

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code                  | Description               | FY24<br>Actual           | FY25<br>Budget           | FY25<br>Thru 10/31/2025  | FY26<br>Proposed         | 2025-2026<br>Difference | %<br>Difference |
|-------------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-----------------|
| 101-3-0000-31010              | CURRENT PROPERTY TAXES    | \$ (3,754,632.01)        | \$ (4,238,585.00)        | \$ (2,218,640.43)        | \$ (4,428,735.00)        | \$ (190,150.00)         | 4%              |
| 101-3-0000-31020              | DELINQUENT PROPERTY TAXES | \$ (5,090.34)            | \$ -                     | \$ (4,947.78)            | \$ -                     | \$ -                    | 0               |
| 101-3-0000-31030              | FRANCHISE TAXES           | \$ (87,941.75)           | \$ (90,000.00)           | \$ -                     | \$ (90,000.00)           | \$ -                    | 0%              |
| <b>TAXES</b>                  | <b>TOTAL</b>              | <b>\$ (3,847,664.10)</b> | <b>\$ (4,328,585.00)</b> | <b>\$ (2,223,588.21)</b> | <b>\$ (4,518,735.00)</b> | <b>\$ (190,150.00)</b>  | <b>4%</b>       |
| 101-3-4100-32110              | LIQUOR LICENSES           | \$ (41,990.00)           | \$ (38,400.00)           | \$ (46,209.00)           | \$ (45,100.00)           | \$ (6,700.00)           | 17%             |
| 101-3-4100-32180              | BUSINESS LICENSES         | \$ (16,917.50)           | \$ (3,000.00)            | \$ (10,255.00)           | \$ (2,500.00)            | \$ 500.00               | -17%            |
| 101-3-4100-32181              | TOBACCO LICENSES          | \$ (2,800.00)            | \$ (2,800.00)            | \$ -                     | \$ (2,800.00)            | \$ -                    | 0%              |
| 101-3-4100-32182              | PET LICENSES              | \$ (1,620.00)            | \$ (1,000.00)            | \$ (945.00)              | \$ (1,545.00)            | \$ (545.00)             | 55%             |
| 101-3-4100-32183              | THC LICENSES              | \$ (1,050.00)            | \$ (1,650.00)            | \$ (700.00)              | \$ (1,750.00)            | \$ (100.00)             | 6%              |
| 101-3-4100-32210              | BUILDING PERMITS          | \$ (261,543.53)          | \$ (195,000.00)          | \$ (332,460.92)          | \$ (195,000.00)          | \$ -                    | 0%              |
| 101-3-4100-32215              | GOLF CART PERMITS         | \$ (4,710.00)            | \$ (3,830.00)            | \$ (4,900.00)            | \$ (4,040.00)            | \$ (210.00)             | 5%              |
| 101-3-4100-32220              | PLANNING APPLICATIONS     | \$ (14,065.00)           | \$ (6,000.00)            | \$ (5,225.00)            | \$ (6,000.00)            | \$ -                    | 0%              |
| 101-3-4100-32260              | PLAN REVIEW               | \$ (30,176.35)           | \$ (4,000.00)            | \$ (2,770.00)            | \$ (4,000.00)            | \$ -                    | 0%              |
| <b>LICENSES &amp; PERMITS</b> | <b>TOTAL</b>              | <b>\$ (374,872.38)</b>   | <b>\$ (255,680.00)</b>   | <b>\$ (403,464.92)</b>   | <b>\$ (262,735.00)</b>   | <b>\$ (7,055.00)</b>    | <b>3%</b>       |
| 101-3-4100-33180              | AMERICAN RESCUE AID       | \$ (270,611.13)          | \$ -                     | \$ -                     | \$ -                     | \$ -                    | 0               |
| 101-3-4100-33401              | LOCAL GOVERNMENTAL AID    | \$ (1,183,527.00)        | \$ (1,185,369.00)        | \$ (592,684.50)          | \$ (1,189,668.00)        | \$ (4,299.00)           | 0%              |
| 101-3-4100-33408              | MARKET VALUE CREDIT       | \$ (189.14)              | \$ -                     | \$ (97.51)               | \$ -                     | \$ -                    | 0               |
| 101-3-4210-33161              | FEDERAL GRANT-COPS POLICE | \$ (10,687.67)           | \$ -                     | \$ (5,940.08)            | \$ -                     | \$ -                    | 0               |
| 101-3-4210-33416              | POLICE TRAINING AID       | \$ (10,136.42)           | \$ (9,000.00)            | \$ (10,938.73)           | \$ (9,000.00)            | \$ -                    | 0%              |
| 101-3-4210-33424              | POLICE STATE AID          | \$ (128,220.26)          | \$ (100,000.00)          | \$ (140,894.90)          | \$ (100,000.00)          | \$ -                    | 0%              |
| 101-3-4220-33417              | FIRE TRAINING AID         | \$ (10,629.80)           | \$ (12,000.00)           | \$ (13,602.60)           | \$ (12,000.00)           | \$ -                    | 0%              |
| 101-3-4220-33423              | FIRE STATE AID            | \$ (128,877.74)          | \$ (120,000.00)          | \$ (148,548.65)          | \$ (120,000.00)          | \$ -                    | 0%              |
| 101-3-4220-33435              | STATE GRANT               | \$ -                     | \$ (40,000.00)           | \$ (4,280.00)            | \$ -                     | \$ 40,000.00            | -100%           |
| 101-3-4300-33181              | HIGHWAY STATE AID         | \$ (58,500.00)           | \$ -                     | \$ (42,522.22)           | \$ -                     | \$ -                    | 0               |
| 101-3-4300-33425              | HIGHWAY STATE AID         | \$ (124,361.00)          | \$ (120,000.00)          | \$ (134,552.00)          | \$ (120,000.00)          | \$ -                    | 0%              |
| 101-3-4300-33611              | TAA TRANSPORTATION ADVAN  | \$ (3,580.00)            | \$ (25,396.00)           | \$ (10,802.00)           | \$ (17,352.00)           | \$ 8,044.00             | -32%            |
| 101-3-4300-33610              | STATE/COUNTY ROAD MAINT   | \$ (4,200.00)            | \$ (4,200.00)            | \$ (4,200.00)            | \$ (4,200.00)            | \$ -                    | 0%              |
| <b>INTERGOVERNMENTAL</b>      | <b>TOTAL</b>              | <b>\$ (1,933,520.16)</b> | <b>\$ (1,615,965.00)</b> | <b>\$ (1,109,063.19)</b> | <b>\$ (1,572,220.00)</b> | <b>\$ 43,745.00</b>     | <b>-3%</b>      |
| 101-3-4100-34107              | ASSESSMENT SEARCH REVENUE | \$ (1,825.00)            | \$ (2,500.00)            | \$ (1,775.00)            | \$ (2,000.00)            | \$ 500.00               | -20%            |
| 101-3-4100-34108              | ADMINISTRATIVE CHARGES    | \$ (3,107.45)            | \$ (7,000.00)            | \$ (3,747.67)            | \$ (7,000.00)            | \$ -                    | 0%              |

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|-----------------------------|-------------------------------|------------------------|------------------------|-------------------------|------------------------|-------------------------|-----------------|
| 101-3-4100-34109            | SVC CHG/CODE ENFORCEMENT      | \$ (2,128.07)          | \$ (1,500.00)          | \$ (757.18)             | \$ (1,500.00)          | \$ -                    | 0%              |
| 101-3-4210-34210            | POLICE LIASON REVENUE         | \$ (71,937.47)         | \$ (100,000.00)        | \$ (105,302.99)         | \$ (110,300.00)        | \$ (10,300.00)          | 10%             |
| 101-3-4210-34220            | POLICE REVENUE                | \$ (10,964.38)         | \$ (2,500.00)          | \$ (1,165.50)           | \$ (2,500.00)          | \$ -                    | 0%              |
| 101-3-4300-34320            | STREET REVENUE                | \$ (871.13)            | \$ (1,000.00)          | \$ (2,092.12)           | \$ (1,000.00)          | \$ -                    | 0%              |
| 101-3-4300-36103            | YARD WASTE/ORGANICS SITE      | \$ (8,473.47)          | \$ -                   | \$ (11,061.49)          | \$ -                   | \$ -                    | 0               |
| 101-3-4500-34331            | TEAM LEAGUE REVENUE           | \$ (4,317.50)          | \$ (3,019.00)          | \$ (5,686.25)           | \$ (4,439.00)          | \$ (1,420.00)           | 47%             |
| 101-3-5201-34783            | PARK FEES-SHELTERS            | \$ (2,301.00)          | \$ (1,848.00)          | \$ (1,287.00)           | \$ (1,848.00)          | \$ -                    | 0%              |
| <b>CHARGES FOR SERVICES</b> | <b>TOTAL</b>                  | <b>\$ (105,925.47)</b> | <b>\$ (119,367.00)</b> | <b>\$ (132,875.20)</b>  | <b>\$ (130,587.00)</b> | <b>\$ (11,220.00)</b>   | <b>9%</b>       |
| 101-3-4210-35101            | COURT FINES-SC                | \$ (17,860.64)         | \$ (25,000.00)         | \$ (13,023.77)          | \$ (25,000.00)         | \$ -                    | 0%              |
| <b>FINES</b>                | <b>TOTAL</b>                  | <b>\$ (17,860.64)</b>  | <b>\$ (25,000.00)</b>  | <b>\$ (13,023.77)</b>   | <b>\$ (25,000.00)</b>  | <b>\$ -</b>             | <b>0%</b>       |
| 101-3-0000-36210            | INTEREST INCOME               | \$ (370,309.52)        | \$ (89,145.00)         | \$ (320,623.11)         | \$ (100,000.00)        | \$ (10,855.00)          | 12%             |
| 101-3-0000-36211            | INTEREST INCOME- MARKET V     | \$ 75,403.22           | \$ -                   | \$ -                    | \$ -                   | \$ -                    | 0               |
| <b>INTEREST INCOME</b>      | <b>TOTAL</b>                  | <b>\$ (294,906.30)</b> | <b>\$ (89,145.00)</b>  | <b>\$ (320,623.11)</b>  | <b>\$ (100,000.00)</b> | <b>\$ (10,855.00)</b>   | <b>12%</b>      |
| 101-3-0000-36200            | BOND PROCEEDS-EQUIP CERT      | \$ -                   | \$ (265,000.00)        | \$ (271.39)             | \$ -                   |                         |                 |
| 101-3-0000-36240            | INSURANCE REIMBURSEMENTS      | \$ (396,406.92)        | \$ (5,000.00)          | \$ (16,431.72)          | \$ (5,000.00)          | \$ -                    | 0%              |
| 101-3-0000-36300            | MISCELLANEOUS INCOME          | \$ (6,094.00)          | \$ (2,000.00)          | \$ (77,463.67)          | \$ (2,000.00)          | \$ -                    | 0%              |
| 101-3-0000-36330            | CONTRIBUTIONS AND DONATIONS   | \$ -                   | \$ (500.00)            | \$ -                    | \$ (500.00)            | \$ -                    | 0%              |
| 101-3-0000-36440            | REIMBURSEMENTS                | \$ (8,592.88)          | \$ (2,000.00)          | \$ (1,766.52)           | \$ (2,000.00)          | \$ -                    | 0%              |
| 101-3-0000-39101            | SALES OF GENERAL FIXED ASSETS | \$ (12,402.50)         | \$ -                   | \$ (24,232.00)          | \$ -                   | \$ -                    | 0               |
| 101-3-4210-36200            | MISCELLANEOUS INCOME          | \$ (2,500.00)          | \$ -                   | \$ (9,416.46)           | \$ -                   | \$ -                    | 0               |
| 101-3-4210-36240            | REIMBURSEMENTS                | \$ (615.00)            | \$ -                   | \$ (4,142.30)           | \$ -                   | \$ -                    | 0               |
| 101-3-4220-36240            | REIMBURSEMENTS-FIRE           | \$ -                   | \$ -                   | \$ (200.00)             | \$ -                   | \$ -                    | 0               |
