



2026-2027 BUDGET



Commonwealth of Kentucky
City of Oak Grove



Date: May 19, 2026

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

From: Mayor Jackie Oliver

Subject: 2026-2027 City of Oak Grove Budget – Budget Message

I am pleased to present you with the 2026-2027 Budget for the City of Oak Grove, Kentucky.

The 2026-2027 proposed budget is balanced as required by law, with projected revenues equaling projected expenditures of \$22,457,136. The 2026-2027 budget includes the 4% property tax revenue increase allowed by Kentucky, as well as to the tangible personal property tax rate for the businesses operating in Oak Grove. The 2026-2027 budget includes a 2.0% cost of living adjustment for all City employees. There is no water rate increase proposed for this next fiscal year.

The 2026-2027 budget includes potential new long-term debt, up to \$5.1M in RWFA 2025F General Obligation Bond Issuance for the water tank construction project & water line extension projects. The City will purchase \$11,127,212 in new Capital Outlay for Police, Fire, Community Center, Roads & Grounds, and Water Departments. Of that, the Water Dept. has received \$1.9M from the KY GRANT Program, as well as \$2M from the KY WWATERS Program, to supplement the water tank construction & water line extension projects. The Water Dept. will also expend the remaining Kentucky Infrastructure Authority (KIA) grant funds, approximately \$472,324 for new equipment & minor construction projects. The City of Oak Grove has also been awarded a KY Transportation Cabinet grant for \$1.1M with an 85/15 match from the city. Oak Grove has also elected to participate in the KY Municipal Road Aid Cooperative Program for FY2027, which helps cover 80% of emergency road repairs & adjusts our payment schedule from monthly to (3) annual payments.

Once again, 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, which will have little or no impact on our final budget at fiscal year-end.

Lastly, I'd like to thank the City Council members, our department heads, and all City staff for their diligence, foresight, and collaboration in preparing this next fiscal year's proposed budget. The 2026-2027 proposed 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 fruition and continue building a stronger future for our community.

Thank you!

