CITY OF OAK GROVE KENTUCKY

FROM THE PAST - STRENGTH

FOUNDED 1828

INCORPORATED 1974

2025-2026 BUDGET

Commonwealth of Kentucky

City of Oak Grove

Date: May 29, 2025

To: Members of the City Council
Citizens of Oak Grove
Members of the Press

From: Mayor Jackie Oliver

Subject: 2025-2026 City of Oak Grove Budget – Budget Message

I am pleased to present you with the 2025-2026 Budget for the City of Oak Grove, Kentucky.

The 2025-2026 proposed budget is balanced as required by law, with projected revenues equaling projected expenditures of $21,623,525. The 2025-2026 budget includes the 4% property tax revenue increase allowed by Kentucky, with no change in the tangible personal property tax rate for the businesses operating in Oak Grove. The 2025-2026 budget includes a 3.0% cost of living increase for all City employees as well as a corresponding 3.0% water rate increase to compensate for inflation.

The 2025-2026 budget includes potential new long-term debt, up to $9M in General Obligation Bond Issuance for the new water tank construction project. The City will purchase $9,415,889 in new Capital Outlay for Police, Fire, Community Center, Roads & Grounds and Water Departments. Additionally, the Water Dept. will expend the remaining balance of the SLFRF funds, approximately $445,740 to supplement the water tank construction project. The Water Dept. also received a total of $1,268,835 in Kentucky Infrastructure Authority grants last year for water infrastructure projects, of which $874,005 remains uncommitted.

This budget year will again include the continuation of the State Highway 911 widening project, from the railroad crossing to the Oak Grove Community Center. To reiterate, the costs to the city to relocate our water lines are reimbursable by the State of Kentucky, so will have little or no impact on our final budget at fiscal year-end.

And finally,...
I want to thank the City Council, our department heads, and all City staff for their diligence, foresight, and collaboration in preparing this year's budget. The 2025-2026 budget reflects our continued commitment to responsible fiscal management, improved infrastructure, and investment in our public services and employees. As always, our focus remains on ensuring the well-being and quality of life for all Oak Grove residents. I look forward to working together as we bring these plans to life and continue building a stronger future for our community. Thank you.

General Fund Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Actual	6/30/2025 Final Budget	6/30/2026 Proposed
Subgroup : [41000]	Taxes & Licenses					
01-300-00-000-000	General Fund Revenues (Ctrl Acct)					
01-300-00-310-001	Property Taxes - Current	(1,297,005.63)	(1,268,779.78)	(1,360,000.00)	(1,450,000.00)	(1,460,000.00)
01-300-00-310-002	Prior Yr's Prop. Taxes - Deliquent	(26,787.12)	(7,264.94)	(18,750.00)	(20,000.00)	(50,000.00)
01-300-00-310-003	Insurance Premium Tax	(1,034,109.43)	(1,127,955.23)	(1,300,000.00)	(1,275,000.00)	(1,275,000.00)
01-300-00-310-004	Local Deposit Franchise Tax	0.00	0.00	0.00	0.00	0.00
01-300-00-310-005	Penalties and Interest	(8,092.55)	(3,673.54)	(7,500.00)	(9,500.00)	(3,000.00)
01-300-00-310-006	Other Taxes	0.00	0.00	0.00	0.00	0.00
01-300-00-310-010	Personal (Tangible) Property Taxes	(101,083.61)	(95,131.65)	(64,000.00)	(95,750.00)	(65,000.00)
01-300-00-320-001	Occupational License Fee - Payroll	(806,617.58)	(896,387.19)	(912,500.00)	(925,000.00)	(925,000.00)
01-300-00-320-002	Occup License Fee - Gross Profit	(571,044.82)	(505,837.60)	(690,000.00)	(600,000.00)	(750,000.00)
01-300-00-320-003	New Business License Fee	(12,012.00)	(11,600.00)	(12,000.00)	(13,000.00)	(25,000.00)
01-300-00-320-004	Annual Business License Fee (Renewal)	0.00	(9,500.00)	(9,500.00)	(9,500.00)	(10,000.00)
01-300-00-320-006	Alcoholic Beverage License Fees	(10,485.00)	(9,080.99)	(14,000.00)	(13,500.00)	(15,000.00)
01-300-00-320-007	Alcoholic Regulatory Fees	(381,915.09)	(349,327.27)	(365,000.00)	(375,000.00)	(400,000.00)
01-300-00-320-009	Animal Licenses	(1,846.00)	(1,445.00)	(1,500.00)	(2,000.00)	(1,500.00)
01-300-00-360-016	Parks & Recreation Tax	(258,119.70)	(262,847.97)	(282,500.00)	(290,000.00)	(300,500.00)
Subtotal [41000] Taxes & Licenses		(4,509,118.53)	(4,548,831.16)	(5,037,250.00)	(5,078,250.00)	(5,280,000.00)
Subgroup : [42500]	Charges for Service					
01-300-00-320-010	Planning/Building Permits	(631.00)	(6,320.50)	(12,500.00)	(12,500.00)	(20,000.00)
01-300-00-320-011	Building/Utility Inspection Fees	0.00	0.00	0.00	0.00	0.00
01-300-00-320-012	Utility Franchise Fees	(288,140.18)	(271,807.15)	(270,000.00)	(290,000.00)	(295,000.00)
01-300-00-320-013	Penalties and Interest	(22,569.82)	(6,010.57)	(3,000.00)	(11,250.00)	(7,500.00)
01-300-00-340-001	Animal Pick up Fees	(2,395.00)	(2,430.00)	(800.00)	(2,500.00)	(2,500.00)
01-300-00-340-006	Utilities Admin Fee	0.00	0.00	0.00	0.00	0.00
01-300-00-360-015	Comm Center Membership & Misc	0.00	0.00	0.00	0.00	0.00
Subtotal [42500] Charges for Service		(313,736.00)	(286,568.22)	(286,300.00)	(316,250.00)	(325,000.00)
Subgroup : [44000]	Grants					
01-300-00-330-003	Police Training Incentive (KLEFPF)	(87,649.26)	(131,544.11)	(104,500.00)	(100,000.00)	(85,000.00)
01-300-00-330-008	State Grant	(4,018.19)	(5,442.95)	(3,675.00)	(5,500.00)	(3,740.00)
01-300-00-330-009	FEDERAL GRANTS	(145,529.91)	0.00	0.00	(263,250.00)	(137,269.00)
01-300-00-330-010	State Fire Aid	(11,000.00)	(11,500.00)	(11,500.00)	(18,500.00)	(15,000.00)
01-300-00-330-011	Gaming Center Event Reimbursement	(2,222.25)	0.00	0.00	0.00	0.00
01-300-00-360-002	Local Contributions	(8,165.00)	(6,100.00)	(5,000.00)	(8,250.00)	(5,000.00)
01-300-00-360-018	Road Reconstruction	0.00	0.00	0.00	0.00	0.00
05-300-00-000-000*	American Relief Funds (ARPA)	0.00	0.00	0.00	0.00	0.00
Subtotal [44000] Grants		(258,584.61)	(154,587.06)	(124,675.00)	(395,500.00)	(246,009.00)
Subgroup : [45000]	Intergovernmental Revenue					
07-300-00-330-001	Municipal Road Aid Income	(153,133.34)	(156,445.67)	(179,250.00)	(175,000.00)	(171,591.00)
07-300-00-330-002	Local Government Economic Assistance	(3,129.01)	(5,183.93)	(6,200.00)	(5,000.00)	(7,300.00)
07-300-00-330-003	Interest Revenue	(1,097.34)	(1,277.37)	(1,500.00)	(3,000.00)	(18,000.00)
01-300-00-330-004	Circuit Court Revenue	(13,598.79)	(13,180.86)	(14,500.00)	(15,000.00)	(15,000.00)
01-300-00-330-006	Hopkinsville/Christian Co. Ambulance Board	0.00	0.00	0.00	0.00	0.00
Subtotal [45000] Intergovernmental Revenue		(170,958.48)	(176,087.83)	(201,450.00)	(198,000.00)	(211,891.00)
Subgroup : [46500]	Investment Earnings					
01-300-00-360-007	Interest Income	(3,178.06)	(3,259.15)	(3,250.00)	(3,000.00)	(25,000.00)
Subtotal [46500] Investment Earnings		(3,178.06)	(3,259.15)	(3,250.00)	(3,000.00)	(25,000.00)
Subgroup : [47000]	Miscellaneous Revenue					
01-300-00-340-002	City Insurance Claims Reimbursement	(36,003.66)	(62,500.93)	(18,800.00)	(8,000.00)	(10,000.00)
01-300-00-340-004	Rental Revenues (Miscellaneous)	(19,072.91)	0.00	0.00	0.00	(20,000.00)
01-300-00-340-005	Other Charges	0.00	0.00	0.00	0.00	0.00
01-300-00-350-001	Fines	(60,741.30)	(12,526.80)	(45,000.00)	(47,500.00)	(30,000.00)
01-300-00-360-017	Miscellaneous Revenues	(9,013.67)	(8,734.43)	(7,200.00)	(6,250.00)	(35,000.00)
01-300-00-360-018	Community Fund Raising	0.00	0.00	(2,000.00)	(10,000.00)	(2,000.00)
04-300-00-000-000	Drug Fund Revenues (BB Memo)	(15,768.50)	0.00	0.00	0.00	(25,000.00)
Subtotal [47000] Miscellaneous Revenue		(140,600.04)	(83,762.16)	(73,000.00)	(71,750.00)	(122,000.00)
Subgroup : [48200]	New Revenue					
01-300-00-360-019	Storm Water Fees	(69,055.82)	(102,517.79)	(103,500.00)	(105,000.00)	(85,000.00)
01-300-00-360-020	Fire Dept Dues	(139,584.55)	(137,785.15)	(280,000.00)	(272,500.00)	(280,000.00)
Subtotal [48200] New Revenue		(208,640.37)	(240,302.94)	(383,500.00)	(377,500.00)	(365,000.00)
	Revenues	(5,604,816.09)	(5,493,398.52)	(6,109,425.00)	(6,440,250.00)	(6,574,900.00)
	TOTAL REVENUES	(5,604,816.09)	(5,493,398.52)	(6,109,425.00)	(6,440,250.00)	(6,574,900.00)

