.03	110,470.00	7,309.00	-103,161.00	-93.38%	7,309.00	0.00	0.00%
Report Total:	4,017,283.23	4,676,528.23	-246,122.86	1,435,436.96	1,061,513.00	-373,923.96	-26.05%	1,096,694.00	35,181.00	3.31%

Budget Comparison Report

Fund Summary

Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2025 FINAL	2026 PRE	Increase / (Decrease)	2026 FINAL	Increase / (Decrease)		
101 - GENERAL FUND	2,300,842.24	1,501,408.58	-824,214.50	-25,000.00	-63,000.00	-38,000.00	152.00%	-68,000.00	-5,000.00	7.94%
208 - EDA ADMINISTRATION	168,352.19	102,402.77	65,625.59	7,272.00	0.00	-7,272.00	-100.00%	0.00	0.00	0.00%
258 - RED BARON ARENA	134,728.32	136,432.54	145,309.12	0.00	-337,861.00	-337,861.00	0.00%	-330,698.00	7,163.00	-2.12%
270 - MERIT	55,065.43	43,554.45	42,668.04	0.00	-82,847.00	-82,847.00	0.00%	-80,445.00	2,402.00	-2.90%
401 - CAPITAL EQUIPMENT FUND	-60,725.72	304,227.34	-280,831.58	-4,720.00	32,150.00	36,870.00	-781.14%	28,400.00	-3,750.00	-11.66%
495 - PUBLIC IMPROVE REVOLVING	214,703.75	708,083.51	-271,315.67	-135,949.00	-151,058.00	-15,109.00	11.11%	-151,058.00	0.00	0.00%
602 - WASTE WATER OPERATING	870,544.24	1,565,494.61	38,385.02	1,063,604.66	1,161,378.00	97,773.34	9.19%	1,255,328.00	93,950.00	8.09%
609 - LIQUOR	391,728.30	640,515.24	365,785.01	550,180.36	466,764.00	-83,416.36	-15.16%	485,066.00	18,302.00	3.92%
630 - SURFACE WATER MGT UTILITY	-135,262.60	97,986.53	343,690.08	-130,421.06	28,678.00	159,099.06	-121.99%	-49,208.00	-77,886.00	-271.59%
701 - CENTRAL FLEET	77,307.08	-423,577.34	128,776.03	110,470.00	7,309.00	-103,161.00	-93.38%	7,309.00	0.00	0.00%
Report Total:	4,017,283.23	4,676,528.23	-246,122.86	1,435,436.96	1,061,513.00	-373,923.96	-26.05%	1,096,694.00	35,181.00	3.31%