General Fund Detail by Budget Line Item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
			Audited	Audited	Final Budget	Final Budget	Proposed
OLD Chart-of-Accounts	NEW Chart-of-Accounts						
Subgroup : [41000]		Taxes & Licenses					
01-300-00-000-000		General Fund Revenues (Ctrl Acct)					4% Rate Estimate
01-300-00-310-001	01-000-3110	Property Taxes - Current	\$ (1,268,779.78)	\$ (1,360,000.00)	\$ (1,450,000.00)	\$ (1,460,000.00)	\$ (1,482,250.00)
01-300-00-310-002	01-000-3120	Prior Yr's Prop. Taxes - Delinquent	\$ (7,264.94)	\$ (18,750.00)	\$ (20,000.00)	\$ (50,000.00)	\$ (25,000.00)
01-300-00-310-003	01-000-3150	Insurance Premium Tax	\$ (1,127,955.23)	\$ (1,300,000.00)	\$ (1,275,000.00)	\$ (1,275,000.00)	\$ (1,200,000.00)
01-300-00-310-004	01-000-3160	Local Deposit Franchise Tax	\$ (0.02)	\$ -	\$ -	\$ -	\$ -
01-300-00-310-005	01-000-3290	Penalties and Interest - Taxes & Licenses	\$ (3,673.54)	\$ (7,500.00)	\$ (9,500.00)	\$ (3,000.00)	\$ (10,000.00)
01-300-00-310-006	01-000-3199	Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
01-300-00-310-010	01-000-3111	Personal (Tangible) Property Taxes	\$ (95,131.65)	\$ (64,000.00)	\$ (95,750.00)	\$ (65,000.00)	\$ (31,200.00)
01-300-00-320-001	01-000-3210	Occupational License Fee - Payroll Tax	\$ (896,387.19)	\$ (912,500.00)	\$ (925,000.00)	\$ (925,000.00)	\$ (800,000.00)
01-300-00-320-002	01-000-3209	Occupational License Fee - Tax on Gross Profit	\$ (506,852.38)	\$ (690,000.00)	\$ (600,000.00)	\$ (750,000.00)	\$ (750,000.00)
01-300-00-320-003	01-000-3212	New Business License Fee	\$ (11,600.00)	\$ (12,000.00)	\$ (13,000.00)	\$ (25,000.00)	\$ (10,000.00)
01-300-00-320-004	01-000-3213	Annual Business License Fee (Renewal)	\$ (9,500.00)	\$ (9,500.00)	\$ (9,500.00)	\$ (10,000.00)	\$ (10,000.00)
01-300-00-320-006	01-000-3200	Alcoholic Beverage License Fees	\$ (9,080.99)	\$ (14,000.00)	\$ (13,500.00)	\$ (15,000.00)	\$ (15,000.00)
01-300-00-320-007	01-000-3205	Alcoholic Regulatory Fees	\$ (349,327.27)	\$ (365,000.00)	\$ (375,000.00)	\$ (400,000.00)	\$ (300,000.00)
01-300-00-320-009	01-000-3215	Animal License Fees	\$ (1,445.00)	\$ (1,500.00)	\$ (2,000.00)	\$ (1,500.00)	\$ (1,500.00)
01-300-00-360-016	01-000-3165	Parks & Recreation Tax	\$ (262,847.97)	\$ (282,500.00)	\$ (290,000.00)	\$ (300,500.00)	\$ (305,000.00)
		Subtotal [41000] Taxes & Licenses	\$ (4,549,845.96)	\$ (5,037,250.00)	\$ (5,078,250.00)	\$ (5,280,000.00)	\$ (4,939,950.00)
Subgroup : [42500]		Charges for Service					
01-300-00-320-010	01-000-3260	Planning/Building Permits	\$ (6,320.50)	\$ (12,500.00)	\$ (12,500.00)	\$ (20,000.00)	\$ (70,000.00)
01-300-00-320-011	01-000-3262	Building/Utility Inspection Fees	\$ -	\$ -	\$ -	\$ -	\$ -
01-300-00-320-012	01-000-3270	Utility Franchise Fees	\$ (269,079.70)	\$ (270,000.00)	\$ (290,000.00)	\$ (295,000.00)	\$ (300,000.00)
01-300-00-320-013	01-000-3295	Penalties and Interest - Charges for Services	\$ (6,010.57)	\$ (3,000.00)	\$ (11,250.00)	\$ (7,500.00)	\$ (5,000.00)
01-300-00-340-001	01-000-3400	Animal Pick up Fees	\$ (2,430.00)	\$ (800.00)	\$ (2,500.00)	\$ (2,500.00)	\$ (1,000.00)
01-300-00-340-006	TBD	Utilities Admin Fee	\$ -	\$ -	\$ -	\$ -	\$ -
01-300-00-360-015	01-000-3425	Comm Center Membership & Misc	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal [42500] Charges for Service	\$ (283,840.77)	\$ (286,300.00)	\$ (316,250.00)	\$ (325,000.00)	\$ (376,000.00)
Subgroup : [44000]		Grants					
01-300-00-330-003	01-000-3312	Police Training Incentive (KLEFPF)	\$ (131,544.11)	\$ (104,500.00)	\$ (100,000.00)	\$ (85,000.00)	\$ (94,000.00)
01-300-00-330-008	01-000-3390	State Grant	\$ (5,442.95)	\$ (3,675.00)	\$ (5,500.00)	\$ (3,740.00)	\$ (853,740.00)
01-300-00-330-009	01-000-3340	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ (40,260.00)
01-300-00-330-010	01-000-3391	State Fire Aid	\$ (11,500.00)	\$ (11,500.00)	\$ (18,500.00)	\$ (15,000.00)	\$ (18,500.00)
01-300-00-330-011	01-000-3445	Gaming Center Event Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ (3,000.00)
01-300-00-360-002	01-000-3302	Local Contributions	\$ (6,100.00)	\$ (5,000.00)	\$ (8,250.00)	\$ (5,000.00)	\$ (2,000.00)
01-300-00-360-018	TBD	Road Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ -
08-300-00-000-000	08-000-3000	American Relief Funds (ARPA)	\$ (1,824,148.00)	\$ (1,824,329.00)	\$ (1,824,432.00)	\$ (666,404.00)	\$ -
		Subtotal [44000] Grants	\$ (1,978,735.06)	\$ (1,949,004.00)	\$ (1,956,682.00)	\$ (775,144.00)	\$ (1,011,500.00)
Subgroup : [45000]		Intergovernmental Revenue					
07-300-00-330-001	07-000-3310	Municipal Road Aid Income	\$ (156,445.67)	\$ (179,250.00)	\$ (175,000.00)	\$ (621,591.00)	\$ (1,098,046.00)
07-300-00-330-002	07-000-3311	Local Government Economic Assistance	\$ (5,183.93)	\$ (6,200.00)	\$ (5,000.00)	\$ (7,300.00)	\$ (7,350.00)
07-300-00-330-003	07-000-3631	Interest Revenue	\$ (1,277.37)	\$ (1,500.00)	\$ (3,000.00)	\$ (18,000.00)	\$ (18,500.00)
01-300-00-330-004	01-000-3531	Circuit Court Revenue	\$ (13,180.86)	\$ (14,500.00)	\$ (15,000.00)	\$ (15,000.00)	\$ (12,500.00)
01-300-00-330-006	01-000-3314	Hopkinsville/Christian Co. Ambulance Board	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal [45000] Intergovernmental Revenue	\$ (176,087.83)	\$ (201,450.00)	\$ (198,000.00)	\$ (661,891.00)	\$ (1,136,396.00)
Subgroup : [46500]		Investment Earnings					
01-300-00-360-007	01-000-3630	Interest Income	\$ (3,259.15)	\$ (3,250.00)	\$ (3,000.00)	\$ (25,000.00)	\$ (53,000.00)
		Subtotal [46500] Investment Earnings	\$ (3,259.15)	\$ (3,250.00)	\$ (3,000.00)	\$ (25,000.00)	\$ (53,000.00)
Subgroup : [47000]		Miscellaneous Revenue					
01-300-00-340-002	01-000-3805	City Insurance Claims Reimbursement	\$ (62,500.93)	\$ (18,800.00)	\$ (8,000.00)	\$ (10,000.00)	\$ (10,000.00)
01-300-00-340-004	01-000-3860	Rental Revenues (Miscellaneous)	\$ -	\$ -	\$ -	\$ (20,000.00)	\$ (10,000.00)
01-300-00-340-005	01-000-3495	Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
01-300-00-350-001	01-000-3510	Fines & Liens	\$ (12,526.80)	\$ (45,000.00)	\$ (47,500.00)	\$ (30,000.00)	\$ (30,000.00)
01-300-00-360-017	01-000-3600	Miscellaneous Revenues	\$ (8,734.43)	\$ (7,200.00)	\$ (6,250.00)	\$ (35,000.00)	\$ (80,000.00)
01-300-00-360-018	01-000-3461	Community Donations	\$ -	\$ (2,000.00)	\$ (10,000.00)	\$ (2,000.00)	\$ -
04-300-00-000-000	04-000-2711	Drug Fund Revenues	\$ -	\$ -	\$ -	\$ (25,000.00)	\$ (25,000.00)
		Subtotal [47000] Miscellaneous Revenue	\$ (83,762.16)	\$ (73,000.00)	\$ (71,750.00)	\$ (122,000.00)	\$ (155,000.00)
Subgroup : [48200]		New Revenue					
01-300-00-360-019	01-000-3494	Storm Water Fees	\$ (102,517.79)	\$ (103,500.00)	\$ (105,000.00)	\$ (85,000.00)	\$ (85,000.00)
01-300-00-360-020	01-000-3401	Fire Dept Dues	\$ (137,785.15)	\$ (280,000.00)	\$ (272,500.00)	\$ (280,000.00)	\$ (285,000.00)
		Subtotal [48200] New Revenue	\$ (240,302.94)	\$ (383,500.00)	\$ (377,500.00)	\$ (365,000.00)	\$ (370,000.00)
		Revenues	\$ (7,315,833.87)	\$ (7,933,754.00)	\$ (8,001,432.00)	\$ (7,554,035.00)	\$ (8,041,846.00)
		TOTAL REVENUES	\$ (7,315,833.87)	\$ (7,933,754.00)	\$ (8,001,432.00)	\$ (7,554,035.00)	\$ (8,041,846.00)