General Fund Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Actual	6/30/2025 Final Budget	6/30/2026 Proposed
Subgroup : [51000]	**General Government**					
	City Hall / Administration					
01-00-100-101	FT Salaried Employees	339,606.07	394,278.76	395,000.00	200,000.00	217,330.00
01-00-100-102	FT Weekly/Hourly Employees	0.00	0.00	0.00	192,000.00	213,195.00
01-00-100-103	Part-Time Employees	0.00	0.00	0.00	21,000.00	21,692.00
01-00-100-104	Employee Overtime Pay	0.00	0.00	0.00	2,000.00	2,500.00
01-00-100-105	Employee Training Incentive	0.00	0.00	0.00	0.00	0.00
01-00-100-106	Longevity	0.00	0.00	0.00	0.00	2,100.00
01-00-100-107	Employee Uniforms	0.00	0.00	0.00	0.00	2,000.00
01-00-100-201	Medical & Dental Insurance	37,864.19	42,088.39	48,250.00	43,500.00	45,000.00
01-00-100-202	Social Security (FICA)	24,219.41	26,901.62	28,150.00	29,275.00	28,192.00
01-00-100-203	Medicare Tax	5,664.10	6,291.23	6,600.00	6,850.00	6,595.00
01-00-100-204	Worker's Compensation	(4,628.82)	1,452.54	8,300.00	10,000.00	10,000.00
01-00-100-205	Unemployment Insurance	625.13	4,499.92	5,000.00	1,400.00	5,455.00
01-00-100-206	Retirement	63,614.39	85,685.66	91,000.00	78,000.00	80,000.00
01-00-100-207	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00
01-00-100-301	Advertising, Duplicating, & Printing Services	4,992.51	11,199.62	10,000.00	6,400.00	10,000.00
01-00-100-302	Professional, Technical, & Other Services	233,833.63	250,438.02	235,000.00	253,500.00	250,000.00
01-00-100-303	Equipment Repair & Maintenance	24,690.96	18,514.75	15,000.00	15,000.00	2,500.00
01-00-100-304	Vehicle Repair & Maintenance	0.00	0.00	0.00	0.00	2,500.00
01-00-100-305	Building Repair & Maintenance	0.00	0.00	0.00	0.00	5,000.00
01-00-100-306	Telephone & Utilities Expenses	76,900.11	65,819.10	73,000.00	67,750.00	25,000.00
01-00-100-307	Administrative Expenses	50,731.50	63,277.67	45,000.00	48,000.00	45,000.00
01-00-100-308	Rent & Lease Expenses	0.00	0.00	0.00	0.00	0.00
01-00-100-309	Insurance & Bonds	12,810.55	16,791.29	45,000.00	35,500.00	110,000.00
01-00-100-310	Architectural & Engineering Services	0.00	0.00	0.00	0.00	0.00
01-00-100-311	Construction Services	0.00	0.00	0.00	0.00	0.00
01-00-100-312	Other Contractual Services	0.00	0.00	0.00	0.00	15,000.00
01-00-100-401	Books, Subscriptions, & Memberships	8,693.60	11,376.52	27,000.00	11,500.00	15,000.00
01-00-100-402	Public Relations (Events, Notices, & Other)	0.00	0.00	0.00	0.00	5,000.00
01-00-100-403	Office & Administrative Supplies (General)	10,509.16	8,354.76	12,000.00	12,000.00	10,000.00
01-00-100-404	Operating Equipment & Supplies	0.00	0.00	0.00	0.00	0.00
01-00-100-405	Equip./Supplies purchased w/ Grant Funds	0.00	0.00	0.00	0.00	0.00
01-00-100-406	Equip./Supplies purchased w/ Donations	0.00	0.00	0.00	0.00	0.00
01-00-100-407	Motor Fuel & Lubricants	0.00	(538.89)	0.00	500.00	1,500.00
01-00-100-408	Construction/Building/Abatement Materials	0.00	0.00	0.00	0.00	0.00
01-00-100-409	Miscellaneous Supplies & Materials	646.34	73.50	0.00	675.00	500.00
01-00-100-410	Furniture & Fixtures (Non-Capital)	0.00	0.00	0.00	7,500.00	5,000.00
01-00-100-501	Travel, Training, & Meals Expenses	14,670.87	15,985.12	17,400.00	18,250.00	20,000.00
01-00-100-502	Promotional Materials & Expenses	0.00	0.00	0.00	0.00	0.00
01-00-100-503	Refunds, Late Fees, & Other Charges	0.00	0.00	0.00	0.00	250.00
01-00-100-504	Claims, Judgments, & Collections Costs	0.00	0.00	0.00	0.00	0.00
01-00-100-505	Grants & Outside Agencies (Misc. Costs)	0.00	0.00	0.00	0.00	0.00
01-00-100-506	Special Revenue Expenditures	0.00	0.00	0.00	0.00	0.00
01-00-100-601	Capital Outlay - Land (purchases)	0.00	1,200,000.00	0.00	0.00	0.00
01-00-100-602	Capital Outlay - Building & Improvements	0.00	0.00	4,300.00	0.00	0.00
01-00-100-603	Capital Outlay - Land Improvements	0.00	0.00	0.00	0.00	0.00
01-00-100-604	Capital Outlay - Furniture & Equipment	52,226.95	0.00	27,000.00	19,000.00	11,000.00
01-00-100-605	Capital Outlay - Motor Vehicles	0.00	0.00	0.00	0.00	0.00
01-00-100-606	Capital Outlay - Infrastructure	0.00	0.00	0.00	265,000.00	0.00
		957,670.65	2,222,489.58	1,093,000.00	1,344,600.00	1,167,309.00
	Executive					
01-00-110-101	Mayor Salary	40,446.75	42,065.99	42,070.00	42,075.00	43,338.00
01-00-110-201	Medical & Dental Insurance	0.00	0.00	0.00	0.00	2,500.00
01-00-110-202	Social Security (FICA)	0.00	0.00	0.00	0.00	2,687.00
01-00-110-203	Medicare Tax	0.00	0.00	0.00	0.00	630.00
01-00-100-204	Worker's Compensation	0.00	0.00	0.00	0.00	1,000.00
01-00-110-205	Unemployment Insurance	0.00	0.00	0.00	0.00	520.00
01-00-110-206	Retirement	0.00	0.00	0.00	0.00	0.00
		40,446.75	42,065.99	42,070.00	42,075.00	50,675.00
	Legislative					
01-00-120-103	City Council Salaries	14,744.57	14,952.24	14,960.00	14,975.00	15,425.00
01-00-120-201	Medical & Dental Insurance	0.00	0.00	0.00	0.00	0.00
01-00-120-202	Social Security (FICA)	0.00	0.00	0.00	0.00	957.00
01-00-120-203	Medicare Tax	0.00	0.00	0.00	0.00	225.00
01-00-120-204	Worker's Compensation	0.00	0.00	0.00	0.00	0.00
01-00-120-205	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
01-00-120-206	Retirement	0.00	0.00	0.00	0.00	0.00
		14,744.57	14,952.24	14,960.00	14,975.00	16,607.00
Subtotal [51000] General Government		**1,012,861.97**	**2,279,507.81**	**1,150,030.00**	**1,401,650.00**	**1,234,591.01**

General Fund Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Actual	6/30/2025 Final Budget	6/30/2026 Proposed
Subgroup : [52000]	Public Safety					
	Police Department					
01-00-200-101	FT Salaried Employees	1,046,343.43	1,312,472.78	1,145,000.00	220,000.00	229,690.00
01-00-200-102	FT Weekly/Hourly Employees	0.00	0.00	0.00	1,167,500.00	1,184,500.00
01-00-200-103	Part-Time Employees	0.00	0.00	0.00	0.00	0.00
01-00-200-104	Employee Overtime Pay	45,948.65	37,748.23	45,000.00	34,500.00	50,000.00
01-00-200-105	Employee Training Incentive	68,639.51	93,987.99	76,750.00	86,000.00	85,000.00
01-00-200-106	Longevity	0.00	0.00	0.00	0.00	0.00
01-00-200-107	Employee Uniforms	24,311.01	13,896.70	15,000.00	16,500.00	17,000.00
01-00-200-201	Medical & Dental Insurance	167,427.10	233,256.90	215,000.00	215,000.00	215,000.00
01-00-200-202	Social Security (FICA)	85,139.75	102,784.58	97,000.00	108,000.00	90,780.00
01-00-200-203	Medicare Tax	19,911.74	24,038.20	22,750.00	26,000.00	21,230.00
01-00-200-204	Worker's Compensation	13,606.71	17,443.24	16,350.00	37,500.00	30,000.00
01-00-200-205	Unemployment Insurance	1,985.63	7,810.05	13,500.00	4,500.00	17,570.00
01-00-200-206	Retirement	532,550.52	694,788.33	590,750.00	712,500.00	650,000.00
01-00-200-207	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00
01-00-200-301	Advertising, Duplicating, & Printing Services	0.00	238.98	0.00	0.00	0.00
01-00-200-302	Professional, Technical, & Other Services	0.00	21.33	0.00	0.00	0.00
01-00-200-303	Equipment Repair & Maintenance	35,237.80	46,675.04	37,500.00	40,000.00	10,000.00
01-00-200-304	Vehicle Repair & Maintenance	0.00	0.00	0.00	0.00	15,000.00
01-00-200-305	Building Repair & Maintenance	7,507.20	22,784.47	12,000.00	15,000.00	15,000.00
01-00-200-306	Telephone & Utilities Expenses	28,428.72	38,393.31	37,500.00	37,500.00	40,000.00
01-00-200-307	Administrative Expenses	32,922.12	43,463.10	44,400.00	36,000.00	35,000.00
01-00-200-308	Rent & Lease Expenses	0.00	0.00	0.00	0.00	0.00
01-00-200-309	Insurance & Bonds	34,671.54	36,957.29	35,000.00	40,000.00	91,000.00
01-00-200-310	Architectural & Engineering Services	0.00	0.00	0.00	0.00	0.00
01-00-200-311	Construction Services	0.00	0.00	0.00	0.00	0.00
01-00-200-312	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
01-00-200-401	Books, Subscriptions, & Memberships	919.71	2,964.00	10,000.00	7,500.00	53,000.00
01-00-200-402	Public Relations (Events, Notices, & Other)	0.00	0.00	0.00	0.00	0.00
01-00-200-403	Office & Administrative Supplies (General)	11,789.45	17,048.90	7,500.00	10,000.00	12,000.00
01-00-200-404	Operating Equipment & Supplies	13,010.62	13,328.56	26,000.00	15,000.00	15,000.00
01-00-200-405	Equip./Supplies purchased w/ Grant Funds	0.00	0.00	0.00	0.00	0.00
01-00-200-406	Equip./Supplies purchased w/ Donations	0.00	0.00	0.00	0.00	0.00
01-00-200-407	Motor Fuel & Lubricants	72,158.21	101,833.85	72,500.00	85,000.00	85,000.00
01-00-200-408	Construction/Building/Abatement Materials	0.00	0.00	0.00	0.00	0.00
01-00-200-409	Miscellaneous Supplies & Materials	592.20	110.48	250.00	1,000.00	0.00
01-00-200-410	Furniture & Fixtures (Non-Capital)	0.00	0.00	0.00	0.00	0.00
01-00-200-501	Travel, Training, & Meals Expenses	10,608.20	14,083.81	28,000.00	25,000.00	20,000.00
01-00-200-502	Promotional Materials & Expenses	0.00	0.00	0.00	0.00	0.00
01-00-200-503	Refunds, Late Fees, & Other Charges	0.00	0.00	0.00	0.00	0.00
01-00-200-504	Claims, Judgments, & Collections Costs	0.00	0.00	0.00	0.00	0.00
01-00-200-505	Grants & Outside Agencies (Misc. Costs)	0.00	0.00	0.00	0.00	0.00
01-00-200-506	Special Revenue Expenditures	21,398.46	850.00	0.00	0.00	25,000.00
01-00-200-601	Capital Outlay - Land (purchases)	0.00	0.00	0.00	0.00	0.00
01-00-200-602	Capital Outlay - Building & Improvements	28,545.85	0.00	0.00	0.00	0.00
01-00-200-603	Capital Outlay - Land Improvements	0.00	0.00	0.00	0.00	0.00
01-00-200-604	Capital Outlay - Furniture & Equipment	479,877.75	63,951.97	0.00	162,000.00	37,629.00
01-00-200-605	Capital Outlay - Motor Vehicles	0.00	0.00	0.00	53,000.00	42,000.00
01-00-200-606	Capital Outlay - Infrastructure	0.00	0.00	0.00	0.00	0.00
		2,783,531.88	2,940,932.09	2,547,750.00	3,155,000.00	3,086,399.00
	Dispatch					
01-00-210-101	FT Salaried Employees	0.00	0.00	0.00	0.00	0.00
01-00-210-102	FT Weekly/Hourly Employees	219,365.61	283,615.50	290,000.00	285,000.00	337,155.00
01-00-210-103	Part-Time Employees	0.00	0.00	0.00	0.00	20,365.00
01-00-210-104	Employee Overtime Pay	10,906.09	5,273.80	7,000.00	10,000.00	10,300.00
01-00-210-105	Employee Training Incentive	0.00	0.00	0.00	0.00	0.00
01-00-210-106	Longevity	0.00	0.00	0.00	0.00	0.00
01-00-210-107	Employee Uniforms	0.00	0.00	0.00	0.00	2,000.00
01-00-210-201	Medical & Dental Insurance	0.00	0.00	0.00	0.00	0.00
01-00-210-202	Social Security (FICA)	0.00	0.00	0.00	0.00	22,805.00
01-00-210-203	Medicare Tax	0.00	0.00	0.00	0.00	5,335.00
01-00-210-204	Worker's Compensation	0.00	0.00	0.00	0.00	7,500.00
01-00-210-205	Unemployment Insurance	0.00	0.00	0.00	0.00	4,415.00
01-00-210-206	Retirement	0.00	0.00	0.00	0.00	48,000.00
01-00-210-207	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00
		230,271.70	288,889.30	297,000.00	295,000.00	457,875.00

