GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-3-0000-31010	CURRENT PROPERTY TAXES	$ (3,754,632.01)	$ (4,238,585.00)	$ (2,218,640.43)	$ (4,548,735.00)	$(310,150.00)	7%
101-3-0000-31020	DELINQUENT PROPERTY TAXE	$ (5,090.34)	$ -	$ (4,947.78)	$ -	$ -	0
101-3-0000-31030	FRANCHISE TAXES	$ (87,941.75)	$ (90,000.00)	$ -	$ (90,000.00)	$ -	0%
TAXES	**TOTAL**	**$ (3,847,664.10)**	**$ (4,328,585.00)**	**$ (2,223,588.21)**	**$ (4,638,735.00)**	**$(310,150.00)**	**7%**
101-3-4100-32110	LIQUOR LICENSES	$ (41,990.00)	$ (38,400.00)	$ (46,109.00)	$ (45,100.00)	$ (6,700.00)	17%
101-3-4100-32180	BUSINESS LICENSES	$ (16,917.50)	$ (3,000.00)	$ (9,985.00)	$ (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)	$ (780.00)	$ (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)	$ (306,884.29)	$ (195,000.00)	$ -	0%
101-3-4100-32215	GOLF CART PERMITS	$ (4,710.00)	$ (3,830.00)	$ (4,660.00)	$ (4,040.00)	$ (210.00)	5%
101-3-4100-32220	PLANNING APPLICATIONS	$ (14,065.00)	$ (6,000.00)	$ (5,175.00)	$ (6,000.00)	$ -	0%
101-3-4100-32260	PLAN REVIEW	$ (30,176.35)	$ (4,000.00)	$ (2,342.00)	$ (4,000.00)	$ -	0%
LICENSES & PERMITS	**TOTAL**	**$ (374,872.38)**	**$ (255,680.00)**	**$ (376,635.29)**	**$ (262,735.00)**	**$ (7,055.00)**	**3%**
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)	$ -	$ -	$ -	$ -	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)	$ -	$ (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)	$ -	$ (120,000.00)	$ -	0%
101-3-4220-33435	STATE GRANT	$ -	$ (40,000.00)	$ -	$ -	$ 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%
INTERGOVERNMENTAL	**TOTAL**	**$ (1,933,520.16)**	**$ (1,615,965.00)**	**$ (815,242.13)**	**$ (1,572,220.00)**	**$ 43,745.00**	**-3%**
101-3-4100-34107	ASSESSMENT SEARCH REVENU	$ (1,825.00)	$ (2,500.00)	$ (1,350.00)	$ (2,000.00)	$ 500.00	-20%
101-3-4100-34108	ADMINISTRATIVE CHARGES	$ (3,107.45)	$ (7,000.00)	$ (3,022.67)	$ (7,000.00)	$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-3-4100-34109	SVC CHG/CODE ENFORCEMEN	$ (2,128.07)	$ (1,500.00)	$ -	$ (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)	$ (1,067.75)	$ (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)	$ -	$ (8,825.06)	$ -	$ -	0
101-3-4500-34331	TEAM LEAGUE REVENUE	$ (4,317.50)	$ (3,019.00)	$ (2,566.25)	$ (4,439.00)	$ (1,420.00)	47%
101-3-5201-34783	PARK FEES-SHELTERS	$ (2,301.00)	$ (1,848.00)	$ (1,254.00)	$ (1,848.00)	$ -	0%
CHARGES FOR SERVICES	**TOTAL**	**$ (105,925.47)**	**$ (119,367.00)**	**$ (125,480.84)**	**$ (130,587.00)**	**$ (11,220.00)**	**9%**
101-3-4210-35101	COURT FINES-SC	$ (17,860.64)	$ (25,000.00)	$ (10,430.50)	$ (25,000.00)	$ -	0%
FINES	**TOTAL**	**$ (17,860.64)**	**$ (25,000.00)**	**$ (10,430.50)**	**$ (25,000.00)**	**$ -**	**0%**
101-3-0000-36210	INTEREST INCOME	$ (370,309.52)	$ (89,145.00)	$ (277,460.16)	$ (100,000.00)	$ (10,855.00)	12%
101-3-0000-36211	INTEREST INCOME- MARKET V/	$ 75,403.22	$ -	$ -	$ -	$ -	0
INTEREST INCOME	**TOTAL**	**$ (294,906.30)**	**$ (89,145.00)**	**$ (277,460.16)**	**$ (100,000.00)**	**$ (10,855.00)**	**12%**
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)	$ (77,005.36)	$ (2,000.00)	$ -	0%
101-3-0000-36330	CONTRIBUTIONS AND DONATIC	$ -	$ (500.00)	$ -	$ (500.00)	$ -	0%
101-3-0000-36440	REIMBURSEMENTS	$ (8,592.88)	$ (2,000.00)	$ (612.00)	$ (2,000.00)	$ -	0%