General Fund Detail by Budget Line Item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
			Audited	Audited	Final Budget	Final Budget	Proposed
Subgroup : [51000]		General Government City Hall / Administration					
01-00-100-101	01-100-4110	FT Office Salaries	\$ 394,278.76	\$ 395,000.00	\$ 200,000.00	\$ 217,330.00	\$ 227,500.00
01-00-100-102	TBD	FT Weekly/Hourly Employees	\$ -	\$ -	\$ 192,000.00	\$ 213,195.00	\$ 215,340.00
01-00-100-103	TBD	Part-Time Employees	\$ -	\$ -	\$ 21,000.00	\$ 21,692.00	\$ 22,830.00
01-00-100-104	01-100-4115	Employee Overtime Pay	\$ -	\$ -	\$ 2,000.00	\$ 2,500.00	\$ 1,000.00
01-00-100-105	01-100-4190	Employee Training Incentive	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-106	TBD	Longevity	\$ -	\$ -	\$ -	\$ 2,100.00	\$ 1,700.00
01-00-100-107	01-100-4160	Employee Uniforms	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
01-00-100-201	01-100-4210	Medical & Dental Insurance	\$ 42,088.39	\$ 48,250.00	\$ 43,500.00	\$ 45,000.00	\$ 45,000.00
01-00-100-202	01-100-4220	Social Security (FICA)	\$ 26,901.62	\$ 28,150.00	\$ 29,275.00	\$ 28,192.00	\$ 28,950.00
01-00-100-203	01-100-4222	Medicare Tax	\$ 6,291.23	\$ 6,600.00	\$ 6,850.00	\$ 6,595.00	\$ 6,770.00
01-00-100-204	01-100-4230	Worker's Compensation	\$ 1,452.54	\$ 8,300.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
01-00-100-205	01-100-4225	Unemployment Insurance	\$ 4,499.92	\$ 5,000.00	\$ 1,400.00	\$ 5,455.00	\$ 5,600.00
01-00-100-206	01-100-4260	Retirement	\$ 85,685.66	\$ 91,000.00	\$ 78,000.00	\$ 80,000.00	\$ 86,900.00
01-00-100-207	TBD	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-301	01-100-4310	Advertising, Duplicating, & Printing Services	\$ 11,199.62	\$ 10,000.00	\$ 6,400.00	\$ 10,000.00	\$ 10,000.00
01-00-100-302	01-100-4320	Professional, Technical, & Other Services	\$ 250,438.02	\$ 235,000.00	\$ 253,500.00	\$ 250,000.00	\$ 255,000.00
01-00-100-303	01-100-4450	Equipment Repair & Maintenance	\$ 18,514.75	\$ 15,000.00	\$ 15,000.00	\$ 2,500.00	\$ 2,500.00
01-00-100-304	01-100-4335	Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
01-00-100-305	01-100-4460	Building Repair & Maintenance	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
01-00-100-306	01-100-4340	Telephone & Utilities Expenses	\$ 65,819.10	\$ 73,000.00	\$ 67,750.00	\$ 25,000.00	\$ 25,000.00
01-00-100-307	01-100-4441	Administrative Expenses	\$ 63,277.67	\$ 45,000.00	\$ 48,000.00	\$ 45,000.00	\$ 45,000.00
01-00-100-308	01-100-4350	Rent & Lease Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-309	01-100-4360	Insurance & Bonds	\$ 16,791.29	\$ 45,000.00	\$ 35,500.00	\$ 110,000.00	\$ 127,500.00
01-00-100-310	TBD	Architectural & Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-311	TBD	Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-312	01-100-4370	Other Contractual Services	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
01-00-100-401	01-100-4410	Books, Subscriptions, & Memberships	\$ 11,376.52	\$ 27,000.00	\$ 11,500.00	\$ 15,000.00	\$ 15,000.00
01-00-100-402	01-100-4330	Public Relations (Events, Notices, & Other)	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 10,000.00
01-00-100-403	01-100-4455	Office & Administrative Supplies (General)	\$ 8,354.76	\$ 12,000.00	\$ 12,000.00	\$ 10,000.00	\$ 15,000.00
01-00-100-404	01-100-4445	Operating Equipment & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-405	01-100-4456	Equip./Supplies purchased w/ Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-406	01-100-4457	Equip./Supplies purchased w/ Donations	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-407	01-100-4470	Motor Fuel & Lubricants	\$ (538.89)	\$ -	\$ 500.00	\$ 1,500.00	\$ 1,600.00
01-00-100-408	01-100-4321	Construction/Building/Abatement Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-409	TBD	Miscellaneous Supplies & Materials	\$ 73.50	\$ -	\$ 675.00	\$ 500.00	\$ -
01-00-100-410	01-100-4645	Furniture & Fixtures (Non-Capital)	\$ -	\$ -	\$ 7,500.00	\$ 5,000.00	\$ 5,000.00
01-00-100-501	01-100-4535	Travel, Training, & Meals Expenses	\$ 15,985.12	\$ 17,400.00	\$ 18,250.00	\$ 20,000.00	\$ 25,000.00
01-00-100-502	01-100-4550	Promotional Materials & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-503	TBD	Refunds, Late Fees, & Other Charges	\$ -	\$ -	\$ -	\$ 250.00	\$ 260.00
01-00-100-504	TBD	Claims, Judgments, & Collections Costs	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-505	TBD	Grants & Outside Agencies (Misc. Costs)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-506	TBD	Special Revenue Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
01-00-100-601	01-100-4610	Capital Outlay - Land (purchases)	\$ 1,200,000.00	\$ -	\$ -	\$ -	\$ -
01-00-100-602	01-100-4620	Capital Outlay - Building & Improvements	\$ -	\$ 4,300.00	\$ -	\$ -	\$ -
01-00-100-603	01-100-4630	Capital Outlay - Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-604	01-100-4640	Capital Outlay - Furniture & Equipment	\$ -	\$ 27,000.00	\$ 19,000.00	\$ 231,663.00	\$ -
01-00-100-605	01-100-4650	Capital Outlay - Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-606	01-100-4660	Capital Outlay - Infrastructure	\$ -	\$ -	\$ 265,000.00	\$ -	\$ -
			\$ 2,222,489.58	\$ 1,093,000.00	\$ 1,344,600.00	\$ 1,387,972.00	\$ 1,312,950.00
		Executive					
01-00-110-101	01-110-4110	Mayor Salary	\$ 42,065.99	\$ 42,070.00	\$ 42,075.00	\$ 43,338.00	\$ 44,220.00
01-00-110-201	01-110-4210	Medical & Dental Insurance	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -
01-00-110-202	01-110-4220	Social Security (FICA)	\$ -	\$ -	\$ -	\$ 2,687.00	\$ 2,750.00
01-00-110-203	01-110-4222	Medicare Tax	\$ -	\$ -	\$ -	\$ 630.00	\$ 645.00
01-00-110-204	01-110-4230	Worker's Compensation	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
01-00-110-205	01-110-4225	Unemployment Insurance	\$ -	\$ -	\$ -	\$ 520.00	\$ 535.00
01-00-110-206	01-110-4260	Retirement	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 42,065.99	\$ 42,070.00	\$ 42,075.00	\$ 50,675.00	\$ 49,150.00
		Legislative					
01-00-120-103	01-120-4110	City Council Salaries	\$ 14,952.24	\$ 14,960.00	\$ 14,975.00	\$ 15,425.00	\$ 15,750.00
01-00-120-201	01-120-4210	Medical & Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-120-202	01-120-4220	Social Security (FICA)	\$ -	\$ -	\$ -	\$ 957.00	\$ 980.00
01-00-120-203	01-120-4222	Medicare Tax	\$ -	\$ -	\$ -	\$ 225.00	\$ 230.00
01-00-120-204	01-120-4230	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-120-205	01-120-4225	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-120-206	01-120-4260	Retirement	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 14,952.24	\$ 14,960.00	\$ 14,975.00	\$ 16,607.00	\$ 16,960.00
		Subtotal [51000] General Government	\$ 2,279,507.81	\$ 1,150,030.00	\$ 1,401,650.00	\$ 1,455,254.01	\$ 1,379,060.00