General Fund Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Actual	6/30/2025 Final Budget	6/30/2026 Proposed	
	Volunteer Fire Dept.						
01-00-220-101	FT Salaried Employees	0.00	0.00	0.00	0.00	0.00	
01-00-220-102	FT Weekly/Hourly Employees	0.00	0.00	0.00	0.00	0.00	
01-00-220-103	Part-Time Employees	68,350.00	69,129.00	66,600.00	70,000.00	70,000.00	
01-00-220-104	Employee Overtime Pay	0.00	0.00	0.00	0.00	0.00	
01-00-220-105	Employee Training Incentive	0.00	0.00	0.00	0.00	0.00	
01-00-220-106	Longevity	0.00	0.00	0.00	0.00	0.00	
01-00-220-107	Employee Uniforms	0.00	422.75	1,000.00	2,500.00	2,500.00	
01-00-220-201	Medical & Dental Insurance	0.00	0.00	0.00	0.00	0.00	
01-00-220-202	Social Security (FICA)	4,237.70	4,286.02	4,315.00	4,350.00	4,500.00	
01-00-220-203	Medicare Tax	991.08	1,002.39	1,150.00	1,025.00	1,200.00	
01-00-220-204	Worker's Compensation	0.00	0.00	0.00	0.00	0.00	
01-00-220-205	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	
01-00-220-206	Retirement	0.00	0.00	0.00	0.00	0.00	
01-00-220-207	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00	
01-00-220-301	Advertising, Duplicating, & Printing Services	0.00	0.00	0.00	0.00	0.00	
01-00-220-302	Professional, Technical, & Other Services	0.00	0.00	0.00	0.00	0.00	
01-00-220-303	Equipment Repair & Maintenance	0.00	0.00	3,000.00	0.00	5,000.00	
01-00-220-304	Vehicle Repair & Maintenance	4,523.60	21,498.06	25,000.00	25,000.00	32,400.00	
01-00-220-305	Building Repair & Maintenance	6,855.60	18,556.74	10,000.00	5,000.00	10,000.00	
01-00-220-306	Telephone & Utilities Expenses	6,433.91	6,638.60	9,250.00	11,500.00	9,500.00	
01-00-220-307	Administrative Expenses	4,213.02	2,505.06	1,500.00	5,500.00	5,500.00	
01-00-220-308	Rent & Lease Expenses	0.00	0.00	0.00	0.00	0.00	
01-00-220-309	Insurance & Bonds	7,000.00	8,135.44	15,000.00	27,500.00	34,400.00	
01-00-220-310	Architectural & Engineering Services	0.00	0.00	0.00	0.00	0.00	
01-00-220-311	Construction Services	0.00	0.00	0.00	0.00	0.00	
01-00-220-312	Other Contractual Services	0.00	0.00	0.00	0.00	0.00	
01-00-220-401	Books, Subscriptions, & Memberships	0.00	0.00	0.00	0.00	6,850.00	
01-00-220-402	Public Relations (Events, Notices, & Other)	0.00	0.00	0.00	0.00	0.00	
01-00-220-403	Office & Administrative Supplies (General)	0.00	0.00	0.00	0.00	0.00	
01-00-220-404	Operating Equipment & Supplies	9,380.60	22,338.58	20,000.00	20,000.00	15,000.00	
01-00-220-405	Equip./Supplies purchased w/ Grant Funds	11,262.62	15,721.35	11,500.00	11,500.00	15,000.00	
01-00-220-406	Equip./Supplies purchased w/ Donations	0.00	0.00	0.00	0.00	0.00	
01-00-220-407	Motor Fuel & Lubricants	5,747.20	10,620.98	11,000.00	10,000.00	12,000.00	
01-00-220-408	Construction/Building/Abatement Materials	0.00	0.00	0.00	0.00	0.00	
01-00-220-409	Miscellaneous Supplies & Materials	32.00	0.00	0.00	250.00	0.00	
01-00-220-410	Furniture & Fixtures (Non-Capital)	0.00	0.00	0.00	0.00	0.00	
01-00-220-501	Travel, Training, & Meals Expenses	2,951.50	2,261.62	5,000.00	5,000.00	5,000.00	
01-00-220-502	Promotional Materials & Expenses	0.00	0.00	0.00	875.00	1,000.00	
01-00-220-503	Refunds, Late Fees, & Other Charges	0.00	0.00	0.00	0.00	0.00	
01-00-220-504	Claims, Judgments, & Collections Costs	0.00	0.00	0.00	0.00	0.00	
01-00-220-505	Grants & Outside Agencies (Misc. Costs)	0.00	0.00	0.00	0.00	0.00	
01-00-220-506	Special Revenue Expenditures	5,181.38	4,364.54	0.00	0.00	0.00	
01-00-220-601	Capital Outlay - Land (purchases)	0.00	0.00	0.00	0.00	0.00	
01-00-220-602	Capital Outlay - Building & Improvements	0.00	0.00	0.00	0.00	0.00	
01-00-220-603	Capital Outlay - Land Improvements	0.00	0.00	0.00	0.00	0.00	
01-00-220-604	Capital Outlay - Furniture & Equipment	546,768.80	34,526.65	233,000.00	50,000.00	83,000.00	
01-00-220-605	Capital Outlay - Motor Vehicles	0.00	0.00	0.00	0.00	0.00	
01-00-220-606	Capital Outlay - Infrastructure	0.00	0.00	0.00	0.00	0.00	
		683,929.01	222,007.78	417,315.00	250,000.00	312,850.00	
	EMS						
01-00-230-101	FT Salaried Employees	0.00	0.00	0.00	0.00	0.00	
01-00-230-102	FT Weekly/Hourly Employees	0.00	0.00	0.00	0.00	0.00	
01-00-230-103	Part-Time Employees	0.00	0.00	0.00	0.00	0.00	
01-00-230-104	Employee Overtime Pay	0.00	0.00	0.00	0.00	0.00	
01-00-230-105	Employee Training Incentive	0.00	0.00	0.00	0.00	0.00	
01-00-230-106	Longevity	0.00	0.00	0.00	0.00	0.00	
01-00-230-107	Employee Uniforms	0.00	0.00	0.00	0.00	0.00	
01-00-230-201	Medical & Dental Insurance	0.00	0.00	0.00	0.00	0.00	
01-00-230-202	Social Security (FICA)	0.00	0.00	0.00	0.00	0.00	
01-00-230-203	Medicare Tax	0.00	0.00	0.00	0.00	0.00	
01-00-230-204	Worker's Compensation	0.00	0.00	0.00	0.00	0.00	
01-00-230-205	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	
01-00-230-206	Retirement	0.00	0.00	0.00	0.00	0.00	
01-00-230-207	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00	
01-00-230-301	Advertising, Duplicating, & Printing Services	0.00	0.00	0.00	0.00	0.00	
01-00-230-302	Professional, Technical, & Other Services	0.00	0.00	0.00	0.00	0.00	
01-00-230-303	Equipment Repair & Maintenance	359.02	0.00	0.00	0.00	1,000.00	
01-00-230-304	Vehicle Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	
01-00-230-305	Building Repair & Maintenance	17,147.72	2,642.77	4,300.00	4,500.00	6,000.00	
01-00-230-306	Telephone & Utilities Expenses	12,696.25	12,135.37	12,275.00	13,000.00	14,000.00	
01-00-230-307	Administrative Expenses	0.00	0.00	0.00	0.00	0.00	
01-00-230-308	Rent & Lease Expenses	0.00	0.00	0.00	0.00	0.00	
01-00-230-309	Insurance & Bonds	1,200.00	8,766.29	15,750.00	21,750.00	21,500.00	
01-00-230-310	Architectural & Engineering Services	0.00	0.00	0.00	0.00	0.00	
01-00-230-311	Construction Services	0.00	0.00	0.00	0.00	0.00	
01-00-230-312	Other Contractual Services	269,707.90	290,848.08	309,755.00	320,000.00	350,000.00	
01-00-230-401	Books, Subscriptions, & Memberships	0.00	0.00	0.00	0.00	0.00	

