GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-3-0000-31010	CURRENT PROPERTY TAXES	$ (4,233,080.33)	$ (4,428,735.00)	$ (2,372,973.34)	$ (4,729,291.00)	$(300,556.00)	6.79%
101-3-0000-31011	TAX ABATEMENT	$ -	$ -	$ -	$ (43,490.00)	$ (43,490.00)	0
101-3-0000-31020	DELINQUENT PROPERTY TAXES	$ (5,758.30)	$ -	$ (11,849.98)	$ -	$ -	0
101-3-0000-31030	FRANCHISE TAXES	$ (84,283.69)	$ (90,000.00)	$ -	$ (82,000.00)	$ 8,000.00	-9%
TAXES	**TOTAL**	**$ (4,323,122.32)**	**$ (4,518,735.00)**	**$ (2,384,823.32)**	**$ (4,854,781.00)**	**$(336,046.00)**	**7%**
101-3-4100-32110	LIQUOR LICENSES	$ (46,409.00)	$ (45,100.00)	$ (51,900.00)	$ (48,590.00)	$ (3,490.00)	8%
101-3-4100-32180	BUSINESS LICENSES	$ (13,460.00)	$ (2,500.00)	$ (1,950.00)	$ (6,970.00)	$ (4,470.00)	179%
101-3-4100-32181	TOBACCO LICENSES	$ (2,400.00)	$ (2,800.00)	$ (400.00)	$ (2,600.00)	$ 200.00	-7%
101-3-4100-32182	PET LICENSES	$ (965.00)	$ (1,545.00)	$ (930.00)	$ (1,755.00)	$ (210.00)	14%
101-3-4100-32183	THC LICENSES	$ (700.00)	$ (1,750.00)	$ (1,000.00)	$ (2,000.00)	$ (250.00)	14%
101-3-4100-32210	BUILDING PERMITS	$ (341,418.67)	$ (195,000.00)	$ (76,271.76)	$ (195,000.00)	$ -	0%
101-3-4100-32215	GOLF CART PERMITS	$ (4,940.00)	$ (4,040.00)	$ (4,360.00)	$ (4,410.00)	$ (370.00)	9%
101-3-4100-32220	PLANNING APPLICATIONS	$ (5,720.00)	$ (6,000.00)	$ (4,995.00)	$ (6,000.00)	$ -	0%
101-3-4100-32260	PLAN REVIEW	$ (3,134.00)	$ (4,000.00)	$ (1,838.00)	$ (4,000.00)	$ -	0%
LICENSES & PERMITS	**TOTAL**	**$ (419,146.67)**	**$ (262,735.00)**	**$ (143,644.76)**	**$ (271,325.00)**	**$ (8,590.00)**	**3%**
101-3-4100-33180	AMERICAN RESCUE AID	$ -	$ -	$ -	$ -	$ -	0
101-3-4100-33401	LOCAL GOVERNMENTAL AID	$ (1,185,369.00)	$ (1,189,668.00)	$ -	$ (1,193,968.00)	$ (4,300.00)	0%
101-3-4100-33408	MARKET VALUE CREDIT	$ (195.01)	$ -	$ -	$ -	$ -	0
101-3-4210-33161	FEDERAL GRANT-COPS POLICE	$ (9,477.15)	$ -	$ (650.39)	$ -	$ -	0
101-3-4210-33416	POLICE TRAINING AID	$ (10,938.73)	$ (9,000.00)	$ -	$ (9,000.00)	$ -	0%
101-3-4210-33424	POLICE STATE AID	$ (140,894.90)	$ (100,000.00)	$ -	$ (140,000.00)	$ (40,000.00)	40%
101-3-4220-33417	FIRE TRAINING AID	$ (13,602.60)	$ (12,000.00)	$ (11,413.50)	$ (14,000.00)	$ (2,000.00)	17%
101-3-4220-33423	FIRE STATE AID	$ (148,548.65)	$ (120,000.00)	$ -	$ (150,000.00)	$ (30,000.00)	25%
101-3-4220-33435	STATE GRANT	$ (44,280.00)	$ -	$ (40,000.00)	$ (2,330.00)	$ (2,330.00)	0
101-3-4300-33181	HIGHWAY STATE AID	$ (42,522.22)	$ -	$ -	$ -	$ -	0
101-3-4300-33425	HIGHWAY STATE AID	$ (134,552.00)	$ (120,000.00)	$ (68,971.00)	$ (130,000.00)	$ (10,000.00)	8%
101-3-4300-33611	TAA TRANSPORTATION ADVAN(	$ (10,802.00)	$ (17,352.00)	$ -	$ (15,911.00)	$ 1,441.00	-8%
101-3-4300-33610	STATE/COUNTY ROAD MAINT	$ (4,200.00)	$ (4,200.00)	$ (4,200.00)	$ (4,200.00)	$ -	0%
INTERGOVERNMENTAL	**TOTAL**	**$ (1,745,382.26)**	**$ (1,572,220.00)**	**$ (156,129.89)**	**$ (1,659,409.00)**	**$ (87,189.00)**	**6%**

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-3-4100-34107	ASSESSMENT SEARCH REVENUI	$ (2,075.00)	$ (2,000.00)	$ (1,150.00)	$ (2,000.00)	$ -	0%
101-3-4100-34108	ADMINISTRATIVE CHARGES	$ (7,120.34)	$ (7,000.00)	$ (1,075.00)	$ (7,000.00)	$ -	0%
101-3-4100-34109	SVC CHG/CODE ENFORCEMENT	$ (987.47)	$ (1,500.00)	$ (3,799.51)	$ (1,500.00)	$ -	0%
101-3-4210-34210	POLICE LIASON REVENUE	$ (105,302.99)	$ (110,300.00)	$ -	$ (110,300.00)	$ -	0%
101-3-4210-34220	POLICE REVENUE	$ (1,461.00)	$ (2,500.00)	$ (499.25)	$ (2,500.00)	$ -	0%
101-3-4300-34320	STREET REVENUE	$ (2,092.12)	$ (1,000.00)	$ -	$ (1,000.00)	$ -	0%
101-3-4300-36103	YARD WASTE/ORGANICS SITE(R	$ (14,126.21)	$ -	$ (6,714.67)	$ -	$ -	0
101-3-4500-34331	TEAM LEAGUE REVENUE	$ (5,686.25)	$ (4,439.00)	$ (2,330.00)	$ (4,439.00)	$ -	0%
101-3-5201-34783	PARK FEES-SHELTERS	$ (1,287.00)	$ (1,848.00)	$ (1,595.00)	$ (1,848.00)	$ -	0%
CHARGES FOR SERVICES	**TOTAL**	**$ (140,138.38)**	**$ (130,587.00)**	**$ (17,163.43)**	**$ (130,587.00)**	**$ -**	**0%**
101-3-4210-35101	COURT FINES-SC	$ (15,361.13)	$ (25,000.00)	$ (8,663.84)	$ (25,000.00)	$ -	0%
FINES	**TOTAL**	**$ (15,361.13)**	**$ (25,000.00)**	**$ (8,663.84)**	**$ (25,000.00)**	**$ -**	**0%**
101-3-0000-36210	INTEREST INCOME	$ (279,838.63)	$ (100,000.00)	$ (163,623.32)	$ (100,000.00)	$ -	0%
101-3-0000-36211	INTEREST INCOME- MARKET VAI	$ (241,868.08)	$ -	$ -	$ -	$ -	0
INTEREST INCOME	**TOTAL**	**$ (521,706.71)**	**$ (100,000.00)**	**$ (163,623.32)**	**$ (100,000.00)**	**$ -**	**0%**
101-3-0000-36200	BOND PROCEEDS-EQUIP CERT	$ (271.39)	$ -	$ -	$ -		
101-3-0000-36240	INSURANCE REIMBURSEMENTS	$ (16,431.72)	$ (5,000.00)	$ (680.50)	$ (5,000.00)	$ -	0%
101-3-0000-36300	MISCELLANEOUS INCOME	$ (98,755.52)	$ (2,000.00)	$ (15,803.16)	$ (2,000.00)	$ -	0%
101-3-0000-36330	CONTRIBUTIONS AND DONATIOI	$ -	$ (500.00)	$ -	$ (500.00)	$ -	0%