101-3-0000-39101	SALES OF GENERAL FIXED ASS	$ (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)	$ -	$ (3,116.00)	$ -	$ -	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	$ -	$ -	$ (1,300.00)	$ -	$ -	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)	$ -	$ (2,103.72)	$ -	$ -	0
101-3-4520-33641	SMALL TOWN GRANT-DISC GC	$ -	$ -	$ 4,656.57	$ -	$ -	0

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-3-4520-36330	CONTRIBUTIONS AND DONATI	$ (1,210.00)	$ -	$ (1,195.00)	$ -	$ -	0
101-3-4521-33640	LOCAL GOV'T GRANTS.AID	$ -	$ (35,000.00)	$ -	$ -	$ 35,000.00	-100%
MISCELLANEOUS REVENUE	**TOTAL**	**$ (441,350.69)**	**$ (309,500.00)**	**$ (137,986.71)**	**$ (29,500.00)**	**$ 15,000.00**	**-5%**
101-3-0000-39200	TRF- PILOT FROM ELEC FUND	$ (40,000.00)	$ (40,000.00)	$ (26,666.68)	$ (40,000.00)	$ -	0%
101-3-0000-36500	USE OF FUND BALANCE	$ -	$ (205,308.00)	$ -	$ (85,400.00)	$ 119,908.00	-58%
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)	$(200,196.00)	497%
TRANSFERS IN	**TOTAL**	**$ (218,430.05)**	**$ (285,612.00)**	**$ (26,666.68)**	**$ (365,900.00)**	**$ (80,288.00)**	**28%**
101-4-4111-103	WAGES PART-TIME	$ 21,982.50	$ 21,900.00	$ 14,259.25	$ 21,900.00	$ -	0%
101-4-4111-113	EMPLOYEE BENEFITS	$ -	$ 400.00	$ 84.86	$ 400.00	$ -	0%
101-4-4111-121	EMPLOYER CONT. P E R A	$ 1,034.45	$ 1,035.00	$ 620.09	$ 1,035.00	$ -	0%
101-4-4111-122	EMPLOYER CONT. F I C A	$ 398.16	$ 423.00	$ 256.00	$ 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	$ 45.14	$ 72.00	$ (19.00)	-21%
101-4-4111-200	SUPPLIES	$ 411.51	$ 400.00	$ 159.37	$ 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	$ 552.54	$ 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	$ 11,134.71	$ 30,000.00	$ -	0%
101-4-4111-350	PRINTING & BINDING	$ 5,883.70	$ 2,200.00	$ 1,937.85	$ 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%
CITY COUNCIL	**TOTAL**	**$ 68,153.96**	**$ 70,925.00**	**$ 42,742.71**	**$ 73,017.00**	**$ 2,092.00**	**3%**

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4132-101	WAGES FULL-TIME	$ 325,390.47	$ 296,421.00	$ 229,520.30	$ 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	$ 3,205.97	$ 6,234.00	$ 1,434.00	30%
101-4-4132-121	EMPLOYER CONT. P E R A	$ 24,324.50	$ 22,269.00	$ 17,779.81	$ 23,990.00	$ 1,721.00	8%
101-4-4132-122	EMPLOYER CONT. F I C A	$ 22,191.06	$ 22,732.00	$ 16,802.16	$ 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	$ 43,187.70	$ 61,563.00	$ (4,080.00)	-6%
101-4-4132-132	DENTAL INSURANCE	$ 5,872.13	$ 5,190.00	$ 3,971.31	$ 4,223.00	$ (967.00)	-19%
101-4-4132-133	LIFE & S-T DISABILITY INS	$ 983.25	$ 870.00	$ 751.63	$ 913.00	$ 43.00	5%
101-4-4132-151	WORKER'S COMP PREMIUMS	$ 1,444.35	$ 1,986.00	$ 985.21	$ 1,517.00	$ (469.00)	-24%
101-4-4132-200	SUPPLIES	$ 1,877.42	$ 2,000.00	$ 1,188.99	$ 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	$ 4,779.32	$ 35,000.00	$ 9,196.00	36%
101-4-4132-320	POSTAGE	$ 1,162.28	$ 1,200.00	$ 789.85	$ 1,200.00	$ -	0%
101-4-4132-321	TELEPHONE	$ 1,857.19	$ 2,000.00	$ 1,385.22	$ 2,000.00	$ -	0%
101-4-4132-322	COMPUTER COMM/MAINT	$ -	$ -	$ 901.20	$ -	$ -	0
101-4-4132-330	TRAVEL, CONF, MILEAGE ALLO'	$ 102.29	$ -	$ -	$ 500.00	$ 500.00	0
101-4-4132-340	ADVERTISING & PUBLICATIONS	$ 280.00	$ -	$ 66.00	$ -	$ -	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	$ 59.50	$ 100.00	$ -	0%
101-4-4132-410	RENTALS	$ 6,992.94	$ 2,500.00	$ 2,382.31	$ 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	$ 263.40	$ 1,000.00	$ -	0%