General Fund Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Actual	6/30/2025 Final Budget	6/30/2026 Proposed
01-00-230-402	Public Relations (Events, Notices, & Other)	0.00	0.00	0.00	0.00	0.00
01-00-230-403	Office & Administrative Supplies (General)	0.00	0.00	0.00	0.00	0.00
01-00-230-404	Operating Equipment & Supplies	0.00	0.00	0.00	0.00	0.00
01-00-230-405	Equip./Supplies purchased w/ Grant Funds	0.00	0.00	0.00	0.00	0.00
01-00-230-406	Equip./Supplies purchased w/ Donations	0.00	0.00	0.00	0.00	0.00
01-00-230-407	Motor Fuel & Lubricants	0.00	0.00	0.00	0.00	0.00
01-00-230-408	Construction/Building/Abatement Materials	0.00	0.00	0.00	0.00	0.00
01-00-230-409	Miscellaneous Supplies & Materials	0.00	0.00	0.00	0.00	0.00
01-00-230-410	Furniture & Fixtures (Non-Capital)	0.00	0.00	0.00	0.00	0.00
01-00-230-501	Travel, Training, & Meals Expenses	0.00	0.00	0.00	0.00	0.00
01-00-230-502	Promotional Materials & Expenses	0.00	0.00	0.00	0.00	0.00
01-00-230-503	Refunds, Late Fees, & Other Charges	0.00	0.00	0.00	0.00	0.00
01-00-230-504	Claims, Judgments, & Collections Costs	0.00	0.00	0.00	0.00	0.00
01-00-230-505	Grants & Outside Agencies (Misc. Costs)	0.00	0.00	0.00	0.00	0.00
01-00-230-506	Special Revenue Expenditures	0.00	0.00	0.00	0.00	0.00
01-00-230-601	Capital Outlay - Land (purchases)	0.00	0.00	0.00	0.00	0.00
01-00-230-602	Capital Outlay - Building & Improvements	0.00	0.00	0.00	0.00	0.00
01-00-230-603	Capital Outlay - Land Improvements	0.00	0.00	0.00	0.00	0.00
01-00-230-604	Capital Outlay - Furniture & Equipment	0.00	29,158.85	153,000.00	0.00	0.00
01-00-230-605	Capital Outlay - Motor Vehicles	0.00	0.00	0.00	0.00	0.00
01-00-230-606	Capital Outlay - Infrastructure	0.00	0.00	0.00	0.00	0.00
		301,110.89	343,551.36	495,080.00	359,250.00	392,500.00
	Animal Control					
01-00-240-101	FT Salaried Employees	0.00	0.00	0.00	0.00	0.00
01-00-240-102	FT Weekly/Hourly Employees	33,184.81	38,466.20	33,250.00	43,000.00	44,680.00
01-00-240-103	Part-Time Employees	0.00	0.00	0.00	0.00	0.00
01-00-240-104	Employee Overtime Pay	0.00	0.00	0.00	1,000.00	1,000.00
01-00-240-105	Employee Training Incentive	0.00	0.00	0.00	0.00	0.00
01-00-240-106	Longevity	0.00	0.00	0.00	0.00	0.00
01-00-240-107	Employee Uniforms	0.00	296.43	650.00	650.00	720.00
01-00-240-201	Medical & Dental Insurance	7,603.18	8,307.20	6,750.00	11,325.00	11,325.00
01-00-240-202	Social Security (FICA)	2,053.11	2,368.00	2,075.00	2,750.00	2,835.00
01-00-240-203	Medicare Tax	480.21	553.73	485.00	650.00	665.00
01-00-240-204	Worker's Compensation	168.11	235.79	450.00	275.00	275.00
01-00-240-205	Unemployment Insurance	48.74	450.61	500.00	100.00	550.00
01-00-240-206	Retirement	8,943.29	10,355.55	2,650.00	8,700.00	8,700.00
01-00-240-207	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00
01-00-240-301	Advertising, Duplicating, & Printing Services	0.00	294.95	500.00	250.00	500.00
01-00-240-302	Professional, Technical, & Other Services	41.45	106.68	500.00	525.00	700.00
01-00-240-303	Equipment Repair & Maintenance	411.10	0.00	500.00	1,200.00	600.00
01-00-240-304	Vehicle Repair & Maintenance	0.00	0.00	0.00	0.00	1,400.00
01-00-240-305	Building Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
01-00-240-306	Telephone & Utilities Expenses	0.00	0.00	0.00	0.00	0.00
01-00-240-307	Administrative Expenses	0.00	0.00	0.00	0.00	0.00
01-00-240-308	Rent & Lease Expenses	0.00	0.00	0.00	0.00	0.00
01-00-240-309	Insurance & Bonds	935.20	750.00	1,500.00	1,500.00	1,100.00
01-00-240-310	Architectural & Engineering Services	0.00	0.00	0.00	0.00	0.00
01-00-240-311	Construction Services	0.00	0.00	0.00	0.00	0.00
01-00-240-312	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
01-00-240-401	Books, Subscriptions, & Memberships	0.00	0.00	0.00	0.00	250.00
01-00-240-402	Public Relations (Events, Notices, & Other)	0.00	0.00	0.00	0.00	0.00
01-00-240-403	Office & Administrative Supplies (General)	0.00	0.00	0.00	0.00	500.00
01-00-240-404	Operating Equipment & Supplies	1,474.96	257.87	1,750.00	1,750.00	1,750.00
01-00-240-405	Equip./Supplies purchased w/ Grant Funds	0.00	0.00	0.00	0.00	0.00
01-00-240-406	Equip./Supplies purchased w/ Donations	0.00	0.00	0.00	0.00	0.00
01-00-240-407	Motor Fuel & Lubricants	1,691.31	2,241.99	2,500.00	2,500.00	2,500.00
01-00-240-408	Construction/Building/Abatement Materials	0.00	0.00	0.00	0.00	0.00
01-00-240-409	Miscellaneous Supplies & Materials	43.63	0.00	0.00	0.00	0.00
01-00-240-410	Furniture & Fixtures (Non-Capital)	0.00	0.00	0.00	0.00	0.00
01-00-240-501	Travel, Training, & Meals Expenses	0.00	0.00	750.00	575.00	1,550.00
01-00-240-502	Promotional Materials & Expenses	0.00	0.00	0.00	0.00	0.00
01-00-240-503	Refunds, Late Fees, & Other Charges	0.00	0.00	0.00	0.00	0.00
01-00-240-504	Claims, Judgments, & Collections Costs	0.00	0.00	0.00	0.00	0.00
01-00-240-505	Grants & Outside Agencies (Misc. Costs)	0.00	0.00	0.00	0.00	0.00
01-00-240-506	Special Revenue Expenditures	0.00	0.00	0.00	0.00	0.00
01-00-240-601	Capital Outlay - Land (purchases)	0.00	0.00	0.00	0.00	0.00
01-00-240-602	Capital Outlay - Building & Improvements	0.00	0.00	0.00	0.00	0.00
01-00-240-603	Capital Outlay - Land Improvements	0.00	0.00	0.00	0.00	0.00
01-00-240-604	Capital Outlay - Furniture & Equipment	650.97	0.00	0.00	0.00	5,000.00
01-00-240-605	Capital Outlay - Motor Vehicles	0.00	0.00	0.00	0.00	0.00
01-00-240-606	Capital Outlay - Infrastructure	0.00	0.00	0.00	0.00	0.00
		57,730.07	64,685.00	54,810.00	76,750.00	86,600.00