| 101-3-4260-36231            | RENTS                         | \$ -                   | \$ -                   | \$ -                    | \$ (15,000.00)         | \$ (15,000.00)          | 0               |
| 101-3-4260-36240            | REIMBURSEMENTS                | \$ -                   | \$ -                   | \$ -                    | \$ (5,000.00)          | \$ (5,000.00)           | 0               |
| 101-3-4300-33620            | COMPOST SITE GRANT            | \$ (10,000.00)         | \$ -                   | \$ -                    | \$ -                   | \$ -                    | 0               |
| 101-3-4300-36200            | MISCELLANEOUS INCOME          | \$ -                   | \$ -                   | \$ (1,790.00)           | \$ -                   | \$ -                    | 0               |
| 101-3-4300-36240            | REIMBURSEMENTS                | \$ -                   | \$ -                   | \$ (6,259.63)           | \$ -                   | \$ -                    | 0               |
| 101-3-4500-34332            | CONCESSIONS AGREEMENTS        | \$ (500.00)            | \$ -                   | \$ (500.00)             | \$ -                   | \$ -                    | 0               |
| 101-3-4520-33640            | EMERALD ASH BORER GRANT       | \$ (3,029.39)          | \$ -                   | \$ (11,051.39)          | \$ -                   | \$ -                    | 0               |
| 101-3-4520-33641            | SMALL TOWN GRANT-DISC GRANT   | \$ -                   | \$ -                   | \$ 4,656.57             | \$ -                   | \$ -                    | 0               |

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| Account Code                 | Description                 | FY24<br>Actual         | FY25<br>Budget         | FY25<br>Thru 10/31/2025 | FY26<br>Proposed       | 2025-2026<br>Difference | %<br>Difference |
|------------------------------|-----------------------------|------------------------|------------------------|-------------------------|------------------------|-------------------------|-----------------|
| 101-3-4520-36330             | CONTRIBUTIONS AND DONATIONS | \$ (1,210.00)          | \$ -                   | \$ (1,195.00)           | \$ -                   | \$ -                    | 0               |
| 101-3-4521-33640             | LOCAL GOV'T GRANTS.AID      | \$ -                   | \$ (35,000.00)         | \$ -                    | \$ -                   | \$ 35,000.00            | -100%           |
| <b>MISCELLANEOUS REVENUE</b> | <b>TOTAL</b>                | <b>\$ (441,350.69)</b> | <b>\$ (309,500.00)</b> | <b>\$ (150,063.51)</b>  | <b>\$ (29,500.00)</b>  | <b>\$ 15,000.00</b>     | <b>-5%</b>      |
| 101-3-0000-39200             | TRF- PILOT FROM ELEC FUND   | \$ (40,000.00)         | \$ (40,000.00)         | \$ (33,333.34)          | \$ (40,000.00)         | \$ -                    | 0%              |
| 101-3-0000-36500             | USE OF FUND BALANCE         | \$ -                   | \$ (205,308.00)        | \$ -                    | \$ (105,400.00)        | \$ 99,908.00            | -49%            |
| 101-3-0000-39206             | TRF FROM ARPA FUNDS         | \$ (29,924.05)         | \$ -                   | \$ -                    | \$ -                   | \$ -                    | 0               |
| 101-3-0000-39207             | TRF FROM EQUIPMENT FUNDS    | \$ (148,506.00)        | \$ (40,304.00)         | \$ -                    | \$ (240,500.00)        | \$ (200,196.00)         | 497%            |
| <b>TRANSFERS IN</b>          | <b>TOTAL</b>                | <b>\$ (218,430.05)</b> | <b>\$ (285,612.00)</b> | <b>\$ (33,333.34)</b>   | <b>\$ (385,900.00)</b> | <b>\$ (100,288.00)</b>  | <b>35%</b>      |
| 101-4-4111-103               | WAGES PART-TIME             | \$ 21,982.50           | \$ 21,900.00           | \$ 17,844.25            | \$ 21,900.00           | \$ -                    | 0%              |
| 101-4-4111-113               | EMPLOYEE BENEFITS           | \$ -                   | \$ 400.00              | \$ 219.49               | \$ 400.00              | \$ -                    | 0%              |
| 101-4-4111-121               | EMPLOYER CONT. P E R A      | \$ 1,034.45            | \$ 1,035.00            | \$ 750.09               | \$ 1,035.00            | \$ -                    | 0%              |
| 101-4-4111-122               | EMPLOYER CONT. F I C A      | \$ 398.16              | \$ 423.00              | \$ 316.34               | \$ 423.00              | \$ -                    | 0%              |
| 101-4-4111-123               | EMPLOYER CONT. PFMLA        | \$ -                   | \$ -                   | \$ -                    | \$ 91.00               | \$ 91.00                | 0               |
| 101-4-4111-151               | WORKER'S COMP PREMIUMS      | \$ 68.33               | \$ 91.00               | \$ 45.39                | \$ 72.00               | \$ (19.00)              | -21%            |
| 101-4-4111-200               | SUPPLIES                    | \$ 411.51              | \$ 400.00              | \$ 197.49               | \$ 400.00              | \$ -                    | 0%              |
| 101-4-4111-305               | CIVIL LEGAL FEES            | \$ 1,593.90            | \$ -                   | \$ -                    | \$ -                   | \$ -                    | 0               |
| 101-4-4111-310               | PROFESSIONAL SERVICES       | \$ 9,200.00            | \$ 9,200.00            | \$ 11,359.20            | \$ 9,200.00            | \$ -                    | 0%              |
| 101-4-4111-320               | POSTAGE                     | \$ -                   | \$ -                   | \$ 30.40                | \$ -                   | \$ -                    | 0               |
| 101-4-4111-321               | TELEPHONE                   | \$ 990.77              | \$ 1,000.00            | \$ 973.62               | \$ 1,200.00            | \$ 200.00               | 20%             |
| 101-4-4111-330               | TRAVEL, CONF, MILEAGE ALLO' | \$ 40.00               | \$ 1,000.00            | \$ 476.30               | \$ 1,000.00            | \$ -                    | 0%              |
| 101-4-4111-340               | ADVERTISING & PUBLICATIONS  | \$ 24,782.29           | \$ 30,000.00           | \$ 18,533.21            | \$ 30,000.00           | \$ -                    | 0%              |
| 101-4-4111-350               | PRINTING & BINDING          | \$ 5,883.70            | \$ 2,200.00            | \$ 2,802.78             | \$ 4,000.00            | \$ 1,800.00             | 82%             |
| 101-4-4111-369               | INSURANCES                  | \$ 1,710.35            | \$ 2,046.00            | \$ 1,736.00             | \$ 2,046.00            | \$ -                    | 0%              |
| 101-4-4111-401               | CONTRACTED SERVICES         | \$ -                   | \$ 500.00              | \$ -                    | \$ 500.00              | \$ -                    | 0%              |
| 101-4-4111-430               | MISCELLANEOUS EXPENSE       | \$ -                   | \$ 150.00              | \$ -                    | \$ 150.00              | \$ -                    | 0%              |
| 101-4-4111-433               | DUES & SUBSCRIPTIONS        | \$ 58.00               | \$ 80.00               | \$ 91.00                | \$ 100.00              | \$ 20.00                | 25%             |
| 101-4-4111-450               | TRAINING & SEMINARS         | \$ -                   | \$ 500.00              | \$ -                    | \$ 500.00              | \$ -                    | 0%              |
| <b>CITY COUNCIL</b>          | <b>TOTAL</b>                | <b>\$ 68,153.96</b>    | <b>\$ 70,925.00</b>    | <b>\$ 55,375.56</b>     | <b>\$ 73,017.00</b>    | <b>\$ 2,092.00</b>      | <b>3%</b>       |

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|-----------------------|-----------------------------|----------------------|----------------------|-------------------------|----------------------|-------------------------|-----------------|
| 101-4-4132-101        | WAGES FULL-TIME             | \$ 325,390.47        | \$ 296,421.00        | \$ 282,720.88           | \$ 319,363.00        | \$ 22,942.00            | 8%              |
| 101-4-4132-102        | WAGES OVERTIME              | \$ 1,073.43          | \$ 500.00            | \$ 1,293.90             | \$ 500.00            | \$ -                    | 0%              |
| 101-4-4132-113        | EMPLOYEE BENEFITS           | \$ 4,800.00          | \$ 4,800.00          | \$ 4,456.14             | \$ 6,234.00          | \$ 1,434.00             | 30%             |
| 101-4-4132-121        | EMPLOYER CONT. P E R A      | \$ 24,324.50         | \$ 22,269.00         | \$ 21,769.88            | \$ 23,990.00         | \$ 1,721.00             | 8%              |
| 101-4-4132-122        | EMPLOYER CONT. F I C A      | \$ 22,191.06         | \$ 22,732.00         | \$ 20,625.10            | \$ 24,487.00         | \$ 1,755.00             | 8%              |
| 101-4-4132-123        | EMPLOYER CONT. FMLA         | \$ -                 | \$ -                 | \$ -                    | \$ 1,405.00          | \$ 1,405.00             | 0               |
| 101-4-4132-131        | HEALTH INSURANCE            | \$ 60,365.68         | \$ 65,643.00         | \$ 49,793.88            | \$ 61,563.00         | \$ (4,080.00)           | -6%             |
| 101-4-4132-132        | DENTAL INSURANCE            | \$ 5,872.13          | \$ 5,190.00          | \$ 4,321.71             | \$ 4,223.00          | \$ (967.00)             | -19%            |
| 101-4-4132-133        | LIFE & S-T DISABILITY INS   | \$ 983.25            | \$ 870.00            | \$ 834.16               | \$ 913.00            | \$ 43.00                | 5%              |
| 101-4-4132-151        | WORKER'S COMP PREMIUMS      | \$ 1,444.35          | \$ 1,986.00          | \$ 990.56               | \$ 1,517.00          | \$ (469.00)             | -24%            |
| 101-4-4132-200        | SUPPLIES                    | \$ 1,877.42          | \$ 2,000.00          | \$ 1,394.66             | \$ 2,000.00          | \$ -                    | 0%              |
| 101-4-4132-220        | REPAIRS & MAINT. SUPPLIES   | \$ 123.93            | \$ -                 | \$ -                    | \$ -                 | \$ -                    | 0               |
| 101-4-4132-231        | SAFETY EQUIP & TRAINING     | \$ 1,072.30          | \$ 1,105.00          | \$ 1,104.47             | \$ 1,105.00          | \$ -                    | 0%              |
| 101-4-4132-301        | AUDIT                       | \$ 23,529.21         | \$ 32,860.00         | \$ 17,013.09            | \$ 28,110.00         | \$ (4,750.00)           | -14%            |
| 101-4-4132-310        | PROFESSIONAL SERVICES       | \$ 1,320.00          | \$ 25,804.00         | \$ 17,823.32            | \$ 35,000.00         | \$ 9,196.00             | 36%             |
| 101-4-4132-320        | POSTAGE                     | \$ 1,162.28          | \$ 1,200.00          | \$ 966.10               | \$ 1,200.00          | \$ -                    | 0%              |
| 101-4-4132-321        | TELEPHONE                   | \$ 1,857.19          | \$ 2,000.00          | \$ 1,805.02             | \$ 2,000.00          | \$ -                    | 0%              |
| 101-4-4132-322        | COMPUTER COMM/MAINT         | \$ -                 | \$ -                 | \$ 902.42               | \$ -                 | \$ -                    | 0               |
