

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	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)	\$ (4,609,289.00)	\$ (370,704.00)	9%
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)		\$ (4,699,289.00)	\$ (370,704.00)	9%
101-3-4100-32110	LIQUOR LICENSES	\$ (41,990.00)	\$ (38,400.00)	\$ (43,375.00)	\$ (45,100.00)	\$ (6,700.00)	17%
101-3-4100-32180	BUSINESS LICENSES	\$ (16,917.50)	\$ (3,000.00)	\$ (9,605.00)	\$ (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)	\$ (705.00)	\$ (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)	\$ (264,625.68)	\$ (195,000.00)	\$ -	0%
101-3-4100-32215	GOLF CART PERMITS	\$ (4,710.00)	\$ (3,830.00)	\$ (4,430.00)	\$ (4,040.00)	\$ (210.00)	5%
101-3-4100-32220	PLANNING APPLICATIONS	\$ (14,065.00)	\$ (6,000.00)	\$ (4,405.00)	\$ (6,000.00)	\$ -	0%
101-3-4100-32260	PLAN REVIEW	\$ (30,176.35)	\$ (4,000.00)	\$ (1,860.00)	\$ (4,000.00)	\$ -	0%
LICENSES & PERMITS	TOTAL	\$ (374,872.38)	\$ (255,680.00)		\$ (262,735.00)	\$ (7,055.00)	3%
101-3-4100-33401	LOCAL GOVERNMENTAL AID	\$ (1,183,527.00)	\$ (1,185,369.00)	\$ (111,448.39)	\$ (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)	\$ -	\$ (577.77)	\$ -	\$ -	0
101-3-4210-33416	POLICE TRAINING AID	\$ (10,136.42)	\$ (9,000.00)	\$ -	\$ (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)	\$ (13,085.50)	\$ (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%
101-3-4300-33425	HIGHWAY STATE AID	\$ (124,361.00)	\$ (120,000.00)	\$ (67,276.00)	\$ (120,000.00)	\$ -	0%
101-3-4300-33611	TAA TRANSPORTATION ADVAN	\$ (3,580.00)	\$ (25,396.00)	\$ -	\$ (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	\$ (1,604,409.03)	\$ (1,615,965.00)		\$ (1,572,220.00)	\$ 43,745.00	-3%
101-3-4100-34107	ASSESSMENT SEARCH REVENI	\$ (1,825.00)	\$ (2,500.00)	\$ (1,150.00)	\$ (2,000.00)	\$ 500.00	-20%
101-3-4100-34108	ADMINISTRATIVE CHARGES	\$ (3,107.45)	\$ (7,000.00)	\$ (50.00)	\$ (7,000.00)	\$ -	0%
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)	\$ -	\$ (110,300.00)	\$ (10,300.00)	10%

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DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-3-4210-34220	POLICE REVENUE	\$ (10,964.38)	\$ (2,500.00)	\$ (59.75)	\$ (2,500.00)	\$ -	0%
101-3-4300-34320	STREET REVENUE	\$ (871.13)	\$ (1,000.00)	\$ (2,092.12)	\$ (1,000.00)	\$ -	0%
101-3-4500-34331	TEAM LEAGUE REVENUE	\$ (4,317.50)	\$ (3,019.00)	\$ (2,298.75)	\$ (4,439.00)	\$ (1,420.00)	47%
101-3-4520-33640	EMERALD ASH BORER GRANT	\$ (3,029.39)	\$ -	\$ (2,103.72)	\$ -	\$ -	0
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%
101-3-5201-34783	PARK FEES-SHELTERS	\$ (2,301.00)	\$ (1,848.00)	\$ (1,221.00)	\$ (1,848.00)	\$ -	0%
CHARGES FOR SERVICES	TOTAL	\$ (101,691.39)	\$ (154,367.00)		\$ (130,587.00)	\$ 23,780.00	-15%
101-3-4210-35101	COURT FINES-SC	\$ (17,860.64)	\$ (25,000.00)	\$ (9,057.97)	\$ (25,000.00)	\$ -	0%
FINES	TOTAL	\$ (17,860.64)	\$ (25,000.00)		\$ (25,000.00)	\$ -	0%
101-3-0000-36208	INTEREST INCOME-ADVANCE	\$ -	\$ -	\$ -	\$ -		