General Fund Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Actual	6/30/2025 Final Budget	6/30/2026 Proposed
	Building & Codes Enforcement					
01-00-250-101	FT Salaried Employees	0.00	0.00	0.00	0.00	0.00
01-00-250-102	FT Weekly/Hourly Employees	49,868.65	43,099.52	51,000.00	55,250.00	53,766.00
01-00-250-103	Part-Time Employees	0.00	0.00	0.00	0.00	0.00
01-00-250-104	Employee Overtime Pay	0.00	0.00	0.00	0.00	0.00
01-00-250-105	Employee Training Incentive	0.00	0.00	0.00	0.00	0.00
01-00-250-106	Longevity	0.00	0.00	0.00	0.00	0.00
01-00-250-107	Employee Uniforms	433.20	1,637.68	650.00	650.00	650.00
01-00-250-201	Medical & Dental Insurance	3,130.62	1,473.78	11,500.00	6,500.00	10,000.00
01-00-250-202	Social Security (FICA)	3,203.50	2,670.11	3,250.00	3,425.00	3,334.00
01-00-250-203	Medicare Tax	749.23	624.48	750.00	800.00	780.00
01-00-250-204	Worker's Compensation	581.18	236.37	625.00	610.00	650.00
01-00-250-205	Unemployment Insurance	78.10	506.44	1,300.00	100.00	646.00
01-00-250-206	Retirement	13,924.68	8,350.77	0.00	11,000.00	10,000.00
01-00-250-207	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00
01-00-250-301	Advertising, Duplicating, & Printing Services	0.00	0.00	0.00	0.00	0.00
01-00-250-302	Professional, Technical, & Other Services	0.00	0.00	0.00	0.00	0.00
01-00-250-303	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
01-00-250-304	Vehicle Repair & Maintenance	769.29	605.54	1,500.00	750.00	750.00
01-00-250-305	Building Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
01-00-250-306	Telephone & Utilities Expenses	0.00	0.00	500.00	500.00	500.00
01-00-250-307	Administrative Expenses	1,884.57	1,664.19	2,850.00	1,750.00	7,500.00
01-00-250-308	Rent & Lease Expenses	0.00	0.00	0.00	0.00	0.00
01-00-250-309	Insurance & Bonds	1,500.00	1,500.00	2,500.00	2,500.00	1,600.00
01-00-250-310	Architectural & Engineering Services	0.00	0.00	0.00	0.00	0.00
01-00-250-311	Construction Services	0.00	0.00	0.00	0.00	0.00
01-00-250-312	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
01-00-250-401	Books, Subscriptions, & Memberships	239.46	0.00	125.00	265.00	250.00
01-00-250-402	Public Relations (Events, Notices, & Other)	0.00	0.00	0.00	0.00	0.00
01-00-250-403	Office & Administrative Supplies (General)	126.10	368.17	650.00	500.00	500.00
01-00-250-404	Operating Equipment & Supplies	0.00	0.00	0.00	0.00	0.00
01-00-250-405	Equip./Supplies purchased w/ Grant Funds	0.00	0.00	0.00	0.00	0.00
01-00-250-406	Equip./Supplies purchased w/ Donations	0.00	0.00	0.00	0.00	0.00
01-00-250-407	Motor Fuel & Lubricants	933.87	816.88	950.00	1,000.00	1,000.00
01-00-250-408	Construction/Building/Abatement Materials	18,300.00	0.00	12,560.00	12,000.00	10,000.00
01-00-250-409	Miscellaneous Supplies & Materials	0.00	0.00	0.00	0.00	0.00
01-00-250-410	Furniture & Fixtures (Non-Capital)	0.00	0.00	0.00	0.00	0.00
01-00-250-501	Travel, Training, & Meals Expenses	219.00	0.00	750.00	1,250.00	1,500.00
01-00-250-502	Promotional Materials & Expenses	0.00	0.00	0.00	0.00	0.00
01-00-250-503	Refunds, Late Fees, & Other Charges	0.00	0.00	0.00	0.00	0.00
01-00-250-504	Claims, Judgments, & Collections Costs	0.00	0.00	0.00	0.00	0.00
01-00-250-505	Grants & Outside Agencies (Misc. Costs)	0.00	0.00	0.00	0.00	0.00
01-00-250-506	Special Revenue Expenditures	0.00	0.00	0.00	0.00	0.00
01-00-250-601	Capital Outlay - Land (purchases)	0.00	0.00	0.00	0.00	0.00
01-00-250-602	Capital Outlay - Building & Improvements	0.00	0.00	0.00	0.00	0.00
01-00-250-603	Capital Outlay - Land Improvements	0.00	0.00	0.00	0.00	0.00
01-00-250-604	Capital Outlay - Furniture & Equipment	1,173.15	0.00	0.00	0.00	0.00
01-00-250-605	Capital Outlay - Motor Vehicles	0.00	0.00	0.00	0.00	0.00
01-00-250-606	Capital Outlay - Infrastructure	0.00	0.00	0.00	0.00	0.00
		97,114.60	63,553.93	91,460.00	98,850.00	103,426.00
Subtotal [52000] Public Safety		**4,153,688.15**	**3,923,619.46**	**3,903,415.00**	**4,234,850.00**	**4,439,650.00**
Subgroup : [54000]	**Public Works**					
	Roads and Grounds					
01-00-300-101	FT Salaried Employees	0.00	0.00	0.00	0.00	0.00
01-00-300-102	FT Weekly/Hourly Employees	78,667.13	144,471.39	145,250.00	151,000.00	158,960.00
01-00-300-103	Part-Time Employees	0.00	0.00	0.00	16,500.00	17,000.00
01-00-300-104	Employee Overtime Pay	0.00	0.00	0.00	0.00	0.00
01-00-300-105	Employee Training Incentive	0.00	0.00	0.00	0.00	0.00
01-00-300-106	Longevity	0.00	0.00	0.00	0.00	0.00
01-00-300-107	Employee Uniforms	1,199.39	262.50	1,000.00	2,000.00	2,500.00
01-00-300-201	Medical & Dental Insurance	19,224.39	31,745.17	34,250.00	27,500.00	27,500.00
01-00-300-202	Social Security (FICA)	4,513.28	8,230.90	9,000.00	10,500.00	10,910.00
01-00-300-203	Medicare Tax	1,055.59	1,925.03	2,100.00	2,500.00	2,552.00
01-00-300-204	Worker's Compensation	1,578.48	2,272.85	2,100.00	6,000.00	6,000.00
01-00-300-205	Unemployment Insurance	129.71	1,664.27	2,150.00	225.00	2,112.00
01-00-300-206	Retirement	3,912.92	37,586.06	25,000.00	20,000.00	30,000.00
01-00-300-207	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00
01-00-300-301	Advertising, Duplicating, & Printing Services	0.00	0.00	0.00	0.00	0.00
01-00-300-302	Professional, Technical, & Other Services	0.00	0.00	0.00	0.00	0.00
01-00-300-303	Equipment Repair & Maintenance	13,037.78	19,411.81	19,750.00	20,000.00	19,055.00
01-00-300-304	Vehicle Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
01-00-300-305	Building Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
01-00-300-306	Telephone & Utilities Expenses	12,511.00	12,244.28	12,000.00	12,000.00	50,000.00
01-00-300-307	Administrative Expenses	1,999.65	1,794.58	2,025.00	1,775.00	1,500.00
01-00-300-308	Rent & Lease Expenses	0.00	0.00	0.00	0.00	0.00
01-00-300-309	Insurance & Bonds	8,000.00	13,851.88	10,000.00	12,250.00	66,570.00
01-00-300-310	Architectural & Engineering Services	0.00	0.00	0.00	0.00	0.00
01-00-300-311	Construction Services	0.00	0.00	0.00	0.00	0.00

General Fund Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Actual	6/30/2025 Final Budget	6/30/2026 Proposed
01-00-300-312	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
01-00-300-401	Books, Subscriptions, & Memberships	0.00	0.00	0.00	0.00	0.00
01-00-300-402	Public Relations (Events, Notices, & Other)	0.00	0.00	0.00	0.00	0.00
01-00-300-403	Office & Administrative Supplies (General)	1,467.37	0.00	0.00	0.00	0.00
01-00-300-404	Operating Equipment & Supplies	10,720.26	9,434.24	14,000.00	12,000.00	15,000.00
01-00-300-405	Equip./Supplies purchased w/ Grant Funds	35,867.65	39,977.20	26,150.00	2,750.00	2,850.00
01-00-300-406	Equip./Supplies purchased w/ Donations	0.00	0.00	0.00	0.00	0.00
01-00-300-407	Motor Fuel & Lubricants	14,656.05	17,025.56	15,000.00	12,000.00	10,000.00
01-00-300-408	Construction/Building/Abatement Materials	616.94	826.78	1,605.00	0.00	0.00
01-00-300-409	Miscellaneous Supplies & Materials	0.00	0.00	0.00	0.00	0.00
01-00-300-410	Furniture & Fixtures (Non-Capital)	0.00	0.00	0.00	0.00	0.00
01-00-300-501	Travel, Training, & Meals Expenses	0.00	149.82	1,000.00	1,250.00	1,500.00
01-00-300-502	Promotional Materials & Expenses	0.00	0.00	0.00	0.00	0.00
01-00-300-503	Refunds, Late Fees, & Other Charges	8.00	2.00	0.00	0.00	0.00
01-00-300-504	Claims, Judgments, & Collections Costs	0.00	0.00	0.00	0.00	0.00
01-00-300-505	Grants & Outside Agencies (Misc. Costs)	0.00	0.00	0.00	0.00	0.00
01-00-300-506	Special Revenue Expenditures	0.00	0.00	0.00	0.00	0.00
01-00-300-601	Capital Outlay - Land (purchases)	0.00	0.00	0.00	0.00	0.00
01-00-300-602	Capital Outlay - Building & Improvements	0.00	0.00	0.00	0.00	7,150.00
01-00-300-603	Capital Outlay - Land Improvements	0.00	0.00	0.00	0.00	0.00
01-00-300-604	Capital Outlay - Furniture & Equipment	104,565.64	34,078.16	0.00	0.00	13,000.00
01-00-300-605	Capital Outlay - Motor Vehicles	0.00	0.00	0.00	0.00	0.00
01-00-300-606	Capital Outlay - Infrastructure	0.00	0.00	0.00	0.00	0.00
		313,731.23	376,954.48	322,380.00	310,250.00	444,159.00
Subtotal [54000] Public Works		**313,731.23**	**376,954.48**	**322,380.00**	**310,250.00**	**444,159.00**
Subgroup : [57000]	**Culture & Recreation**					
	Parks & Recreations					
01-00-500-101	FT Salaried Employees	0.00	0.00	0.00	0.00	0.00
01-00-500-102	FT Weekly/Hourly Employees	0.00	0.00	0.00	0.00	0.00
01-00-500-103	Part-Time Employees	0.00	0.00	0.00	0.00	0.00
01-00-500-104	Employee Overtime Pay	0.00	0.00	0.00	0.00	0.00
01-00-500-105	Employee Training Incentive	0.00	0.00	0.00	0.00	0.00
01-00-500-106	Longevity	0.00	0.00	0.00	0.00	0.00
01-00-500-107	Employee Uniforms	0.00	0.00	0.00	0.00	0.00
01-00-500-201	Medical & Dental Insurance	0.00	0.00	0.00	0.00	0.00
01-00-500-202	Social Security (FICA)	0.00	0.00	0.00	0.00	0.00
01-00-500-203	Medicare Tax	0.00	0.00	0.00	0.00	0.00
01-00-500-204	Worker's Compensation	0.00	0.00	0.00	0.00	0.00
01-00-500-205	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
01-00-500-206	Retirement	0.00	0.00	0.00	0.00	0.00
01-00-500-207	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00
01-00-500-301	Advertising, Duplicating, & Printing Services	0.00	0.00	0.00	0.00	0.00
01-00-500-302	Professional, Technical, & Other Services	0.00	0.00	0.00	0.00	0.00
01-00-500-303	Equipment Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
01-00-500-304	Vehicle Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
01-00-500-305	Building Repair & Maintenance	0.00	0.00	0.00	0.00	5,000.00
01-00-500-306	Telephone & Utilities Expenses	0.00	0.00	0.00	0.00	3,000.00
01-00-500-307	Administrative Expenses	0.00	0.00	0.00	0.00	0.00
01-00-500-308	Rent & Lease Expenses	0.00	0.00	0.00	0.00	0.00
01-00-500-309	Insurance & Bonds	0.00	0.00	0.00	0.00	0.00
01-00-500-310	Architectural & Engineering Services	0.00	0.00	0.00	0.00	0.00
01-00-500-311	Construction Services	0.00	0.00	0.00	0.00	0.00
01-00-500-312	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
01-00-500-401	Books, Subscriptions, & Memberships	0.00	0.00	0.00	0.00	0.00
01-00-500-402	Public Relations (Events, Notices, & Other)	0.00	0.00	0.00	0.00	0.00
01-00-500-403	Office & Administrative Supplies (General)	0.00	0.00	0.00	0.00	0.00
01-00-500-404	Operating Equipment & Supplies	10,122.09	16,818.45	2,500.00	9,000.00	2,500.00
01-00-500-405	Equip./Supplies purchased w/ Grant Funds	0.00	0.00	0.00	0.00	0.00
01-00-500-406	Equip./Supplies purchased w/ Donations	0.00	0.00	0.00	0.00	0.00
01-00-500-407	Motor Fuel & Lubricants	0.00	0.00	0.00	0.00	0.00
01-00-500-408	Construction/Building/Abatement Materials	0.00	0.00	0.00	0.00	0.00
01-00-500-409	Miscellaneous Supplies & Materials	0.00	0.00	0.00	0.00	0.00
01-00-500-410	Furniture & Fixtures (Non-Capital)	0.00	0.00	0.00	0.00	0.00
01-00-500-501	Travel, Training, & Meals Expenses	0.00	0.00	0.00	0.00	0.00
01-00-500-502	Promotional Materials & Expenses	0.00	0.00	0.00	0.00	0.00
01-00-500-503	Refunds, Late Fees, & Other Charges	0.00	0.00	0.00	0.00	0.00
01-00-500-504	Claims, Judgments, & Collections Costs	0.00	0.00	0.00	0.00	0.00
01-00-500-505	Grants & Outside Agencies (Misc. Costs)	0.00	0.00	0.00	0.00	0.00
01-00-500-506	Special Revenue Expenditures	0.00	0.00	0.00	0.00	0.00
01-00-500-601	Capital Outlay - Land (purchases)	0.00	0.00	0.00	0.00	0.00
01-00-500-602	Capital Outlay - Building & Improvements	0.00	0.00	0.00	0.00	0.00
01-00-500-603	Capital Outlay - Land Improvements	0.00	0.00	0.00	0.00	0.00
01-00-500-604	Capital Outlay - Furniture & Equipment	0.00	0.00	0.00	0.00	0.00
01-00-500-605	Capital Outlay - Motor Vehicles	0.00	0.00	0.00	0.00	0.00
01-00-500-606	Capital Outlay - Infrastructure	0.00	0.00	0.00	0.00	0.00
		10,122.09	16,818.45	2,500.00	9,000.00	10,500.00