101-4-4132-433	DUES & SUBSCRIPTIONS	$ 7,760.78	$ 14,000.00	$ 14,321.10	$ 14,000.00	$ -	0%
101-4-4132-450	TRAINING & SEMINARS	$ 371.72	$ 2,500.00	$ 2,184.08	$ 3,000.00	$ 500.00	20%
101-4-4132-460	LICENSE FEES/REGISTRATION	$ 20.00	$ -	$ -	$ -	$ -	0
ADMINISTRATION	**TOTAL**	**$ 495,886.93**	**$ 508,668.00**	**$ 366,253.66**	**$ 537,898.00**	**$ 29,230.00**	**6%**

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4135-200	SUPPLIES	$ -	$ -	$ 18.19	$ -	$ -	0
101-4-4135-207	COMPUTER SUPPORT SERVICE	$ 77,734.86	$ 67,000.00	$ 39,923.51	$ 72,000.00	$ 5,000.00	7%
101-4-4135-322	COMPUTER COMM/MAINT	$ 111,543.04	$ 50,000.00	$ 27,142.38	$ 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%
TECHNOLOGY NETWORK	**TOTAL**	**$ 189,674.15**	**$ 207,421.00**	**$ 116,321.86**	**$ 182,421.00**	**$ (25,000.00)**	**-12%**
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%
ELECTIONS	**TOTAL**	**$ 18,785.14**	**$ 1,365.00**	**$ 1,206.99**	**$ 20,970.00**	**$ 19,605.00**	**1436%**
101-4-4155-312	ASSESSOR FEES	$ 45,700.00	$ 48,000.00	$ 630.00	$ 50,000.00	$ 2,000.00	4%
ASSESSOR	**TOTAL**	**$ 45,700.00**	**$ 48,000.00**	**$ 630.00**	**$ 50,000.00**	**$ 2,000.00**	**4%**
101-4-4161-304	CRIMINAL LEGAL FEES	$ 17,906.84	$ 30,000.00	$ 5,708.35	$ 31,500.00	$ 1,500.00	5%
101-4-4161-305	CIVIL LEGAL FEES	$ 72,366.39	$ 50,000.00	$ 30,690.81	$ 52,500.00	$ 2,500.00	5%
ATTORNEY	**TOTAL**	**$ 90,273.23**	**$ 80,000.00**	**$ 36,399.16**	**$ 84,000.00**	**$ 4,000.00**	**5%**
101-4-4171-303	ENGINEERING FEES	$ 113.00	$ 15,000.00	$ 3,905.00	$ 15,750.00	$ 750.00	5%
ENGINEERING	**TOTAL**	**$ 113.00**	**$ 15,000.00**	**$ 3,905.00**	**$ 15,750.00**	**$ 750.00**	**5%**
101-4-4191-101	WAGES FULL-TIME	$ 212,183.23	$ 271,063.00	$ 155,763.74	$ 268,771.00	$ (2,292.00)	-1%
101-4-4191-113	EMPLOYEE BENEFITS	$ -	$ -	$ 24.00	$ -	$ -	0
101-4-4191-121	EMPLOYER CONT. P E R A	$ 15,772.25	$ 20,330.00	$ 11,027.09	$ 20,158.00	$ (172.00)	-1%
101-4-4191-122	EMPLOYER CONT. F I C A	$ 14,913.33	$ 20,758.00	$ 11,585.08	$ 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	$ 20,029.94	$ 46,989.00	$ (11,117.00)	-19%

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DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4191-132	DENTAL INSURANCE	$ 2,840.52	$ 4,631.00	$ 1,663.25	$ 3,147.00	$ (1,484.00)	-32%
101-4-4191-133	LIFE & S-T DISABILITY INS	$ 620.16	$ 776.00	$ 439.13	$ 655.00	$ (121.00)	-16%
101-4-4191-151	WORKER'S COMP PREMIUMS	$ 1,400.71	$ 2,188.00	$ 1,085.41	$ 1,471.00	$ (717.00)	-33%
101-4-4191-200	SUPPLIES	$ 513.97	$ 1,500.00	$ 396.31	$ 1,500.00	$ -	0%
101-4-4191-212	MOTOR FUELS	$ 105.06	$ 250.00	$ 88.96	$ 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	$ -	$ 20,000.00	$ -	0%
101-4-4191-310	PROFESSIONAL SERVICES	$ 14,643.00	$ 61,500.00	$ 32,362.00	$ 1,500.00	$ (60,000.00)	-98%
101-4-4191-320	POSTAGE	$ 703.00	$ 400.00	$ 445.21	$ 500.00	$ 100.00	25%
101-4-4191-321	TELEPHONE	$ 1,535.35	$ 1,600.00	$ 1,200.33	$ 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	$ 429.00	$ 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	$ 855.51	$ 2,000.00	$ -	0%
101-4-4191-431	CREDIT CARD EXPENSE	$ 320.93	$ 500.00	$ 131.69	$ 500.00	$ -	0%
101-4-4191-433	DUES & SUBSCRIPTIONS	$ 247.20	$ 1,000.00	$ 247.84	$ 1,000.00	$ -	0%
101-4-4191-450	TRAINING & SEMINARS	$ 1,817.90	$ 1,800.00	$ 42.07	$ 2,200.00	$ 400.00	22%