101-3-0000-36210	INTEREST INCOME	\$ (370,309.52)	\$ (89,145.00)	\$ (228,177.39)	\$ (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)		\$ (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 REIMBURSEMENT	\$ (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)	\$ (76,882.25)	\$ (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)	\$ -	\$ (20,425.00)	\$ -	\$ -	0
101-3-4210-36200	MISCELLANEOUS INCOME	\$ (2,500.00)	\$ -	\$ (6,916.46)	\$ -	\$ -	0
101-3-4210-36240	REIMBURSEMENTS	\$ (615.00)	\$ -	\$ (3,116.00)	\$ -	\$ -	0
MISCELLANEOUS REVENUE	TOTAL	\$ (426,611.30)	\$ (274,500.00)		\$ (9,500.00)	\$ -	0%
101-3-0000-39200	TRF- PILOT FROM ELEC FUND	\$ (40,000.00)	\$ (40,000.00)	\$ (20,000.02)	\$ (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)		\$ (365,900.00)	\$ (80,288.00)	28%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4111-103	WAGES PART-TIME	\$ 21,982.50	\$ 21,900.00	\$ 12,466.75	\$ 21,900.00	\$ -	0%
101-4-4111-113	EMPLOYEE BENEFITS	\$ -	\$ 400.00	\$ 203.49	\$ 400.00	\$ -	0%
101-4-4111-121	EMPLOYER CONT. P E R A	\$ 1,034.45	\$ 1,035.00	\$ 555.09	\$ 1,035.00	\$ -	0%
101-4-4111-122	EMPLOYER CONT. F I C A	\$ 398.16	\$ 423.00	\$ 225.83	\$ 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	\$ 119.38	\$ 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%
101-4-4111-321	TELEPHONE	\$ 990.77	\$ 1,000.00	\$ 652.03	\$ 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	\$ 13,863.71	\$ 30,000.00	\$ -	0%
101-4-4111-350	PRINTING & BINDING	\$ 5,883.70	\$ 2,200.00	\$ 1,977.84	\$ 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		\$ 73,017.00	\$ 2,092.00	3%
101-4-4132-101	WAGES FULL-TIME	\$ 325,390.47	\$ 296,421.00	\$ 189,566.85	\$ 319,714.00	\$ 23,293.00	8%
101-4-4132-102	WAGES OVERTIME	\$ 1,073.43	\$ 500.00	\$ 771.02	\$ 500.00	\$ -	0%
101-4-4132-103	WAGES PART-TIME	\$ -	\$ -	\$ -	\$ -	\$ -	0
101-4-4132-113	EMPLOYEE BENEFITS	\$ 4,800.00	\$ 4,800.00	\$ 3,056.14	\$ 5,034.00	\$ 234.00	5%
101-4-4132-121	EMPLOYER CONT. P E R A	\$ 24,324.50	\$ 22,269.00	\$ 14,744.07	\$ 24,016.00	\$ 1,747.00	8%
101-4-4132-122	EMPLOYER CONT. F I C A	\$ 22,191.06	\$ 22,732.00	\$ 13,945.33	\$ 24,514.00	\$ 1,782.00	8%
101-4-4132-123	EMPLOYER CONT. FMLA	\$ -	\$ -	\$ -	\$ 1,407.00	\$ 1,407.00	0
101-4-4132-131	HEALTH INSURANCE	\$ 60,365.68	\$ 65,643.00	\$ 36,529.94	\$ 61,563.00	\$ (4,080.00)	-6%
101-4-4132-132	DENTAL INSURANCE	\$ 5,872.13	\$ 5,190.00	\$ 3,193.97	\$ 4,223.00	\$ (967.00)	-19%
101-4-4132-133	LIFE & S-T DISABILITY INS	\$ 983.25	\$ 870.00	\$ 582.06	\$ 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	\$ 1,251.38	\$ 2,000.00	\$ -	0%
101-4-4132-220	REPAIRS & MAINT. SUPPLIES	\$ 123.93	\$ -	\$ -	\$ -	\$ -	0

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
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	\$ 4,983.32	\$ 35,000.00	\$ 9,196.00	36%
101-4-4132-320	POSTAGE	\$ 1,162.28	\$ 1,200.00	\$ 632.03	\$ 1,200.00	\$ -	0%
101-4-4132-321	TELEPHONE	\$ 1,857.19	\$ 2,000.00	\$ 1,421.25	\$ 2,000.00	\$ -	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%