101-3-0000-36440	REIMBURSEMENTS	$ (1,866.52)	$ (2,000.00)	$ (4,076.99)	$ (2,000.00)	$ -	0%
101-3-0000-39101	SALES OF GENERAL FIXED ASSE	$ (24,232.00)	$ -	$ -	$ -	$ -	0
101-3-4210-36200	MISCELLANEOUS INCOME	$ (81,416.46)	$ -	$ -	$ -	$ -	0
101-3-4210-36240	REIMBURSEMENTS	$ (4,142.30)	$ -	$ (793.95)	$ -	$ -	0
101-3-4220-36240	REIMBURSEMENTS-FIRE	$ (200.00)	$ -	$ -	$ -	$ -	0
101-3-4260-36231	RENTS	$ -	$ (15,000.00)	$ (5,120.40)	$ (15,000.00)	$ -	0%
101-3-4260-36240	REIMBURSEMENTS	$ -	$ (5,000.00)	$ (852.13)	$ (5,000.00)	$ -	0%
101-3-4300-33620	COMPOST SITE GRANT	$ -	$ -	$ -	$ -	$ -	0
101-3-4300-36200	MISCELLANEOUS INCOME	$ (1,790.00)	$ -	$ -	$ -	$ -	0
101-3-4300-36240	REIMBURSEMENTS	$ (6,259.63)	$ -	$ (2,148.21)	$ -	$ -	0
101-3-4500-34332	CONCESSIONS AGREEMENTS	$ (500.00)	$ -	$ (500.00)	$ -	$ -	0

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-3-4520-33640	EMERALD ASH BORER GRANT	$ (11,051.39)	$ -	$ -	$ -	$ -	0
101-3-4520-33641	SMALL TOWN GRANT-DISC GOL	$ 4,656.57	$ -	$ -	$ -	$ -	0
101-3-4520-36330	CONTRIBUTIONS AND DONATIO	$ (1,195.00)	$ -	$ -	$ -	$ -	0
101-3-4521-33640	LOCAL GOV'T GRANTS.AID	$ -	$ -	$ -	$ -	$ -	0
MISCELLANEOUS REVENUE	**TOTAL**	**$ (243,455.36)**	**$ (29,500.00)**	**$ (199,129.18)**	**$ (29,500.00)**	**$ -**	**0%**
101-3-0000-39200	TRF- PILOT FROM ELEC FUND	$ (247,567.00)	$ (40,000.00)	$ (19,999.98)	$ (40,000.00)	$ -	0%
101-3-0000-36500	USE OF FUND BALANCE	$ -	$ (447,119.00)	$ -	$ -	$ 447,119.00	-100%
101-3-0000-39206	TRF FROM ARPA FUNDS	$ -	$ -	$ -	$ -	$ -	0
101-3-0000-39207	TRF FROM EQUIPMENT FUNDS	$ (40,304.00)	$ (240,500.00)	$ -	$ (347,000.00)	$ (106,500.00)	44%
TRANSFERS IN	**TOTAL**	**$ (335,089.00)**	**$ (727,619.00)**	**$ (19,999.98)**	**$ (387,000.00)**	**$ 340,619.00**	**-47%**
101-4-4111-103	WAGES PART-TIME	$ 21,579.25	$ 21,900.00	$ 10,957.50	$ 21,900.00	$ -	0%
101-4-4111-113	EMPLOYEE BENEFITS	$ 219.49	$ 400.00	$ 157.90	$ 400.00	$ -	0%
101-4-4111-121	EMPLOYER CONT. P E R A	$ 879.49	$ 1,035.00	$ 390.00	$ 1,035.00	$ -	0%
101-4-4111-122	EMPLOYER CONT. F I C A	$ 388.16	$ 423.00	$ 196.50	$ 423.00	$ -	0%
101-4-4111-123	EMPLOYER CONT. PFMLA	$ 7.16	$ 91.00	$ 45.50	$ 91.00	$ -	0%
101-4-4111-151	WORKER'S COMP PREMIUMS	$ 45.39	$ 72.00	$ 40.53	$ 51.00	$ (21.00)	-29%
101-4-4111-200	SUPPLIES	$ 357.47	$ 400.00	$ -	$ 400.00	$ -	0%
101-4-4111-305	CIVIL LEGAL FEES	$ -	$ -	$ -	$ -	$ -	0
101-4-4111-310	PROFESSIONAL SERVICES	$ 11,359.20	$ 9,200.00	$ 10,143.00	$ 9,200.00	$ -	0%
101-4-4111-320	POSTAGE	$ 30.40	$ -	$ -	$ -	$ -	0
101-4-4111-321	TELEPHONE	$ 1,204.08	$ 1,200.00	$ 488.45	$ 1,200.00	$ -	0%
101-4-4111-330	TRAVEL, CONF, MILEAGE ALLOW	$ 476.30	$ 1,000.00	$ -	$ 1,000.00	$ -	0%
101-4-4111-340	ADVERTISING & PUBLICATIONS	$ 19,787.21	$ 30,000.00	$ 14,808.50	$ 25,000.00	$ (5,000.00)	-17%
101-4-4111-350	PRINTING & BINDING	$ 3,352.74	$ 4,000.00	$ 1,689.87	$ 4,000.00	$ -	0%
101-4-4111-369	INSURANCES	$ 1,736.00	$ 2,046.00	$ 1,686.00	$ 1,900.00	$ (146.00)	-7%
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	$ 121.00	$ 100.00	$ 64.00	$ 100.00	$ -	0%
101-4-4111-450	TRAINING & SEMINARS	$ -	$ 500.00	$ -	$ 2,000.00	$ 1,500.00	300%
CITY COUNCIL	**TOTAL**	**$ 61,543.34**	**$ 73,017.00**	**$ 40,667.75**	**$ 69,350.00**	**$ (3,667.00)**	**-5%**

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4132-101	WAGES FULL-TIME	$ 347,067.32	$ 319,363.00	$ 154,182.64	$ 343,476.00	$ 24,113.00	8%
101-4-4132-102	WAGES OVERTIME	$ 1,293.90	$ 500.00	$ -	$ 1,400.00	$ 900.00	180%
101-4-4132-113	EMPLOYEE BENEFITS	$ 5,456.14	$ 6,234.00	$ 3,317.35	$ 6,507.00	$ 273.00	4%
101-4-4132-121	EMPLOYER CONT. P E R A	$ 25,782.72	$ 23,990.00	$ 11,874.81	$ 25,866.00	$ 1,876.00	8%
101-4-4132-122	EMPLOYER CONT. F I C A	$ 24,421.17	$ 24,487.00	$ 10,831.30	$ 26,405.00	$ 1,918.00	8%
101-4-4132-123	EMPLOYER CONT. FMLA	$ -	$ 1,405.00	$ 668.70	$ 1,517.00	$ 112.00	8%
101-4-4132-131	HEALTH INSURANCE	$ 58,703.95	$ 61,563.00	$ 36,632.27	$ 85,841.00	$ 24,278.00	39%
101-4-4132-132	DENTAL INSURANCE	$ 5,442.13	$ 4,223.00	$ 2,384.58	$ 5,190.00	$ 967.00	23%
101-4-4132-133	LIFE & S-T DISABILITY INS	$ 1,002.61	$ 913.00	$ 429.60	$ 976.00	$ 63.00	7%
101-4-4132-151	WORKER'S COMP PREMIUMS	$ 990.56	$ 1,517.00	$ 853.96	$ 1,096.00	$ (421.00)	-28%
101-4-4132-200	SUPPLIES	$ 1,578.59	$ 2,000.00	$ 1,023.44	$ 2,000.00	$ -	0%
101-4-4132-220	REPAIRS & MAINT. SUPPLIES	$ -	$ -	$ -	$ -	$ -	0
101-4-4132-231	SAFETY EQUIP & TRAINING	$ 1,104.47	$ 1,105.00	$ 1,312.72	$ 1,105.00	$ -	0%
101-4-4132-301	AUDIT	$ 23,164.53	$ 28,110.00	$ 12,435.19	$ 28,110.00	$ -	0%
101-4-4132-310	PROFESSIONAL SERVICES	$ 19,808.32	$ 35,000.00	$ 3,225.00	$ 5,000.00	$ (30,000.00)	-86%
101-4-4132-320	POSTAGE	$ 1,144.68	$ 1,200.00	$ 635.03	$ 1,200.00	$ -	0%
101-4-4132-321	TELEPHONE	$ 2,047.41	$ 2,000.00	$ 727.05	$ 2,000.00	$ -	0%
101-4-4132-322	COMPUTER COMM/MAINT	$ 1,024.25	$ -	$ 3.66	$ -	$ -	0