Dept #	Department		2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Increase (Decrease)	% Change
GENERAL FUND - 101								
00000	General Government	Revenues and Other Financing Sources	\$ 11,644,081.00	\$ 12,424,530.79	\$ 12,090,864.86	\$ 13,046,286.00	\$ 955,421.14	7.90%
		Expenditures and Other Financing Uses	386,268.63	400,992.05	395,909.00	386,891.00	(9,018.00)	-2.28%
		Net	\$ 11,257,812.37	\$ 12,023,538.74	\$ 11,694,955.86	\$ 12,659,395.00	\$ 964,439.14	
41100	Mayor & Council	Revenues and Other Financing Sources	\$ 12,905.59	\$ 77.32	\$ -	\$ -	\$ -	
		Expenditures and Other Financing Uses	169,368.89	169,281.85	176,345.37	193,311.00	16,965.63	9.62%
		Net	\$ (156,463.30)	\$ (169,204.53)	\$ (176,345.37)	\$ (193,311.00)	\$ (16,965.63)	
41200	Cable Commission	Revenues and Other Financing Sources	\$ 1,947.00	\$ 6,080.49	\$ 100.00	\$ 12,100.00	\$ 12,000.00	12000.00%
		Expenditures and Other Financing Uses	231,933.05	251,644.37	276,125.73	295,303.00	19,177.27	6.95%
		Net	\$ (229,986.05)	\$ (245,563.88)	\$ (276,025.73)	\$ (283,203.00)	\$ (7,177.27)	
41300	City Administration	Revenues and Other Financing Sources	\$ 73,539.42	\$ 77,525.51	\$ 61,175.00	\$ 66,200.00	\$ 5,025.00	8.21%
		Expenditures and Other Financing Uses	588,396.77	656,011.78	714,919.56	765,669.00	50,749.44	7.10%
		Net	\$ (514,857.35)	\$ (578,486.27)	\$ (653,744.56)	\$ (699,469.00)	\$ (45,724.44)	
41400	Finance	Revenues and Other Financing Sources	\$ 252.94	\$ 8,049.65	\$ 650.00	\$ 375.00	\$ (275.00)	-42.31%
		Expenditures and Other Financing Uses	483,629.97	511,473.46	553,653.75	584,444.00	30,790.25	5.56%
		Net	\$ (483,377.03)	\$ (503,423.81)	\$ (553,003.75)	\$ (584,069.00)	\$ (31,065.25)	
41500	Assessing	Revenues and Other Financing Sources	\$ 357.22	\$ 800.00	\$ -	\$ 200.00	\$ 200.00	
		Expenditures and Other Financing Uses	375,356.04	410,375.90	376,926.64	396,974.00	20,047.36	5.32%
		Net	\$ (374,998.82)	\$ (409,575.90)	\$ (376,926.64)	\$ (396,774.00)	\$ (19,847.36)	
41600	Legal	Revenues and Other Financing Sources	\$ 1,926.61	\$ 3,222.50	\$ -	\$ -	\$ -	
		Expenditures and Other Financing Uses	195,654.65	174,588.60	216,820.00	213,420.00	(3,400.00)	-1.57%
		Net	\$ (193,728.04)	\$ (171,366.10)	\$ (216,820.00)	\$ (213,420.00)	\$ 3,400.00	
41700	Building Maintenance	Revenues and Other Financing Sources	\$ 39,791.16	\$ 49,858.15	\$ 53,310.00	\$ 60,050.00	\$ 6,740.00	12.64%
		Expenditures and Other Financing Uses	284,381.36	345,970.66	389,683.88	388,040.00	(1,643.88)	-0.42%
		Net	\$ (244,590.20)	\$ (296,112.51)	\$ (336,373.88)	\$ (327,990.00)	\$ 8,383.88	
41750	Adult Community Center	Revenues and Other Financing Sources	\$ 32,062.00	\$ 67,277.06	\$ 21,700.00	\$ 22,200.00	\$ 500.00	2.30%
		Expenditures and Other Financing Uses	169,239.13	249,899.48	208,669.87	224,795.00	16,125.13	7.73%
		Net	\$ (137,177.13)	\$ (182,622.42)	\$ (186,969.87)	\$ (202,595.00)	\$ (15,625.13)	
41800	Information Technology	Revenues and Other Financing Sources	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -	
		Expenditures and Other Financing Uses	175,393.29	167,439.13	176,989.00	226,258.00	49,269.00	27.84%
		Net	\$ (168,393.29)	\$ (160,439.13)	\$ (169,989.00)	\$ (219,258.00)	\$ (49,269.00)	
42100	Police Administration	Revenues and Other Financing Sources	\$ 1,357,117.26	\$ 766,716.39	\$ 716,540.00	\$ 708,400.00	\$ (8,140.00)	-1.14%
		Expenditures and Other Financing Uses	3,388,149.86	3,916,281.32	4,127,818.75	4,326,638.00	198,819.25	4.82%
		Net	\$ (2,031,032.60)	\$ (3,149,564.93)	\$ (3,411,278.75)	\$ (3,618,238.00)	\$ (206,959.25)	
42200	Chemical Assessment Team	Revenues and Other Financing Sources	\$ 83,656.30	\$ 86,507.67	\$ 60,000.00	\$ 85,000.00	\$ 25,000.00	41.67%
		Expenditures and Other Financing Uses	87,774.54	72,643.18	60,000.00	85,787.00	25,787.00	42.98%
		Net	\$ (4,118.24)	\$ 13,864.49	\$ -	\$ (787.00)	\$ (787.00)	
42300	Emergency Management System	Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
		Expenditures and Other Financing Uses	9,789.00	20,590.56	20,370.00	21,650.00	1,280.00	6.28%