101-4-4132-404	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0
101-4-4132-410	RENTALS	\$ 6,992.94	\$ 2,500.00	\$ 2,389.99	\$ 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	\$ 185.37	\$ 1,000.00	\$ -	0%
101-4-4132-433	DUES & SUBSCRIPTIONS	\$ 7,760.78	\$ 14,000.00	\$ 14,351.10	\$ 14,000.00	\$ -	0%
101-4-4132-450	TRAINING & SEMINARS	\$ 371.72	\$ 2,500.00	\$ 2,176.08	\$ 3,000.00	\$ 500.00	20%
101-4-4132-460	LICENSE FEES/REGISTRATION	\$ 20.00	\$ -	\$ -	\$ -	\$ -	0
ADMINISTRATION	TOTAL	\$ 495,886.93	\$ 508,668.00		\$ 537,104.00	\$ 28,436.00	6%
101-4-4135-207	COMPUTER SUPPORT SERVICE	\$ 77,734.86	\$ 67,000.00	\$ 40,258.91	\$ 72,000.00	\$ 5,000.00	7%
101-4-4135-322	COMPUTER COMM/MAINT	\$ 111,543.04	\$ 50,000.00	\$ 39,733.68	\$ 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		\$ 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		\$ 20,970.00	\$ 19,605.00	1436%

GENERAL FUND - FUND 101
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Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4155-312	ASSESSOR FEES	\$ 45,700.00	\$ 48,000.00	\$ 47,730.00	\$ 50,000.00	\$ 2,000.00	4%
ASSESSOR	TOTAL	\$ 45,700.00	\$ 48,000.00		\$ 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	\$ 21,646.01	\$ 52,500.00	\$ 2,500.00	5%
ATTORNEY	TOTAL	\$ 90,273.23	\$ 80,000.00		\$ 84,000.00	\$ 4,000.00	5%
101-4-4171-303	ENGINEERING FEES	\$ 113.00	\$ 15,000.00	\$ 2,840.00	\$ 15,750.00	\$ 750.00	5%
ENGINEERING	TOTAL	\$ 113.00	\$ 15,000.00		\$ 15,750.00	\$ 750.00	5%
101-4-4191-101	WAGES FULL-TIME	\$ 212,183.23	\$ 271,063.00	\$ 131,601.63	\$ 259,757.00	\$ (11,306.00)	-4%
101-4-4191-121	EMPLOYER CONT. P E R A	\$ 15,772.25	\$ 20,330.00	\$ 9,214.93	\$ 19,482.00	\$ (848.00)	-4%
101-4-4191-122	EMPLOYER CONT. F I C A	\$ 14,913.33	\$ 20,758.00	\$ 9,849.20	\$ 19,887.00	\$ (871.00)	-4%
101-4-4191-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,143.00	\$ 1,143.00	0
101-4-4191-131	HEALTH INSURANCE	\$ 26,286.48	\$ 58,106.00	\$ 16,901.38	\$ 46,989.00	\$ (11,117.00)	-19%
101-4-4191-132	DENTAL INSURANCE	\$ 2,840.52	\$ 4,631.00	\$ 1,288.77	\$ 3,147.00	\$ (1,484.00)	-32%
101-4-4191-133	LIFE & S-T DISABILITY INS	\$ 620.16	\$ 776.00	\$ 343.39	\$ 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	\$ 274.36	\$ 1,500.00	\$ -	0%
101-4-4191-212	MOTOR FUELS	\$ 105.06	\$ 250.00	\$ 75.64	\$ 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	\$ 22,054.50	\$ 1,500.00	\$ (60,000.00)	-98%
101-4-4191-320	POSTAGE	\$ 703.00	\$ 400.00	\$ 379.56	\$ 500.00	\$ 100.00	25%
101-4-4191-321	TELEPHONE	\$ 1,535.35	\$ 1,600.00	\$ 1,210.03	\$ 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	\$ 1,067.50	\$ 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%
101-4-4191-408	VEHICLE MAINT	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0%
101-4-4191-410	RENTALS	\$ 1,473.92	\$ 2,000.00	\$ 854.91	\$ 2,000.00	\$ -	0%
101-4-4191-431	CREDIT CARD EXPENSE	\$ 320.93	\$ 500.00	\$ 92.67	\$ 500.00	\$ -	0%

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101-4-4191-433	DUES & SUBSCRIPTIONS	\$ 247.20	\$ 1,000.00	\$ 123.60	\$ 1,000.00	\$ -	0%