101-4-4132-330	TRAVEL, CONF, MILEAGE ALLOW	$ 20.00	$ 500.00	$ 133.98	$ 250.00	$ (250.00)	-50%
101-4-4132-340	ADVERTISING & PUBLICATIONS	$ 86.61	$ -	$ 82.50	$ -	$ -	0
101-4-4132-369	INSURANCES	$ 2,307.00	$ 2,988.00	$ 3,050.35	$ 2,700.00	$ (288.00)	-10%
101-4-4132-401	CONTRACTED SERVICES	$ 102.00	$ 100.00	$ 51.00	$ 100.00	$ -	0%
101-4-4132-410	RENTALS	$ 3,980.91	$ 2,500.00	$ 1,885.95	$ 2,500.00	$ -	0%
101-4-4132-430	MISCELLANEOUS EXPENSE	$ 10.14	$ 200.00	$ 5.00	$ 200.00	$ -	0%
101-4-4132-431	CREDIT CARD EXPENSE	$ 430.21	$ 1,000.00	$ 208.88	$ 1,000.00	$ -	0%
101-4-4132-433	DUES & SUBSCRIPTIONS	$ 14,727.33	$ 14,000.00	$ 12,587.55	$ 14,000.00	$ -	0%
101-4-4132-450	TRAINING & SEMINARS	$ 2,344.87	$ 3,000.00	$ 635.00	$ 3,000.00	$ -	0%
101-4-4132-460	LICENSE FEES/REGISTRATION	$ 20.00	$ -	$ -	$ -	$ -	0
101-4-4132-720	OPERATING TRANSFER-OUT	$ -	$ 341,719.00		$ -		
ADMINISTRATION	**TOTAL**	**$ 544,061.82**	**$ 879,617.00**	**$ 259,177.51**	**$ 561,439.00**	**$ 23,541.00**	**3%**

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4135-200	SUPPLIES	$ 18.19	$ -	$ -	$ -	$ -	0
101-4-4135-207	COMPUTER SUPPORT SERVICES	$ 85,185.84	$ 72,000.00	$ 54,041.79	$ 72,000.00	$ -	0%
101-4-4135-322	COMPUTER COMM/MAINT	$ 53,918.12	$ 60,000.00	$ 25,188.32	$ 60,000.00	$ -	0%
101-4-4135-369	INSURANCES	$ 424.00	$ 421.00	$ 356.00	$ 425.00	$ 4.00	1%
101-4-4135-500	CAPITAL OUTLAY	$ 48,813.78	$ 50,000.00	$ 13,046.04	$ 50,000.00	$ -	0%
TECHNOLOGY NETWORK	**TOTAL**	**$ 188,359.93**	**$ 182,421.00**	**$ 92,683.15**	**$ 182,425.00**	**$ 4.00**	**0%**
101-4-4141-103	WAGES PART-TIME	$ -	$ 15,000.00	$ -	$ -	$ (15,000.00)	-100%
101-4-4141-114	UNEMPLOYMENT BENEFITS	$ 72.10	$ -	$ -	$ -	$ -	0
101-4-4141-200	SUPPLIES	$ 6.99	$ 3,500.00	$ 27.99	$ -	$ (3,500.00)	-100%
101-4-4141-310	PROFESSIONAL SERVICES	$ 2,400.00	$ 1,200.00	$ -	$ 1,200.00	$ -	0%
101-4-4141-320	POSTAGE	$ -	$ 120.00	$ -	$ -	$ (120.00)	-100%
101-4-4141-330	TRAVEL, CONF, MILEAGE ALLOW	$ -	$ 600.00	$ -	$ -	$ (600.00)	-100%
101-4-4141-369	INSURANCES	$ -	$ 50.00	$ 40.00	$ -	$ (50.00)	-100%
101-4-4141-430	MISCELLANEOUS EXPENSE	$ -	$ 500.00	$ -	$ -	$ (500.00)	-100%
ELECTIONS	**TOTAL**	**$ 2,479.09**	**$ 20,970.00**	**$ 67.99**	**$ 1,200.00**	**$ (19,770.00)**	**-94%**
101-4-4155-312	ASSESSOR FEES	$ 47,730.00	$ 50,000.00	$ 49,400.00	$ 52,500.00	$ 2,500.00	5%
ASSESSOR	**TOTAL**	**$ 47,730.00**	**$ 50,000.00**	**$ 49,400.00**	**$ 52,500.00**	**$ 2,500.00**	**5%**
101-4-4161-304	CRIMINAL LEGAL FEES	$ 15,985.13	$ 31,500.00	$ 8,663.84	$ 31,500.00	$ -	0%
101-4-4161-305	CIVIL LEGAL FEES	$ 47,223.71	$ 52,500.00	$ 39,160.24	$ 55,125.00	$ 2,625.00	5%
ATTORNEY	**TOTAL**	**$ 63,208.84**	**$ 84,000.00**	**$ 47,824.08**	**$ 86,625.00**	**$ 2,625.00**	**3%**
101-4-4171-303	ENGINEERING FEES	$ 3,905.00	$ 15,750.00	$ 438.00	$ 15,750.00	$ -	0%
ENGINEERING	**TOTAL**	**$ 3,905.00**	**$ 15,750.00**	**$ 438.00**	**$ 15,750.00**	**$ -**	**0%**
101-4-4191-101	WAGES FULL-TIME	$ 227,889.74	$ 268,771.00	$ 125,507.40	$ 287,169.00	$ 18,398.00	7%
101-4-4191-113	EMPLOYEE BENEFITS	$ 131.79	$ -	$ 153.18	$ -	$ -	0
101-4-4191-121	EMPLOYER CONT. P E R A	$ 15,954.51	$ 20,158.00	$ 9,981.76	$ 21,538.00	$ 1,380.00	7%
101-4-4191-122	EMPLOYER CONT. F I C A	$ 16,309.99	$ 20,576.00	$ 9,542.13	$ 21,988.00	$ 1,412.00	7%
101-4-4191-123	EMPLOYER CONT. PFMLA	$ -	$ 1,183.00	$ 554.45	$ 1,264.00	$ 81.00	7%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4191-131	HEALTH INSURANCE	$ 26,790.47	$ 46,989.00	$ 18,552.96	$ 44,564.00	$ (2,425.00)	-5%
101-4-4191-132	DENTAL INSURANCE	$ 2,224.97	$ 3,147.00	$ 1,254.84	$ 2,502.00	$ (645.00)	-20%
101-4-4191-133	LIFE & S-T DISABILITY INS	$ 590.90	$ 655.00	$ 318.59	$ 714.00	$ 59.00	9%
101-4-4191-151	WORKER'S COMP PREMIUMS	$ 1,090.60	$ 1,471.00	$ 828.07	$ 1,107.00	$ (364.00)	-25%
101-4-4191-200	SUPPLIES	$ 605.38	$ 1,500.00	$ 146.95	$ 1,500.00	$ -	0%
101-4-4191-212	MOTOR FUELS	$ 141.15	$ 250.00	$ 98.98	$ 250.00	$ -	0%
101-4-4191-231	SAFETY EQUIP & TRAINING	$ 788.90	$ 790.00	$ 820.45	$ 790.00	$ -	0%
101-4-4191-303	ENGINEERING FEES	$ -	$ 1,500.00	$ -	$ 1,500.00	$ -	0%
101-4-4191-305	CIVIL LEGAL FEES	$ 545.30	$ 20,000.00	$ -	$ -	$ (20,000.00)	-100%
101-4-4191-310	PROFESSIONAL SERVICES	$ 49,309.50	$ 1,500.00	$ 3,284.00	$ 1,500.00	$ -	0%
101-4-4191-320	POSTAGE	$ 575.30	$ 500.00	$ 800.95	$ 500.00	$ -	0%
101-4-4191-321	TELEPHONE	$ 1,809.45	$ 1,600.00	$ 793.29	$ 1,600.00	$ -	0%
101-4-4191-330	TRAVEL, CONF, MILEAGE ALLOW	$ 59.50	$ 300.00	$ -	$ 300.00	$ -	0%
101-4-4191-340	ADVERTISING & PUBLICATIONS	$ 1,642.71	$ 4,500.00	$ 1,914.00	$ 4,500.00	$ -	0%
101-4-4191-350	PRINTING & BINDING	$ -	$ -	$ -	$ -	$ -	0
101-4-4191-369	INSURANCES	$ 1,948.93	$ 2,406.00	$ 1,924.65	$ 2,200.00	$ (206.00)	-9%
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	$ 1,343.91	$ 2,000.00	$ 792.63	$ 2,000.00	$ -	0%
101-4-4191-431	CREDIT CARD EXPENSE	$ 215.08	$ 500.00	$ 83.82	$ 500.00	$ -	0%