| 101-4-4132-330        | TRAVEL, CONF, MILEAGE ALLO' | \$ 102.29            | \$ -                 | \$ 20.00                | \$ 500.00            | \$ 500.00               | 0               |
| 101-4-4132-340        | ADVERTISING & PUBLICATIONS  | \$ 280.00            | \$ -                 | \$ 86.61                | \$ -                 | \$ -                    | 0               |
| 101-4-4132-369        | INSURANCES                  | \$ 2,230.60          | \$ 2,988.00          | \$ 2,307.00             | \$ 2,988.00          | \$ -                    | 0%              |
| 101-4-4132-401        | CONTRACTED SERVICES         | \$ 93.50             | \$ 100.00            | \$ 85.00                | \$ 100.00            | \$ -                    | 0%              |
| 101-4-4132-410        | RENTALS                     | \$ 6,992.94          | \$ 2,500.00          | \$ 3,333.18             | \$ 2,500.00          | \$ -                    | 0%              |
| 101-4-4132-430        | MISCELLANEOUS EXPENSE       | \$ -                 | \$ 200.00            | \$ 10.14                | \$ 200.00            | \$ -                    | 0%              |
| 101-4-4132-431        | CREDIT CARD EXPENSE         | \$ 647.90            | \$ 1,000.00          | \$ 349.66               | \$ 1,000.00          | \$ -                    | 0%              |
| 101-4-4132-433        | DUES & SUBSCRIPTIONS        | \$ 7,760.78          | \$ 14,000.00         | \$ 14,727.33            | \$ 14,000.00         | \$ -                    | 0%              |
| 101-4-4132-450        | TRAINING & SEMINARS         | \$ 371.72            | \$ 2,500.00          | \$ 2,204.08             | \$ 3,000.00          | \$ 500.00               | 20%             |
| 101-4-4132-460        | LICENSE FEES/REGISTRATION   | \$ 20.00             | \$ -                 | \$ 20.00                | \$ -                 | \$ -                    | 0               |
| <b>ADMINISTRATION</b> | <b>TOTAL</b>                | <b>\$ 495,886.93</b> | <b>\$ 508,668.00</b> | <b>\$ 450,958.29</b>    | <b>\$ 537,898.00</b> | <b>\$ 29,230.00</b>     | <b>6%</b>       |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code              | Description                 | FY24<br>Actual       | FY25<br>Budget       | FY25<br>Thru 10/31/2025 | FY26<br>Proposed     | 2025-2026<br>Difference | %<br>Difference |
|---------------------------|-----------------------------|----------------------|----------------------|-------------------------|----------------------|-------------------------|-----------------|
| 101-4-4135-200            | SUPPLIES                    | \$ -                 | \$ -                 | \$ 18.19                | \$ -                 | \$ -                    | 0               |
| 101-4-4135-207            | COMPUTER SUPPORT SERVICE    | \$ 77,734.86         | \$ 67,000.00         | \$ 74,026.09            | \$ 72,000.00         | \$ 5,000.00             | 7%              |
| 101-4-4135-322            | COMPUTER COMM/MAINT         | \$ 111,543.04        | \$ 50,000.00         | \$ 49,179.18            | \$ 60,000.00         | \$ 10,000.00            | 20%             |
| 101-4-4135-369            | INSURANCES                  | \$ 396.25            | \$ 421.00            | \$ 424.00               | \$ 421.00            | \$ -                    | 0%              |
| 101-4-4135-500            | CAPITAL OUTLAY              | \$ -                 | \$ 90,000.00         | \$ 48,813.78            | \$ 50,000.00         | \$ (40,000.00)          | -44%            |
| <b>TECHNOLOGY NETWORK</b> | <b>TOTAL</b>                | <b>\$ 189,674.15</b> | <b>\$ 207,421.00</b> | <b>\$ 172,461.24</b>    | <b>\$ 182,421.00</b> | <b>\$ (25,000.00)</b>   | <b>-12%</b>     |
| 101-4-4141-103            | WAGES PART-TIME             | \$ 14,472.75         | \$ -                 | \$ -                    | \$ 15,000.00         | \$ 15,000.00            | 0               |
| 101-4-4141-200            | SUPPLIES                    | \$ 1,590.64          | \$ -                 | \$ 6.99                 | \$ 3,500.00          | \$ 3,500.00             | 0               |
| 101-4-4141-310            | PROFESSIONAL SERVICES       | \$ 1,200.00          | \$ 1,200.00          | \$ 1,200.00             | \$ 1,200.00          | \$ -                    | 0%              |
| 101-4-4141-320            | POSTAGE                     | \$ 93.56             | \$ 15.00             | \$ -                    | \$ 120.00            | \$ 105.00               | 700%            |
| 101-4-4141-330            | TRAVEL, CONF, MILEAGE ALLO' | \$ 946.04            | \$ 50.00             | \$ -                    | \$ 600.00            | \$ 550.00               | 1100%           |
| 101-4-4141-369            | INSURANCES                  | \$ 30.85             | \$ -                 | \$ -                    | \$ 50.00             | \$ 50.00                | 0               |
| 101-4-4141-430            | MISCELLANEOUS EXPENSE       | \$ 451.30            | \$ 100.00            | \$ -                    | \$ 500.00            | \$ 400.00               | 400%            |
| <b>ELECTIONS</b>          | <b>TOTAL</b>                | <b>\$ 18,785.14</b>  | <b>\$ 1,365.00</b>   | <b>\$ 1,206.99</b>      | <b>\$ 20,970.00</b>  | <b>\$ 19,605.00</b>     | <b>1436%</b>    |
| 101-4-4155-312            | ASSESSOR FEES               | \$ 45,700.00         | \$ 48,000.00         | \$ 47,730.00            | \$ 50,000.00         | \$ 2,000.00             | 4%              |
| <b>ASSESSOR</b>           | <b>TOTAL</b>                | <b>\$ 45,700.00</b>  | <b>\$ 48,000.00</b>  | <b>\$ 47,730.00</b>     | <b>\$ 50,000.00</b>  | <b>\$ 2,000.00</b>      | <b>4%</b>       |
| 101-4-4161-304            | CRIMINAL LEGAL FEES         | \$ 17,906.84         | \$ 30,000.00         | \$ 13,647.77            | \$ 31,500.00         | \$ 1,500.00             | 5%              |
| 101-4-4161-305            | CIVIL LEGAL FEES            | \$ 72,366.39         | \$ 50,000.00         | \$ 38,965.11            | \$ 52,500.00         | \$ 2,500.00             | 5%              |
| <b>ATTORNEY</b>           | <b>TOTAL</b>                | <b>\$ 90,273.23</b>  | <b>\$ 80,000.00</b>  | <b>\$ 52,612.88</b>     | <b>\$ 84,000.00</b>  | <b>\$ 4,000.00</b>      | <b>5%</b>       |
| 101-4-4171-303            | ENGINEERING FEES            | \$ 113.00            | \$ 15,000.00         | \$ 3,905.00             | \$ 15,750.00         | \$ 750.00               | 5%              |
| <b>ENGINEERING</b>        | <b>TOTAL</b>                | <b>\$ 113.00</b>     | <b>\$ 15,000.00</b>  | <b>\$ 3,905.00</b>      | <b>\$ 15,750.00</b>  | <b>\$ 750.00</b>        | <b>5%</b>       |
| 101-4-4191-101            | WAGES FULL-TIME             | \$ 212,183.23        | \$ 271,063.00        | \$ 189,200.25           | \$ 268,771.00        | \$ (2,292.00)           | -1%             |
| 101-4-4191-113            | EMPLOYEE BENEFITS           | \$ -                 | \$ -                 | \$ 131.79               | \$ -                 | \$ -                    | 0               |
| 101-4-4191-121            | EMPLOYER CONT. P E R A      | \$ 15,772.25         | \$ 20,330.00         | \$ 13,534.83            | \$ 20,158.00         | \$ (172.00)             | -1%             |
| 101-4-4191-122            | EMPLOYER CONT. F I C A      | \$ 14,913.33         | \$ 20,758.00         | \$ 14,001.75            | \$ 20,576.00         | \$ (182.00)             | -1%             |
| 101-4-4191-123            | EMPLOYER CONT. PFMLA        | \$ -                 | \$ -                 | \$ -                    | \$ 1,183.00          | \$ 1,183.00             | 0               |
| 101-4-4191-131            | HEALTH INSURANCE            | \$ 26,286.48         | \$ 58,106.00         | \$ 22,970.25            | \$ 46,989.00         | \$ (11,117.00)          | -19%            |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code    | Description                 | FY24<br>Actual       | FY25<br>Budget       | FY25<br>Thru 10/31/2025 | FY26<br>Proposed     | 2025-2026<br>Difference | %<br>Difference |
|-----------------|-----------------------------|----------------------|----------------------|-------------------------|----------------------|-------------------------|-----------------|
| 101-4-4191-132  | DENTAL INSURANCE            | \$ 2,840.52          | \$ 4,631.00          | \$ 1,850.49             | \$ 3,147.00          | \$ (1,484.00)           | -32%            |
| 101-4-4191-133  | LIFE & S-T DISABILITY INS   | \$ 620.16            | \$ 776.00            | \$ 489.72               | \$ 655.00            | \$ (121.00)             | -16%            |
| 101-4-4191-151  | WORKER'S COMP PREMIUMS      | \$ 1,400.71          | \$ 2,188.00          | \$ 1,090.60             | \$ 1,471.00          | \$ (717.00)             | -33%            |
| 101-4-4191-200  | SUPPLIES                    | \$ 513.97            | \$ 1,500.00          | \$ 446.65               | \$ 1,500.00          | \$ -                    | 0%              |
| 101-4-4191-212  | MOTOR FUELS                 | \$ 105.06            | \$ 250.00            | \$ 111.10               | \$ 250.00            | \$ -                    | 0%              |
| 101-4-4191-231  | SAFETY EQUIP & TRAINING     | \$ 765.93            | \$ 789.00            | \$ 788.90               | \$ 790.00            | \$ 1.00                 | 0%              |
| 101-4-4191-303  | ENGINEERING FEES            | \$ 224.50            | \$ 1,600.00          | \$ -                    | \$ 1,500.00          | \$ (100.00)             | -6%             |
| 101-4-4191-305  | CIVIL LEGAL FEES            | \$ -                 | \$ 20,000.00         | \$ 545.30               | \$ 20,000.00         | \$ -                    | 0%              |
| 101-4-4191-310  | PROFESSIONAL SERVICES       | \$ 14,643.00         | \$ 61,500.00         | \$ 43,742.50            | \$ 1,500.00          | \$ (60,000.00)          | -98%            |
| 101-4-4191-320  | POSTAGE                     | \$ 703.00            | \$ 400.00            | \$ 460.42               | \$ 500.00            | \$ 100.00               | 25%             |
| 101-4-4191-321  | TELEPHONE                   | \$ 1,535.35          | \$ 1,600.00          | \$ 1,569.44             | \$ 1,600.00          | \$ -                    | 0%              |
| 101-4-4191-330  | TRAVEL, CONF, MILEAGE ALLO' | \$ 133.46            | \$ 275.00            | \$ 59.50                | \$ 300.00            | \$ 25.00                | 9%              |
| 101-4-4191-340  | ADVERTISING & PUBLICATIONS  | \$ 4,076.00          | \$ 4,000.00          | \$ 1,081.71             | \$ 4,500.00          | \$ 500.00               | 13%             |
| 101-4-4191-350  | PRINTING & BINDING          | \$ 112.00            | \$ -                 | \$ -                    | \$ -                 | \$ -                    | 0               |
| 101-4-4191-369  | INSURANCES                  | \$ 1,881.13          | \$ 2,291.00          | \$ 1,948.93             | \$ 2,406.00          | \$ 115.00               | 5%              |
| 101-4-4191-404  | REPAIRS & MAINTENANCE       | \$ -                 | \$ -                 | \$ 33.95                | \$ -                 | \$ -                    | 0               |
| 101-4-4191-408  | VEHICLE MAINT               | \$ -                 | \$ 100.00            | \$ -                    | \$ 100.00            | \$ -                    | 0%              |