101-4-4191-450	TRAINING & SEMINARS	\$ 1,817.90	\$ 1,800.00	\$ 20.00	\$ 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	\$ 20,000.00	\$ 31,540.12	\$ -	\$ (20,000.00)	-100%
PLANNING	TOTAL	\$ 303,892.26	\$ 498,457.00		\$ 394,377.00	\$(104,080.00)	-21%
101-4-4194-101	WAGES FULL-TIME	\$ 7,942.40	\$ 8,322.00	\$ 4,532.00	\$ 8,767.00	\$ 445.00	5%
101-4-4194-102	WAGES OVERTIME	\$ 7.19	\$ -	\$ -	\$ -	\$ -	0
101-4-4194-121	EMPLOYER CONT. P E R A	\$ 590.88	\$ 624.00	\$ 452.17	\$ 657.00	\$ 33.00	5%
101-4-4194-122	EMPLOYER CONT. F I C A	\$ 538.53	\$ 637.00	\$ 425.00	\$ 671.00	\$ 34.00	5%
101-4-4194-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 39.00	\$ 39.00	0
101-4-4194-131	HEALTH INSURANCE	\$ 1,963.45	\$ 2,176.00	\$ 1,362.57	\$ 2,506.00	\$ 330.00	15%
101-4-4194-132	DENTAL INSURANCE	\$ 203.04	\$ 177.00	\$ 100.38	\$ 177.00	\$ -	0%
101-4-4194-133	LIFE & S-T DISABILITY INS	\$ 24.96	\$ 239.00	\$ 14.56	\$ 251.00	\$ 12.00	5%
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	\$ 1,293.95	\$ 1,600.00	\$ -	0%
101-4-4194-220	REPAIRS & MAINT. SUPPLIES	\$ 1,179.96	\$ 4,000.00	\$ 1,067.12	\$ 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	\$ 594.31	\$ 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	\$ 8,738.18	\$ 22,000.00	\$ 2,000.00	10%
101-4-4194-382	WATER/SEWER	\$ 2,776.94	\$ 2,500.00	\$ 1,493.15	\$ 2,700.00	\$ 200.00	8%
101-4-4194-384	REFUSE	\$ 1,044.78	\$ 1,100.00	\$ 522.34	\$ 1,100.00	\$ -	0%
101-4-4194-385	NATURAL GAS	\$ 6,126.06	\$ 14,000.00	\$ 8,130.47	\$ 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	\$ 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	\$ -	\$ 71,964.03	\$ 100,000.00	\$ 100,000.00	0
GOVERNMENT BUILDINGS	TOTAL	\$ 115,878.34	\$ 82,091.00		\$ 185,006.00	\$ 102,915.00	125%
101-4-4210-101	WAGES FULL-TIME	\$ 1,153,717.17	\$ 1,327,644.00	\$ 733,019.23	\$ 1,418,963.00	\$ 91,319.00	7%
101-4-4210-102	WAGES OVERTIME	\$ 83,497.00	\$ 60,000.00	\$ 45,634.85	\$ 65,000.00	\$ 5,000.00	8%
101-4-4210-107	POLICE COURT TIME	\$ 1,254.26	\$ 3,200.00	\$ 4,449.28	\$ 3,200.00	\$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
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	\$ 137,914.80	\$ 250,140.00	\$ 18,176.00	8%
101-4-4210-122	EMPLOYER CONT. F I C A	\$ 22,054.90	\$ 27,731.00	\$ 14,512.53	\$ 29,663.00	\$ 1,932.00	7%
101-4-4210-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 6,199.00	\$ 6,199.00	0
101-4-4210-131	HEALTH INSURANCE	\$ 194,433.05	\$ 280,900.00	\$ 155,768.10	\$ 288,235.00	\$ 7,335.00	3%
101-4-4210-132	DENTAL INSURANCE	\$ 20,516.05	\$ 22,263.00	\$ 10,906.84	\$ 19,685.00	\$ (2,578.00)	-12%
101-4-4210-133	LIFE & S-T DISABILITY INS	\$ 3,239.30	\$ 3,865.00	\$ 2,109.66	\$ 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	\$ 2,575.00	\$ 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	\$ 10,219.06	\$ 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	\$ 17,502.44	\$ 19,500.00	\$ 17,000.00	680%
101-4-4210-320	POSTAGE	\$ 341.91	\$ 500.00	\$ 142.60	\$ 500.00	\$ -	0%