101-4-4191-433	DUES & SUBSCRIPTIONS	$ 1,043.34	$ 1,000.00	$ 103.00	$ 1,000.00	$ -	0%
101-4-4191-450	TRAINING & SEMINARS	$ 1,592.83	$ 2,200.00	$ 20.00	$ 2,200.00	$ -	0%
101-4-4191-460	LICENSE FEES/REGISTRATION	$ 782.00	$ 1,200.00	$ 113.25	$ 1,200.00	$ -	0%
101-4-4191-500	CAPITAL OUTLAY	$ 21,830.13	$ -	$ -	$ -	$ -	0
PLANNING	**TOTAL**	**$ 375,250.33**	**$ 404,796.00**	**$ 177,589.35**	**$ 402,486.00**	**$ (2,310.00)**	**-1%**
101-4-4194-101	WAGES FULL-TIME	$ 8,370.87	$ 8,920.00	$ 4,125.59	$ 9,661.00	$ 741.00	8%
101-4-4194-102	WAGES OVERTIME	$ -	$ -	$ -	$ -	$ -	0
101-4-4194-121	EMPLOYER CONT. P E R A	$ 720.66	$ 668.00	$ 328.84	$ 724.00	$ 56.00	8%
101-4-4194-122	EMPLOYER CONT. F I C A	$ 672.72	$ 682.00	$ 301.18	$ 739.00	$ 57.00	8%
101-4-4194-123	EMPLOYER CONT. PFMLA	$ -	$ 39.00	$ 18.25	$ 42.00	$ 3.00	8%
101-4-4194-131	HEALTH INSURANCE	$ 2,176.19	$ 2,506.00	$ 1,363.75	$ 2,935.00	$ 429.00	17%
101-4-4194-132	DENTAL INSURANCE	$ 172.08	$ 177.00	$ 86.04	$ 177.00	$ -	0%
101-4-4194-133	LIFE & S-T DISABILITY INS	$ 24.96	$ 251.00	$ 14.65	$ 276.00	$ 25.00	10%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4194-151	WORKER'S COMP PREMIUMS	$ 25.43	$ 38.00	$ 21.39	$ 27.00	$ (11.00)	-29%
101-4-4194-200	SUPPLIES	$ 1,281.85	$ 1,600.00	$ 1,744.77	$ 2,000.00	$ 400.00	25%
101-4-4194-220	REPAIRS & MAINT. SUPPLIES	$ 2,468.53	$ 4,000.00	$ 67.36	$ 4,000.00	$ -	0%
101-4-4194-231	SAFETY EQUIP & TRAINING	$ -	$ 100.00	$ -	$ 100.00	$ -	0%
101-4-4194-310	PROFESSIONAL SERVICES	$ 813.62	$ 1,400.00	$ 587.26	$ 1,500.00	$ 100.00	7%
101-4-4194-369	INSURANCES	$ 367.48	$ -	$ 178.19	$ 200.00	$ 200.00	0
101-4-4194-381	ELECTRIC	$ 17,351.21	$ 22,000.00	$ 9,520.68	$ 32,000.00	$ 10,000.00	45%
101-4-4194-382	WATER/SEWER	$ 3,477.45	$ 2,700.00	$ 1,429.70	$ 3,000.00	$ 300.00	11%
101-4-4194-384	REFUSE	$ 1,048.17	$ 1,100.00	$ 547.72	$ 1,100.00	$ -	0%
101-4-4194-385	NATURAL GAS	$ 8,727.24	$ 14,000.00	$ 7,454.09	$ 14,000.00	$ -	0%
101-4-4194-387	CITY WIDE CLEAN-UP	$ 3,046.54	$ 4,000.00	$ 2,887.64	$ 4,000.00	$ -	0%
101-4-4194-401	CONTRACTED SERVICES	$ 15,439.56	$ 16,000.00	$ 7,719.78	$ 20,000.00	$ 4,000.00	25%
101-4-4194-404	REPAIRS & MAINTENANCE	$ 404.98	$ 5,000.00	$ 20,233.76	$ 8,000.00	$ 3,000.00	60%
101-4-4194-441	SPECIAL PROJECTS	$ 19,310.03	$ -	$ -	$ -	$ -	0
101-4-4194-500	CAPITAL OUTLAY	$ 103,227.00	$ -	$ 1,709,637.98	$ -	$ -	0
GOVERNMENT BUILDINGS	**TOTAL**	**$ 189,134.57**	**$ 85,181.00**	**$ 1,768,272.91**	**$ 104,481.00**	**$ 19,300.00**	**23%**
101-4-4210-101	WAGES FULL-TIME	$ 1,339,704.12	$ 1,412,511.00	$ 629,705.50	$ 1,502,201.00	$ 89,690.00	6%
101-4-4210-102	WAGES OVERTIME	$ 97,323.14	$ 65,000.00	$ 40,776.80	$ 65,000.00	$ -	0%
101-4-4210-107	POLICE COURT TIME	$ 7,566.50	$ 3,200.00	$ 3,022.36	$ 3,200.00	$ -	0%
101-4-4210-113	EMPLOYEE BENEFITS	$ 13,682.01	$ 17,000.00	$ 17,302.96	$ 18,000.00	$ 1,000.00	6%
101-4-4210-121	EMPLOYER CONT. P E R A	$ 241,497.62	$ 250,861.00	$ 120,768.23	$ 260,591.00	$ 9,730.00	4%
101-4-4210-122	EMPLOYER CONT. F I C A	$ 25,439.47	$ 29,780.00	$ 12,906.95	$ 31,199.00	$ 1,419.00	5%
101-4-4210-123	EMPLOYER CONT. PFMLA	$ -	$ 6,219.00	$ 3,051.31	$ 6,484.00	$ 265.00	4%
101-4-4210-131	HEALTH INSURANCE	$ 247,920.91	$ 288,235.00	$ 143,682.52	$ 318,061.00	$ 29,826.00	10%
101-4-4210-132	DENTAL INSURANCE	$ 18,697.44	$ 19,685.00	$ 9,129.67	$ 20,530.00	$ 845.00	4%
101-4-4210-133	LIFE & S-T DISABILITY INS	$ 3,616.56	$ 4,079.00	$ 2,760.35	$ 4,230.00	$ 151.00	4%
101-4-4210-151	WORKER'S COMP PREMIUMS	$ 56,559.00	$ 84,468.00	$ 50,049.29	$ 62,351.00	$ (22,117.00)	-26%
101-4-4210-200	SUPPLIES	$ 9,611.77	$ 13,000.00	$ 1,287.20	$ 14,000.00	$ 1,000.00	8%
101-4-4210-207	COMPUTER SUPPORT SERVICES	$ 5,984.67	$ 6,000.00	$ 4,626.25	$ 6,500.00	$ 500.00	8%
101-4-4210-212	MOTOR FUELS	$ 15,938.70	$ 23,000.00	$ 7,772.46	$ 23,000.00	$ -	0%
101-4-4210-220	REPAIRS & MAINT. SUPPLIES	$ 1,089.92	$ 700.00	$ 9.20	$ 1,000.00	$ 300.00	43%
101-4-4210-231	SAFETY EQUIP & TRAINING	$ 631.12	$ 750.00	$ 730.36	$ 850.00	$ 100.00	13%
101-4-4210-310	PROFESSIONAL SERVICES	$ 28,862.63	$ 19,500.00	$ 3,078.15	$ 16,028.00	$ (3,472.00)	-18%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description		FY25 Actual		FY26 Budget		FY26 Thru 06/30/2026		FY27 Proposed		2026-2027 Difference	% Difference
101-4-4210-320	POSTAGE	$	267.56	$	500.00	$	151.31	$	500.00	$	-	0%
101-4-4210-321	TELEPHONE	$	8,509.03	$	9,200.00	$	4,173.45	$	9,200.00	$	-	0%
101-4-4210-322	COMPUTER COMM/MAINT	$	8,153.42	$	8,800.00	$	4,935.79	$	8,800.00	$	-	0%
101-4-4210-330	TRAVEL, CONF, MILEAGE ALLOW	$	1,357.87	$	1,450.00	$	148.63	$	1,500.00	$	50.00	3%
101-4-4210-340	ADVERTISING & PUBLICATIONS	$	-	$	350.00	$	544.72	$	350.00	$	-	0%
101-4-4210-350	PRINTING & BINDING	$	77.00	$	400.00	$	-	$	400.00	$	-	0%
101-4-4210-369	INSURANCES	$	40,144.87	$	35,208.00	$	36,789.72	$	36,900.00	$	1,692.00	5%