General Fund Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Actual	6/30/2025 Final Budget	6/30/2026 Proposed
	Community Center					
01-00-510-101	FT Salaried Employees	130,973.59	181,045.38	167,500.00	95,100.00	98,005.00
01-00-510-102	FT Weekly/Hourly Employees	0.00	0.00	0.00	78,100.00	89,570.00
01-00-510-103	Part-Time Employees	0.00	0.00	0.00	0.00	0.00
01-00-510-104	Employee Overtime Pay	0.00	0.00	0.00	1,800.00	2,060.00
01-00-510-105	Employee Training Incentive	0.00	0.00	0.00	0.00	0.00
01-00-510-106	Longevity	0.00	0.00	0.00	0.00	0.00
01-00-510-107	Employee Uniforms	0.00	0.00	0.00	0.00	1,500.00
01-00-510-201	Medical & Dental Insurance	20,929.05	26,449.41	23,500.00	25,000.00	25,000.00
01-00-510-202	Social Security (FICA)	8,086.71	10,686.90	10,500.00	10,750.00	11,760.00
01-00-510-203	Medicare Tax	1,891.31	2,499.37	2,450.00	2,500.00	2,750.00
01-00-510-204	Worker's Compensation	401.59	654.80	2,000.00	1,000.00	1,000.00
01-00-510-205	Unemployment Insurance	206.16	2,052.84	2,150.00	250.00	2,275.00
01-00-510-206	Retirement	19,198.10	32,525.38	30,500.00	34,000.00	35,000.00
01-00-510-207	Other Employee Benefits	0.00	0.00	0.00	0.00	0.00
01-00-510-301	Advertising, Duplicating, & Printing Services	202.90	0.00	500.00	500.00	1,000.00
01-00-510-302	Professional, Technical, & Other Services	1,075.90	36.00	2,000.00	1,500.00	3,500.00
01-00-510-303	Equipment Repair & Maintenance	6,519.99	29,311.29	27,000.00	10,000.00	10,000.00
01-00-510-304	Vehicle Repair & Maintenance	0.00	0.00	0.00	0.00	0.00
01-00-510-305	Building Repair & Maintenance	0.00	0.00	0.00	0.00	10,000.00
01-00-510-306	Telephone & Utilities Expenses	43,241.58	45,536.44	43,000.00	35,000.00	48,500.00
01-00-510-307	Administrative Expenses	5,213.69	7,084.29	8,500.00	8,500.00	10,000.00
01-00-510-308	Rent & Lease Expenses	0.00	0.00	0.00	0.00	0.00
01-00-510-309	Insurance & Bonds	4,676.05	23,852.99	53,000.00	79,250.00	45,000.00
01-00-510-310	Architectural & Engineering Services	0.00	0.00	0.00	0.00	0.00
01-00-510-311	Construction Services	0.00	0.00	0.00	0.00	0.00
01-00-510-312	Other Contractual Services	0.00	0.00	0.00	0.00	0.00
01-00-510-401	Books, Subscriptions, & Memberships	0.00	0.00	0.00	0.00	580.00
01-00-510-402	Public Relations (Events, Notices, & Other)	0.00	0.00	4,000.00	10,000.00	10,000.00
01-00-510-403	Office & Administrative Supplies (General)	7,120.07	12,273.98	0.00	7,500.00	10,000.00
01-00-510-404	Operating Equipment & Supplies	0.00	0.00	0.00	0.00	0.00
01-00-510-405	Equip./Supplies purchased w/ Grant Funds	0.00	0.00	0.00	0.00	0.00
01-00-510-406	Equip./Supplies purchased w/ Donations	2,273.92	904.48	4,500.00	4,500.00	4,500.00
01-00-510-407	Motor Fuel & Lubricants	0.00	0.00	0.00	0.00	0.00
01-00-510-408	Construction/Building/Abatement Materials	0.00	0.00	0.00	0.00	0.00
01-00-510-409	Miscellaneous Supplies & Materials	0.00	0.00	0.00	0.00	0.00
01-00-510-410	Furniture & Fixtures (Non-Capital)	0.00	0.00	0.00	0.00	2,500.00
01-00-510-501	Travel, Training, & Meals Expenses	1,450.52	710.28	0.00	1,000.00	1,500.00
01-00-510-502	Promotional Materials & Expenses	0.00	0.00	0.00	0.00	0.00
01-00-510-503	Refunds, Late Fees, & Other Charges	0.00	0.00	0.00	0.00	0.00
01-00-510-504	Claims, Judgments, & Collections Costs	0.00	0.00	0.00	0.00	0.00
01-00-510-505	Grants & Outside Agencies (Misc. Costs)	0.00	0.00	0.00	0.00	0.00
01-00-510-506	Special Revenue Expenditures	0.00	0.00	0.00	0.00	0.00
01-00-510-601	Capital Outlay - Land (purchases)	0.00	0.00	0.00	0.00	0.00
01-00-510-602	Capital Outlay - Building & Improvements	0.00	42,913.72	739,250.00	0.00	20,000.00
01-00-510-603	Capital Outlay - Land Improvements	0.00	0.00	0.00	0.00	0.00
01-00-510-604	Capital Outlay - Furniture & Equipment	0.00	0.00	58,075.00	0.00	0.00
01-00-510-605	Capital Outlay - Motor Vehicles	0.00	0.00	0.00	0.00	0.00
01-00-510-606	Capital Outlay - Infrastructure	0.00	0.00	0.00	0.00	0.00
		253,461.13	418,537.55	1,178,425.00	406,250.00	446,000.00
Subtotal [57000] Culture & Recreation		**263,583.22**	**435,356.00**	**1,180,925.00**	**415,250.00**	**456,500.00**
Subgroup : [59000]	**Principal Retirement**					
01-00-100-701	Principal on Bonds (lawsuit)	280,000.00	0.00	0.00	0.00	0.00
01-00-100-703	Note Principal	0.00	0.00	0.00	0.00	0.00
01-00-100-705	Capital Lease Payment (EMS & PW)	77,808.54	0.00	0.00	0.00	0.00
01-00-200-703	Note Principal (Police)	0.00	0.00	0.00	0.00	0.00
01-00-220-703	Note Principal (Fire)	0.00	0.00	0.00	0.00	0.00
01-00-240-705	Capital Lease Payments (Animal Control)	0.00	0.00	0.00	0.00	0.00
01-00-300-705	Capital Lease Payments (Roads & Grounds)	0.00	0.00	0.00	0.00	0.00
01-00-500-705	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00
01-00-510-701	Principal on Bonds (Community Center)	490,672.46	0.00	0.00	0.00	0.00
Subtotal [59000] Principal Retirement		848,481.00	0.00	0.00	0.00	0.00
Subgroup : [59100]	**Interest and Fiscal Charges**					
01-00-100-702	Interest on Bonds (lawsuit)	6,300.00	0.00	0.00	0.00	0.00
01-00-100-704	Note Interest	0.00	0.00	0.00	0.00	0.00
01-00-100-705	Interest on Lease (EMS & PW)	324.38	0.00	0.00	0.00	0.00
01-00-220-704	Note Interest	0.00	0.00	0.00	0.00	0.00
01-00-510-702	Interest on Bonds (Comm Center)	1,552.96	0.00	0.00	0.00	0.00
Subtotal [59100] Interest and Fiscal Charges		8,177.34	0.00	0.00	0.00	0.00

General Fund Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Actual	6/30/2025 Final Budget	6/30/2026 Proposed
Subgroup : [59150]	**Other Debt Service**					
01-00-200-999	Debt Issuance Costs (Police)	0.00	0.00	0.00	0.00	0.00
01-00-230-999	Debt Issuance Costs (EMS)	0.00	0.00	0.00	0.00	0.00
01-00-300-999	Debt Issuance Costs (Roads & Grounds)	0.00	0.00	0.00	0.00	0.00
Subtotal [59150] Other Debt Service		0.00	0.00	0.00	0.00	0.00
Operating Expenses		6,600,522.91	7,015,437.75	6,556,750.00	6,362,000.00	6,574,900.00
Subgroup : [59800]	**Gain/Loss on Sale of Asset (GW)**					
Subgroup : [61000]	**Transfers In**					
01-300-00-380-001	Transfer Out (In)	0.00	(1,200,000.00)	(686,250.00)	0.00	0.00
		0.00	0.00	238,925.00	100,000.00	0.00
Subtotal [61000] Transfers In		0.00	(1,200,000.00)	(447,325.00)	100,000.00	0.00
Subgroup : [61200]	**Proceeds from Sale of Capital Asset**					
01-300-00-360-001	Sale of Surplus Property	(86,101.00)	(9,924.99)	0.00	(21,750.00)	0.00
Subtotal [61200] Proceeds from Sale of Capital Asset		(86,101.00)	(9,924.99)	0.00	(21,750.00)	0.00
Subgroup : [61300]	**Proceeds from long-term debt, net**					
01-300-00-380-002	Bond Proceeds	0.00	0.00	0.00	0.00	0.00
01-300-00-380-003	Note Proceeds	0.00	0.00	0.00	0.00	0.00
01-300-00-380-004	Bond Discount/Premium	0.00	0.00	0.00	0.00	0.00
Subtotal [61300] Proceeds from long-term debt, net		0.00	0.00	0.00	0.00	0.00
Other Expenses/(Revenues)		(86,101.00)	(1,209,924.99)	(447,325.00)	78,250.00	0.00
TOTAL EXPENSE		6,514,421.91	5,805,512.76	6,109,425.00	6,440,250.00	6,574,900.00
NET (INCOME) LOSS		909,605.82	312,114.24	0.00	0.00	0.00
Self-Funding Special Projects:						
	911 Widening					
	Revenue					
	Expense					