101-4-4210-321	TELEPHONE	\$ 6,672.96	\$ 9,200.00	\$ 4,498.29	\$ 9,200.00	\$ -	0%
101-4-4210-322	COMPUTER COMM/MAINT	\$ 7,505.83	\$ 8,800.00	\$ 5,912.67	\$ 8,800.00	\$ -	0%
101-4-4210-330	TRAVEL, CONF, MILEAGE ALLO'	\$ 1,334.61	\$ 1,300.00	\$ 399.27	\$ 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%
101-4-4210-401	CONTRACTED SERVICES	\$ 27,438.64	\$ 46,500.00	\$ 34,909.67	\$ 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	\$ 4,213.92	\$ 7,000.00	\$ 500.00	8%
101-4-4210-410	RENTALS	\$ 3,971.39	\$ 4,000.00	\$ 2,078.89	\$ 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	\$ 1,238.80	\$ 2,600.00	\$ 1,650.00	174%
101-4-4210-441	SPECIAL PROJECTS	\$ 40,579.43	\$ -	\$ 13,632.93	\$ -	\$ -	0
101-4-4210-450	TRAINING & SEMINARS	\$ 10,696.89	\$ 14,500.00	\$ 13,412.90	\$ 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	\$ 85.86	\$ 500.00	\$ -	0%
101-4-4210-460	LICENSE FEES/REGISTRATION	\$ 361.44	\$ 600.00	\$ 531.50	\$ 650.00	\$ 50.00	8%
101-4-4210-490	DONATION OTHER CIVIC ORG.	\$ 200.00	\$ 3,200.00	\$ -	\$ 3,200.00	\$ -	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4210-500	CAPITAL OUTLAY	\$ 58,511.79	\$ 64,000.00	\$ 43,659.94	\$ 66,000.00	\$ 2,000.00	3%
POLICE	TOTAL	\$ 2,054,113.75	\$ 2,363,118.00		\$ 2,495,490.00	\$ 132,372.00	6%
101-4-4220-103	WAGES PART-TIME	\$ 39,681.00	\$ 50,000.00	\$ -	\$ 55,000.00	\$ 5,000.00	10%
101-4-4220-113	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	0
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	\$ 9,821.56	\$ 15,679.00	\$ (4,008.00)	-20%
101-4-4220-200	SUPPLIES	\$ 15,441.17	\$ 12,500.00	\$ 6,231.45	\$ 15,000.00	\$ 2,500.00	20%
101-4-4220-212	MOTOR FUELS	\$ 4,075.26	\$ 3,000.00	\$ 2,092.91	\$ 3,000.00	\$ -	0%
101-4-4220-220	REPAIRS & MAINT. SUPPLIES	\$ 5,129.81	\$ 8,000.00	\$ 2,716.46	\$ 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	\$ 1,241.53	\$ 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	\$ 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	\$ 2,192.99	\$ 5,550.00	\$ 550.00	11%
101-4-4220-382	WATER/SEWER	\$ 2,301.01	\$ 3,800.00	\$ 817.04	\$ 3,800.00	\$ -	0%
101-4-4220-384	REFUSE	\$ 278.04	\$ 250.00	\$ 130.02	\$ 280.00	\$ 30.00	12%
101-4-4220-385	NATURAL GAS	\$ 2,044.94	\$ 4,000.00	\$ 3,051.51	\$ 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	\$ 2,029.09	\$ 8,000.00	\$ -	0%
101-4-4220-433	DUES & SUBSCRIPTIONS	\$ 145.00	\$ 200.00	\$ 145.00	\$ 175.00	\$ (25.00)	-13%
101-4-4220-450	TRAINING & SEMINARS	\$ 14,971.87	\$ 12,000.00	\$ 10,636.13	\$ 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	\$ 260,945.39	\$ 308,622.00		\$ 298,892.00	\$ (9,730.00)	-3%
101-4-4240-101	WAGES FULL-TIME	\$ 223,056.76	\$ 240,539.00	\$ 142,170.97	\$ 240,572.00	\$ 33.00	0%
101-4-4240-113	EMPLOYEE BENEFITS	\$ 800.00	\$ 940.00	\$ 747.17	\$ 900.00	\$ (40.00)	-4%
101-4-4240-121	EMPLOYER CONT. P E R A	\$ 16,578.23	\$ 18,040.00	\$ 10,176.70	\$ 18,043.00	\$ 3.00	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4240-122	EMPLOYER CONT. F I C A	\$ 15,600.04	\$ 18,473.00	\$ 10,592.95	\$ 18,476.00	\$ 3.00	0%