101-4-4210-381	ELECTRIC	$	-	$	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	$	44,162.17	$	54,000.00	$	31,291.46	$	70,800.00	$	16,800.00	31%
101-4-4210-404	REPAIRS & MAINTENANCE	$	51.50	$	350.00	$	307.73	$	350.00	$	-	0%
101-4-4210-408	VEHICLE MAINT	$	4,518.61	$	7,000.00	$	220.56	$	7,000.00	$	-	0%
101-4-4210-410	RENTALS	$	3,498.44	$	4,200.00	$	1,708.19	$	4,200.00	$	-	0%
101-4-4210-415	LEASE EQUIPMENT	$	43,697.23	$	34,000.00	$	40,251.50	$	34,000.00	$	-	0%
101-4-4210-433	DUES & SUBSCRIPTIONS	$	2,801.70	$	2,600.00	$	1,550.00	$	2,600.00	$	-	0%
101-4-4210-441	SPECIAL PROJECTS	$	13,632.93	$	-	$	1,458.43	$	-	$	-	0
101-4-4210-442	GRANTS/SPECIAL PROJECTS	$	72,871.03	$	-	$	6,121.68	$	-	$	-	0
101-4-4210-450	TRAINING & SEMINARS	$	15,491.53	$	16,000.00	$	7,421.85	$	18,000.00	$	2,000.00	13%
101-4-4210-453	SEIZED PROPERTY DIST.	$	-	$	1,500.00	$	-	$	1,500.00	$	-	0%
101-4-4210-455	POLICE COMPLIANCE EXPENSES	$	285.86	$	500.00	$	85.00	$	500.00	$	-	0%
101-4-4210-460	LICENSE FEES/REGISTRATION	$	575.75	$	650.00	$	394.44	$	650.00	$	-	0%
101-4-4210-490	DONATION OTHER CIVIC ORG.	$	905.00	$	3,200.00	$	500.00	$	3,200.00	$	-	0%
101-4-4210-500	CAPITAL OUTLAY	$	63,031.43	$	66,000.00	$	1,982.00	$	69,000.00	$	3,000.00	5%
POLICE	**TOTAL**	**$**	**2,438,158.51**	**$**	**2,516,390.00**	**$**	**1,190,696.02**	**$**	**2,649,169.00**	**$**	**132,779.00**	**5%**
101-4-4220-103	WAGES PART-TIME	$	47,197.25	$	55,000.00	$	-	$	65,000.00	$	10,000.00	18%
101-4-4220-122	EMPLOYER CONT. F I C A	$	(614.86)	$	4,208.00	$	-	$	4,208.00	$	-	0%
101-4-4220-123	EMPLOYER CONT. PFMLA	$	-	$	242.00	$	-	$	242.00	$	-	0%
101-4-4220-124	FIRE PENSION CONTR.	$	148,548.65	$	120,000.00	$	-	$	150,000.00	$	30,000.00	25%
101-4-4220-151	WORKER'S COMP PREMIUMS	$	9,821.56	$	15,679.00	$	8,826.13	$	11,193.00	$	(4,486.00)	-29%
101-4-4220-200	SUPPLIES	$	8,005.92	$	15,000.00	$	11,088.64	$	15,000.00	$	-	0%
101-4-4220-212	MOTOR FUELS	$	3,560.28	$	3,000.00	$	1,721.93	$	4,500.00	$	1,500.00	50%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4220-220	REPAIRS & MAINT. SUPPLIES	$ 7,202.75	$ 8,000.00	$ 739.98	$ 8,000.00	$ -	0%
101-4-4220-310	PROFESSIONAL SERVICES	$ 2,637.25	$ 5,000.00	$ 4,886.25	$ 5,000.00	$ -	0%
101-4-4220-321	TELEPHONE	$ 2,114.08	$ 2,000.00	$ 1,124.62	$ 2,200.00	$ 200.00	10%
101-4-4220-322	COMPUTER COMMUNICATIONS	$ -	$ 50.00	$ -	$ 50.00	$ -	0%
101-4-4220-330	TRAVEL, CONF, MILEAGE ALLOW	$ 2,200.93	$ 3,500.00	$ -	$ 3,500.00	$ -	0%
101-4-4220-340	ADVERTISING & PUBLICATIONS	$ 216.00	$ 300.00	$ 277.50	$ 300.00	$ -	0%
101-4-4220-369	INSURANCES	$ 4,684.00	$ 5,408.00	$ 5,292.50	$ 5,000.00	$ (408.00)	-8%
101-4-4220-381	ELECTRIC	$ 4,164.25	$ 5,550.00	$ 2,416.71	$ 5,550.00	$ -	0%
101-4-4220-382	WATER/SEWER	$ 1,596.98	$ 3,800.00	$ 885.57	$ 3,800.00	$ -	0%
101-4-4220-384	REFUSE	$ 269.67	$ 280.00	$ 165.31	$ 280.00	$ -	0%
101-4-4220-385	NATURAL GAS	$ 3,358.83	$ 4,000.00	$ 2,237.50	$ 4,000.00	$ -	0%
101-4-4220-401	CONTRACTED SERVICES	$ 180.00	$ 200.00	$ 120.00	$ 200.00	$ -	0%
101-4-4220-404	REPAIRS & MAINTENANCE	$ 5,389.94	$ 8,000.00	$ 6,251.82	$ 8,000.00	$ -	0%
101-4-4220-430	MISCELLANEOUS EXPENSE	$ 27.00	$ -	$ -	$ -	$ -	0
101-4-4220-433	DUES & SUBSCRIPTIONS	$ 145.00	$ 175.00	$ 145.00	$ 175.00	$ -	0%
101-4-4220-442	GRANTS/SPECIAL PROJECTS	$ 44,280.00	$ -	$ 16,158.65	$ -	$ -	0
101-4-4220-450	TRAINING & SEMINARS	$ 14,176.13	$ 12,000.00	$ 11,308.85	$ 14,000.00	$ 2,000.00	17%
101-4-4220-451	REIMBURSEMENTS-TRAINING	$ -	$ -	$ 1,000.00	$ -	$ -	0
101-4-4220-500	CAPITAL OUTLAY	$ 4,114.06	$ 27,500.00	$ -	$ -	$ (27,500.00)	-100%
FIRE	**TOTAL**	**$ 313,289.17**	**$ 298,892.00**	**$ 74,646.96**	**$ 310,198.00**	**$ 11,306.00**	**4%**
101-4-4240-101	WAGES FULL-TIME	$ 244,888.13	$ 240,870.00	$ 112,402.45	$ 257,376.00	$ 16,506.00	7%
101-4-4240-113	EMPLOYEE BENEFITS	$ 842.17	$ 940.00	$ 734.55	$ 950.00	$ 10.00	1%
101-4-4240-121	EMPLOYER CONT. P E R A	$ 17,358.52	$ 18,065.00	$ 8,952.13	$ 19,303.00	$ 1,238.00	7%
101-4-4240-122	EMPLOYER CONT. F I C A	$ 17,354.29	$ 18,498.00	$ 8,375.16	$ 19,762.00	$ 1,264.00	7%
101-4-4240-123	EMPLOYER CONT. PFMLA	$ -	$ 1,060.00	$ 499.20	$ 1,132.00	$ 72.00	7%
101-4-4240-131	HEALTH INSURANCE	$ 44,894.07	$ 62,656.00	$ 27,271.56	$ 63,770.00	$ 1,114.00	2%
101-4-4240-132	DENTAL INSURANCE	$ 3,726.78	$ 4,436.00	$ 1,852.44	$ 3,791.00	$ (645.00)	-15%
101-4-4240-133	LIFE & S-T DISABILITY INS	$ 674.31	$ 714.00	$ 336.32	$ 745.00	$ 31.00	4%
101-4-4240-151	WORKER'S COMP PREMIUMS	$ 972.92	$ 1,297.00	$ 730.12	$ 979.00	$ (318.00)	-25%
101-4-4240-200	SUPPLIES	$ 292.64	$ 5,100.00	$ 1.09	$ 2,500.00	$ (2,600.00)	-51%
101-4-4240-212	MOTOR FUELS	$ 1,046.27	$ 2,000.00	$ 521.05	$ 2,000.00	$ -	0%
101-4-4240-231	SAFETY EQUIP & TRAINING	$ 631.12	$ 631.00	$ 820.45	$ 631.00	$ -	0%