| 101-4-4191-410  | RENTALS                     | \$ 1,473.92          | \$ 2,000.00          | \$ 1,171.26             | \$ 2,000.00          | \$ -                    | 0%              |
| 101-4-4191-431  | CREDIT CARD EXPENSE         | \$ 320.93            | \$ 500.00            | \$ 174.80               | \$ 500.00            | \$ -                    | 0%              |
| 101-4-4191-433  | DUES & SUBSCRIPTIONS        | \$ 247.20            | \$ 1,000.00          | \$ 981.54               | \$ 1,000.00          | \$ -                    | 0%              |
| 101-4-4191-450  | TRAINING & SEMINARS         | \$ 1,817.90          | \$ 1,800.00          | \$ 1,592.83             | \$ 2,200.00          | \$ 400.00               | 22%             |
| 101-4-4191-460  | LICENSE FEES/REGISTRATION   | \$ 1,288.25          | \$ 1,000.00          | \$ 506.00               | \$ 1,200.00          | \$ 200.00               | 20%             |
| 101-4-4191-500  | CAPITAL OUTLAY              | \$ 33.98             | \$ 10,290.01         | \$ 21,830.13            | \$ -                 | \$ (10,290.01)          | -100%           |
| <b>PLANNING</b> | <b>TOTAL</b>                | <b>\$ 303,892.26</b> | <b>\$ 488,747.01</b> | <b>\$ 320,314.64</b>    | <b>\$ 404,796.00</b> | <b>\$ (83,951.01)</b>   | <b>-17%</b>     |
| 101-4-4194-101  | WAGES FULL-TIME             | \$ 7,942.40          | \$ 8,322.00          | \$ 6,815.28             | \$ 8,920.00          | \$ 598.00               | 7%              |
| 101-4-4194-102  | WAGES OVERTIME              | \$ 7.19              | \$ -                 | \$ -                    | \$ -                 | \$ -                    | 0               |
| 101-4-4194-121  | EMPLOYER CONT. P E R A      | \$ 590.88            | \$ 624.00            | \$ 623.42               | \$ 668.00            | \$ 44.00                | 7%              |
| 101-4-4194-122  | EMPLOYER CONT. F I C A      | \$ 538.53            | \$ 637.00            | \$ 583.62               | \$ 682.00            | \$ 45.00                | 7%              |
| 101-4-4194-123  | EMPLOYER CONT. PFMLA        | \$ -                 | \$ -                 | \$ -                    | \$ 39.00             | \$ 39.00                | 0               |
| 101-4-4194-131  | HEALTH INSURANCE            | \$ 1,963.45          | \$ 2,176.00          | \$ 1,850.10             | \$ 2,506.00          | \$ 330.00               | 15%             |
| 101-4-4194-132  | DENTAL INSURANCE            | \$ 203.04            | \$ 177.00            | \$ 143.40               | \$ 177.00            | \$ -                    | 0%              |
| 101-4-4194-133  | LIFE & S-T DISABILITY INS   | \$ 24.96             | \$ 239.00            | \$ 20.80                | \$ 251.00            | \$ 12.00                | 5%              |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code                | Description               | FY24<br>Actual       | FY25<br>Budget      | FY25<br>Thru 10/31/2025 | FY26<br>Proposed    | 2025-2026<br>Difference | %<br>Difference |
|-----------------------------|---------------------------|----------------------|---------------------|-------------------------|---------------------|-------------------------|-----------------|
| 101-4-4194-151              | WORKER'S COMP PREMIUMS    | \$ 36.06             | \$ 51.00            | \$ 25.43                | \$ 38.00            | \$ (13.00)              | -25%            |
| 101-4-4194-200              | SUPPLIES                  | \$ 1,530.53          | \$ 1,600.00         | \$ 1,544.95             | \$ 1,600.00         | \$ -                    | 0%              |
| 101-4-4194-220              | REPAIRS & MAINT. SUPPLIES | \$ 1,179.96          | \$ 4,000.00         | \$ 2,219.81             | \$ 4,000.00         | \$ -                    | 0%              |
| 101-4-4194-231              | SAFETY EQUIP & TRAINING   | \$ -                 | \$ 100.00           | \$ -                    | \$ 100.00           | \$ -                    | 0%              |
| 101-4-4194-310              | PROFESSIONAL SERVICES     | \$ 904.54            | \$ 1,350.00         | \$ 740.52               | \$ 1,400.00         | \$ 50.00                | 4%              |
| 101-4-4194-369              | INSURANCES                | \$ 343.97            | \$ 215.00           | \$ 367.48               | \$ -                | \$ (215.00)             | -100%           |
| 101-4-4194-381              | ELECTRIC                  | \$ 15,379.69         | \$ 20,000.00        | \$ 14,739.47            | \$ 22,000.00        | \$ 2,000.00             | 10%             |
| 101-4-4194-382              | WATER/SEWER               | \$ 2,776.94          | \$ 2,500.00         | \$ 3,015.59             | \$ 2,700.00         | \$ 200.00               | 8%              |
| 101-4-4194-384              | REFUSE                    | \$ 1,044.78          | \$ 1,100.00         | \$ 872.76               | \$ 1,100.00         | \$ -                    | 0%              |
| 101-4-4194-385              | NATURAL GAS               | \$ 6,126.06          | \$ 14,000.00        | \$ 8,382.05             | \$ 14,000.00        | \$ -                    | 0%              |
| 101-4-4194-387              | CITY WIDE CLEAN-UP        | \$ 3,154.60          | \$ 4,000.00         | \$ 2,545.00             | \$ 4,000.00         | \$ -                    | 0%              |
| 101-4-4194-401              | CONTRACTED SERVICES       | \$ 15,439.56         | \$ 16,000.00        | \$ 12,866.30            | \$ 16,000.00        | \$ -                    | 0%              |
| 101-4-4194-404              | REPAIRS & MAINTENANCE     | \$ -                 | \$ 5,000.00         | \$ 404.98               | \$ 5,000.00         | \$ -                    | 0%              |
| 101-4-4194-500              | CAPITAL OUTLAY            | \$ 56,691.20         | \$ -                | \$ 103,227.53           | \$ -                | \$ -                    | 0               |
| <b>GOVERNMENT BUILDINGS</b> | <b>TOTAL</b>              | <b>\$ 115,878.34</b> | <b>\$ 82,091.00</b> | <b>\$ 180,236.72</b>    | <b>\$ 85,181.00</b> | <b>\$ 3,090.00</b>      | <b>4%</b>       |
| 101-4-4210-101              | WAGES FULL-TIME           | \$ 1,153,717.17      | \$ 1,327,644.00     | \$ 1,089,571.70         | \$ 1,412,511.00     | \$ 84,867.00            | 6%              |
| 101-4-4210-102              | WAGES OVERTIME            | \$ 83,497.00         | \$ 60,000.00        | \$ 76,735.06            | \$ 65,000.00        | \$ 5,000.00             | 8%              |
| 101-4-4210-107              | POLICE COURT TIME         | \$ 1,254.26          | \$ 3,200.00         | \$ 6,557.26             | \$ 3,200.00         | \$ -                    | 0%              |
| 101-4-4210-113              | EMPLOYEE BENEFITS         | \$ 25,328.35         | \$ 15,000.00        | \$ 13,532.38            | \$ 17,000.00        | \$ 2,000.00             | 13%             |
| 101-4-4210-121              | EMPLOYER CONT. P E R A    | \$ 205,259.65        | \$ 231,964.00       | \$ 203,617.21           | \$ 250,861.00       | \$ 18,897.00            | 8%              |
| 101-4-4210-122              | EMPLOYER CONT. F I C A    | \$ 22,054.90         | \$ 27,731.00        | \$ 21,428.65            | \$ 29,780.00        | \$ 2,049.00             | 7%              |
| 101-4-4210-123              | EMPLOYER CONT. PFMLA      | \$ -                 | \$ -                | \$ -                    | \$ 6,219.00         | \$ 6,219.00             | 0               |
| 101-4-4210-131              | HEALTH INSURANCE          | \$ 194,433.05        | \$ 280,900.00       | \$ 210,955.72           | \$ 288,235.00       | \$ 7,335.00             | 3%              |
| 101-4-4210-132              | DENTAL INSURANCE          | \$ 20,516.05         | \$ 22,263.00        | \$ 15,581.20            | \$ 19,685.00        | \$ (2,578.00)           | -12%            |
| 101-4-4210-133              | LIFE & S-T DISABILITY INS | \$ 3,239.30          | \$ 3,865.00         | \$ 3,013.80             | \$ 4,079.00         | \$ 214.00               | 6%              |
| 101-4-4210-151              | WORKER'S COMP PREMIUMS    | \$ 80,445.75         | \$ 113,412.00       | \$ 56,559.00            | \$ 84,468.00        | \$ (28,944.00)          | -26%            |
| 101-4-4210-200              | SUPPLIES                  | \$ 12,553.68         | \$ 12,000.00        | \$ 6,688.79             | \$ 13,000.00        | \$ 1,000.00             | 8%              |
| 101-4-4210-207              | COMPUTER SUPPORT SERVICE  | \$ 4,344.78          | \$ 6,000.00         | \$ 5,984.67             | \$ 6,000.00         | \$ -                    | 0%              |
| 101-4-4210-212              | MOTOR FUELS               | \$ 15,012.17         | \$ 23,000.00        | \$ 13,976.94            | \$ 23,000.00        | \$ -                    | 0%              |
| 101-4-4210-220              | REPAIRS & MAINT. SUPPLIES | \$ 1,258.58          | \$ 700.00           | \$ 1,089.92             | \$ 700.00           | \$ -                    | 0%              |
| 101-4-4210-231              | SAFETY EQUIP & TRAINING   | \$ 612.74            | \$ 631.00           | \$ 631.12               | \$ 750.00           | \$ 119.00               | 19%             |
| 101-4-4210-310              | PROFESSIONAL SERVICES     | \$ 2,368.31          | \$ 2,500.00         | \$ 17,559.14            | \$ 19,500.00        | \$ 17,000.00            | 680%            |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code   | Description                 | FY24<br>Actual         | FY25<br>Budget         | FY25<br>Thru 10/31/2025 | FY26<br>Proposed       | 2025-2026<br>Difference | %<br>Difference |
|----------------|-----------------------------|------------------------|------------------------|-------------------------|------------------------|-------------------------|-----------------|
| 101-4-4210-320 | POSTAGE                     | \$ 341.91              | \$ 500.00              | \$ 206.73               | \$ 500.00              | \$ -                    | 0%              |
| 101-4-4210-321 | TELEPHONE                   | \$ 6,672.96            | \$ 9,200.00            | \$ 7,127.31             | \$ 9,200.00            | \$ -                    | 0%              |
| 101-4-4210-322 | COMPUTER COMM/MAINT         | \$ 7,505.83            | \$ 8,800.00            | \$ 7,588.08             | \$ 8,800.00            | \$ -                    | 0%              |
| 101-4-4210-330 | TRAVEL, CONF, MILEAGE ALLO' | \$ 1,334.61            | \$ 1,300.00            | \$ 1,214.23             | \$ 1,450.00            | \$ 150.00               | 12%             |
| 101-4-4210-340 | ADVERTISING & PUBLICATIONS  | \$ -                   | \$ 350.00              | \$ -                    | \$ 350.00              | \$ -                    | 0%              |
| 101-4-4210-350 | PRINTING & BINDING          | \$ 162.45              | \$ 400.00              | \$ 77.00                | \$ 400.00              | \$ -                    | 0%              |
| 101-4-4210-369 | INSURANCES                  | \$ 31,668.08           | \$ 35,208.00           | \$ 38,560.24            | \$ 35,208.00           | \$ -                    | 0%              |
| 101-4-4210-381 | ELECTRIC                    | \$ -                   | \$ -                   | \$ 404.98               | \$ 14,338.00           | \$ 14,338.00            | 0               |