101-4-4240-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,059.00	\$ 1,059.00	0
101-4-4240-131	HEALTH INSURANCE	\$ 42,588.84	\$ 58,013.00	\$ 28,615.74	\$ 62,656.00	\$ 4,643.00	8%
101-4-4240-132	DENTAL INSURANCE	\$ 4,592.88	\$ 5,370.00	\$ 2,183.08	\$ 4,436.00	\$ (934.00)	-17%
101-4-4240-133	LIFE & S-T DISABILITY INS	\$ 682.80	\$ 717.00	\$ 399.26	\$ 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	\$ 213.73	\$ 5,100.00	\$ 3,800.00	292%
101-4-4240-212	MOTOR FUELS	\$ 1,081.48	\$ 2,000.00	\$ 606.77	\$ 2,000.00	\$ -	0%
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	\$ 20.16	\$ 100.00	\$ -	0%
101-4-4240-321	TELEPHONE	\$ 1,662.26	\$ 1,600.00	\$ 1,300.14	\$ 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	\$ -	\$ 1,500.00	\$ -	0%
101-4-4240-408	VEHICLE MAINTENANCE	\$ 495.43	\$ 700.00	\$ 67.50	\$ 700.00	\$ -	0%
101-4-4240-410	RENTALS	\$ 1,128.89	\$ 850.00	\$ 609.23	\$ 1,200.00	\$ 350.00	41%
101-4-4240-431	CREDIT CARD FEES	\$ 5,507.02	\$ 6,000.00	\$ 1,575.60	\$ 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	\$ 444.60	\$ 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	\$ 25,000.00	\$ 8,906.36	\$ -	\$ (25,000.00)	-100%
BUILDING INSPECTION	TOTAL	\$ 331,011.31	\$ 397,744.00		\$ 380,009.00	\$ (17,735.00)	-4%
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	\$ 1,405.78	\$ 3,250.00	\$ 500.00	18%
EMERGENCY MANAGEMENT	TOTAL	\$ 3,395.81	\$ 3,341.00		\$ 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		\$ 15,750.00	\$ 50.00	0%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4300-101	WAGES FULL-TIME	\$ 84,224.42	\$ 88,414.00	\$ 49,396.64	\$ 97,031.00	\$ 8,617.00	10%
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	\$ 3,874.19	\$ 7,273.00	\$ 646.00	10%
101-4-4300-122	EMPLOYER CONT. F I C A	\$ 6,090.61	\$ 6,764.00	\$ 3,745.40	\$ 7,423.00	\$ 659.00	10%
101-4-4300-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 427.00	\$ 427.00	0
101-4-4300-131	HEALTH INSURANCE	\$ 13,743.52	\$ 15,231.00	\$ 9,537.92	\$ 17,544.00	\$ 2,313.00	15%
101-4-4300-132	DENTAL INSURANCE	\$ 1,421.16	\$ 1,242.00	\$ 702.73	\$ 1,242.00	\$ -	0%
101-4-4300-133	LIFE & S-T DISABILITY INS	\$ 237.00	\$ 249.00	\$ 138.25	\$ 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	\$ 20.00	\$ 500.00	\$ -	0%
PUBLIC WORKS	TOTAL	\$ 116,813.37	\$ 125,507.00		\$ 135,814.00	\$ 10,307.00	8%
101-4-4310-101	WAGES FULL-TIME	\$ 381,004.98	\$ 400,037.00	\$ 211,250.05	\$ 424,900.00	\$ 24,863.00	6%
101-4-4310-102	WAGES OVERTIME	\$ 9,056.83	\$ 11,000.00	\$ 6,077.08	\$ 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	\$ 11,432.76	\$ 22,687.00	\$ 188.00	1%
101-4-4310-113	EMPLOYEE BENEFITS	\$ 3,164.03	\$ 2,375.00	\$ 2,761.26	\$ 3,000.00	\$ 625.00	26%
101-4-4310-115	VACATION ACCRUAL	\$ -	\$ -	\$ -	\$ -	\$ -	0
101-4-4310-121	EMPLOYER CONT. P E R A	\$ 30,554.21	\$ 33,115.00	\$ 17,977.83	\$ 34,694.00	\$ 1,579.00	5%
101-4-4310-122	EMPLOYER CONT. F I C A	\$ 27,801.94	\$ 33,959.00	\$ 16,644.73	\$ 35,570.00	\$ 1,611.00	5%
101-4-4310-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,870.00	\$ 1,870.00	0