101-4-4240-310	PROFESSIONAL SERVICES	$ 5,506.32	$ 7,500.00	$ 6,377.97	$ 10,500.00	$ 3,000.00	40%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4240-320	POSTAGE	$ 36.44	$ 100.00	$ 6.95	$ 100.00	$ -	0%
101-4-4240-321	TELEPHONE	$ 1,899.56	$ 1,700.00	$ 749.78	$ 1,700.00	$ -	0%
101-4-4240-330	TRAVEL, CONF, MILEAGE ALLOW	$ -	$ 250.00	$ -	$ 250.00	$ -	0%
101-4-4240-369	INSURANCES	$ 1,718.93	$ 2,225.00	$ 1,836.65	$ 1,975.00	$ (250.00)	-11%
101-4-4240-401	CONTRACTED NUISANCE ABATE	$ 1,347.47	$ 1,500.00	$ -	$ 1,500.00	$ -	0%
101-4-4240-408	VEHICLE MAINTENANCE	$ 137.76	$ 700.00	$ -	$ 700.00	$ -	0%
101-4-4240-410	RENTALS	$ 1,029.33	$ 1,200.00	$ 440.61	$ 1,200.00	$ -	0%
101-4-4240-431	CREDIT CARD FEES	$ 3,656.68	$ 6,000.00	$ 1,775.43	$ 6,000.00	$ -	0%
101-4-4240-433	DUES & SUBSCRIPTIONS	$ 112.90	$ 900.00	$ 250.00	$ 900.00	$ -	0%
101-4-4240-450	TRAINING & SEMINARS	$ 1,266.06	$ 2,000.00	$ 303.15	$ 2,000.00	$ -	0%
101-4-4240-460	LICENSE FEES/REGISTRATION	$ -	$ 50.00	$ 42.50	$ 50.00	$ -	0%
101-4-4240-500	CAPITAL OUTLAY	$ 18,616.35	$ -	$ -	$ -	$ -	0
BUILDING INSPECTION	**TOTAL**	**$ 368,032.58**	**$ 380,392.00**	**$ 174,279.56**	**$ 399,814.00**	**$ 19,422.00**	**5%**
101-4-4250-200	SUPPLIES	$ 369.00	$ -	$ -	$ -	$ -	0
101-4-4250-220	REPAIRS & MAINT. SUPPLIES	$ -	$ -	$ -	$ -	$ -	0
101-4-4250-369	INSURANCES	$ 491.00	$ 591.00	$ 501.00	$ 550.00	$ (41.00)	-7%
101-4-4250-404	REPAIRS & MAINTENANCE	$ 2,821.38	$ 3,250.00	$ (547.74)	$ 3,250.00	$ -	0%
EMERGENCY MANAGEMENT	**TOTAL**	**$ 3,681.38**	**$ 3,841.00**	**$ (46.74)**	**$ 3,800.00**	**$ (41.00)**	**-1%**
101-4-4270-401	CONTRACTED SERVICES	$ 7,800.00	$ 15,600.00	$ 8,400.00	$ 15,600.00	$ -	0%
101-4-4270-460	LICENSE FEES/REGISTRATION	$ -	$ 150.00	$ 105.95	$ 150.00	$ -	0%
ANIMAL CONTROL	**TOTAL**	**$ 7,800.00**	**$ 15,750.00**	**$ 8,505.95**	**$ 15,750.00**	**$ -**	**0%**

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4260-220	REPAIRS & MAINT. SUPPLIES	$ -	$ 2,000.00	$ 4.56	$ 2,000.00	$ -	0%
101-4-4260-301	AUDIT	$ -	$ 150.00	$ 174.97	$ 150.00	$ -	0.00%
101-4-4260-310	PROFESSIONAL SERVICES	$ -	$ 50.00	$ -	$ 50.00	$ -	0.00%
101-4-4260-369	INSURANCES	$ -	$ 3,002.00	$ 2,732.80	$ 3,000.00	$ (2.00)	-0.07%
101-4-4260-381	ELECTRIC	$ -	$ 4,950.00	$ 2,416.71	$ 4,950.00	$ -	0.00%
101-4-4260-382	WATER/SEWER	$ -	$ 1,500.00	$ 538.53	$ 1,500.00	$ -	0.00%
101-4-4260-384	REFUSE	$ -	$ 250.00	$ 137.78	$ 250.00	$ -	0.00%
101-4-4260-385	NATURAL GAS	$ -	$ 4,000.00	$ 2,237.49	$ 4,000.00	$ -	0.00%
101-4-4260-404	REPAIRS & MAINTENANCE	$ -	$ 500.00	$ -	$ 500.00	$ -	0.00%
AMBULANCE	**TOTAL**	**$ -**	**$ 16,402.00**	**$ 8,242.84**	**$ 16,400.00**	**$ (2.00)**	**-0.01%**
101-4-4300-101	WAGES FULL-TIME	$ 90,769.36	$ 99,988.00	$ 46,680.78	$ 106,848.00	$ 6,860.00	7%
101-4-4300-113	EMPLOYEE BENEFITS	$ 84.62	$ 56.00	$ 80.00	$ 70.00	$ 14.00	25%
101-4-4300-121	EMPLOYER CONT. P E R A	$ 6,766.75	$ 7,495.00	$ 3,711.46	$ 8,008.00	$ 513.00	7%
101-4-4300-122	EMPLOYER CONT. F I C A	$ 6,586.73	$ 7,649.00	$ 3,589.41	$ 8,174.00	$ 525.00	7%
101-4-4300-123	EMPLOYER CONT. PFMLA	$ -	$ 440.00	$ 206.02	$ 470.00	$ 30.00	7%
101-4-4300-131	HEALTH INSURANCE	$ 15,238.21	$ 17,544.00	$ 9,546.12	$ 20,543.00	$ 2,999.00	17%
101-4-4300-132	DENTAL INSURANCE	$ 1,204.68	$ 1,242.00	$ 602.34	$ 1,242.00	$ -	0%
101-4-4300-133	LIFE & S-T DISABILITY INS	$ 237.00	$ 269.00	$ 102.64	$ 292.00	$ 23.00	9%
101-4-4300-151	WORKER'S COMP PREMIUMS	$ 2,407.08	$ 3,549.00	$ 1,997.83	$ 2,595.00	$ (954.00)	-27%
101-4-4300-231	SAFETY EQUIP & TRAINING	$ 315.56	$ 400.00	$ 328.18	$ 400.00	$ -	0%
101-4-4300-369	INSURANCES	$ 629.34	$ 100.00	$ 667.30	$ 630.00	$ 530.00	530%
101-4-4300-433	DUES & SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	0
101-4-4300-442	GRANTS/SPECIAL PROJECTS	$ 129.98	$ -	$ -	$ -	$ -	0
101-4-4300-450	TRAINING & SEMINARS	$ 477.07	$ 500.00	$ 20.00	$ 500.00	$ -	0%
PUBLIC WORKS	**TOTAL**	**$ 124,846.38**	**$ 139,232.00**	**$ 67,532.08**	**$ 149,772.00**	**$ 10,540.00**	**8%**
101-4-4310-101	WAGES FULL-TIME	$ 387,108.01	$ 431,085.00	$ 198,963.98	$ 463,487.00	$ 32,402.00	8%
101-4-4310-102	WAGES OVERTIME	$ 13,299.00	$ 11,000.00	$ 10,139.86	$ 15,000.00	$ 4,000.00	36%
101-4-4310-103	WAGES PART-TIME	$ 1,462.50	$ 4,000.00	$ 525.00	$ 2,500.00	$ (1,500.00)	-38%
101-4-4310-106	FULL TIME WAGES (STORM SW)	$ -	$ -	$ -	$ -	$ -	0
101-4-4310-108	WAGES ON-CALL	$ 20,547.41	$ 23,375.00	$ 10,132.49	$ 25,177.00	$ 1,802.00	8%
101-4-4310-113	EMPLOYEE BENEFITS	$ 2,810.23	$ 3,000.00	$ 2,542.48	$ 3,000.00	$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4310-121	EMPLOYER CONT. P E R A	$ 30,881.35	$ 35,209.00	$ 17,597.21	$ 37,775.00	$ 2,566.00	7%
101-4-4310-122	EMPLOYER CONT. F I C A	$ 28,444.93	$ 36,095.00	$ 16,548.21	$ 38,712.00	$ 2,617.00	7%
101-4-4310-123	EMPLOYER CONT. PFMLA	$ -	$ 1,897.00	$ 1,001.60	$ 2,039.00	$ 142.00	7%
101-4-4310-131	HEALTH INSURANCE	$ 97,875.43	$ 122,809.00	$ 65,738.47	$ 133,519.00	$ 10,710.00	9%