General Fund Detail by Budget Line Item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
			Audited	Audited	Final Budget	Final Budget	Proposed
Subgroup : [52000]		Public Safety Police Department					
01-00-200-101	01-200-4110	FT Salaried Employees	\$ 1,312,472.78	\$ 1,145,000.00	\$ 220,000.00	\$ 229,690.00	\$ 127,200.00
01-00-200-102	TBD	FT Weekly/Hourly Employees	\$ -	\$ -	\$ 1,167,500.00	\$ 1,184,500.00	\$ 1,336,650.00
01-00-200-103	TBD	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-104	01-200-4115	Employee Overtime Pay	\$ 37,748.23	\$ 45,000.00	\$ 34,500.00	\$ 50,000.00	\$ 55,000.00
01-00-200-105	01-200-4190	Employee Training Incentive	\$ 93,987.99	\$ 76,750.00	\$ 86,000.00	\$ 85,000.00	\$ 94,000.00
01-00-200-106	TBD	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-107	01-200-4160	Employee Uniforms	\$ 13,896.70	\$ 15,000.00	\$ 16,500.00	\$ 17,000.00	\$ 21,000.00
01-00-200-201	01-200-4210	Medical & Dental Insurance	\$ 233,256.90	\$ 215,000.00	\$ 215,000.00	\$ 215,000.00	\$ 215,000.00
01-00-200-202	01-200-4220	Social Security (FICA)	\$ 102,784.58	\$ 97,000.00	\$ 108,000.00	\$ 90,780.00	\$ 105,000.00
01-00-200-203	01-200-4222	Medicare Tax	\$ 24,038.20	\$ 22,750.00	\$ 26,000.00	\$ 21,230.00	\$ 23,500.00
01-00-200-204	01-200-4230	Worker's Compensation	\$ 17,443.24	\$ 16,350.00	\$ 37,500.00	\$ 30,000.00	\$ 40,000.00
01-00-200-205	01-200-4225	Unemployment Insurance	\$ 7,810.05	\$ 13,500.00	\$ 4,500.00	\$ 17,570.00	\$ 19,500.00
01-00-200-206	01-200-4260	Retirement	\$ 694,788.33	\$ 590,750.00	\$ 712,500.00	\$ 650,000.00	\$ 576,500.00
01-00-200-207	TBD	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-301	01-200-4310	Advertising, Duplicating, & Printing Services	\$ 238.98	\$ -	\$ -	\$ -	\$ 3,000.00
01-00-200-302	01-200-4320	Professional, Technical, & Other Services	\$ 21.33	\$ -	\$ -	\$ -	\$ 1,500.00
01-00-200-303	01-200-4450	Equipment Repair & Maintenance	\$ 46,675.04	\$ 37,500.00	\$ 40,000.00	\$ 10,000.00	\$ 10,000.00
01-00-200-304	01-200-4335	Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 30,000.00
01-00-200-305	01-200-4460	Building Repair & Maintenance	\$ 22,784.47	\$ 12,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
01-00-200-306	01-200-4340	Telephone & Utilities Expenses	\$ 38,393.31	\$ 37,500.00	\$ 37,500.00	\$ 40,000.00	\$ 45,000.00
01-00-200-307	01-200-4441	Administrative Expenses	\$ 43,463.10	\$ 44,400.00	\$ 36,000.00	\$ 35,000.00	\$ 36,000.00
01-00-200-308	01-200-4350	Rent & Lease Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-309	01-200-4360	Insurance & Bonds	\$ 36,957.29	\$ 35,000.00	\$ 40,000.00	\$ 91,000.00	\$ 87,000.00
01-00-200-310	TBD	Architectural & Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-311	TBD	Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-312	01-200-4370	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-401	01-200-4410	Books, Subscriptions, & Memberships	\$ 2,964.00	\$ 10,000.00	\$ 7,500.00	\$ 53,000.00	\$ 68,300.00
01-00-200-402	01-200-4330	Public Relations (Events, Notices, & Other)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-403	01-200-4455	Office & Administrative Supplies (General)	\$ 17,048.90	\$ 7,500.00	\$ 10,000.00	\$ 12,000.00	\$ 13,250.00
01-00-200-404	01-200-4445	Operating Equipment & Supplies	\$ 13,328.56	\$ 26,000.00	\$ 15,000.00	\$ 15,000.00	\$ 8,000.00
01-00-200-405	01-200-4456	Equip./Supplies purchased w/ Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-406	01-200-4457	Equip./Supplies purchased w/ Donations	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-407	01-200-4470	Motor Fuel & Lubricants	\$ 101,833.85	\$ 72,500.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
01-00-200-408	01-200-4321	Construction/Building/Abatement Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-409	TBD	Miscellaneous Supplies & Materials	\$ 110.48	\$ 250.00	\$ 1,000.00	\$ -	\$ -
01-00-200-410	01-200-4645	Furniture & Fixtures (Non-Capital)	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
01-00-200-501	01-200-4535	Travel, Training, & Meals Expenses	\$ 14,083.81	\$ 28,000.00	\$ 25,000.00	\$ 20,000.00	\$ 27,500.00
01-00-200-502	01-200-4550	Promotional Materials & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-503	TBD	Refunds, Late Fees, & Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-504	TBD	Claims, Judgments, & Collections Costs	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-505	TBD	Grants & Outside Agencies (Misc. Costs)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-506	TBD	Special Revenue Expenditures	\$ 850.00	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00
01-00-200-601	01-200-4610	Capital Outlay - Land (purchases)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-602	01-200-4620	Capital Outlay - Building & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-603	01-200-4630	Capital Outlay - Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-604	01-200-4640	Capital Outlay - Furniture & Equipment	\$ 63,951.97	\$ -	\$ 162,000.00	\$ 37,629.00	\$ 69,600.00
01-00-200-605	01-200-4650	Capital Outlay - Motor Vehicles	\$ -	\$ -	\$ 53,000.00	\$ 42,000.00	\$ -
01-00-200-606	01-200-4660	Capital Outlay - Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 2,940,932.09	\$ 2,547,750.00	\$ 3,155,000.00	\$ 3,086,399.00	\$ 3,152,500.00
		Dispatch					
01-00-210-101	01-210-4110	FT Salaried Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-210-102	TBD	FT Weekly/Hourly Employees	\$ 283,615.50	\$ 290,000.00	\$ 285,000.00	\$ 337,155.00	\$ 352,150.00
01-00-210-103	TBD	Part-Time Employees	\$ -	\$ -	\$ -	\$ 20,365.00	\$ 21,000.00
01-00-210-104	01-210-4115	Employee Overtime Pay	\$ 5,273.80	\$ 7,000.00	\$ 10,000.00	\$ 10,300.00	\$ 11,000.00
01-00-210-105	01-210-4190	Employee Training Incentive	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-210-106	TBD	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-210-107	01-210-4160	Employee Uniforms	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,500.00
01-00-210-201	01-210-4210	Medical & Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-210-202	01-210-4220	Social Security (FICA)	\$ -	\$ -	\$ -	\$ 22,805.00	\$ 23,820.00
01-00-210-203	01-210-4222	Medicare Tax	\$ -	\$ -	\$ -	\$ 5,335.00	\$ 5,570.00
01-00-210-204	01-210-4230	Worker's Compensation	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00
01-00-210-205	01-210-4225	Unemployment Insurance	\$ -	\$ -	\$ -	\$ 4,415.00	\$ 4,610.00
01-00-210-206	01-210-4260	Retirement	\$ -	\$ -	\$ -	\$ 48,000.00	\$ 71,550.00
01-00-210-207	TBD	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 288,889.30	\$ 297,000.00	\$ 295,000.00	\$ 457,875.00	\$ 498,700.00