101-4-4191-460	LICENSE FEES/REGISTRATION	$ 1,288.25	$ 1,000.00	$ 414.00	$ 1,200.00	$ 200.00	20%
101-4-4191-500	CAPITAL OUTLAY	$ 33.98	$ 10,290.01	$ 31,540.12	$ -	$ (10,290.01)	-100%
PLANNING	**TOTAL**	**$ 303,892.26**	**$ 488,747.01**	**$ 272,601.96**	**$ 404,796.00**	**$ (83,951.01)**	**-17%**
101-4-4194-101	WAGES FULL-TIME	$ 7,942.40	$ 8,322.00	$ 5,512.89	$ 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	$ 525.74	$ 668.00	$ 44.00	7%
101-4-4194-122	EMPLOYER CONT. F I C A	$ 538.53	$ 637.00	$ 492.48	$ 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	$ 1,606.43	$ 2,506.00	$ 330.00	15%
101-4-4194-132	DENTAL INSURANCE	$ 203.04	$ 177.00	$ 129.06	$ 177.00	$ -	0%
101-4-4194-133	LIFE & S-T DISABILITY INS	$ 24.96	$ 239.00	$ 18.72	$ 251.00	$ 12.00	5%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4194-151	WORKER'S COMP PREMIUMS	$ 36.06	$ 51.00	$ 25.30	$ 38.00	$ (13.00)	-25%
101-4-4194-200	SUPPLIES	$ 1,530.53	$ 1,600.00	$ 1,291.96	$ 1,600.00	$ -	0%
101-4-4194-220	REPAIRS & MAINT. SUPPLIES	$ 1,179.96	$ 4,000.00	$ 1,499.55	$ 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	$ 597.80	$ 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	$ 10,451.02	$ 22,000.00	$ 2,000.00	10%
101-4-4194-382	WATER/SEWER	$ 2,776.94	$ 2,500.00	$ 2,009.66	$ 2,700.00	$ 200.00	8%
101-4-4194-384	REFUSE	$ 1,044.78	$ 1,100.00	$ 610.99	$ 1,100.00	$ -	0%
101-4-4194-385	NATURAL GAS	$ 6,126.06	$ 14,000.00	$ 8,254.08	$ 14,000.00	$ -	0%
101-4-4194-387	CITY WIDE CLEAN-UP	$ 3,154.60	$ 4,000.00	$ -	$ 4,000.00	$ -	0%
101-4-4194-401	CONTRACTED SERVICES	$ 15,439.56	$ 16,000.00	$ 9,006.41	$ 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	$ -	$ 88,244.03	$ 100,000.00	$ 100,000.00	0
GOVERNMENT BUILDINGS	**TOTAL**	**$ 115,878.34**	**$ 82,091.00**	**$ 131,048.58**	**$ 185,181.00**	**$ 103,090.00**	**126%**
101-4-4210-101	WAGES FULL-TIME	$ 1,153,717.17	$ 1,327,644.00	$ 884,773.28	$ 1,412,511.00	$ 84,867.00	6%
101-4-4210-102	WAGES OVERTIME	$ 83,497.00	$ 60,000.00	$ 50,962.54	$ 65,000.00	$ 5,000.00	8%
101-4-4210-107	POLICE COURT TIME	$ 1,254.26	$ 3,200.00	$ 5,109.08	$ 3,200.00	$ -	0%
101-4-4210-113	EMPLOYEE BENEFITS	$ 25,328.35	$ 15,000.00	$ 13,469.39	$ 17,000.00	$ 2,000.00	13%
101-4-4210-121	EMPLOYER CONT. P E R A	$ 205,259.65	$ 231,964.00	$ 164,500.26	$ 250,861.00	$ 18,897.00	8%
101-4-4210-122	EMPLOYER CONT. F I C A	$ 22,054.90	$ 27,731.00	$ 17,272.82	$ 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	$ 183,374.70	$ 288,235.00	$ 7,335.00	3%
101-4-4210-132	DENTAL INSURANCE	$ 20,516.05	$ 22,263.00	$ 14,023.08	$ 19,685.00	$ (2,578.00)	-12%
101-4-4210-133	LIFE & S-T DISABILITY INS	$ 3,239.30	$ 3,865.00	$ 2,712.42	$ 4,079.00	$ 214.00	6%
101-4-4210-151	WORKER'S COMP PREMIUMS	$ 80,445.75	$ 113,412.00	$ 56,260.89	$ 84,468.00	$ (28,944.00)	-26%
101-4-4210-200	SUPPLIES	$ 12,553.68	$ 12,000.00	$ 5,117.31	$ 13,000.00	$ 1,000.00	8%
101-4-4210-207	COMPUTER SUPPORT SERVICE	$ 4,344.78	$ 6,000.00	$ 1,489.00	$ 6,000.00	$ -	0%
101-4-4210-212	MOTOR FUELS	$ 15,012.17	$ 23,000.00	$ 9,781.41	$ 23,000.00	$ -	0%
101-4-4210-220	REPAIRS & MAINT. SUPPLIES	$ 1,258.58	$ 700.00	$ 1,075.93	$ 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	$ 17,547.59	$ 19,500.00	$ 17,000.00	680%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4210-320	POSTAGE	$ 341.91	$ 500.00	$ 170.17	$ 500.00	$ -	0%
101-4-4210-321	TELEPHONE	$ 6,672.96	$ 9,200.00	$ 5,069.72	$ 9,200.00	$ -	0%