101-4-4310-132	DENTAL INSURANCE	$ 7,882.47	$ 8,550.00	$ 4,036.81	$ 7,906.00	$ (644.00)	-8%
101-4-4310-133	LIFE & S-T DISABILITY INS	$ 1,232.89	$ 1,318.00	$ 762.76	$ 1,400.00	$ 82.00	6%
101-4-4310-151	WORKER'S COMP PREMIUMS	$ 13,617.43	$ 20,867.00	$ 11,746.57	$ 15,079.00	$ (5,788.00)	-28%
101-4-4310-200	SUPPLIES	$ 1,085.98	$ 1,200.00	$ 1,016.13	$ 1,200.00	$ -	0%
101-4-4310-212	MOTOR FUELS	$ 37,303.36	$ 40,000.00	$ 23,939.80	$ 42,000.00	$ 2,000.00	5%
101-4-4310-220	REPAIRS & MAINT. SUPPLIES	$ 29,873.02	$ 44,000.00	$ 19,686.13	$ 46,000.00	$ 2,000.00	5%
101-4-4310-224	SIDEWALK MAINTENANCE	$ 192.00	$ 2,000.00	$ -	$ 2,000.00	$ -	0%
101-4-4310-231	SAFETY EQUIP & TRAINING	$ 3,445.75	$ 4,200.00	$ 3,616.16	$ 4,300.00	$ 100.00	2%
101-4-4310-303	ENGINEERING FEES	$ -	$ 500.00	$ -	$ 500.00	$ -	0%
101-4-4310-310	PROFESSIONAL SERVICES	$ 2,004.21	$ 7,500.00	$ 6,252.75	$ 3,000.00	$ (4,500.00)	-60%
101-4-4310-316	SNOW REMOVAL	$ 35,955.96	$ 57,000.00	$ 6,142.50	$ 57,000.00	$ -	0%
101-4-4310-320	POSTAGE	$ 2.07	$ 20.00	$ -	$ 20.00	$ -	0%
101-4-4310-321	TELEPHONE	$ 2,438.00	$ 2,200.00	$ 1,161.45	$ 2,200.00	$ -	0%
101-4-4310-322	COMPUTER COMM/MAINT	$ -	$ 200.00	$ -	$ 200.00	$ -	0%
101-4-4310-330	TRAVEL, CONF, MILEAGE ALLOW	$ -	$ 100.00	$ -	$ 100.00	$ -	0%
101-4-4310-340	ADVERTISING & PUBLICATIONS	$ 25.69	$ 600.00	$ 277.50	$ 600.00	$ -	0%
101-4-4310-369	INSURANCES	$ 13,412.16	$ 16,962.00	$ 15,139.97	$ 15,200.00	$ (1,762.00)	-10%
101-4-4310-381	ELECTRIC	$ 4,780.26	$ 6,000.00	$ 2,528.21	$ 6,000.00	$ -	0%
101-4-4310-382	WATER/SEWER	$ 2,787.73	$ 1,750.00	$ 1,449.89	$ 1,750.00	$ -	0%
101-4-4310-384	REFUSE	$ 1,079.55	$ 1,200.00	$ 606.89	$ 1,200.00	$ -	0%
101-4-4310-385	NATURAL GAS	$ 5,913.18	$ 10,000.00	$ 5,839.59	$ 10,000.00	$ -	0%
101-4-4310-404	REPAIRS & MAINTENANCE	$ 20,495.43	$ 30,000.00	$ 13,648.68	$ 40,000.00	$ 10,000.00	33%
101-4-4310-408	VEHICLE MAINT	$ 7,583.12	$ 8,000.00	$ 1,026.19	$ 24,500.00	$ 16,500.00	206%
101-4-4310-410	RENTALS	$ 11,951.64	$ 11,500.00	$ 1,214.89	$ 12,500.00	$ 1,000.00	9%
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	$ 895.00	$ 1,000.00	$ -	0%
101-4-4310-433	DUES & SUBSCRIPTIONS	$ 12.90	$ 135.00	$ 261.43	$ 425.00	$ 290.00	215%
101-4-4310-441	SPECIAL PROJECTS	$ -	$ -	$ -	$ -	$ -	0
101-4-4310-442	GRANTS/SPECIAL PROJECTS	$ -	$ -	$ -	$ -	$ -	0
101-4-4310-443	MnDOT HSIP GRANT - 10TH AVE	$ -	$ -	$ -	$ -	$ -	0

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4310-450	TRAINING & SEMINARS	$ 1,478.40	$ 2,150.00	$ 153.00	$ 2,150.00	$ -	0%
101-4-4310-460	LICENSE FEES/REGISTRATION	$ 153.00	$ 600.00	$ 404.47	$ 425.00	$ (175.00)	-29%
101-4-4310-500	CAPITAL OUTLAY	$ 78,447.09	$ 124,000.00	$ 250,289.00	$ 181,000.00	$ 57,000.00	46%
STREETS	**TOTAL**	**$ 867,582.15**	**$ 1,074,022.00**	**$ 697,285.07**	**$ 1,202,864.00**	**$ 128,842.00**	**12%**
101-4-4316-369	INSURANCES	$ 298.00	$ 384.00	$ 158.00	$ 350.00	$ (34.00)	-9%
101-4-4316-381	ELECTRIC	$ 61,241.98	$ 80,000.00	$ 33,634.82	$ 80,000.00	$ -	0%
STREET LIGHTS	**TOTAL**	**$ 61,539.98**	**$ 80,384.00**	**$ 33,792.82**	**$ 80,350.00**	**$ (34.00)**	**0%**
101-4-4510-200	SUPPLIES	$ -	$ -	$ -	$ -	$ -	0
OUTDOOR SWIMMING POOL	**TOTAL**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0**
101-4-4515-369	INSURANCES	$ 340.00	$ 345.00	$ 340.00	$ 345.00	$ -	0%
101-4-4515-491	CONTRIBUTION TO NPAS	$ 171,685.14	$ 173,130.00	$ -	$ 170,825.00	$ (2,305.00)	-1%
AQUATICS CENTER	**TOTAL**	**$ 172,025.14**	**$ 173,475.00**	**$ 340.00**	**$ 171,170.00**	**$ (2,305.00)**	**-1%**
101-4-4516-103	WAGES PART-TIME	$ 4,481.65	$ 4,575.00	$ -	$ 4,667.00	$ 92.00	2%
MUNICIPAL BAND	**TOTAL**	**$ 4,481.65**	**$ 4,575.00**	**$ -**	**$ 4,667.00**	**$ 92.00**	**2%**
101-4-4520-101	WAGES FULL-TIME	$ 233,954.17	$ 266,341.00	$ 131,975.39	$ 290,966.00	$ 24,625.00	9%
101-4-4520-102	WAGES OVERTIME	$ 2,889.17	$ 3,500.00	$ 2,358.85	$ 3,500.00	$ -	0%
101-4-4520-103	WAGES PART-TIME	$ 76,782.69	$ 80,000.00	$ 27,425.28	$ 82,000.00	$ 2,000.00	3%
101-4-4520-113	EMPLOYEE BENEFITS	$ 1,815.38	$ 2,055.00	$ 2,023.87	$ 2,400.00	$ 345.00	17%
101-4-4520-121	EMPLOYER CONT. P E R A	$ 17,678.87	$ 21,838.00	$ 10,903.24	$ 22,500.00	$ 662.00	3%
101-4-4520-122	EMPLOYER CONT. F I C A	$ 22,972.10	$ 26,920.00	$ 12,461.32	$ 28,000.00	$ 1,080.00	4%
101-4-4520-123	EMPLOYER CONT. PFMLA	$ -	$ 1,172.00	$ 658.75	$ 1,280.00	$ 108.00	9%
101-4-4520-131	HEALTH INSURANCE	$ 30,924.64	$ 46,997.00	$ 24,502.89	$ 63,770.00	$ 16,773.00	36%
101-4-4520-132	DENTAL INSURANCE	$ 2,231.48	$ 3,632.00	$ 1,447.30	$ 4,277.00	$ 645.00	18%
101-4-4520-133	LIFE & S-T DISABILITY INS	$ 673.02	$ 790.00	$ 438.22	$ 870.00	$ 80.00	10%
101-4-4520-151	WORKER'S COMP PREMIUMS	$ 10,135.88	$ 17,026.00	$ 11,199.33	$ 12,444.00	$ (4,582.00)	-27%
101-4-4520-200	SUPPLIES	$ 3,027.96	$ 3,200.00	$ 1,956.12	$ 3,300.00	$ 100.00	3%