General Fund Detail by Budget Line item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
			Audited	Audited	Final Budget	Final Budget	Proposed
220 - Volunteer Fire Dept.							
01-00-220-101	01-220-4110	FT Salaried Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-102	TBD	FT Weekly/Hourly Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-103	TBD	Part-Time Employees	\$ 69,129.00	\$ 66,600.00	\$ 70,000.00	\$ 70,000.00	\$ 75,000.00
01-00-220-104	01-220-4115	Employee Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-105	01-220-4190	Employee Training Incentive	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-106	TBD	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-107	01-220-4160	Employee Uniforms	\$ 422.75	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
01-00-220-201	01-220-4210	Medical & Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-202	01-220-4220	Social Security (FICA)	\$ 4,286.02	\$ 4,315.00	\$ 4,350.00	\$ 4,500.00	\$ 4,500.00
01-00-220-203	01-220-4222	Medicare Tax	\$ 1,002.39	\$ 1,150.00	\$ 1,025.00	\$ 1,200.00	\$ 1,200.00
01-00-220-204	01-220-4230	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-205	01-220-4225	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-206	01-220-4260	Retirement	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-207	TBD	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-301	01-220-4310	Advertising, Duplicating, & Printing Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-302	01-220-4320	Professional, Technical, & Other Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-303	01-220-4450	Equipment Repair & Maintenance	\$ -	\$ 3,000.00	\$ -	\$ 5,000.00	\$ 10,000.00
01-00-220-304	01-220-4335	Vehicle Repair & Maintenance	\$ 21,498.06	\$ 25,000.00	\$ 25,000.00	\$ 32,400.00	\$ 30,000.00
01-00-220-305	01-220-4460	Building Repair & Maintenance	\$ 18,556.74	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
01-00-220-306	01-220-4340	Telephone & Utilities Expenses	\$ 6,638.60	\$ 9,250.00	\$ 11,500.00	\$ 9,500.00	\$ 10,000.00
01-00-220-307	01-220-4441	Administrative Expenses	\$ 2,505.06	\$ 1,500.00	\$ 5,500.00	\$ 5,500.00	\$ 2,500.00
01-00-220-308	01-220-4350	Rent & Lease Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-309	01-220-4360	Insurance & Bonds	\$ 8,135.44	\$ 15,000.00	\$ 27,500.00	\$ 34,400.00	\$ 40,000.00
01-00-220-310	TBD	Architectural & Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-311	TBD	Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-312	01-220-4370	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-401	01-220-4410	Books, Subscriptions, & Memberships	\$ -	\$ -	\$ -	\$ 6,850.00	\$ 6,900.00
01-00-220-402	01-220-4330	Public Relations (Events, Notices, & Other)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-403	01-220-4455	Office & Administrative Supplies (General)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-404	01-220-4445	Operating Equipment & Supplies	\$ 22,338.58	\$ 20,000.00	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00
01-00-220-405	01-220-4456	Equip./Supplies purchased w/ Grant Funds	\$ 15,721.35	\$ 11,500.00	\$ 11,500.00	\$ 15,000.00	\$ 18,500.00
01-00-220-406	01-220-4457	Equip./Supplies purchased w/ Donations	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-407	01-220-4470	Motor Fuel & Lubricants	\$ 10,620.98	\$ 11,000.00	\$ 10,000.00	\$ 12,000.00	\$ 10,000.00
01-00-220-408	01-220-4321	Construction/Building/Abatement Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-409	TBD	Miscellaneous Supplies & Materials	\$ -	\$ -	\$ 250.00	\$ -	\$ -
01-00-220-410	01-220-4645	Furniture & Fixtures (Non-Capital)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-501	01-220-4535	Travel, Training, & Meals Expenses	\$ 2,261.62	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
01-00-220-502	01-220-4550	Promotional Materials & Expenses	\$ -	\$ -	\$ 875.00	\$ 1,000.00	\$ 1,000.00
01-00-220-503	TBD	Refunds, Late Fees, & Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-504	TBD	Claims, Judgments, & Collections Costs	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-505	TBD	Grants & Outside Agencies (Misc. Costs)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-506	TBD	Special Revenue Expenditures	\$ 4,364.54	\$ -	\$ -	\$ -	\$ -
01-00-220-601	01-220-4610	Capital Outlay - Land (purchases)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-602	01-220-4620	Capital Outlay - Building & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-603	01-220-4630	Capital Outlay - Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-604	01-220-4640	Capital Outlay - Furniture & Equipment	\$ 34,526.65	\$ 233,000.00	\$ 50,000.00	\$ 83,000.00	\$ 123,100.00
01-00-220-605	01-220-4650	Capital Outlay - Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00
01-00-220-606	01-220-4660	Capital Outlay - Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 222,007.78	\$ 417,315.00	\$ 250,000.00	\$ 312,850.00	\$ 437,200.00
230 - EMS							
01-00-230-101	01-230-4110	FT Salaried Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-102	TBD	FT Weekly/Hourly Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-103	TBD	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-104	01-230-4115	Employee Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-105	01-230-4190	Employee Training Incentive	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-106	TBD	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-107	01-230-4160	Employee Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-201	01-230-4210	Medical & Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-202	01-230-4220	Social Security (FICA)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-203	01-230-4222	Medicare Tax	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-204	01-230-4230	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-205	01-230-4225	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-206	01-230-4260	Retirement	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-207	TBD	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-301	01-230-4310	Advertising, Duplicating, & Printing Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-302	01-230-4320	Professional, Technical, & Other Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-303	01-230-4450	Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
01-00-230-304	01-230-4335	Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-305	01-230-4460	Building Repair & Maintenance	\$ 2,642.77	\$ 4,300.00	\$ 4,500.00	\$ 6,000.00	\$ 5,000.00
01-00-230-306	01-230-4340	Telephone & Utilities Expenses	\$ 12,135.37	\$ 12,275.00	\$ 13,000.00	\$ 14,000.00	\$ 15,000.00
01-00-230-307	01-230-4441	Administrative Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-308	01-230-4350	Rent & Lease Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-309	01-230-4360	Insurance & Bonds	\$ 8,766.29	\$ 15,750.00	\$ 21,750.00	\$ 21,500.00	\$ 23,000.00
01-00-230-310	TBD	Architectural & Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-311	TBD	Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-312	01-230-4370	Other Contractual Services	\$ 290,848.08	\$ 309,755.00	\$ 320,000.00	\$ 350,000.00	\$ 368,000.00
01-00-230-401	01-230-4410	Books, Subscriptions, & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund Detail by Budget Line Item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
			Audited	Audited	Final Budget	Final Budget	Proposed
01-00-230-402	01-230-4330	Public Relations (Events, Notices, & Other)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-403	01-230-4455	Office & Administrative Supplies (General)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-404	01-230-4445	Operating Equipment & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-405	01-230-4456	Equip./Supplies purchased w/ Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-406	01-230-4457	Equip./Supplies purchased w/ Donations	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-407	01-230-4470	Motor Fuel & Lubricants	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-408	01-230-4321	Construction/Building/Abatement Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-409	TBD	Miscellaneous Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-410	01-230-4645	Furniture & Fixtures (Non-Capital)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-501	01-230-4535	Travel, Training, & Meals Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-502	01-230-4550	Promotional Materials & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-503	TBD	Refunds, Late Fees, & Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-504	TBD	Claims, Judgments, & Collections Costs	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-505	TBD	Grants & Outside Agencies (Misc. Costs)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-506	TBD	Special Revenue Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-601	01-230-4610	Capital Outlay - Land (purchases)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-602	01-230-4620	Capital Outlay - Building & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-603	01-230-4630	Capital Outlay - Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-604	01-230-4640	Capital Outlay - Furniture & Equipment	\$ 29,158.85	\$ 153,000.00	\$ -	\$ -	\$ -
01-00-230-605	01-230-4650	Capital Outlay - Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-230-606	01-230-4660	Capital Outlay - Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 343,551.36	\$ 495,080.00	\$ 359,250.00	\$ 392,500.00	\$ 412,000.00
		240 - Animal Control					
01-00-240-101	01-240-4110	FT Salaried Employees	\$ 38,466.20	\$ 33,250.00	\$ 43,000.00	\$ 44,680.00	\$ 47,100.00
01-00-240-102	TBD	FT Weekly/Hourly Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-103	TBD	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-104	01-240-4115	Employee Overtime Pay	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
01-00-240-105	01-240-4190	Employee Training Incentive	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-106	TBD	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-107	01-240-4160	Employee Uniforms	\$ 296.43	\$ 650.00	\$ 650.00	\$ 720.00	\$ 750.00
01-00-240-201	01-240-4210	Medical & Dental Insurance	\$ 8,307.20	\$ 6,750.00	\$ 11,325.00	\$ 11,325.00	\$ 11,500.00
01-00-240-202	01-240-4220	Social Security (FICA)	\$ 2,368.00	\$ 2,075.00	\$ 2,750.00	\$ 2,835.00	\$ 2,990.00
01-00-240-203	01-240-4222	Medicare Tax	\$ 553.73	\$ 485.00	\$ 650.00	\$ 665.00	\$ 700.00
01-00-240-204	01-240-4230	Worker's Compensation	\$ 235.79	\$ 450.00	\$ 275.00	\$ 275.00	\$ 350.00
01-00-240-205	01-240-4225	Unemployment Insurance	\$ 450.61	\$ 500.00	\$ 100.00	\$ 550.00	\$ 600.00
01-00-240-206	01-240-4260	Retirement	\$ 10,355.55	\$ 2,650.00	\$ 8,700.00	\$ 8,700.00	\$ 8,960.00
01-00-240-207	TBD	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-301	01-240-4310	Advertising, Duplicating, & Printing Services	\$ 294.95	\$ 500.00	\$ 250.00	\$ 500.00	\$ 700.00
01-00-240-302	01-240-4320	Professional, Technical, & Other Services	\$ 106.68	\$ 500.00	\$ 525.00	\$ 700.00	\$ 1,000.00
01-00-240-303	01-240-4450	Equipment Repair & Maintenance	\$ -	\$ 500.00	\$ 1,200.00	\$ 600.00	\$ 500.00
01-00-240-304	01-240-4335	Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ 1,400.00	\$ 3,500.00
01-00-240-305	01-240-4460	Building Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-306	01-240-4340	Telephone & Utilities Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-307	01-240-4441	Administrative Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-308	01-240-4350	Rent & Lease Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-309	01-240-4360	Insurance & Bonds	\$ 750.00	\$ 1,500.00	\$ 1,500.00	\$ 1,100.00	\$ 1,600.00
01-00-240-310	TBD	Architectural & Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-311	TBD	Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-312	01-240-4370	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-401	01-240-4410	Books, Subscriptions, & Memberships	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00
01-00-240-402	01-240-4330	Public Relations (Events, Notices, & Other)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-403	01-240-4455	Office & Administrative Supplies (General)	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
01-00-240-404	01-240-4445	Operating Equipment & Supplies	\$ 257.87	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,700.00
01-00-240-405	01-240-4456	Equip./Supplies purchased w/ Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-406	01-240-4457	Equip./Supplies purchased w/ Donations	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-407	01-240-4470	Motor Fuel & Lubricants	\$ 2,241.99	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
01-00-240-408	01-240-4321	Construction/Building/Abatement Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-409	TBD	Miscellaneous Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-410	01-240-4645	Furniture & Fixtures (Non-Capital)	\$ -	\$ -	\$ -	\$ -	\$ 800.00
01-00-240-501	01-240-4535	Travel, Training, & Meals Expenses	\$ -	\$ 750.00	\$ 575.00	\$ 1,550.00	\$ 3,000.00
01-00-240-502	01-240-4550	Promotional Materials & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-503	TBD	Refunds, Late Fees, & Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-504	TBD	Claims, Judgments, & Collections Costs	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-505	TBD	Grants & Outside Agencies (Misc. Costs)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-506	TBD	Special Revenue Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-601	01-240-4610	Capital Outlay - Land (purchases)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-602	01-240-4620	Capital Outlay - Building & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-603	01-240-4630	Capital Outlay - Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-604	01-240-4640	Capital Outlay - Furniture & Equipment	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
01-00-240-605	01-240-4650	Capital Outlay - Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-606	01-240-4660	Capital Outlay - Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 64,685.00	\$ 54,810.00	\$ 76,750.00	\$ 86,600.00	\$ 95,000.00