101-4-4210-322	COMPUTER COMM/MAINT	$ 7,505.83	$ 8,800.00	$ 6,117.81	$ 8,800.00	$ -	0%
101-4-4210-330	TRAVEL, CONF, MILEAGE ALLO	$ 1,334.61	$ 1,300.00	$ 376.00	$ 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	$ -	$ 400.00	$ -	0%
101-4-4210-369	INSURANCES	$ 31,668.08	$ 35,208.00	$ 35,976.54	$ 35,208.00	$ -	0%
101-4-4210-381	ELECTRIC	$ -	$ -	$ 214.75	$ 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	$ 34,729.67	$ 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	$ 4,218.07	$ 7,000.00	$ 500.00	8%
101-4-4210-410	RENTALS	$ 3,971.39	$ 4,000.00	$ 1,999.47	$ 4,200.00	$ 200.00	5%
101-4-4210-415	LEASE EQUIPMENT	$ 32,013.00	$ 34,000.00	$ 33,045.84	$ 34,000.00	$ -	0%
101-4-4210-433	DUES & SUBSCRIPTIONS	$ 1,380.39	$ 950.00	$ 2,438.80	$ 2,600.00	$ 1,650.00	174%
101-4-4210-441	SPECIAL PROJECTS	$ 40,579.43	$ -	$ 12,434.79	$ -	$ -	0
101-4-4210-442	GRANTS/SPECIAL PROJECTS	$ -	$ -	$ 24,705.05	$ -	$ -	0
101-4-4210-450	TRAINING & SEMINARS	$ 10,696.89	$ 14,500.00	$ 11,979.97	$ 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	$ 31.50	$ 650.00	$ 50.00	8%
101-4-4210-490	DONATION OTHER CIVIC ORG.	$ 200.00	$ 3,200.00	$ -	$ 3,200.00	$ -	0%
101-4-4210-500	CAPITAL OUTLAY	$ 58,511.79	$ 64,000.00	$ 62,553.23	$ 66,000.00	$ 2,000.00	3%
POLICE	**TOTAL**	**$ 2,054,113.75**	**$ 2,363,118.00**	**$ 1,664,448.06**	**$ 2,516,390.00**	**$ 153,272.00**	**6%**
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	$ -	$ 120,000.00	$ -	0%
101-4-4220-151	WORKER'S COMP PREMIUMS	$ 14,932.60	$ 19,687.00	$ 9,766.23	$ 15,679.00	$ (4,008.00)	-20%
101-4-4220-200	SUPPLIES	$ 15,441.17	$ 12,500.00	$ 5,838.09	$ 15,000.00	$ 2,500.00	20%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4220-212	MOTOR FUELS	$ 4,075.26	$ 3,000.00	$ 2,008.76	$ 3,000.00	$ -	0%
101-4-4220-220	REPAIRS & MAINT. SUPPLIES	$ 5,129.81	$ 8,000.00	$ 6,003.86	$ 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	$ 1,272.02	$ 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	$ 374.09	$ 3,500.00	$ 1,000.00	40%
101-4-4220-340	ADVERTISING & PUBLICATIONS	$ 192.50	$ 300.00	$ -	$ 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	$ 2,498.11	$ 5,550.00	$ 550.00	11%
101-4-4220-382	WATER/SEWER	$ 2,301.01	$ 3,800.00	$ 919.32	$ 3,800.00	$ -	0%
101-4-4220-384	REFUSE	$ 278.04	$ 250.00	$ 151.69	$ 280.00	$ 30.00	12%
101-4-4220-385	NATURAL GAS	$ 2,044.94	$ 4,000.00	$ 3,112.29	$ 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	$ 854.59	$ 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%
FIRE	**TOTAL**	**$ 408,889.56**	**$ 308,622.00**	**$ 96,346.18**	**$ 298,892.00**	**$ (9,730.00)**	**-3%**
101-4-4240-101	WAGES FULL-TIME	$ 223,056.76	$ 240,539.00	$ 168,261.48	$ 240,870.00	$ 331.00	0%
101-4-4240-113	EMPLOYEE BENEFITS	$ 800.00	$ 940.00	$ 708.00	$ 940.00	$ -	0%
101-4-4240-121	EMPLOYER CONT. P E R A	$ 16,578.23	$ 18,040.00	$ 12,133.48	$ 18,065.00	$ 25.00	0%
101-4-4240-122	EMPLOYER CONT. F I C A	$ 15,600.04	$ 18,473.00	$ 12,426.40	$ 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	$ 33,491.86	$ 62,656.00	$ 4,643.00	8%
101-4-4240-132	DENTAL INSURANCE	$ 4,592.88	$ 5,370.00	$ 2,800.56	$ 4,436.00	$ (934.00)	-17%
101-4-4240-133	LIFE & S-T DISABILITY INS	$ 682.80	$ 717.00	$ 509.28	$ 714.00	$ (3.00)	0%
101-4-4240-151	WORKER'S COMP PREMIUMS	$ 1,235.21	$ 1,952.00	$ 968.34	$ 1,297.00	$ (655.00)	-34%