| 101-4-4210-382 | WATER/SEWER                 | \$ -                   | \$ -                   | \$ -                    | \$ 6,796.00            | \$ 6,796.00             | 0               |
| 101-4-4210-384 | REFUSE                      | \$ -                   | \$ -                   | \$ -                    | \$ 360.00              | \$ 360.00               | 0               |
| 101-4-4210-385 | NATURAL GAS                 | \$ -                   | \$ -                   | \$ -                    | \$ 5,000.00            | \$ 5,000.00             | 0               |
| 101-4-4210-401 | CONTRACTED SERVICES         | \$ 27,438.64           | \$ 46,500.00           | \$ 43,612.17            | \$ 54,000.00           | \$ 7,500.00             | 16%             |
| 101-4-4210-404 | REPAIRS & MAINTENANCE       | \$ 399.43              | \$ 300.00              | \$ -                    | \$ 350.00              | \$ 50.00                | 17%             |
| 101-4-4210-408 | VEHICLE MAINT               | \$ 4,839.77            | \$ 6,500.00            | \$ 4,364.07             | \$ 7,000.00            | \$ 500.00               | 8%              |
| 101-4-4210-410 | RENTALS                     | \$ 3,971.39            | \$ 4,000.00            | \$ 2,929.05             | \$ 4,200.00            | \$ 200.00               | 5%              |
| 101-4-4210-415 | LEASE EQUIPMENT             | \$ 32,013.00           | \$ 34,000.00           | \$ 43,697.23            | \$ 34,000.00           | \$ -                    | 0%              |
| 101-4-4210-433 | DUES & SUBSCRIPTIONS        | \$ 1,380.39            | \$ 950.00              | \$ 2,601.70             | \$ 2,600.00            | \$ 1,650.00             | 174%            |
| 101-4-4210-441 | SPECIAL PROJECTS            | \$ 40,579.43           | \$ -                   | \$ 13,632.93            | \$ -                   | \$ -                    | 0               |
| 101-4-4210-442 | GRANTS/SPECIAL PROJECTS     | \$ -                   | \$ -                   | \$ 72,787.52            | \$ -                   | \$ -                    | 0               |
| 101-4-4210-450 | TRAINING & SEMINARS         | \$ 10,696.89           | \$ 14,500.00           | \$ 14,727.58            | \$ 16,000.00           | \$ 1,500.00             | 10%             |
| 101-4-4210-453 | SEIZED PROPERTY DIST.       | \$ -                   | \$ 1,500.00            | \$ -                    | \$ 1,500.00            | \$ -                    | 0%              |
| 101-4-4210-455 | POLICE COMPLIANCE EXPENSE   | \$ 140.00              | \$ 500.00              | \$ 285.86               | \$ 500.00              | \$ -                    | 0%              |
| 101-4-4210-460 | LICENSE FEES/REGISTRATION   | \$ 361.44              | \$ 600.00              | \$ 559.50               | \$ 650.00              | \$ 50.00                | 8%              |
| 101-4-4210-490 | DONATION OTHER CIVIC ORG.   | \$ 200.00              | \$ 3,200.00            | \$ 825.00               | \$ 3,200.00            | \$ -                    | 0%              |
| 101-4-4210-500 | CAPITAL OUTLAY              | \$ 58,511.79           | \$ 64,000.00           | \$ 62,704.23            | \$ 66,000.00           | \$ 2,000.00             | 3%              |
| <b>POLICE</b>  | <b>TOTAL</b>                | <b>\$ 2,054,113.75</b> | <b>\$ 2,363,118.00</b> | <b>\$ 2,061,387.97</b>  | <b>\$ 2,516,390.00</b> | <b>\$ 153,272.00</b>    | <b>6%</b>       |
| 101-4-4220-103 | WAGES PART-TIME             | \$ 39,681.00           | \$ 50,000.00           | \$ -                    | \$ 55,000.00           | \$ 5,000.00             | 10%             |
| 101-4-4220-122 | EMPLOYER CONT. F I C A      | \$ 3,035.60            | \$ 5,485.00            | \$ -                    | \$ 4,208.00            | \$ (1,277.00)           | -23%            |
| 101-4-4220-123 | EMPLOYER CONT. PFMLA        | \$ -                   | \$ -                   | \$ -                    | \$ 242.00              | \$ 242.00               | 0               |
| 101-4-4220-124 | FIRE PENSION CONTR.         | \$ 128,877.74          | \$ 120,000.00          | \$ 148,548.65           | \$ 120,000.00          | \$ -                    | 0%              |
| 101-4-4220-151 | WORKER'S COMP PREMIUMS      | \$ 14,932.60           | \$ 19,687.00           | \$ 9,821.56             | \$ 15,679.00           | \$ (4,008.00)           | -20%            |
| 101-4-4220-200 | SUPPLIES                    | \$ 15,441.17           | \$ 12,500.00           | \$ 6,376.49             | \$ 15,000.00           | \$ 2,500.00             | 20%             |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code   | Description                 | FY24<br>Actual       | FY25<br>Budget       | FY25<br>Thru 10/31/2025 | FY26<br>Proposed     | 2025-2026<br>Difference | %<br>Difference |
|----------------|-----------------------------|----------------------|----------------------|-------------------------|----------------------|-------------------------|-----------------|
| 101-4-4220-212 | MOTOR FUELS                 | \$ 4,075.26          | \$ 3,000.00          | \$ 3,017.35             | \$ 3,000.00          | \$ -                    | 0%              |
| 101-4-4220-220 | REPAIRS & MAINT. SUPPLIES   | \$ 5,129.81          | \$ 8,000.00          | \$ 7,357.19             | \$ 8,000.00          | \$ -                    | 0%              |
| 101-4-4220-310 | PROFESSIONAL SERVICES       | \$ 5,943.15          | \$ 5,000.00          | \$ 2,545.00             | \$ 5,000.00          | \$ -                    | 0%              |
| 101-4-4220-321 | TELEPHONE                   | \$ 1,852.33          | \$ 1,500.00          | \$ 1,781.21             | \$ 2,000.00          | \$ 500.00               | 33%             |
| 101-4-4220-322 | COMPUTER COMMUNICATIONS     | \$ (32.97)           | \$ 50.00             | \$ -                    | \$ 50.00             | \$ -                    | 0%              |
| 101-4-4220-330 | TRAVEL, CONF, MILEAGE ALLO' | \$ 2,750.36          | \$ 2,500.00          | \$ 2,200.93             | \$ 3,500.00          | \$ 1,000.00             | 40%             |
| 101-4-4220-340 | ADVERTISING & PUBLICATIONS  | \$ 192.50            | \$ 300.00            | \$ 216.00               | \$ 300.00            | \$ -                    | 0%              |
| 101-4-4220-369 | INSURANCES                  | \$ 4,632.12          | \$ 5,150.00          | \$ 4,684.00             | \$ 5,408.00          | \$ 258.00               | 5%              |
| 101-4-4220-381 | ELECTRIC                    | \$ 4,567.31          | \$ 5,000.00          | \$ 3,431.39             | \$ 5,550.00          | \$ 550.00               | 11%             |
| 101-4-4220-382 | WATER/SEWER                 | \$ 2,301.01          | \$ 3,800.00          | \$ 1,327.58             | \$ 3,800.00          | \$ -                    | 0%              |
| 101-4-4220-384 | REFUSE                      | \$ 278.04            | \$ 250.00            | \$ 225.03               | \$ 280.00            | \$ 30.00                | 12%             |
| 101-4-4220-385 | NATURAL GAS                 | \$ 2,044.94          | \$ 4,000.00          | \$ 3,193.48             | \$ 4,000.00          | \$ -                    | 0%              |
| 101-4-4220-401 | CONTRACTED SERVICES         | \$ 120.00            | \$ 200.00            | \$ 180.00               | \$ 200.00            | \$ -                    | 0%              |
| 101-4-4220-404 | REPAIRS & MAINTENANCE       | \$ 9,006.55          | \$ 8,000.00          | \$ 4,021.94             | \$ 8,000.00          | \$ -                    | 0%              |
| 101-4-4220-430 | MISCELLANEOUS EXPENSE       | \$ -                 | \$ -                 | \$ 27.00                | \$ -                 | \$ -                    | 0               |
| 101-4-4220-433 | DUES & SUBSCRIPTIONS        | \$ 145.00            | \$ 200.00            | \$ 145.00               | \$ 175.00            | \$ (25.00)              | -13%            |
| 101-4-4220-442 | GRANTS/SPECIAL PROJECTS     | \$ 147,944.17        | \$ -                 | \$ 44,280.00            | \$ -                 | \$ -                    | 0               |
| 101-4-4220-450 | TRAINING & SEMINARS         | \$ 14,971.87         | \$ 12,000.00         | \$ 11,686.13            | \$ 12,000.00         | \$ -                    | 0%              |
| 101-4-4220-451 | REIMBURSEMENTS-TRAINING     | \$ 1,000.00          | \$ -                 | \$ -                    | \$ -                 | \$ -                    | 0               |
| 101-4-4220-500 | CAPITAL OUTLAY              | \$ -                 | \$ 42,000.00         | \$ -                    | \$ 27,500.00         | \$ (14,500.00)          | -35%            |
| <b>FIRE</b>    | <b>TOTAL</b>                | <b>\$ 408,889.56</b> | <b>\$ 308,622.00</b> | <b>\$ 255,079.43</b>    | <b>\$ 298,892.00</b> | <b>\$ (9,730.00)</b>    | <b>-3%</b>      |
| 101-4-4240-101 | WAGES FULL-TIME             | \$ 223,056.76        | \$ 240,539.00        | \$ 203,095.10           | \$ 240,870.00        | \$ 331.00               | 0%              |
| 101-4-4240-113 | EMPLOYEE BENEFITS           | \$ 800.00            | \$ 940.00            | \$ 747.17               | \$ 940.00            | \$ -                    | 0%              |
| 101-4-4240-121 | EMPLOYER CONT. P E R A      | \$ 16,578.23         | \$ 18,040.00         | \$ 14,746.00            | \$ 18,065.00         | \$ 25.00                | 0%              |
| 101-4-4240-122 | EMPLOYER CONT. F I C A      | \$ 15,600.04         | \$ 18,473.00         | \$ 14,905.99            | \$ 18,498.00         | \$ 25.00                | 0%              |
| 101-4-4240-123 | EMPLOYER CONT. PFMLA        | \$ -                 | \$ -                 | \$ -                    | \$ 1,060.00          | \$ 1,060.00             | 0               |
| 101-4-4240-131 | HEALTH INSURANCE            | \$ 42,588.84         | \$ 58,013.00         | \$ 38,364.72            | \$ 62,656.00         | \$ 4,643.00             | 8%              |
| 101-4-4240-132 | DENTAL INSURANCE            | \$ 4,592.88          | \$ 5,370.00          | \$ 3,109.30             | \$ 4,436.00          | \$ (934.00)             | -17%            |
| 101-4-4240-133 | LIFE & S-T DISABILITY INS   | \$ 682.80            | \$ 717.00            | \$ 564.29               | \$ 714.00            | \$ (3.00)               | 0%              |
| 101-4-4240-151 | WORKER'S COMP PREMIUMS      | \$ 1,235.21          | \$ 1,952.00          | \$ 972.92               | \$ 1,297.00          | \$ (655.00)             | -34%            |
| 101-4-4240-200 | SUPPLIES                    | \$ 879.55            | \$ 1,300.00          | \$ 275.71               | \$ 5,100.00          | \$ 3,800.00             | 292%            |
| 101-4-4240-212 | MOTOR FUELS                 | \$ 1,081.48          | \$ 2,000.00          | \$ 938.31               | \$ 2,000.00          | \$ -                    | 0%              |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code                | Description                 | FY24<br>Actual       | FY25<br>Budget       | FY25<br>Thru 10/31/2025 | FY26<br>Proposed     | 2025-2026<br>Difference | %<br>Difference |
|-----------------------------|-----------------------------|----------------------|----------------------|-------------------------|----------------------|-------------------------|-----------------|
| 101-4-4240-231              | SAFETY EQUIP & TRAINING     | \$ 612.74            | \$ 631.00            | \$ 631.12               | \$ 631.00            | \$ -                    | 0%              |