2026 Proposed Budgets ****12/11/25 ***

Dept #	Department		2023	2024	2025	2026	\$ Increase (Decrease)	% Change
			Actual	Actual	Budget	Budget		
		Net	\$ (9,789.00)	\$ (20,590.56)	\$ (20,370.00)	\$ (21,650.00)	\$ (1,280.00)	
42400	Fire Service	Revenues and Other Financing Sources	\$ 306,896.36	\$ 333,598.90	\$ 280,549.00	\$ 263,521.00	\$ (17,028.00)	-6.07%
		Expenditures and Other Financing Uses	746,715.63	747,391.72	756,072.00	808,213.00	52,141.00	6.90%
		Net	\$ (439,819.27)	\$ (413,792.82)	\$ (475,523.00)	\$ (544,692.00)	\$ (69,169.00)	
42500	Animal Impoundment	Revenues and Other Financing Sources	\$ 2,628.00	\$ 2,540.00	\$ 2,400.00	\$ 2,400.00	\$ -	
		Expenditures and Other Financing Uses	35,425.59	37,530.89	45,453.28	46,912.00	1,458.72	3.21%
		Net	\$ (32,797.59)	\$ (34,990.89)	\$ (43,053.28)	\$ (44,512.00)	\$ (1,458.72)	
43100	Engineering	Revenues and Other Financing Sources	\$ 841,208.19	\$ 434,351.49	\$ 915,500.00	\$ 712,000.00	\$ (203,500.00)	-22.23%
		Expenditures and Other Financing Uses	933,293.49	997,487.86	1,025,016.85	1,093,431.00	68,414.15	6.67%
		Net	\$ (92,085.30)	\$ (563,136.37)	\$ (109,516.85)	\$ (381,431.00)	\$ (271,914.15)	
43200	Community Planning	Revenues and Other Financing Sources	\$ 255,660.25	\$ 424,355.69	\$ 278,900.00	\$ 310,900.00	\$ 32,000.00	11.47%
		Expenditures and Other Financing Uses	535,732.24	565,606.46	591,217.50	626,051.00	34,833.50	5.89%
		Net	\$ (280,071.99)	\$ (141,250.77)	\$ (312,317.50)	\$ (315,151.00)	\$ (2,833.50)	
43300	Street Admin	Revenues and Other Financing Sources	\$ 77,358.73	\$ 86,051.52	\$ 73,160.00	\$ 84,593.00	\$ 11,433.00	15.63%
		Expenditures and Other Financing Uses	1,536,659.86	1,543,267.49	1,801,383.48	1,928,106.00	126,722.52	7.03%
		Net	\$ (1,459,301.13)	\$ (1,457,215.97)	\$ (1,728,223.48)	\$ (1,843,513.00)	\$ (115,289.52)	
43302	Street Lighting	Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
		Expenditures and Other Financing Uses	277,521.48	277,521.48	277,522.00	281,605.00	4,083.00	1.47%
		Net	\$ (277,521.48)	\$ (277,521.48)	\$ (277,522.00)	\$ (281,605.00)	\$ (4,083.00)	1.47%
43400	Airport	Revenues and Other Financing Sources	\$ 520,769.32	\$ 313,059.36	\$ 296,538.95	\$ 315,807.00	\$ 19,268.05	6.50%
		Expenditures and Other Financing Uses	804,248.54	626,316.89	767,193.42	844,695.00	77,501.58	10.10%
		Net	\$ (283,479.22)	\$ (313,257.53)	\$ (470,654.47)	\$ (528,888.00)	\$ (58,233.53)	
45100	Community Services	Revenues and Other Financing Sources	\$ 89,189.06	\$ 93,646.99	\$ 105,515.55	\$ 106,728.00	\$ 1,212.45	1.15%
		Expenditures and Other Financing Uses	251,464.29	243,027.37	278,791.10	293,580.00	14,788.90	5.30%
		Net	\$ (162,275.23)	\$ (149,380.38)	\$ (173,275.55)	\$ (186,852.00)	\$ (13,576.45)	
45150	After School Programs	Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
		Expenditures and Other Financing Uses	283.00	347.00	14,920.00	12,474.00	(2,446.00)	-16.39%
		Net	\$ (283.00)	\$ (347.00)	\$ (14,920.00)	\$ (12,474.00)	\$ 2,446.00	
45200	Parks	Revenues and Other Financing Sources	\$ 147,979.11	\$ 204,005.63	\$ 59,000.00	\$ 65,000.00	\$ 6,000.00	10.17%
		Expenditures and Other Financing Uses	930,993.89	990,056.76	1,082,205.17	1,115,579.00	33,373.83	3.08%
		Net	\$ (783,014.78)	\$ (786,051.13)	\$ (1,023,205.17)	\$ (1,050,579.00)	\$ (27,373.83)	
45300	Aquatic Center	Revenues and Other Financing Sources	\$ 127,028.17	\$ 117,061.74	\$ 116,000.00	\$ 126,250.00	\$ 10,250.00	8.84%
		Expenditures and Other Financing Uses	244,791.25	259,737.41	261,441.50	283,211.00	21,769.50	8.33%
		Net	\$ (117,763.08)	\$ (142,675.67)	\$ (145,441.50)	\$ (156,961.00)	\$ (11,519.50)	
45400	Band	Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
		Expenditures and Other Financing Uses	5,576.33	4,460.50	6,429.00	6,319.00	(110.00)	-1.71%
		Net	\$ (5,576.33)	\$ (4,460.50)	\$ (6,429.00)	\$ (6,319.00)	\$ 110.00	
45500	Library	Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	