101-4-4240-200	SUPPLIES	$ 879.55	$ 1,300.00	$ 213.73	$ 5,100.00	$ 3,800.00	292%
101-4-4240-212	MOTOR FUELS	$ 1,081.48	$ 2,000.00	$ 540.03	$ 2,000.00	$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% 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	$ 21.64	$ 100.00	$ -	0%
101-4-4240-321	TELEPHONE	$ 1,662.26	$ 1,600.00	$ 1,280.44	$ 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	$ 857.42	$ 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	$ 608.15	$ 1,200.00	$ 350.00	41%
101-4-4240-431	CREDIT CARD FEES	$ 5,507.02	$ 6,000.00	$ 2,238.88	$ 6,000.00	$ -	0%
101-4-4240-433	DUES & SUBSCRIPTIONS	$ 104.89	$ 900.00	$ 100.00	$ 900.00	$ -	0%
101-4-4240-450	TRAINING & SEMINARS	$ 1,241.76	$ 3,200.00	$ 675.60	$ 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	$ 8,906.36	$ -	$ (34,709.99)	-100%
BUILDING INSPECTION	**TOTAL**	**$ 331,011.31**	**$ 407,453.99**	**$ 254,735.78**	**$ 380,392.00**	**$ (27,061.99)**	**-7%**
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%
EMERGENCY MANAGEMENT	**TOTAL**	**$ 3,395.81**	**$ 3,341.00**	**$ 3,681.38**	**$ 3,841.00**	**$ 500.00**	**15%**
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%
ANIMAL CONTROL	**TOTAL**	**$ 15,600.00**	**$ 15,700.00**	**$ 7,800.00**	**$ 15,750.00**	**$ 50.00**	**0%**

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% 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
AMBULANCE	**TOTAL**	**$ -**	**$ -**	**$ -**	**$ 16,402.00**	**$ 16,402.00**	**0**
101-4-4300-101	WAGES FULL-TIME	$ 84,224.42	$ 88,414.00	$ 59,915.12	$ 99,988.00	$ 11,574.00	13%
101-4-4300-113	EMPLOYEE BENEFITS	$ -	$ 56.00	$ 16.00	$ 56.00	$ -	0%
101-4-4300-121	EMPLOYER CONT. P E R A	$ 6,260.77	$ 6,627.00	$ 4,663.07	$ 7,495.00	$ 868.00	13%
101-4-4300-122	EMPLOYER CONT. F I C A	$ 6,090.61	$ 6,764.00	$ 4,517.28	$ 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	$ 11,244.92	$ 17,544.00	$ 2,313.00	15%
101-4-4300-132	DENTAL INSURANCE	$ 1,421.16	$ 1,242.00	$ 903.51	$ 1,242.00	$ -	0%
101-4-4300-133	LIFE & S-T DISABILITY INS	$ 237.00	$ 249.00	$ 177.75	$ 269.00	$ 20.00	8%
101-4-4300-151	WORKER'S COMP PREMIUMS	$ 3,379.93	$ 4,827.00	$ 2,394.56	$ 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%
PUBLIC WORKS	**TOTAL**	**$ 116,813.37**	**$ 125,507.00**	**$ 84,949.16**	**$ 139,232.00**	**$ 13,725.00**	**11%**
101-4-4310-101	WAGES FULL-TIME	$ 381,004.98	$ 400,037.00	$ 256,311.79	$ 431,085.00	$ 31,048.00	8%
101-4-4310-102	WAGES OVERTIME	$ 9,056.83	$ 11,000.00	$ 6,221.76	$ 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	$ 13,802.74	$ 23,375.00	$ 876.00	4%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4310-113	EMPLOYEE BENEFITS	$ 3,164.03	$ 2,375.00	$ 2,749.26	$ 3,000.00	$ 625.00	26%
101-4-4310-121	EMPLOYER CONT. P E R A	$ 30,554.21	$ 33,115.00	$ 21,546.05	$ 35,209.00	$ 2,094.00	6%
101-4-4310-122	EMPLOYER CONT. F I C A	$ 27,801.94	$ 33,959.00	$ 19,863.82	$ 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	$ 72,580.07	$ 122,809.00	$ 14,160.00	13%
101-4-4310-132	DENTAL INSURANCE	$ 8,465.89	$ 8,550.00	$ 6,005.90	$ 8,550.00	$ -	0%
101-4-4310-133	LIFE & S-T DISABILITY INS	$ 1,245.88	$ 1,269.00	$ 948.41	$ 1,318.00	$ 49.00	4%
101-4-4310-151	WORKER'S COMP PREMIUMS	$ 19,872.86	$ 26,300.00	$ 13,046.78	$ 20,867.00	$ (5,433.00)	-21%
101-4-4310-200	SUPPLIES	$ 1,068.69	$ 1,200.00	$ 922.60	$ 1,200.00	$ -	0%
101-4-4310-212	MOTOR FUELS	$ 28,236.65	$ 40,000.00	$ 17,865.98	$ 40,000.00	$ -	0%