| 101-4-4240-310              | PROFESSIONAL SERVICES       | \$ 2,898.17          | \$ 7,500.00          | \$ 5,506.32             | \$ 7,500.00          | \$ -                    | 0%              |
| 101-4-4240-320              | POSTAGE                     | \$ 10.77             | \$ 100.00            | \$ 28.51                | \$ 100.00            | \$ -                    | 0%              |
| 101-4-4240-321              | TELEPHONE                   | \$ 1,662.26          | \$ 1,600.00          | \$ 1,659.55             | \$ 1,700.00          | \$ 100.00               | 6%              |
| 101-4-4240-330              | TRAVEL, CONF, MILEAGE ALLO' | \$ -                 | \$ 250.00            | \$ -                    | \$ 250.00            | \$ -                    | 0%              |
| 101-4-4240-369              | INSURANCES                  | \$ 1,725.13          | \$ 2,119.00          | \$ 1,718.93             | \$ 2,225.00          | \$ 106.00               | 5%              |
| 101-4-4240-401              | CONTRACTED NUISANCE ABAT    | \$ 708.77            | \$ 1,500.00          | \$ 1,217.42             | \$ 1,500.00          | \$ -                    | 0%              |
| 101-4-4240-408              | VEHICLE MAINTENANCE         | \$ 495.43            | \$ 700.00            | \$ 137.76               | \$ 700.00            | \$ -                    | 0%              |
| 101-4-4240-410              | RENTALS                     | \$ 1,128.89          | \$ 850.00            | \$ 927.19               | \$ 1,200.00          | \$ 350.00               | 41%             |
| 101-4-4240-431              | CREDIT CARD FEES            | \$ 5,507.02          | \$ 6,000.00          | \$ 2,972.01             | \$ 6,000.00          | \$ -                    | 0%              |
| 101-4-4240-433              | DUES & SUBSCRIPTIONS        | \$ 104.89            | \$ 900.00            | \$ 112.90               | \$ 900.00            | \$ -                    | 0%              |
| 101-4-4240-450              | TRAINING & SEMINARS         | \$ 1,241.76          | \$ 3,200.00          | \$ 834.87               | \$ 2,000.00          | \$ (1,200.00)           | -38%            |
| 101-4-4240-460              | LICENSE FEES/REGISTRATION   | \$ 42.50             | \$ 50.00             | \$ -                    | \$ 50.00             | \$ -                    | 0%              |
| 101-4-4240-500              | CAPITAL OUTLAY              | \$ 7,777.19          | \$ 34,709.99         | \$ 18,616.35            | \$ -                 | \$ (34,709.99)          | -100%           |
| <b>BUILDING INSPECTION</b>  | <b>TOTAL</b>                | <b>\$ 331,011.31</b> | <b>\$ 407,453.99</b> | <b>\$ 312,106.00</b>    | <b>\$ 380,392.00</b> | <b>\$ (27,061.99)</b>   | <b>-7%</b>      |
| 101-4-4250-200              | SUPPLIES                    | \$ -                 | \$ -                 | \$ 369.00               | \$ -                 | \$ -                    | 0               |
| 101-4-4250-220              | REPAIRS & MAINT. SUPPLIES   | \$ (100.08)          | \$ -                 | \$ -                    | \$ -                 | \$ -                    | 0               |
| 101-4-4250-369              | INSURANCES                  | \$ 493.63            | \$ 591.00            | \$ 491.00               | \$ 591.00            | \$ -                    | 0%              |
| 101-4-4250-404              | REPAIRS & MAINTENANCE       | \$ 3,002.26          | \$ 2,750.00          | \$ 2,821.38             | \$ 3,250.00          | \$ 500.00               | 18%             |
| <b>EMERGENCY MANAGEMENT</b> | <b>TOTAL</b>                | <b>\$ 3,395.81</b>   | <b>\$ 3,341.00</b>   | <b>\$ 3,681.38</b>      | <b>\$ 3,841.00</b>   | <b>\$ 500.00</b>        | <b>15%</b>      |
| 101-4-4270-401              | CONTRACTED SERVICES         | \$ 15,600.00         | \$ 15,600.00         | \$ 7,800.00             | \$ 15,600.00         | \$ -                    | 0%              |
| 101-4-4270-460              | LICENSE FEES/REGISTRATION   | \$ -                 | \$ 100.00            | \$ -                    | \$ 150.00            | \$ 50.00                | 50%             |
| <b>ANIMAL CONTROL</b>       | <b>TOTAL</b>                | <b>\$ 15,600.00</b>  | <b>\$ 15,700.00</b>  | <b>\$ 7,800.00</b>      | <b>\$ 15,750.00</b>  | <b>\$ 50.00</b>         | <b>0%</b>       |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code        | Description               | FY24<br>Actual       | FY25<br>Budget       | FY25<br>Thru 10/31/2025 | FY26<br>Proposed     | 2025-2026<br>Difference | %<br>Difference |
|---------------------|---------------------------|----------------------|----------------------|-------------------------|----------------------|-------------------------|-----------------|
| 101-4-4260-220      | REPAIRS & MAINT. SUPPLIES | \$ -                 | \$ -                 | \$ -                    | \$ 2,000.00          | \$ 2,000.00             | 0               |
| 101-4-4260-301      | AUDIT                     | \$ -                 | \$ -                 | \$ -                    | \$ 150.00            | \$ 150.00               | 0               |
| 101-4-4260-310      | PROFESSIONAL SERVICES     | \$ -                 | \$ -                 | \$ -                    | \$ 50.00             | \$ 50.00                | 0               |
| 101-4-4260-369      | INSURANCES                | \$ -                 | \$ -                 | \$ -                    | \$ 3,002.00          | \$ 3,002.00             | 0               |
| 101-4-4260-381      | ELECTRIC                  | \$ -                 | \$ -                 | \$ -                    | \$ 4,950.00          | \$ 4,950.00             | 0               |
| 101-4-4260-382      | WATER/SEWER               | \$ -                 | \$ -                 | \$ -                    | \$ 1,500.00          | \$ 1,500.00             | 0               |
| 101-4-4260-384      | REFUSE                    | \$ -                 | \$ -                 | \$ -                    | \$ 250.00            | \$ 250.00               | 0               |
| 101-4-4260-385      | NATURAL GAS               | \$ -                 | \$ -                 | \$ -                    | \$ 4,000.00          | \$ 4,000.00             | 0               |
| 101-4-4260-404      | REPAIRS & MAINTENANCE     | \$ -                 | \$ -                 | \$ -                    | \$ 500.00            | \$ 500.00               | 0               |
| <b>AMBULANCE</b>    | <b>TOTAL</b>              | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>             | <b>\$ 16,402.00</b>  | <b>\$ 16,402.00</b>     | <b>0</b>        |
| 101-4-4300-101      | WAGES FULL-TIME           | \$ 84,224.42         | \$ 88,414.00         | \$ 73,939.78            | \$ 99,988.00         | \$ 11,574.00            | 13%             |
| 101-4-4300-113      | EMPLOYEE BENEFITS         | \$ -                 | \$ 56.00             | \$ 84.62                | \$ 56.00             | \$ -                    | 0%              |
| 101-4-4300-121      | EMPLOYER CONT. P E R A    | \$ 6,260.77          | \$ 6,627.00          | \$ 5,714.91             | \$ 7,495.00          | \$ 868.00               | 13%             |
| 101-4-4300-122      | EMPLOYER CONT. F I C A    | \$ 6,090.61          | \$ 6,764.00          | \$ 5,557.49             | \$ 7,649.00          | \$ 885.00               | 13%             |
| 101-4-4300-123      | EMPLOYER CONT. PFMLA      | \$ -                 | \$ -                 | \$ -                    | \$ 440.00            | \$ 440.00               | 0               |
| 101-4-4300-131      | HEALTH INSURANCE          | \$ 13,743.52         | \$ 15,231.00         | \$ 12,950.60            | \$ 17,544.00         | \$ 2,313.00             | 15%             |
| 101-4-4300-132      | DENTAL INSURANCE          | \$ 1,421.16          | \$ 1,242.00          | \$ 1,003.90             | \$ 1,242.00          | \$ -                    | 0%              |
| 101-4-4300-133      | LIFE & S-T DISABILITY INS | \$ 237.00            | \$ 249.00            | \$ 197.50               | \$ 269.00            | \$ 20.00                | 8%              |
| 101-4-4300-151      | WORKER'S COMP PREMIUMS    | \$ 3,379.93          | \$ 4,827.00          | \$ 2,407.08             | \$ 3,549.00          | \$ (1,278.00)           | -26%            |
| 101-4-4300-231      | SAFETY EQUIP & TRAINING   | \$ 306.37            | \$ 316.00            | \$ 315.56               | \$ 400.00            | \$ 84.00                | 27%             |
| 101-4-4300-369      | INSURANCES                | \$ 610.64            | \$ 781.00            | \$ 629.34               | \$ 100.00            | \$ (681.00)             | -87%            |
| 101-4-4300-433      | DUES & SUBSCRIPTIONS      | \$ -                 | \$ 500.00            | \$ -                    | \$ -                 | \$ (500.00)             | -100%           |
| 101-4-4300-442      | GRANTS/SPECIAL PROJECTS   | \$ 518.95            | \$ -                 | \$ 129.98               | \$ -                 | \$ -                    | 0               |
| 101-4-4300-450      | TRAINING & SEMINARS       | \$ 20.00             | \$ 500.00            | \$ 42.07                | \$ 500.00            | \$ -                    | 0%              |
| <b>PUBLIC WORKS</b> | <b>TOTAL</b>              | <b>\$ 116,813.37</b> | <b>\$ 125,507.00</b> | <b>\$ 102,972.83</b>    | <b>\$ 139,232.00</b> | <b>\$ 13,725.00</b>     | <b>11%</b>      |
| 101-4-4310-101      | WAGES FULL-TIME           | \$ 381,004.98        | \$ 400,037.00        | \$ 313,417.63           | \$ 431,085.00        | \$ 31,048.00            | 8%              |
| 101-4-4310-102      | WAGES OVERTIME            | \$ 9,056.83          | \$ 11,000.00         | \$ 6,973.80             | \$ 11,000.00         | \$ -                    | 0%              |
| 101-4-4310-103      | WAGES PART-TIME           | \$ 360.00            | \$ 4,000.00          | \$ 562.50               | \$ 4,000.00          | \$ -                    | 0%              |
| 101-4-4310-106      | FULL TIME WAGES (STORM SW | \$ 108.93            | \$ -                 | \$ -                    | \$ -                 | \$ -                    | 0               |
| 101-4-4310-108      | WAGES ON-CALL             | \$ 20,487.33         | \$ 22,499.00         | \$ 16,856.68            | \$ 23,375.00         | \$ 876.00               | 4%              |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code   | Description                 | FY24<br>Actual | FY25<br>Budget | FY25<br>Thru 10/31/2025 | FY26<br>Proposed | 2025-2026<br>Difference | %<br>Difference |
|----------------|-----------------------------|----------------|----------------|-------------------------|------------------|-------------------------|-----------------|
| 101-4-4310-113 | EMPLOYEE BENEFITS           | \$ 3,164.03    | \$ 2,375.00    | \$ 2,761.26             | \$ 3,000.00      | \$ 625.00               | 26%             |
| 101-4-4310-121 | EMPLOYER CONT. P E R A      | \$ 30,554.21   | \$ 33,115.00   | \$ 26,114.42            | \$ 35,209.00     | \$ 2,094.00             | 6%              |
| 101-4-4310-122 | EMPLOYER CONT. F I C A      | \$ 27,801.94   | \$ 33,959.00   | \$ 24,067.04            | \$ 36,095.00     | \$ 2,136.00             | 6%              |
| 101-4-4310-123 | EMPLOYER CONT. PFMLA        | \$ -           | \$ -           | \$ -                    | \$ 1,897.00      | \$ 1,897.00             | 0               |