101-4-4310-131	HEALTH INSURANCE	\$ 82,200.84	\$ 108,649.00	\$ 60,428.61	\$ 122,809.00	\$ 14,160.00	13%
101-4-4310-132	DENTAL INSURANCE	\$ 8,465.89	\$ 8,550.00	\$ 4,686.84	\$ 8,550.00	\$ -	0%
101-4-4310-133	LIFE & S-T DISABILITY INS	\$ 1,245.88	\$ 1,269.00	\$ 746.19	\$ 1,318.00	\$ 49.00	4%
101-4-4310-151	WORKER'S COMP PREMIUMS	\$ 19,872.86	\$ 26,300.00	\$ 13,120.42	\$ 20,867.00	\$ (5,433.00)	-21%
101-4-4310-200	SUPPLIES	\$ 1,068.69	\$ 1,200.00	\$ 927.94	\$ 1,200.00	\$ -	0%
101-4-4310-212	MOTOR FUELS	\$ 28,236.65	\$ 40,000.00	\$ 14,741.88	\$ 40,000.00	\$ -	0%
101-4-4310-220	REPAIRS & MAINT. SUPPLIES	\$ 27,338.42	\$ 43,000.00	\$ 18,557.35	\$ 44,000.00	\$ 1,000.00	2%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4310-224	SIDEWALK MAINTENANCE	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	0%
101-4-4310-231	SAFETY EQUIP & TRAINING	\$ 2,768.09	\$ 2,051.00	\$ 2,781.20	\$ 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	\$ 525.00	\$ 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	\$ 1,508.19	\$ 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	\$ 2,760.19	\$ 6,000.00	\$ 500.00	9%
101-4-4310-382	WATER/SEWER	\$ 1,419.36	\$ 1,550.00	\$ 1,184.77	\$ 1,750.00	\$ 200.00	13%
101-4-4310-384	REFUSE	\$ 1,095.07	\$ 1,200.00	\$ 537.98	\$ 1,200.00	\$ -	0%
101-4-4310-385	NATURAL GAS	\$ 3,998.09	\$ 10,500.00	\$ 5,420.47	\$ 10,000.00	\$ (500.00)	-5%
101-4-4310-404	REPAIRS & MAINTENANCE	\$ 15,451.07	\$ 30,000.00	\$ 10,997.52	\$ 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	\$ 9,311.32	\$ 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
101-4-4310-442	GRANTS/SPECIAL PROJECTS	\$ 95.00	\$ -	\$ -	\$ -	\$ -	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	\$ 781,300.93	\$ 1,164,673.00		\$ 1,066,082.00	\$ (98,591.00)	-8%
101-4-4316-369	INSURANCES	\$ 290.20	\$ 366.00	\$ 298.00	\$ 384.00	\$ 18.00	5%
101-4-4316-380	UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	0
101-4-4316-381	ELECTRIC	\$ 54,119.74	\$ 78,000.00	\$ 30,967.86	\$ 80,000.00	\$ 2,000.00	3%
STREET LIGHTS	TOTAL	\$ 54,409.94	\$ 78,366.00		\$ 80,384.00	\$ 2,018.00	3%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
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%
101-4-4515-500	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	0
AQUATICS CENTER	TOTAL	\$ 154,012.34	\$ 140,329.00	\$ -	\$ 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	\$ -	\$ 4,575.00	\$ -	0%
101-4-4520-101	WAGES FULL-TIME	\$ 262,232.33	\$ 243,076.00	\$ 126,392.83	\$ 260,167.00	\$ 17,091.00	7%
101-4-4520-102	WAGES OVERTIME	\$ 4,310.39	\$ 3,500.00	\$ 1,593.26	\$ 3,500.00	\$ -	0%
101-4-4520-103	WAGES PART-TIME	\$ 82,080.70	\$ 80,000.00	\$ 46,392.75	\$ 80,000.00	\$ -	0%
101-4-4520-113	EMPLOYEE BENEFITS	\$ 1,478.57	\$ 2,055.00	\$ 1,755.38	\$ 2,055.00	\$ -	0%
101-4-4520-121	EMPLOYER CONT. P E R A	\$ 20,100.31	\$ 20,093.00	\$ 9,995.57	\$ 21,375.00	\$ 1,282.00	6%
101-4-4520-122	EMPLOYER CONT. F I C A	\$ 25,441.23	\$ 25,140.00	\$ 13,342.62	\$ 26,448.00	\$ 1,308.00	5%