2026 Proposed Budgets ***12/11/25 ***

Dept #	Department	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Increase (Decrease)	% Change
	Expenditures and Other Financing Uses	720,625.00	746,180.00	789,088.00	824,447.00	35,359.00	4.48%
	Net	\$ (720,625.00)	\$ (746,180.00)	\$ (789,088.00)	\$ (824,447.00)	\$ (35,359.00)	
45600	Community Education						
	Revenues and Other Financing Sources	\$ 35,892.00	\$ 70,946.00	\$ 50,000.00	\$ 50,000.00	\$ -	
	Expenditures and Other Financing Uses	145,717.57	190,376.75	188,312.60	196,149.00	7,836.40	4.16%
	Net	\$ (109,825.57)	\$ (119,430.75)	\$ (138,312.60)	\$ (146,149.00)	\$ (7,836.40)	
45700	Recreation						
	Revenues and Other Financing Sources	\$ 290,498.81	\$ 310,395.58	\$ 257,000.00	\$ 281,000.00	\$ 24,000.00	9.34%
	Expenditures and Other Financing Uses	307,888.55	316,504.52	291,625.91	324,058.00	32,432.09	11.12%
	Net	\$ (17,389.74)	\$ (6,108.94)	\$ (34,625.91)	\$ (43,058.00)	\$ (8,432.09)	
49900	Transfers						
	Revenues and Other Financing Sources	\$ 424,625.00	\$ 650,000.00	\$ 400,000.00	\$ 400,000.00	\$ -	
	Expenditures and Other Financing Uses	51,255.37	143,244.41	-	-	-	
	Net	\$ 373,369.63	\$ 506,755.59	\$ 400,000.00	\$ 400,000.00	\$ -	
Net GENERAL FUND							
	Revenues and Other Financing Sources	\$ 16,374,369.50	\$ 16,537,658.43	\$ 15,845,903.36	\$ 16,726,010.00	\$ 880,106.64	5.55%
	Expenditures and Other Financing Uses	14,073,527.26	15,036,249.85	15,870,903.36	16,794,010.00	923,106.64	5.82%
	Net	\$ 2,300,842.24	\$ 1,501,408.58	\$ (25,000.00)	\$ (68,000.00)	\$ (43,000.00)	
<u>ECONOMIC DEVELOPMENT AUTHORITY - 208</u>							
46300	EDA						
	Revenues and Other Financing Sources	\$ 333,735.98	\$ 360,035.15	\$ 213,689.00	\$ 221,986.00	\$ 8,297.00	3.88%
	Expenditures and Other Financing Uses	165,383.79	257,632.38	206,417.00	221,986.00	15,569.00	7.54%
	Net	\$ 168,352.19	\$ 102,402.77	\$ 7,272.00	\$ -	\$ (7,272.00)	
<u>ARENA - 258</u>							
45900	Amateur Sports Center						
	Revenues and Other Financing Sources	\$ 908,503.26	\$ 959,002.36	\$ 916,464.27	\$ 644,500.00	\$ (271,964.27)	-29.68%
	Expenditures and Other Financing Uses	773,774.94	822,569.82	916,464.27	975,198.00	58,733.73	6.41%
	Net	\$ 134,728.32	\$ 136,432.54	\$ -	\$ (330,698.00)	\$ (330,698.00)	
<u>MERIT - 270</u>							
42600	MERIT operations						
	Revenues and Other Financing Sources	\$ 221,803.27	\$ 232,414.00	\$ 220,775.66	\$ 153,060.00	\$ (67,715.66)	-30.67%
	Expenditures and Other Financing Uses	166,737.84	188,859.55	220,775.66	233,505.00	12,729.34	5.77%
	Net	\$ 55,065.43	\$ 43,554.45	\$ -	\$ (80,445.00)	\$ (80,445.00)	
<u>CAPITAL EQUIPMENT LEVY - 401</u>							
various	Capital Equipment						
	Revenues and Other Financing Sources	\$ 1,661,651.18	\$ 798,281.30	\$ 520,000.00	\$ 548,400.00	\$ 28,400.00	5.46%
	Expenditures and Other Financing Uses	1,722,376.90	494,053.96	524,720.00	520,000.00	(4,720.00)	-0.90%
	Net	\$ (60,725.72)	\$ 304,227.34	\$ (4,720.00)	\$ 28,400.00	\$ 33,120.00	
<u>STREET IMPROVEMENT LEVY - 495</u>							
43300	Street Improvement						
	Revenues and Other Financing Sources	\$ 854,085.48	\$ 1,291,266.71	\$ 514,051.00	\$ 498,942.00	\$ (15,109.00)	-2.94%
	Expenditures and Other Financing Uses	639,381.73	583,183.20	650,000.00	650,000.00	-	
	Net	\$ 214,703.75	\$ 708,083.51	\$ (135,949.00)	\$ (151,058.00)	\$ (15,109.00)	