| 101-4-4310-131 | HEALTH INSURANCE            | \$ 82,200.84   | \$ 108,649.00  | \$ 83,181.43            | \$ 122,809.00    | \$ 14,160.00            | 13%             |
| 101-4-4310-132 | DENTAL INSURANCE            | \$ 8,465.89    | \$ 8,550.00    | \$ 6,557.98             | \$ 8,550.00      | \$ -                    | 0%              |
| 101-4-4310-133 | LIFE & S-T DISABILITY INS   | \$ 1,245.88    | \$ 1,269.00    | \$ 1,030.92             | \$ 1,318.00      | \$ 49.00                | 4%              |
| 101-4-4310-151 | WORKER'S COMP PREMIUMS      | \$ 19,872.86   | \$ 26,300.00   | \$ 13,617.43            | \$ 20,867.00     | \$ (5,433.00)           | -21%            |
| 101-4-4310-200 | SUPPLIES                    | \$ 1,068.69    | \$ 1,200.00    | \$ 1,072.19             | \$ 1,200.00      | \$ -                    | 0%              |
| 101-4-4310-212 | MOTOR FUELS                 | \$ 28,236.65   | \$ 40,000.00   | \$ 24,843.96            | \$ 40,000.00     | \$ -                    | 0%              |
| 101-4-4310-220 | REPAIRS & MAINT. SUPPLIES   | \$ 27,338.42   | \$ 43,000.00   | \$ 24,845.42            | \$ 44,000.00     | \$ 1,000.00             | 2%              |
| 101-4-4310-224 | SIDEWALK MAINTENANCE        | \$ 2,000.00    | \$ 2,000.00    | \$ 192.00               | \$ 2,000.00      | \$ -                    | 0%              |
| 101-4-4310-231 | SAFETY EQUIP & TRAINING     | \$ 2,768.09    | \$ 2,051.00    | \$ 3,349.07             | \$ 4,200.00      | \$ 2,149.00             | 105%            |
| 101-4-4310-303 | ENGINEERING FEES            | \$ 178.00      | \$ 500.00      | \$ -                    | \$ 500.00        | \$ -                    | 0%              |
| 101-4-4310-310 | PROFESSIONAL SERVICES       | \$ 1,775.89    | \$ 2,700.00    | \$ 1,029.50             | \$ 7,500.00      | \$ 4,800.00             | 178%            |
| 101-4-4310-316 | SNOW REMOVAL                | \$ 24,341.07   | \$ 57,000.00   | \$ 11,912.50            | \$ 57,000.00     | \$ -                    | 0%              |
| 101-4-4310-320 | POSTAGE                     | \$ 0.69        | \$ 20.00       | \$ 2.07                 | \$ 20.00         | \$ -                    | 0%              |
| 101-4-4310-321 | TELEPHONE                   | \$ 3,191.08    | \$ 4,100.00    | \$ 2,067.87             | \$ 2,200.00      | \$ (1,900.00)           | -46%            |
| 101-4-4310-322 | COMPUTER COMM/MAINT         | \$ -           | \$ 200.00      | \$ -                    | \$ 200.00        | \$ -                    | 0%              |
| 101-4-4310-330 | TRAVEL, CONF, MILEAGE ALLO' | \$ -           | \$ 100.00      | \$ -                    | \$ 100.00        | \$ -                    | 0%              |
| 101-4-4310-340 | ADVERTISING & PUBLICATIONS  | \$ 735.00      | \$ 600.00      | \$ 25.69                | \$ 600.00        | \$ -                    | 0%              |
| 101-4-4310-369 | INSURANCES                  | \$ 13,836.83   | \$ 16,154.00   | \$ 13,412.16            | \$ 16,962.00     | \$ 808.00               | 5%              |
| 101-4-4310-381 | ELECTRIC                    | \$ 4,267.95    | \$ 5,500.00    | \$ 4,006.71             | \$ 6,000.00      | \$ 500.00               | 9%              |
| 101-4-4310-382 | WATER/SEWER                 | \$ 1,419.36    | \$ 1,550.00    | \$ 2,192.16             | \$ 1,750.00      | \$ 200.00               | 13%             |
| 101-4-4310-384 | REFUSE                      | \$ 1,095.07    | \$ 1,200.00    | \$ 898.89               | \$ 1,200.00      | \$ -                    | 0%              |
| 101-4-4310-385 | NATURAL GAS                 | \$ 3,998.09    | \$ 10,500.00   | \$ 5,673.28             | \$ 10,000.00     | \$ (500.00)             | -5%             |
| 101-4-4310-404 | REPAIRS & MAINTENANCE       | \$ 15,451.07   | \$ 30,000.00   | \$ 13,439.08            | \$ 30,000.00     | \$ -                    | 0%              |
| 101-4-4310-408 | VEHICLE MAINT               | \$ 6,124.63    | \$ 10,500.00   | \$ 4,561.28             | \$ 8,000.00      | \$ (2,500.00)           | -24%            |
| 101-4-4310-410 | RENTALS                     | \$ 8,155.67    | \$ 13,500.00   | \$ 9,676.14             | \$ 11,500.00     | \$ (2,000.00)           | -15%            |
| 101-4-4310-414 | LEASE AGREEMENTS            | \$ 2,000.00    | \$ 2,000.00    | \$ 2,000.00             | \$ 2,000.00      | \$ -                    | 0%              |
| 101-4-4310-430 | MISCELLANEOUS EXPENSE       | \$ 1,000.00    | \$ 1,000.00    | \$ -                    | \$ 1,000.00      | \$ -                    | 0%              |
| 101-4-4310-433 | DUES & SUBSCRIPTIONS        | \$ 19.89       | \$ 130.00      | \$ 12.90                | \$ 135.00        | \$ 5.00                 | 4%              |
| 101-4-4310-441 | SPECIAL PROJECTS            | \$ 3,395.40    | \$ -           | \$ -                    | \$ -             | \$ -                    | 0               |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code                 | Description                | FY24<br>Actual       | FY25<br>Budget         | FY25<br>Thru 10/31/2025 | FY26<br>Proposed       | 2025-2026<br>Difference | %<br>Difference |
|------------------------------|----------------------------|----------------------|------------------------|-------------------------|------------------------|-------------------------|-----------------|
| 101-4-4310-442               | GRANTS/SPECIAL PROJECTS    | \$ 95.00             | \$ -                   | \$ -                    | \$ -                   | \$ -                    | 0               |
| 101-4-4310-443               | MnDOT HSIP GRANT - 10TH AV | \$ 38,663.22         | \$ -                   | \$ -                    | \$ -                   | \$ -                    | 0               |
| 101-4-4310-450               | TRAINING & SEMINARS        | \$ 420.76            | \$ 2,150.00            | \$ 803.40               | \$ 2,150.00            | \$ -                    | 0%              |
| 101-4-4310-460               | LICENSE FEES/REGISTRATION  | \$ 297.12            | \$ 265.00              | \$ 153.00               | \$ 600.00              | \$ 335.00               | 126%            |
| 101-4-4310-500               | CAPITAL OUTLAY             | \$ 43,766.79         | \$ 265,000.00          | \$ 78,447.09            | \$ 124,000.00          | \$ (141,000.00)         | -53%            |
| <b>STREETS</b>               | <b>TOTAL</b>               | <b>\$ 819,964.15</b> | <b>\$ 1,164,673.00</b> | <b>\$ 699,757.45</b>    | <b>\$ 1,074,022.00</b> | <b>\$ (90,651.00)</b>   | <b>-8%</b>      |
| 101-4-4316-369               | INSURANCES                 | \$ 290.20            | \$ 366.00              | \$ 298.00               | \$ 384.00              | \$ 18.00                | 5%              |
| 101-4-4316-381               | ELECTRIC                   | \$ 54,119.74         | \$ 78,000.00           | \$ 48,690.30            | \$ 80,000.00           | \$ 2,000.00             | 3%              |
| <b>STREET LIGHTS</b>         | <b>TOTAL</b>               | <b>\$ 54,409.94</b>  | <b>\$ 78,366.00</b>    | <b>\$ 48,988.30</b>     | <b>\$ 80,384.00</b>    | <b>\$ 2,018.00</b>      | <b>3%</b>       |
| 101-4-4510-200               | SUPPLIES                   | \$ 9.89              | \$ -                   | \$ -                    | \$ -                   | \$ -                    | 0               |
| <b>OUTDOOR SWIMMING POOL</b> | <b>TOTAL</b>               | <b>\$ 9.89</b>       | <b>\$ -</b>            | <b>\$ -</b>             | <b>\$ -</b>            | <b>\$ -</b>             | <b>0</b>        |
| 101-4-4515-369               | INSURANCES                 | \$ 317.20            | \$ 329.00              | \$ 340.00               | \$ 345.00              | \$ 16.00                | 5%              |
| 101-4-4515-491               | CONTRIBUTION TO NPAS       | \$ 153,695.14        | \$ 140,000.00          | \$ 171,685.14           | \$ 173,130.00          | \$ 33,130.00            | 24%             |
| <b>AQUATICS CENTER</b>       | <b>TOTAL</b>               | <b>\$ 154,012.34</b> | <b>\$ 140,329.00</b>   | <b>\$ 172,025.14</b>    | <b>\$ 173,475.00</b>   | <b>\$ 33,146.00</b>     | <b>24%</b>      |
| 101-4-4516-103               | WAGES PART-TIME            | \$ 4,481.65          | \$ 4,575.00            | \$ 4,481.65             | \$ 4,575.00            | \$ -                    | 0%              |
| <b>MUNICIPAL BAND</b>        | <b>TOTAL</b>               | <b>\$ 4,481.65</b>   | <b>\$ 4,575.00</b>     | <b>\$ 4,481.65</b>      | <b>\$ 4,575.00</b>     | <b>\$ -</b>             | <b>0%</b>       |
| 101-4-4520-101               | WAGES FULL-TIME            | \$ 262,232.33        | \$ 243,076.00          | \$ 193,871.01           | \$ 266,341.00          | \$ 23,265.00            | 10%             |
| 101-4-4520-102               | WAGES OVERTIME             | \$ 4,310.39          | \$ 3,500.00            | \$ 1,955.99             | \$ 3,500.00            | \$ -                    | 0%              |
| 101-4-4520-103               | WAGES PART-TIME            | \$ 82,080.70         | \$ 80,000.00           | \$ 73,459.66            | \$ 80,000.00           | \$ -                    | 0%              |
| 101-4-4520-113               | EMPLOYEE BENEFITS          | \$ 1,478.57          | \$ 2,055.00            | \$ 1,815.38             | \$ 2,055.00            | \$ -                    | 0%              |
| 101-4-4520-121               | EMPLOYER CONT. P E R A     | \$ 20,100.31         | \$ 20,093.00           | \$ 15,069.65            | \$ 21,838.00           | \$ 1,745.00             | 9%              |
| 101-4-4520-122               | EMPLOYER CONT. F I C A     | \$ 25,441.23         | \$ 25,140.00           | \$ 20,322.62            | \$ 26,920.00           | \$ 1,780.00             | 7%              |
| 101-4-4520-123               | EMPLOYER CONT. PFMLA       | \$ -                 | \$ -                   | \$ -                    | \$ 1,172.00            | \$ 1,172.00             | 0               |
| 101-4-4520-131               | HEALTH INSURANCE           | \$ 36,250.26         | \$ 40,838.00           | \$ 27,206.97            | \$ 46,997.00           | \$ 6,159.00             | 15%             |
| 101-4-4520-132               | DENTAL INSURANCE           | \$ 3,596.11          | \$ 3,632.00            | \$ 1,913.25             | \$ 3,632.00            | \$ -                    | 0%              |
| 101-4-4520-133               | LIFE & S-T DISABILITY INS  | \$ 819.54            | \$ 751.00              | \$ 562.96               | \$ 790.00              | \$ 39.00                | 5%              |
| 101-4-4520-151               | WORKER'S COMP PREMIUMS     | \$ 16,215.61         | \$ 20,311.00           | \$ 10,135.88            | \$ 17,026.00           | \$ (3,285.00)           | -16%            |
| 101-4-4520-200               | SUPPLIES                   | \$ 2,590.36          | \$ 3,000.00            | \$ 3,021.21             | \$ 3,200.00            | \$ 200.00               | 7%              |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code      | Description                | FY24<br>Actual       | FY25<br>Budget       | FY25<br>Thru 10/31/2025 | FY26<br>Proposed     | 2025-2026<br>Difference | %<br>Difference |
|-------------------|----------------------------|----------------------|----------------------|-------------------------|----------------------|-------------------------|-----------------|