101-4-4310-220	REPAIRS & MAINT. SUPPLIES	$ 27,338.42	$ 43,000.00	$ 21,985.33	$ 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	$ 2,992.20	$ 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	$ 330.00	$ 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	$ 1,527.22	$ 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	$ -	$ 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	$ 3,019.60	$ 6,000.00	$ 500.00	9%
101-4-4310-382	WATER/SEWER	$ 1,419.36	$ 1,550.00	$ 1,453.83	$ 1,750.00	$ 200.00	13%
101-4-4310-384	REFUSE	$ 1,095.07	$ 1,200.00	$ 629.29	$ 1,200.00	$ -	0%
101-4-4310-385	NATURAL GAS	$ 3,998.09	$ 10,500.00	$ 5,514.82	$ 10,000.00	$ (500.00)	-5%
101-4-4310-404	REPAIRS & MAINTENANCE	$ 15,451.07	$ 30,000.00	$ 5,211.12	$ 30,000.00	$ -	0%
101-4-4310-408	VEHICLE MAINT	$ 6,124.63	$ 10,500.00	$ 2,987.31	$ 8,000.00	$ (2,500.00)	-24%
101-4-4310-410	RENTALS	$ 8,155.67	$ 13,500.00	$ 9,230.32	$ 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	$ -	$ 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 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% 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	$ 440.00	$ 2,150.00	$ -	0%
101-4-4310-460	LICENSE FEES/REGISTRATION	$ 297.12	$ 265.00	$ 128.00	$ 600.00	$ 335.00	126%
101-4-4310-500	CAPITAL OUTLAY	$ 43,766.79	$ 265,000.00	$ -	$ 124,000.00	$(141,000.00)	-53%
STREETS	**TOTAL**	**$ 819,964.15**	**$ 1,164,673.00**	**$ 515,395.43**	**$ 1,074,022.00**	**$ (90,651.00)**	**-8%**
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	$ 34,274.50	$ 80,000.00	$ 2,000.00	3%
STREET LIGHTS	**TOTAL**	**$ 54,409.94**	**$ 78,366.00**	**$ 34,572.50**	**$ 80,384.00**	**$ 2,018.00**	**3%**
101-4-4510-200	SUPPLIES	$ 9.89	$ -	$ -	$ -	$ -	0
OUTDOOR SWIMMING POOL	**TOTAL**	**$ 9.89**	**$ -**	**$ -**	**$ -**	**$ -**	**0**
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	$ 12,857.14	$ 173,130.00	$ 33,130.00	24%
AQUATICS CENTER	**TOTAL**	**$ 154,012.34**	**$ 140,329.00**	**$ 13,197.14**	**$ 173,475.00**	**$ 33,146.00**	**24%**
101-4-4516-103	WAGES PART-TIME	$ 4,481.65	$ 4,575.00	$ 4,481.65	$ 4,575.00	$ -	0%
MUNICIPAL BAND	**TOTAL**	**$ 4,481.65**	**$ 4,575.00**	**$ 4,481.65**	**$ 4,575.00**	**$ -**	**0%**
101-4-4520-101	WAGES FULL-TIME	$ 262,232.33	$ 243,076.00	$ 155,043.42	$ 266,341.00	$ 23,265.00	10%
101-4-4520-102	WAGES OVERTIME	$ 4,310.39	$ 3,500.00	$ 1,779.26	$ 3,500.00	$ -	0%
101-4-4520-103	WAGES PART-TIME	$ 82,080.70	$ 80,000.00	$ 68,153.66	$ 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	$ 12,144.34	$ 21,838.00	$ 1,745.00	9%
101-4-4520-122	EMPLOYER CONT. F I C A	$ 25,441.23	$ 25,140.00	$ 17,090.64	$ 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	$ 23,379.53	$ 46,997.00	$ 6,159.00	15%
101-4-4520-132	DENTAL INSURANCE	$ 3,596.11	$ 3,632.00	$ 1,643.94	$ 3,632.00	$ -	0%
101-4-4520-133	LIFE & S-T DISABILITY INS	$ 819.54	$ 751.00	$ 490.22	$ 790.00	$ 39.00	5%
101-4-4520-151	WORKER'S COMP PREMIUMS	$ 16,215.61	$ 20,311.00	$ 10,075.79	$ 17,026.00	$ (3,285.00)	-16%
101-4-4520-200	SUPPLIES	$ 2,590.36	$ 3,000.00	$ 2,441.86	$ 3,200.00	$ 200.00	7%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description		FY24 Actual		FY25 Budget		FY25 Thru 8/31/2025		FY26 Proposed		2025-2026 Difference	% Difference
101-4-4520-212	MOTOR FUELS	$	8,129.92	$	14,000.00	$	6,307.77	$	14,000.00	$	-	0%