General Fund Detail by Budget Line item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
			Audited	Audited	Final Budget	Final Budget	Proposed
250 - Building & Codes Enforcement							
01-00-250-101	01-250-4110	FT Salaried Employees	\$ 43,099.52	\$ 51,000.00	\$ 55,250.00	\$ 53,766.00	\$ 55,500.00
01-00-250-102	TBD	FT Weekly/Hourly Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-103	TBD	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-104	01-250-4115	Employee Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ 500.00
01-00-250-105	01-250-4190	Employee Training Incentive	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-106	TBD	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-107	01-250-4160	Employee Uniforms	\$ 1,637.68	\$ 650.00	\$ 650.00	\$ 650.00	\$ 650.00
01-00-250-201	01-250-4210	Medical & Dental Insurance	\$ 1,473.78	\$ 11,500.00	\$ 6,500.00	\$ 10,000.00	\$ 10,000.00
01-00-250-202	01-250-4220	Social Security (FICA)	\$ 2,670.11	\$ 3,250.00	\$ 3,425.00	\$ 3,334.00	\$ 3,480.00
01-00-250-203	01-250-4222	Medicare Tax	\$ 624.48	\$ 750.00	\$ 800.00	\$ 780.00	\$ 810.00
01-00-250-204	01-250-4230	Worker's Compensation	\$ 236.37	\$ 625.00	\$ 610.00	\$ 650.00	\$ 650.00
01-00-250-205	01-250-4225	Unemployment Insurance	\$ 506.44	\$ 1,300.00	\$ 100.00	\$ 646.00	\$ 670.00
01-00-250-206	01-250-4260	Retirement	\$ 8,350.77	\$ -	\$ 11,000.00	\$ 10,000.00	\$ 10,340.00
01-00-250-207	TBD	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-301	01-250-4310	Advertising, Duplicating, & Printing Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-302	01-250-4320	Professional, Technical, & Other Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-303	01-250-4450	Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-304	01-250-4335	Vehicle Repair & Maintenance	\$ 605.54	\$ 1,500.00	\$ 750.00	\$ 750.00	\$ 750.00
01-00-250-305	01-250-4460	Building Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-306	01-250-4340	Telephone & Utilities Expenses	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
01-00-250-307	01-250-4441	Administrative Expenses	\$ 1,664.19	\$ 2,850.00	\$ 1,750.00	\$ 7,500.00	\$ 7,500.00
01-00-250-308	01-250-4350	Rent & Lease Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-309	01-250-4360	Insurance & Bonds	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00	\$ 1,600.00	\$ -
01-00-250-310	TBD	Architectural & Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-311	TBD	Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-312	01-250-4370	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-401	01-250-4410	Books, Subscriptions, & Memberships	\$ -	\$ 125.00	\$ 265.00	\$ 250.00	\$ 250.00
01-00-250-402	01-250-4330	Public Relations (Events, Notices, & Other)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-403	01-250-4455	Office & Administrative Supplies (General)	\$ 368.17	\$ 650.00	\$ 500.00	\$ 500.00	\$ 500.00
01-00-250-404	01-250-4445	Operating Equipment & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-405	01-250-4456	Equip./Supplies purchased w/ Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-406	01-250-4457	Equip./Supplies purchased w/ Donations	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-407	01-250-4470	Motor Fuel & Lubricants	\$ 816.88	\$ 950.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
01-00-250-408	01-250-4321	Construction/Building/Abatement Materials	\$ -	\$ 12,560.00	\$ 12,000.00	\$ 10,000.00	\$ 15,000.00
01-00-250-409	TBD	Miscellaneous Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-410	01-250-4645	Furniture & Fixtures (Non-Capital)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-501	01-250-4535	Travel, Training, & Meals Expenses	\$ -	\$ 750.00	\$ 1,250.00	\$ 1,500.00	\$ 2,000.00
01-00-250-502	01-250-4550	Promotional Materials & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-503	TBD	Refunds, Late Fees, & Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-504	TBD	Claims, Judgments, & Collections Costs	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-505	TBD	Grants & Outside Agencies (Misc. Costs)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-506	TBD	Special Revenue Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-601	01-250-4610	Capital Outlay - Land (purchases)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-602	01-250-4620	Capital Outlay - Building & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-603	01-250-4630	Capital Outlay - Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-604	01-250-4640	Capital Outlay - Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-605	01-250-4650	Capital Outlay - Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-250-606	01-250-4660	Capital Outlay - Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 63,553.93	\$ 91,460.00	\$ 98,850.00	\$ 103,426.00	\$ 110,100.00
Subtotal [52000] Public Safety			\$ 3,923,619.46	\$ 3,903,415.00	\$ 4,234,850.00	\$ 4,439,650.00	\$ 4,705,500.00
Subgroup : [54000]							
Public Works							
300 - Roads and Grounds							
01-00-300-101	01-300-4110	FT Salaried Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-102	TBD	FT Weekly/Hourly Employees	\$ 144,471.39	\$ 145,250.00	\$ 151,000.00	\$ 158,960.00	\$ 178,600.00
01-00-300-103	TBD	Part-Time Employees	\$ -	\$ -	\$ 16,500.00	\$ 17,000.00	\$ -
01-00-300-104	01-300-4115	Employee Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
01-00-300-105	01-300-4190	Employee Training Incentive	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-106	TBD	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-107	01-300-4160	Employee Uniforms	\$ 262.50	\$ 1,000.00	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00
01-00-300-201	01-300-4210	Medical & Dental Insurance	\$ 31,745.17	\$ 34,250.00	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00
01-00-300-202	01-300-4220	Social Security (FICA)	\$ 8,230.90	\$ 9,000.00	\$ 10,500.00	\$ 10,910.00	\$ 11,385.00
01-00-300-203	01-300-4222	Medicare Tax	\$ 1,925.03	\$ 2,100.00	\$ 2,500.00	\$ 2,552.00	\$ 2,665.00
01-00-300-204	01-300-4230	Worker's Compensation	\$ 2,272.85	\$ 2,100.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
01-00-300-205	01-300-4225	Unemployment Insurance	\$ 1,664.27	\$ 2,150.00	\$ 225.00	\$ 2,112.00	\$ 2,210.00
01-00-300-206	01-300-4260	Retirement	\$ 37,586.06	\$ 25,000.00	\$ 20,000.00	\$ 30,000.00	\$ 33,260.00
01-00-300-207	TBD	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-301	01-300-4310	Advertising, Duplicating, & Printing Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-302	01-300-4320	Professional, Technical, & Other Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-303	01-300-4450	Equipment Repair & Maintenance	\$ 19,411.81	\$ 19,750.00	\$ 20,000.00	\$ 19,055.00	\$ 20,000.00
01-00-300-304	01-300-4335	Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-305	01-300-4460	Building Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-306	01-300-4340	Telephone & Utilities Expenses	\$ 12,244.28	\$ 12,000.00	\$ 12,000.00	\$ 50,000.00	\$ 50,000.00
01-00-300-307	01-300-4441	Administrative Expenses	\$ 1,794.58	\$ 2,025.00	\$ 1,775.00	\$ 1,500.00	\$ 1,500.00
01-00-300-308	01-300-4350	Rent & Lease Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-309	01-300-4360	Insurance & Bonds	\$ 13,851.88	\$ 10,000.00	\$ 12,250.00	\$ 66,570.00	\$ 62,500.00