101-4-4520-123	EMPLOYER CONT. PFMLA	\$ -	\$ -	\$ -	\$ 1,145.00	\$ 1,145.00	0
101-4-4520-131	HEALTH INSURANCE	\$ 36,250.26	\$ 40,838.00	\$ 19,749.78	\$ 46,997.00	\$ 6,159.00	15%
101-4-4520-132	DENTAL INSURANCE	\$ 3,596.11	\$ 3,632.00	\$ 1,228.45	\$ 3,632.00	\$ -	0%
101-4-4520-133	LIFE & S-T DISABILITY INS	\$ 819.54	\$ 751.00	\$ 363.57	\$ 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	\$ 2,447.21	\$ 3,200.00	\$ 200.00	7%
101-4-4520-212	MOTOR FUELS	\$ 8,129.92	\$ 14,000.00	\$ 5,486.38	\$ 14,000.00	\$ -	0%
101-4-4520-220	REPAIRS & MAINT. SUPPLIES	\$ 48,884.00	\$ 55,000.00	\$ 15,830.56	\$ 58,000.00	\$ 3,000.00	5%
101-4-4520-231	SAFETY EQUIP & TRAINING	\$ 1,070.34	\$ 1,700.00	\$ 1,326.59	\$ 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	\$ 1,162.60	\$ 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%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
101-4-4520-381	ELECTRIC	\$ 13,540.46	\$ 14,700.00	\$ 12,500.48	\$ 18,000.00	\$ 3,300.00	22%
101-4-4520-382	WATER/SEWER	\$ 5,906.72	\$ 7,000.00	\$ 3,868.07	\$ 7,500.00	\$ 500.00	7%
101-4-4520-384	REFUSE	\$ 2,753.25	\$ 3,000.00	\$ 1,216.12	\$ 3,000.00	\$ -	0%
101-4-4520-385	NATURAL GAS	\$ 4,338.27	\$ 6,000.00	\$ 3,909.36	\$ 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	\$ 6,018.02	\$ 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	\$ 2,465.00	\$ 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	\$ -	\$ 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	\$ 47,338.48	\$ 50,500.00	\$ (29,500.00)	-37%
PARKS	TOTAL	\$ 785,628.53	\$ 693,980.00		\$ 698,883.00	\$ 4,903.00	1%
101-4-4521-441	SPECIAL PROJECTS	\$ 44,840.26	\$ 35,000.00	\$ 29,210.82	\$ 110,000.00	\$ 75,000.00	214%
101-4-4521-500	CAPITAL OUTLAY	\$ -	\$ 43,126.00	\$ -	\$ -	\$ (43,126.00)	-100%
PARK BOARD	TOTAL	\$ 44,840.26	\$ 78,126.00		\$ 110,000.00	\$ 31,874.00	41%
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	\$ 254.57	\$ 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	\$ 4,606.97	\$ 12,000.00	\$ 500.00	4%
101-4-4550-382	WATER/SEWER	\$ 1,280.64	\$ 1,300.00	\$ 713.95	\$ 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	\$ 2,795.21	\$ 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		\$ 36,928.00	\$ 901.00	3%

GENERAL FUND - FUND 101
DETAIL BY DEPARTMENT / CATEGORY

Account Code	Description	FY24 Actual	FY25 Budget	FY25 Thru 7/31/25	FY26 Proposed	2025-2026 Difference	% Difference
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	\$ 14,783.00	\$ 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
101-4-4920-615	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	\$ -	\$ 70,929.00	\$ 25,929.00	58%
101-4-4920-720	OPERATING TRF - OUT	\$ 16,677.20	\$ -	\$ -	\$ -	\$ -	0
UNALLOCATED	TOTAL	\$ 420,611.30	\$ 77,000.00		\$ 104,771.00	\$ 27,771.00	36%
101-4-4920-721	OPERATING TRF - GOLF COURSE	\$ 41,946.00	\$ 29,819.00	\$ 14,909.50	\$ 17,692.00	\$ (12,127.00)	-41%
TRANSFER OUT	TOTAL	\$ 41,946.00	\$ 29,819.00		\$ 17,692.00	\$ (12,127.00)	-41%
General Fund	Grand Total Revenue Over/(Under) Expenditures	\$ (459,393.67)	\$ -		\$ -		