Water Department Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Final Budget	6/30/2025 Final Budget	6/30/2026 Proposed
	Water Department - Revenues					
Subgroup : [45000]	**Charges for Services - Water**					
03-400-00-000-000	REVENUES (CONTROL)					
03-461-01-000-000	Residential Customers	(1,118,665.01)	(1,251,061.26)	(1,420,000.00)	(1,432,455.00)	(1,493,500.00)
03-461-02-000-000	Comm Cust w/ Sales Tax	(402,271.43)	(462,347.88)	(475,000.00)	(488,000.00)	(450,000.00)
03-461-03-000-000	Comm Cust w/ no Sales Tax	(63,832.83)	(51,188.34)	(65,000.00)	(66,000.00)	(68,000.00)
03-461-04-000-000	Bulk Sales, hydrant, etc.	0.00	0.00	0.00	0.00	0.00
03-461-05-000-000	Utility Rate Sales (WWTP)	(8,494.55)	(11,523.69)	(11,800.00)	(15,000.00)	(15,000.00)
03-461-06-000-000	PCI Collections	0.00	0.00	0.00	0.00	0.00
03-471-27-000-000	Storm Drain (Stormwater fee)	(34,631.59)	(52,122.64)	(52,000.00)	(253,000.00)	(145,000.00)
03-675-13-000-000	Customer Refund	0.00	0.00	0.00	0.00	0.00
Subtotal [45000] Charges for Services - Water		**(1,627,895.41)**	**(1,828,243.81)**	**(2,023,800.00)**	**(2,254,455.00)**	**(2,171,500.00)**
		4.42%	*10.96%*	*9.66%*	*10.23%*	*-3.82%*
Subgroup : [45050]	**Charges for Services - Sanitation**					
03-471-22-000-000	Trash Collection Fees	(47,599.90)	(47,520.83)	(50,000.00)	(48,000.00)	(50,000.00)
Subtotal [45050] Charges for Services - Sanitation		**(47,599.90)**	**(47,520.83)**	**(50,000.00)**	**(48,000.00)**	**(50,000.00)**
Subgroup : [45900]	**Misc Operating Revenues**					
03-300-00-000-000	REVENUES	0.00	0.00	0.00	0.00	0.00
03-300-MEMO-BB-AJ	Borland Benefield Memo Account	0.00	0.00	0.00	0.00	0.00
Subtotal [45900] Misc Operating Revenues		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Subgroup : [48500]	**Customer Contributions**					
03-471-13-000-000	New Connection Fees	(64,365.00)	(91,890.00)	(85,000.00)	(90,000.00)	(85,000.00)
03-471-16-000-000	Water Tap/Access Fees	(1,200.00)	(1,500.00)	(26,500.00)	(30,000.00)	(10,000.00)
03-471-17-000-000	Construction meter	0.00	0.00	0.00	0.00	0.00
Subtotal [48500] Customer Contributions		**(65,565.00)**	**(93,390.00)**	**(111,500.00)**	**(120,000.00)**	**(95,000.00)**
		(1,741,060.31)	**(1,969,154.64)**	**(2,185,300.00)**	**(2,422,455.00)**	**(2,316,500.00)**
	Water Department	*4.19%*	*11.58%*	*9.89%*	*9.79%*	*-4.57%*
Subgroup : [46500]	**Interest and investment revenue**					
03-419-01-000-000	Interest	(1,072.63)	(1,893.54)	(3,250.00)	(3,250.00)	(20,000.00)
Subtotal [46500] Interest and investment revenue		**(1,072.63)**	**(1,893.54)**	**(3,250.00)**	**(3,250.00)**	**(20,000.00)**
Subgroup : [47000]	**Miscellaneous Revenue**					
03-471-01-000-000	Late/Penalty/Reconnection Fees	(155,928.34)	(151,749.85)	(180,000.00)	(175,000.00)	(150,000.00)
03-471-02-000-000	PRECC Bill Collections	(1,856.50)	0.00	0.00	0.00	0.00
03-471-03-000-000	Cell Phone/Twr Rent	0.00	0.00	0.00	0.00	0.00
03-471-04-000-000	HWEA Collections Fee	(23,898.39)	(23,356.07)	(24,500.00)	(26,500.00)	(35,000.00)
03-471-05-000-000	Reservation Fees	0.00	0.00	0.00	0.00	0.00
03-471-06-000-000	Line Inspection Fees	0.00	0.00	0.00	0.00	0.00
03-471-07-000-000	County Service Fee	(2,639.02)	(6,564.50)	(5,500.00)	(6,500.00)	(6,500.00)
03-471-08-000-000	Planning Review Fees	0.00	0.00	0.00	0.00	0.00
03-471-11-000-000	Returned Check Fee	(4,800.00)	(4,800.00)	(5,500.00)	(6,500.00)	(7,000.00)
03-471-12-000-000	On to Clean	0.00	0.00	0.00	0.00	0.00
03-471-15-000-000	Const meter overage	0.00	0.00	0.00	0.00	0.00
03-471-18-000-000	Trip Charge	0.00	(1,570.00)	(500.00)	(3,475.00)	0.00
03-471-19-000-000	Svc Fee/Labor (Billed only)	(350.00)	(8,987.15)	(10,000.00)	(10,000.00)	(10,000.00)
03-471-20-000-000	Svc Fee/Labor	(2,075.00)	(8,660.00)	(10,000.00)	(10,000.00)	(5,000.00)
03-471-21-000-000	Photo Copy/Bill	0.00	0.00	0.00	0.00	0.00
03-471-26-000-000	Fire Protection Utility Service Fee	0.00	0.00	0.00	0.00	0.00
03-474-01-000-000	Insurance reimbursements	(91.62)	0.00	0.00	0.00	0.00
03-474-03-000-000	Misc	(4,915.61)	(5,382.77)	(5,000.00)	(6,000.00)	(30,000.00)
03-474-04-000-000	Meter-Boxes-Yokes	0.00	(96.00)	(30,000.00)	(30,000.00)	(30,000.00)
03-474-08-000-000	Parts Billed	(7,423.42)	(15,494.68)	(25,000.00)	(25,000.00)	(25,000.00)
Subtotal [47000] Miscellaneous Revenue		**(203,977.90)**	**(226,661.02)**	**(296,000.00)**	**(298,975.00)**	**(298,500.00)**
Subgroup : [48700]	**Operating Grants and Contributions**					
03-474-07-000-000	GRANTS	(14,239.69)	0.00	(268,000.00)	(1,268,000.00)	(1,435,745.00)
Subtotal [48700] Operating Grants and Contributions		**(14,239.69)**	**0.00**	**(268,000.00)**	**(1,268,000.00)**	**(1,435,745.00)**
Subgroup : [59800]	**Gain/Loss on Sale of Capital Assets**					
Subtotal [59800] Gain/Loss on Sale of Capital Assets						
03-470-09-000-000	Gain on Sale/Sale of Property	(6,425.00)	0.00	(10,000.00)	0.00	0.00
Subgroup : [61500]	**Capital Contributions**					
4900	Capital contributions - grants	0.00	0.00	0.00	0.00	(8,847,680.00)
4910	Capital contributions - customers	0.00	0.00	0.00	0.00	0.00
Subtotal [61500] Capital Contributions						
Subgroup : [61000]	**Transfers In**					
03-300-00-380-000	Transfers In	0.00	0.00	0.00	(1,117,575.00)	0.00
03-300-00-380-001	Transfers (In) Out	0.00	0.00	300,000.00	300,000.00	0.00
Subtotal [61000] Transfers In		**0.00**	**0.00**	**300,000.00**	**(817,575.00)**	**0.00**
	Other Income	**(225,715.22)**	**(228,554.56)**	**(277,250.00)**	**(2,387,800.00)**	**(10,601,925.00)**
	TOTAL REVENUE	**(1,966,775.53)**	**(2,197,709.20)**	**(2,462,550.00)**	**(4,810,255.00)**	**(12,918,425.00)**