101-4-4520-212	MOTOR FUELS	$ 9,499.71	$ 14,000.00	$ 9,369.16	$ 15,000.00	$ 1,000.00	7%
101-4-4520-220	REPAIRS & MAINT. SUPPLIES	$ 50,559.93	$ 58,000.00	$ 20,799.98	$ 58,000.00	$ -	0%
101-4-4520-231	SAFETY EQUIP & TRAINING	$ 1,530.76	$ 1,800.00	$ 1,586.07	$ 1,950.00	$ 150.00	8%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4520-310	PROFESSIONAL SERVICES	$ 918.98	$ 1,000.00	$ 675.25	$ 1,000.00	$ -	0%
101-4-4520-320	POSTAGE	$ -	$ 50.00	$ -	$ 50.00	$ -	0%
101-4-4520-321	TELEPHONE	$ 1,764.46	$ 2,000.00	$ 927.91	$ 2,000.00	$ -	0%
101-4-4520-322	COMPUTER COMM/MAINT	$ 120.24	$ 150.00	$ 60.12	$ 150.00	$ -	0%
101-4-4520-340	ADVERTISING & PUBLICATIONS	$ -	$ 700.00	$ 277.50	$ 700.00	$ -	0%
101-4-4520-369	INSURANCES	$ 13,138.31	$ 14,998.00	$ 13,702.65	$ 14,100.00	$ (898.00)	-6%
101-4-4520-381	ELECTRIC	$ 24,115.61	$ 18,000.00	$ 2,726.30	$ 21,500.00	$ 3,500.00	19%
101-4-4520-382	WATER/SEWER	$ 8,048.43	$ 7,500.00	$ 3,738.48	$ 8,000.00	$ 500.00	7%
101-4-4520-384	REFUSE	$ 2,842.33	$ 3,000.00	$ 1,677.65	$ 3,300.00	$ 300.00	10%
101-4-4520-385	NATURAL GAS	$ 4,171.36	$ 7,500.00	$ 4,035.99	$ 5,500.00	$ (2,000.00)	-27%
101-4-4520-401	CONTRACTED SERVICES	$ 2,303.40	$ 5,000.00	$ 3,506.88	$ 5,000.00	$ -	0%
101-4-4520-404	REPAIRS & MAINTENANCE	$ 11,268.32	$ 12,000.00	$ 9,762.73	$ 18,500.00	$ 6,500.00	54%
101-4-4520-408	VEHICLE MAINTENANCE	$ 1,469.26	$ 4,000.00	$ 3,167.48	$ 4,000.00	$ -	0%
101-4-4520-410	RENTALS	$ 5,335.16	$ 7,400.00	$ 2,230.00	$ 7,400.00	$ -	0%
101-4-4520-430	MISCELLANEOUS EXPENSE	$ 432.49	$ 1,000.00	$ 525.00	$ 1,000.00	$ -	0%
101-4-4520-433	DUES & SUBSCRIPTIONS	$ 274.50	$ 750.00	$ 261.43	$ 750.00	$ -	0%
101-4-4520-440	REAL ESTATE TAXES	$ 2,801.00	$ -	$ 1,394.00	$ -	$ -	0
101-4-4520-441	SPECIAL PROJECTS	$ 21,185.00	$ 21,500.00	$ -	$ 22,000.00	$ 500.00	2%
101-4-4520-442	GRANTS/SPECIAL PROJECTS	$ 27,080.42	$ -	$ 9,335.59	$ -	$ -	0
101-4-4520-450	TRAINING & SEMINARS	$ 2,000.00	$ 1,500.00	$ -	$ 1,500.00	$ -	0%
101-4-4520-460	LICENSE FEES/REGISTRATION	$ 72.58	$ 200.00	$ 379.75	$ 200.00	$ -	0%
101-4-4520-500	CAPITAL OUTLAY	$ 84,768.95	$ 50,500.00	$ 48,386.47	$ 99,000.00	$ 48,500.00	96%
PARKS	**TOTAL**	**$ 678,786.56**	**$ 706,019.00**	**$ 365,876.95**	**$ 805,907.00**	**$ 99,888.00**	**14%**
101-4-4521-441	SPECIAL PROJECTS	$ 29,210.82	$ 65,000.00	$ 228.00	$ 30,000.00	$ (35,000.00)	-54%
101-4-4521-500	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	0
PARK BOARD	**TOTAL**	**$ 29,210.82**	**$ 65,000.00**	**$ 228.00**	**$ 30,000.00**	**$ (35,000.00)**	**-54%**

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY25 Actual	FY26 Budget	FY26 Thru 06/30/2026	FY27 Proposed	2026-2027 Difference	% Difference
101-4-4550-200	SUPPLIES	$ 546.46	$ 700.00	$ 600.11	$ 800.00	$ 100.00	14%
101-4-4550-220	REPAIRS & MAINT. SUPPLIES	$ 1,983.87	$ 1,700.00	$ 1,242.57	$ 2,000.00	$ 300.00	18%
101-4-4550-310	PROFESSIONAL SERVICES	$ 30.50	$ -	$ -	$ -	$ -	0
101-4-4550-369	INSURANCE	$ 3,337.00	$ 4,178.00	$ 3,305.00	$ 4,178.00	$ -	0%
101-4-4550-381	ELECTRIC	$ 9,701.68	$ 12,000.00	$ 3,598.57	$ 12,000.00	$ -	0%
101-4-4550-382	WATER/SEWER	$ 1,435.99	$ 1,400.00	$ 1,800.71	$ 1,400.00	$ -	0%
101-4-4550-384	REFUSE	$ 931.20	$ 950.00	$ 499.13	$ 1,000.00	$ 50.00	5%
101-4-4550-385	NATURAL GAS	$ 3,107.16	$ 5,000.00	$ 2,830.09	$ 5,000.00	$ -	0%
101-4-4550-401	CONTRACTED SERVICES	$ 8,919.24	$ 9,500.00	$ 4,459.62	$ 9,500.00	$ -	0%
101-4-4550-404	REPAIRS & MAINTENANCE	$ 355.59	$ 1,500.00	$ 145.00	$ 1,500.00	$ -	0%
LIBRARY	**TOTAL**	**$ 30,348.69**	**$ 36,928.00**	**$ 18,480.80**	**$ 37,378.00**	**$ 450.00**	**1%**
101-4-4920-365	INSURANCE DEDUCTIBLES	$ 2,500.00	$ 10,000.00	$ -	$ 10,000.00	$ -	0%
101-4-4920-369	PROP/LIAB INSURANCE	$ 16,418.00	$ 17,342.00	$ 14,028.00	$ 17,342.00	$ -	0%
101-4-4920-430	MISCELLANEOUS EXPENSE	$ 180,014.84	$ 5,000.00	$ 533.05	$ 5,000.00	$ -	0%
101-4-4920-438	BAD DEBT	$ 7.02	$ -	$ -	$ -	$ -	0
101-4-4920-440	PROPERTY TAX	$ 1,999.99	$ -	$ -	$ -	$ -	0
101-4-4920-615	TOWNSHIP TAX PAYMENT	$ 780.16	$ 1,500.00	$ -	$ 1,500.00	$ -	0%
101-4-4920-616	TAX ABATEMENT PAYMENT	$ -	$ -	$ -	$ 43,490.00	$ 43,490.00	0
101-4-4920-700	DISCRETIONARY EXPENSES	$ -	$ 25,500.00	$ -	$ 26,775.00	$ 1,275.00	5%
101-4-4920-720	OPERATING TRF - OUT	$ -	$ -	$ -	$ -	$ -	0
UNALLOCATED	**TOTAL**	**$ 201,720.01**	**$ 59,342.00**	**$ 14,561.05**	**$ 104,107.00**	**$ 44,765.00**	**75%**
101-4-4920-721	OPERATING TRF - GOLF COURSI	$ 29,819.00	$ -	$ -	$ -	$ -	0
TRANSFER OUT	**TOTAL**	**$ 29,819.00**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
	Total Revenues	***$ (7,743,401.83)***	***$ (7,366,396.00)***	***$ (3,093,177.72)***	***$ (7,457,602.00)***		
	Total Expenditures	***$ 6,806,994.94***	***$ 7,349,994.00***	***$ 5,090,542.10***	***$ 7,457,602.00***		
General Fund	**Grand Total Revenue Over/(Under) Expenditures**	**$ (936,406.89)**	**$ -**	**$ 1,997,364.38**	**$ -**		