01-00-300-310	TBD	Architectural & Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-311	TBD	Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund Detail by Budget Line Item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
			Audited	Audited	Final Budget	Final Budget	Proposed
01-00-300-312	01-300-4370	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-401	01-300-4410	Books, Subscriptions, & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-402	01-300-4330	Public Relations (Events, Notices, & Other)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-403	01-300-4455	Office & Administrative Supplies (General)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-404	01-300-4445	Operating Equipment & Supplies	\$ 9,434.24	\$ 14,000.00	\$ 12,000.00	\$ 15,000.00	\$ 10,000.00
01-00-300-405	01-300-4456	Equip./Supplies purchased w/ Grant Funds	\$ 39,977.20	\$ 26,150.00	\$ 2,750.00	\$ 2,850.00	\$ -
01-00-300-406	01-300-4457	Equip./Supplies purchased w/ Donations	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-407	01-300-4470	Motor Fuel & Lubricants	\$ 17,025.56	\$ 15,000.00	\$ 12,000.00	\$ 10,000.00	\$ 10,000.00
01-00-300-408	01-300-4321	Construction/Building/Abatement Materials	\$ 826.78	\$ 1,605.00	\$ -	\$ -	\$ -
01-00-300-409	TBD	Miscellaneous Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-410	01-300-4645	Furniture & Fixtures (Non-Capital)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-501	01-300-4535	Travel, Training, & Meals Expenses	\$ 149.82	\$ 1,000.00	\$ 1,250.00	\$ 1,500.00	\$ 1,500.00
01-00-300-502	01-300-4550	Promotional Materials & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-503	TBD	Refunds, Late Fees, & Other Charges	\$ 2.00	\$ -	\$ -	\$ -	\$ -
01-00-300-504	TBD	Claims, Judgments, & Collections Costs	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-505	TBD	Grants & Outside Agencies (Misc. Costs)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-506	TBD	Special Revenue Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-601	01-300-4610	Capital Outlay - Land (purchases)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-602	01-300-4620	Capital Outlay - Building & Improvements	\$ -	\$ -	\$ -	\$ 7,150.00	\$ -
01-00-300-603	01-300-4630	Capital Outlay - Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-604	01-300-4640	Capital Outlay - Furniture & Equipment	\$ 34,078.16	\$ -	\$ -	\$ 17,850.00	\$ -
01-00-300-605	01-300-4650	Capital Outlay - Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-606	01-300-4660	Capital Outlay - Infrastructure	\$ -	\$ -	\$ -	\$ 527,212.00	\$ 1,108,692.00
			\$ 376,954.48	\$ 322,380.00	\$ 310,250.00	\$ 976,221.00	\$ 1,533,312.00
Subtotal [54000] Public Works			\$ 376,954.48	\$ 322,380.00	\$ 310,250.00	\$ 976,221.00	\$ 1,533,312.00
Subgroup : [57000]							
Culture & Recreation							
500 - Parks & Recreations							
01-00-500-101	01-500-4110	FT Salaried Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-102	TBD	FT Weekly/Hourly Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-103	TBD	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-104	01-500-4115	Employee Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-105	01-500-4190	Employee Training Incentive	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-106	TBD	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-107	01-500-4160	Employee Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-201	01-500-4210	Medical & Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-202	01-500-4220	Social Security (FICA)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-203	01-500-4222	Medicare Tax	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-204	01-500-4230	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-205	01-500-4225	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-206	01-500-4260	Retirement	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-207	TBD	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-301	01-500-4310	Advertising, Duplicating, & Printing Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-302	01-500-4320	Professional, Technical, & Other Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-303	01-500-4450	Equipment Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-304	01-500-4335	Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-305	01-500-4460	Building Repair & Maintenance	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 2,500.00
01-00-500-306	01-500-4340	Telephone & Utilities Expenses	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 2,000.00
01-00-500-307	01-500-4441	Administrative Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-308	01-500-4350	Rent & Lease Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-309	01-500-4360	Insurance & Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-310	TBD	Architectural & Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-311	TBD	Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-312	01-500-4370	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-401	01-500-4410	Books, Subscriptions, & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-402	01-500-4330	Public Relations (Events, Notices, & Other)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-403	01-500-4455	Office & Administrative Supplies (General)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-404	01-500-4445	Operating Equipment & Supplies	\$ 16,818.45	\$ 2,500.00	\$ 9,000.00	\$ 2,500.00	\$ 2,500.00
01-00-500-405	01-500-4456	Equip./Supplies purchased w/ Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-406	01-500-4457	Equip./Supplies purchased w/ Donations	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-407	01-500-4470	Motor Fuel & Lubricants	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-408	01-500-4321	Construction/Building/Abatement Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-409	TBD	Miscellaneous Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-410	01-500-4645	Furniture & Fixtures (Non-Capital)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-501	01-500-4535	Travel, Training, & Meals Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-502	01-500-4550	Promotional Materials & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-503	TBD	Refunds, Late Fees, & Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-504	TBD	Claims, Judgments, & Collections Costs	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-505	TBD	Grants & Outside Agencies (Misc. Costs)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-506	TBD	Special Revenue Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-601	01-500-4610	Capital Outlay - Land (purchases)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-602	01-500-4620	Capital Outlay - Building & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-603	01-500-4630	Capital Outlay - Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-604	01-500-4640	Capital Outlay - Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-605	01-500-4650	Capital Outlay - Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-606	01-500-4660	Capital Outlay - Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 16,818.45	\$ 2,500.00	\$ 9,000.00	\$ 10,500.00	\$ 7,000.00