| 101-4-4520-212    | MOTOR FUELS                | \$ 8,129.92          | \$ 14,000.00         | \$ 8,246.95             | \$ 14,000.00         | \$ -                    | 0%              |
| 101-4-4520-220    | REPAIRS & MAINT. SUPPLIES  | \$ 48,884.00         | \$ 55,000.00         | \$ 24,435.39            | \$ 58,000.00         | \$ 3,000.00             | 5%              |
| 101-4-4520-231    | SAFETY EQUIP & TRAINING    | \$ 1,070.34          | \$ 1,700.00          | \$ 1,530.76             | \$ 1,800.00          | \$ 100.00               | 6%              |
| 101-4-4520-310    | PROFESSIONAL SERVICES      | \$ 568.63            | \$ 500.00            | \$ 918.98               | \$ 1,000.00          | \$ 500.00               | 100%            |
| 101-4-4520-320    | POSTAGE                    | \$ 30.08             | \$ 50.00             | \$ -                    | \$ 50.00             | \$ -                    | 0%              |
| 101-4-4520-321    | TELEPHONE                  | \$ 1,884.32          | \$ 2,000.00          | \$ 1,524.70             | \$ 2,000.00          | \$ -                    | 0%              |
| 101-4-4520-322    | COMPUTER COMM/MAINT        | \$ 801.36            | \$ 600.00            | \$ 100.20               | \$ 150.00            | \$ (450.00)             | -75%            |
| 101-4-4520-340    | ADVERTISING & PUBLICATIONS | \$ 962.50            | \$ 700.00            | \$ -                    | \$ 700.00            | \$ -                    | 0%              |
| 101-4-4520-369    | INSURANCES                 | \$ 13,488.94         | \$ 14,284.00         | \$ 13,138.31            | \$ 14,998.00         | \$ 714.00               | 5%              |
| 101-4-4520-381    | ELECTRIC                   | \$ 13,540.46         | \$ 14,700.00         | \$ 22,531.04            | \$ 18,000.00         | \$ 3,300.00             | 22%             |
| 101-4-4520-382    | WATER/SEWER                | \$ 5,906.72          | \$ 7,000.00          | \$ 7,234.35             | \$ 7,500.00          | \$ 500.00               | 7%              |
| 101-4-4520-384    | REFUSE                     | \$ 2,753.25          | \$ 3,000.00          | \$ 2,552.30             | \$ 3,000.00          | \$ -                    | 0%              |
| 101-4-4520-385    | NATURAL GAS                | \$ 4,338.27          | \$ 6,000.00          | \$ 4,030.18             | \$ 7,500.00          | \$ 1,500.00             | 25%             |
| 101-4-4520-401    | CONTRACTED SERVICES        | \$ 1,962.55          | \$ 5,000.00          | \$ 2,303.40             | \$ 5,000.00          | \$ -                    | 0%              |
| 101-4-4520-404    | REPAIRS & MAINTENANCE      | \$ 11,004.17         | \$ 12,000.00         | \$ 28,219.17            | \$ 12,000.00         | \$ -                    | 0%              |
| 101-4-4520-408    | VEHICLE MAINTENANCE        | \$ 2,491.44          | \$ 4,000.00          | \$ 994.30               | \$ 4,000.00          | \$ -                    | 0%              |
| 101-4-4520-410    | RENTALS                    | \$ 5,279.95          | \$ 7,400.00          | \$ 5,025.16             | \$ 7,400.00          | \$ -                    | 0%              |
| 101-4-4520-430    | MISCELLANEOUS EXPENSE      | \$ -                 | \$ 1,000.00          | \$ -                    | \$ 1,000.00          | \$ -                    | 0%              |
| 101-4-4520-433    | DUES & SUBSCRIPTIONS       | \$ 19.89             | \$ 750.00            | \$ 12.90                | \$ 750.00            | \$ -                    | 0%              |
| 101-4-4520-440    | REAL ESTATE TAXES          | \$ 16,717.00         | \$ -                 | \$ 1,417.00             | \$ -                 | \$ -                    | 0               |
| 101-4-4520-441    | SPECIAL PROJECTS           | \$ 19,724.80         | \$ 21,000.00         | \$ 21,185.00            | \$ 21,500.00         | \$ 500.00               | 2%              |
| 101-4-4520-442    | GRANTS/SPECIAL PROJECTS    | \$ 6,638.22          | \$ -                 | \$ 7,216.42             | \$ -                 | \$ -                    | 0               |
| 101-4-4520-450    | TRAINING & SEMINARS        | \$ 3.50              | \$ 700.00            | \$ 2,000.00             | \$ 1,500.00          | \$ 800.00               | 114%            |
| 101-4-4520-460    | LICENSE FEES/REGISTRATION  | \$ 144.75            | \$ 200.00            | \$ 57.58                | \$ 200.00            | \$ -                    | 0%              |
| 101-4-4520-500    | CAPITAL OUTLAY             | \$ 164,168.06        | \$ 80,000.00         | \$ 84,693.95            | \$ 50,500.00         | \$ (29,500.00)          | -37%            |
| <b>PARKS</b>      | <b>TOTAL</b>               | <b>\$ 785,628.53</b> | <b>\$ 693,980.00</b> | <b>\$ 588,702.62</b>    | <b>\$ 706,019.00</b> | <b>\$ 12,039.00</b>     | <b>2%</b>       |
| 101-4-4521-441    | SPECIAL PROJECTS           | \$ 44,840.26         | \$ 35,000.00         | \$ 29,210.82            | \$ 65,000.00         | \$ 30,000.00            | 86%             |
| 101-4-4521-500    | CAPITAL OUTLAY             | \$ -                 | \$ 43,126.00         | \$ -                    | \$ -                 | \$ (43,126.00)          | -100%           |
| <b>PARK BOARD</b> | <b>TOTAL</b>               | <b>\$ 44,840.26</b>  | <b>\$ 78,126.00</b>  | <b>\$ 29,210.82</b>     | <b>\$ 65,000.00</b>  | <b>\$ (13,126.00)</b>   | <b>-17%</b>     |

**GENERAL FUND - FUND 101**  
**DETAIL BY DEPARTMENT / CATEGORY**

| Account Code        | Description                                  | FY24<br>Actual           | FY25<br>Budget           | FY25<br>Thru 10/31/2025  | FY26<br>Proposed         | 2025-2026<br>Difference | %<br>Difference |
|---------------------|----------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|-----------------|
| 101-4-4550-200      | SUPPLIES                                     | \$ 204.16                | \$ 700.00                | \$ 522.57                | \$ 700.00                | \$ -                    | 0%              |
| 101-4-4550-220      | REPAIRS & MAINT. SUPPLIES                    | \$ 2,157.60              | \$ 1,700.00              | \$ 761.23                | \$ 1,700.00              | \$ -                    | 0%              |
| 101-4-4550-310      | PROFESSIONAL SERVICES                        | \$ 172.00                | \$ -                     | \$ -                     | \$ -                     | \$ -                    | 0               |
| 101-4-4550-369      | INSURANCE                                    | \$ 3,297.30              | \$ 3,977.00              | \$ 3,337.00              | \$ 4,178.00              | \$ 201.00               | 5%              |
| 101-4-4550-381      | ELECTRIC                                     | \$ 9,805.40              | \$ 11,500.00             | \$ 8,314.96              | \$ 12,000.00             | \$ 500.00               | 4%              |
| 101-4-4550-382      | WATER/SEWER                                  | \$ 1,280.64              | \$ 1,300.00              | \$ 1,204.90              | \$ 1,400.00              | \$ 100.00               | 8%              |
| 101-4-4550-384      | REFUSE                                       | \$ 906.99                | \$ 850.00                | \$ 696.17                | \$ 950.00                | \$ 100.00               | 12%             |
| 101-4-4550-385      | NATURAL GAS                                  | \$ 2,336.43              | \$ 5,000.00              | \$ 2,907.64              | \$ 5,000.00              | \$ -                    | 0%              |
| 101-4-4550-401      | CONTRACTED SERVICES                          | \$ 8,919.24              | \$ 9,500.00              | \$ 7,432.70              | \$ 9,500.00              | \$ -                    | 0%              |
| 101-4-4550-404      | REPAIRS & MAINTENANCE                        | \$ 494.28                | \$ 1,500.00              | \$ 355.59                | \$ 1,500.00              | \$ -                    | 0%              |
| <b>LIBRARY</b>      | <b>TOTAL</b>                                 | <b>\$ 29,574.04</b>      | <b>\$ 36,027.00</b>      | <b>\$ 25,532.76</b>      | <b>\$ 36,928.00</b>      | <b>\$ 901.00</b>        | <b>3%</b>       |
| 101-4-4920-365      | INSURANCE DEDUCTIBLES                        | \$ 379,684.00            | \$ 10,000.00             | \$ 2,500.00              | \$ 10,000.00             | \$ -                    | 0%              |
| 101-4-4920-369      | PROP/LIAB INSURANCE                          | \$ 16,516.14             | \$ 17,762.00             | \$ 15,764.00             | \$ 17,342.00             | \$ (420.00)             | -2%             |
| 101-4-4920-430      | MISCELLANEOUS EXPENSE                        | \$ 1,075.21              | \$ 1,000.00              | \$ 32.00                 | \$ 5,000.00              | \$ 4,000.00             | 400%            |
| 101-4-4920-438      | BAD DEBT                                     | \$ 0.47                  | \$ -                     | \$ -                     | \$ -                     | \$ -                    | 0               |
| 101-4-4920-440      | PROPERTY TAX                                 | \$ -                     | \$ -                     | \$ 1,999.99              | \$ -                     | \$ -                    | 0               |
| 101-4-4920-615      | TOWNSHIP TAX PAYMENT                         | \$ 1,658.28              | \$ 3,238.00              | \$ 468.29                | \$ 1,500.00              | \$ (1,738.00)           | -54%            |
| 101-4-4920-700      | DISCRETIONARY EXPENSES                       | \$ 5,000.00              | \$ 45,000.00             | \$ -                     | \$ 25,500.00             | \$ (19,500.00)          | -43%            |
| 101-4-4920-720      | OPERATING TRF - OUT                          | \$ 16,677.20             | \$ -                     | \$ -                     | \$ -                     | \$ -                    | 0               |
| <b>UNALLOCATED</b>  | <b>TOTAL</b>                                 | <b>\$ 420,611.30</b>     | <b>\$ 77,000.00</b>      | <b>\$ 20,764.28</b>      | <b>\$ 59,342.00</b>      | <b>\$ (17,658.00)</b>   | <b>-23%</b>     |
| 101-4-4920-721      | OPERATING TRF - GOLF COURSE                  | \$ 41,946.00             | \$ 29,819.00             | \$ 14,909.50             | \$ -                     | \$ (29,819.00)          | -100%           |
| <b>TRANSFER OUT</b> | <b>TOTAL</b>                                 | <b>\$ 41,946.00</b>      | <b>\$ 29,819.00</b>      | <b>\$ 14,909.50</b>      | <b>\$ -</b>              | <b>\$ (29,819.00)</b>   | <b>-100%</b>    |
|                     | <b>Total Revenues</b>                        | <b>\$ (7,234,529.79)</b> | <b>\$ (7,028,854.00)</b> | <b>\$ (4,386,035.25)</b> | <b>\$ (7,024,677.00)</b> |                         |                 |
|                     | <b>Total Expenditures</b>                    | <b>\$ 6,613,658.91</b>   | <b>\$ 7,028,854.00</b>   | <b>\$ 5,632,201.45</b>   | <b>\$ 7,024,677.00</b>   |                         |                 |
|                     | <b>Grand Total</b>                           |                          |                          |                          |                          |                         |                 |
| <b>General Fund</b> | <b>Revenue Over/(Under)<br/>Expenditures</b> | <b>\$ (620,880.77)</b>   | <b>\$ -</b>              | <b>\$ 1,246,166.20</b>   | <b>\$ -</b>              |                         |                 |