101-4-4520-220	REPAIRS & MAINT. SUPPLIES	$	48,884.00	$	55,000.00	$	19,644.31	$	58,000.00	$	3,000.00	5%
101-4-4520-231	SAFETY EQUIP & TRAINING	$	1,070.34	$	1,700.00	$	1,426.59	$	1,800.00	$	100.00	6%
101-4-4520-310	PROFESSIONAL SERVICES	$	568.63	$	500.00	$	580.73	$	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	$	1,156.77	$	2,000.00	$	-	0%
101-4-4520-322	COMPUTER COMM/MAINT	$	801.36	$	600.00	$	70.14	$	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	$	15,613.26	$	18,000.00	$	3,300.00	22%
101-4-4520-382	WATER/SEWER	$	5,906.72	$	7,000.00	$	5,760.17	$	7,500.00	$	500.00	7%
101-4-4520-384	REFUSE	$	2,753.25	$	3,000.00	$	1,581.05	$	3,000.00	$	-	0%
101-4-4520-385	NATURAL GAS	$	4,338.27	$	6,000.00	$	3,951.64	$	7,500.00	$	1,500.00	25%
101-4-4520-401	CONTRACTED SERVICES	$	1,962.55	$	5,000.00	$	1,108.40	$	5,000.00	$	-	0%
101-4-4520-404	REPAIRS & MAINTENANCE	$	11,004.17	$	12,000.00	$	5,596.29	$	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	$	2,925.00	$	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	$	-	$	750.00	$	-	0%
101-4-4520-440	REAL ESTATE TAXES	$	16,717.00	$	-	$	-	$	-	$	-	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	$	-	$	5,501.67	$	-	$	-	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%
PARKS	**TOTAL**	**$**	**785,628.53**	**$**	**693,980.00**	**$**	**487,350.97**	**$**	**706,019.00**	**$**	**12,039.00**	**2%**
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%
PARK BOARD	**TOTAL**	**$**	**44,840.26**	**$**	**78,126.00**	**$**	**29,210.82**	**$**	**65,000.00**	**$**	**(13,126.00)**	**-17%**

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 8/31/2025	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4550-200	SUPPLIES	$ 204.16	$ 700.00	$ 405.97	$ 700.00	$ -	0%
101-4-4550-220	REPAIRS & MAINT. SUPPLIES	$ 2,157.60	$ 1,700.00	$ 571.55	$ 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	$ 5,799.75	$ 12,000.00	$ 500.00	4%
101-4-4550-382	WATER/SEWER	$ 1,280.64	$ 1,300.00	$ 838.41	$ 1,400.00	$ 100.00	8%
101-4-4550-384	REFUSE	$ 906.99	$ 850.00	$ 463.63	$ 950.00	$ 100.00	12%
101-4-4550-385	NATURAL GAS	$ 2,336.43	$ 5,000.00	$ 2,835.17	$ 5,000.00	$ -	0%
101-4-4550-401	CONTRACTED SERVICES	$ 8,919.24	$ 9,500.00	$ 5,202.89	$ 9,500.00	$ -	0%
101-4-4550-404	REPAIRS & MAINTENANCE	$ 494.28	$ 1,500.00	$ -	$ 1,500.00	$ -	0%
LIBRARY	**TOTAL**	**$ 29,574.04**	**$ 36,027.00**	**$ 19,454.37**	**$ 36,928.00**	**$ 901.00**	**3%**
101-4-4920-365	INSURANCE DEDUCTIBLES	$ 379,684.00	$ 10,000.00	$ -	$ 10,000.00	$ -	0%
101-4-4920-369	PROP/LIAB INSURANCE	$ 16,516.14	$ 17,762.00	$ 14,456.00	$ 17,342.00	$ (420.00)	-2%
101-4-4920-430	MISCELLANEOUS EXPENSE	$ 1,075.21	$ 1,000.00	$ -	$ 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
UNALLOCATED	**TOTAL**	**$ 420,611.30**	**$ 77,000.00**	**$ 16,924.28**	**$ 59,342.00**	**$ (17,658.00)**	**-23%**
101-4-4920-721	OPERATING TRF - GOLF COURS	$ 41,946.00	$ 29,819.00	$ 14,909.50	$ -	$ (29,819.00)	-100%
TRANSFER OUT	**TOTAL**	**$ 41,946.00**	**$ 29,819.00**	**$ 14,909.50**	**$ -**	**$ (29,819.00)**	**-100%**
	Total Revenues	***$ (7,234,529.79)***	***$ (7,028,854.00)***	***$ (3,993,490.52)***	***$ (7,124,677.00)***		
	Total Expenditures	***$ 6,613,658.91***	***$ 7,028,854.00***	***$ 4,218,567.14***	***$ 7,124,677.00***		
General Fund	**Grand Total Revenue Over/(Under) Expenditures**	**$ (620,880.77)**	**$ -**	**$ 225,076.62**	**$ -**		