2026 Proposed Budgets ***12/11/25 ***

Dept #	Department		2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Increase (Decrease)	% Change
<u>WASTE WATER OPERATING - 602</u>								
49500	Waste Water	Revenues and Other Financing Sources	\$ 6,059,940.41	\$ 6,585,031.03	\$ 6,267,134.58	\$ 6,668,763.00	\$ 401,628.42	6.41%
		Expenditures and Other Financing Uses	5,189,396.17	5,019,536.42	5,203,529.92	5,413,435.00	209,905.08	4.03%
		Net	\$ 870,544.24	\$ 1,565,494.61	\$ 1,063,604.66	\$ 1,255,328.00	\$ 191,723.34	
<u>LIQUOR OPERATIONS - 609</u>								
49700	Liquor	Revenues and Other Financing Sources	\$ 7,495,182.09	\$ 7,554,653.65	\$ 7,802,196.00	\$ 7,482,900.00	\$ (319,296.00)	-4.09%
		Expenditures and Other Financing Uses	7,103,453.79	6,914,138.41	7,252,015.64	6,997,834.00	(254,181.64)	-3.50%
		Net	\$ 391,728.30	\$ 640,515.24	\$ 550,180.36	\$ 485,066.00	\$ (65,114.36)	
<u>STORM WATER - 630</u>								
49600	Storm Water	Revenues and Other Financing Sources	\$ 1,454,123.92	\$ 1,530,031.10	\$ 1,387,078.00	\$ 1,433,004.00	\$ 45,926.00	3.31%
		Expenditures and Other Financing Uses	1,589,386.52	1,432,044.57	1,517,499.06	1,482,212.00	(35,287.06)	-2.33%
		Net	\$ (135,262.60)	\$ 97,986.53	\$ (130,421.06)	\$ (49,208.00)	\$ 81,213.06	
<u>CENTRAL FLEET - 701</u>								
various	Enterprise fleet leasing	Revenues and Other Financing Sources	\$ 164,475.56	\$ 214,710.30	\$ 320,825.00	\$ 287,200.00	\$ (33,625.00)	-10.48%
		Expenditures and Other Financing Uses	87,168.48	638,287.64	210,355.00	279,891.00	69,536.00	33.06%
		Net	\$ 77,307.08	\$ (423,577.34)	\$ 110,470.00	\$ 7,309.00	\$ (103,161.00)	
	report total		\$ 4,017,283.23	\$ 4,676,528.23	\$ 1,435,436.96	\$ 1,096,694.00		