Water Department Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Final Budget	6/30/2025 Final Budget	6/30/2026 Proposed
	Water Department - Expenses					
Subgroup : [59300]	**Personal services**					
03-601-01-000-000	Payroll/Employees	540,625.86	553,795.69	555,000.00	617,500.00	686,870.00
03-601-04-000-000	Medicare/Fica	40,752.92	39,753.78	42,000.00	47,250.00	52,550.00
03-601-05-000-000	Unemployment	818.50	6,331.96	6,500.00	1,000.00	8,250.00
03-604-01-000-000	Employee Retirement	101,107.62	100,231.52	125,000.00	121,500.00	125,000.00
03-604-02-000-000	Travel, Training & Meals	12,501.62	16,070.29	19,400.00	17,475.00	25,000.00
03-604-03-000-000	Medical & Dental Insurance	94,418.42	95,471.94	115,000.00	99,500.00	110,000.00
03-604-04-000-000	Uniforms	4,169.83	3,555.28	5,000.00	6,000.00	5,500.00
03-658-01-000-000	Worker's Compensation	4,605.70	2,828.27	6,250.00	14,750.00	12,250.00
Subtotal [59300] Personal services		799,000.47	818,038.73	874,150.00	924,975.00	1,025,420.00
				43%	*41%*	*47%*
Subgroup : [59320]	**Water Cost**					
03-474-05-000-000	Logan Todd/98 b/sale	0.00	0.00	0.00	0.00	0.00
03-600-00-000-000	WATER EXPENDITURES	0.00	0.00	0.00	0.00	0.00
03-610-03-000-000	Logan Todd Water Payment	959,374.42	1,075,537.40	760,500.00	770,000.00	840,000.00
03-675-15-000-000	Sales Tax Collected	0.00	0.00	0.00	0.00	0.00
03-675-16-000-000	School Tax Collected	0.00	0.00	0.00	0.00	0.00
Subtotal [59320] Water Cost		959,374.42	1,075,537.40	760,500.00	770,000.00	840,000.00
		59%	*59%*	*38%*	*34%*	*39%*
Subgroup : [59330]	**Sanitation Expense**					
03-675-14-000-000	Garbage Expense					
Subtotal [59330] Sanitation Expense						
Subgroup : [59335]	**Contractual Services**					
03-620-11-000-000	Printing Fees/Bills	0.00	0.00	0.00	0.00	0.00
03-635-02-000-000	Professional Technical & Other Fees	57,407.31	32,860.01	69,750.00	283,205.00	125,000.00
	Lab Fees					
	Attorney					
	IT & Website					
	Audit					
	Engineering					
Subtotal [59335] Contractual Services		57,407.31	32,860.01	69,750.00	283,205.00	125,000.00
Subgroup : [59340]	**Other Supplies and expenses**					
03-620-06-000-000	Supplies/Small Parts (wt)	80,868.34	134,543.75	35,000.00	35,000.00	55,000.00
03-620-07-000-000	Replacement Meters	0.00	0.00	175,000.00	93,000.00	125,000.00
Subtotal [59340] Other Supplies and expenses		80,868.34	134,543.75	210,000.00	128,000.00	180,000.00
Subgroup : [59345]	**Office and Administrative**					
03-615-01-000-000	Office Utilities	21,216.70	20,300.14	24,000.00	23,000.00	25,000.00
03-620-01-000-000	Postage	14,072.66	12,318.75	12,000.00	12,000.00	18,000.00
03-620-03-000-000	Office Supplies	12,962.03	6,152.59	10,000.00	10,000.00	10,000.00
03-635-01-000-000	Dues, Subricptions & Membership	7,236.73	9,658.63	8,500.00	9,000.00	10,000.00
03-635-06-000-000	Maint & Repairs	0.00	3,907.84	0.00	4,000.00	5,000.00
03-641-01-000-000	Rent PW Bldg - Loan	19,072.91	0.00	0.00	0.00	0.00
03-657-01-000-000	INSURANCE - GENERAL LIAB	25,694.74	30,291.70	75,000.00	142,500.00	145,000.00
03-675-02-000-000	Bank Svc Fees/Charges	11,818.30	26,255.14	17,500.00	17,500.00	2,500.00
03-675-09-000-000	Office Miscellaneous	1,047.14	1,632.14	1,000.00	500.00	1,000.00
Subtotal [59345] Office and Administrative		113,121.21	110,516.93	148,000.00	218,500.00	216,500.00
Subgroup : [59350]	**Repairs and Maintenance**					
03-615-02-000-000	Ft Camp Booster Pump	0.00	0.00	0.00	0.00	0.00
03-615-03-000-000	41A So Tower	0.00	0.00	0.00	0.00	0.00
03-615-04-000-000	41A No Tower	0.00	0.00	0.00	0.00	0.00
03-615-07-000-000	Office W/House	0.00	0.00	0.00	0.00	0.00
03-615-08-000-000	Hensley Water Tower	0.00	0.00	0.00	0.00	0.00
03-642-00-000-000	RENTAL OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00
03-650-01-000-000	Vehicle Repair/Maint (wt)	9,424.81	14,414.06	15,000.00	18,000.00	15,000.00
03-650-03-000-000	Vehicle/Fuel	15,409.61	20,458.63	20,000.00	18,000.00	20,000.00
03-650-04-000-000	Vehicle/Repair - City	0.00	0.00	0.00	0.00	0.00
03-656-00-000-000	INSURANCE VEHICLE	0.00	0.00	0.00	0.00	0.00
03-675-20-000-000	Misc (WT)	0.00	0.00	0.00	0.00	0.00
03-681-01-000-000	Equipment & Office Furniture	36,222.15	34,307.80	0.00	0.00	0.00
03-681-02-000-000	Building	0.00	0.00	0.00	0.00	0.00
Subtotal [59350] Repairs and Maintenance		61,056.57	69,180.49	35,000.00	36,000.00	35,000.00
Subgroup : [59370]	**Utilities**					
03-632-03-000-000	Utility Admin Fees	0.00	0.00	0.00	0.00	0.00
Subtotal [59370] Utilities		0.00	0.00	0.00	0.00	0.00
Subgroup : [59410]	**Depreciation**					
03-690-00-000-000	Depreciation Expense	173,048.76	0.00	0.00	0.00	0.00
Subtotal [59410] Depreciation		173,048.76	0.00	0.00	0.00	0.00
Subgroup : [59420]	**Bad Debt Expense**					
03-00-670-001	Bad Debt Expense	0.00	0.00	29,500.00	0.00	0.00
Subtotal [59420] Bad Debt Expense						
	Operating Expenses	2,243,877.08	2,240,677.31	2,126,900.00	2,360,680.00	2,421,920.00

Water Department Detail by Budget Line item		6/30/2022 Audited	6/30/2023 Actual	6/30/2024 Final Budget	6/30/2025 Final Budget	6/30/2026 Proposed
	Water Department					
Subgroup : [59100]	Interest Expense					
03-680-02-000-000	Prin & Int on Bonds (Radio Read Meters)	0.00	0.00	0.00	0.00	0.00
Subtotal [59100] Interest Expense						
Subgroup : [62000]	Capital Outlay					
03-681-00-000-000	Capital Outlay					
	KIA - Commercial Meter Replacement Grant	0.00	0.00	268,000.00	268,000.00	242,584.00
	NEW Office Computers (Water Fund)	0.00	0.00	8,200.00	-	4,500.00
	NEW Office Chairs (Water Fund)	0.00	0.00	4,200.00	6,000.00	2,000.00
	NEW 2025 Ford F-150 Utility Truck	0.00	0.00	3,250.00	7,000.00	51,000.00
		0.00	0.00	52,000.00	51,000.00	-
	Water Tank @ Buc-ee's, Water Line Ext./Rep. (Less ARPA)	0.00	0.00	0.00	-	9,054,260.00
	ARPA - Water Tank @ Buc-ee's, Water Line Ext./Rep.	0.00	0.00	0.00	0.00	445,740.00
	ARPA - Mandarin Water line extension (Infrastructure)	0.00	0.00	0.00	297,050.00	-
	ARPA - Carter Road main line addition (Infrastructure)	0.00	0.00	0.00	820,525.00	-
	KIA - Replacement Meters / Boring Machine / Vac Truck	0.00	0.00	0.00	1,000,000.00	631,421.00
	KIA - New Skid Steer	0.00	0.00	0.00	0.00	65,000.00
Subtotal [68100] Capital Outlay						
Total [EF1] Enterprise Fund 1						
	Other Expenses	0.00	0.00	335,650.00	2,449,575.00	10,496,505.00
	TOTAL EXPENSE	2,243,877.08	2,240,677.31	2,462,550.00	4,810,255.00	12,918,425.00
	NET (INCOME) LOSS	277,101.55	42,968.11	0.00	0.00	0.00

FY2026 Capital Outlay Detail

Department	Item	Amount	Funding	Description
Community Center	Gym Roof Replacement - NEW	$ 20,000.00	General Fund	Community Center Gym requires a replacement roof.
Community Center	NEW Tables & Chairs (Facility Rentals)	$ 2,500.00	General Fund	Tables & Chairs for Comm.Center facility rentals.
		$ 22,500.00	TOTAL COMM. CENTER	
Police	NEW Watchguard Systems (x1)	$ 21,850.00	General Fund	New WatchGuard systems requested for operations.
Police	NEW Patrol Vehicles (x1)	$ 41,000.00	General Fund	New patrol vehicles to replace older fleet.
Police	Ridgenet Outfitting	$ 15,779.00	General Fund	Ridgenet Outfitting
Police	Trio Signs - Vehicle Graphics	$ 1,000.00	General Fund	Graphics for new patrol vehicles.
		$ 79,629.00	TOTAL POLICE DEPT.	
Animal Control	Dog Kennel Maintenance Services	$ 5,000.00	General Fund	Maintenace services for existing dog kennel.
		$ 5,000.00	TOTAL ANIMAL CONTROL	
Fire Dept	Replacement Hoses for Firetruck	$ 15,000.00	General Fund	To replace outdated & aging equipment.
Fire Dept	Headset Systems for Trucks	$ 22,500.00	General Fund	New headset systems requested for operations.
Fire Dept	Fire Rescue Boat (NEW Purchase)	$ 5,000.00	General Fund	Fire rescue boat for emergency use.
Fire Dept	NEW Turnout Gear *Needed	$ 35,000.00	General Fund	To replace outdated & aging equipment.
Fire Dept	Structural Gloves *Needed	$ 5,500.00	General Fund	To replace outdated & aging equipment.
		$ 83,000.00	TOTAL FIRE DEPT.	
Roads & Grounds	NEW Snow Plow	$ 6,000.00	MRA Grant Funding	To replace outdated & aging equipment.
Roads & Grounds	Commercial Pressure Washer	$ 5,000.00	MRA Grant Funding	Commercial pressure washer
Roads & Grounds	NEW Chainsaws (x3): 16", 18", & 24"	$ 2,000.00	MRA Grant Funding	To replace outdated & aging equipment.
Roads & Grounds	NEW Pushmower (x2)	$ 1,000.00	MRA Grant Funding	To replace outdated & aging equipment.
Roads & Grounds	NEW Weedeaters (x2)	$ 750.00	MRA Grant Funding	To replace outdated & aging equipment.
Roads & Grounds	NEW Handheld Blowers (x2)	$ 500.00	MRA Grant Funding	To replace outdated & aging equipment.
Roads & Grounds	NEW 40-GAL Sprayer System	$ 600.00	MRA Grant Funding	To replace outdated & aging equipment.
Roads & Grounds	Paving Services - Carter Rd.	$ 7,150.00	MRA Grant Funding	To pave certain areas of the Carter Rd. Complex.
		$ 23,000.00	TOTAL R & G	
City Hall	Codification of City Ordinances	$ 15,000.00	General Fund	Request to codify all city ordinances.
City Hall	Upgrade A/V equip. in Council Chambers	$ 6,000.00	General Fund	To upgrade A/V equip. in Council Chambers.
City Hall	NEW Office Computers	$ 5,000.00	General Fund	To replace outdated computer equipment.
		$ 26,000.00	TOTAL CITY HALL	
Water	Commercial Meters (continued from PY)	$ 242,584.00	KIA Grant Remainder	Infrastructure Grant - Commercial Meter Upgrades
Water	Cleaner Water Project (continued from PY)	$ 631,421.00	KIA Grant Remainder	Replace waterlines, valves, hydrants, equipment, etc.
Water	NEW Water Tank, Water Line Ext./Rep. *Buc-ee's	$ 445,740.00	SLFRF (ARPA) Grant Remainder	Construct new water tank for Oak Grove demand.
Water	NEW Water Tank, Water Line Ext./Rep. *Buc-ee's	$ 9,054,260.00	G.O. Bond Issuance *(difference)	Construct new water tank for Oak Grove demand.
Water	NEW Skid Steer	$ 65,000.00	KIA Grant	New skid steer requested, using KIA grant $.
Water	NEW 2025 Ford F-150 Utility Truck	$ 51,000.00	Water Utilities Fund	New utility truck requested, using Water Utilities $.
Water	NEW Office Computers	$ 4,500.00	Water Utilities Fund	To replace outdated computer equipment.
Water	NEW Office Chairs	$ 2,000.00	Water Utilities Fund	To replace outdated & aging equipment.
		$ 10,496,505.00	TOTAL WATER FUND	
TOTAL		$ 10,735,634.00		

LEGEND:
CHANGES