General Fund Detail by Budget Line Item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
			Audited	Audited	Final Budget	Final Budget	Proposed
510 - Community Center							
01-00-510-101	01-510-4110	FT Salaried Employees	\$ 181,045.38	\$ 167,500.00	\$ 95,100.00	\$ 98,005.00	\$ 164,370.00
01-00-510-102	TBD	FT Weekly/Hourly Employees	\$ -	\$ -	\$ 78,100.00	\$ 89,570.00	\$ -
01-00-510-103	TBD	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-104	01-510-4115	Employee Overtime Pay	\$ -	\$ -	\$ 1,800.00	\$ 2,060.00	\$ 2,000.00
01-00-510-105	01-510-4190	Employee Training Incentive	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-106	TBD	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-107	01-510-4160	Employee Uniforms	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
01-00-510-201	01-510-4210	Medical & Dental Insurance	\$ 26,449.41	\$ 23,500.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
01-00-510-202	01-510-4220	Social Security (FICA)	\$ 10,686.90	\$ 10,500.00	\$ 10,750.00	\$ 11,760.00	\$ 10,330.00
01-00-510-203	01-510-4222	Medicare Tax	\$ 2,499.37	\$ 2,450.00	\$ 2,500.00	\$ 2,750.00	\$ 2,500.00
01-00-510-204	01-510-4230	Worker's Compensation	\$ 654.80	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
01-00-510-205	01-510-4225	Unemployment Insurance	\$ 2,052.84	\$ 2,150.00	\$ 250.00	\$ 2,275.00	\$ 2,000.00
01-00-510-206	01-510-4260	Retirement	\$ 32,525.38	\$ 30,500.00	\$ 34,000.00	\$ 35,000.00	\$ 31,000.00
01-00-510-207	TBD	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-301	01-510-4310	Advertising, Duplicating, & Printing Services	\$ -	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00
01-00-510-302	01-510-4320	Professional, Technical, & Other Services	\$ 36.00	\$ 2,000.00	\$ 1,500.00	\$ 3,500.00	\$ 5,000.00
01-00-510-303	01-510-4450	Equipment Repair & Maintenance	\$ 29,311.29	\$ 27,000.00	\$ 10,000.00	\$ 10,000.00	\$ 7,500.00
01-00-510-304	01-510-4335	Vehicle Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-305	01-510-4460	Building Repair & Maintenance	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
01-00-510-306	01-510-4340	Telephone & Utilities Expenses	\$ 45,536.44	\$ 43,000.00	\$ 35,000.00	\$ 48,500.00	\$ 55,000.00
01-00-510-307	01-510-4441	Administrative Expenses	\$ 7,084.29	\$ 8,500.00	\$ 8,500.00	\$ 10,000.00	\$ 5,000.00
01-00-510-308	01-510-4350	Rent & Lease Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-309	01-510-4360	Insurance & Bonds	\$ 23,852.99	\$ 53,000.00	\$ 79,250.00	\$ 45,000.00	\$ 47,000.00
01-00-510-310	TBD	Architectural & Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-311	TBD	Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-312	01-510-4370	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-401	01-510-4410	Books, Subscriptions, & Memberships	\$ -	\$ -	\$ -	\$ 580.00	\$ 500.00
01-00-510-402	01-510-4330	Public Relations (Events, Notices, & Other)	\$ -	\$ 4,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
01-00-510-403	01-510-4455	Office & Administrative Supplies (General)	\$ 12,273.98	\$ -	\$ 7,500.00	\$ 10,000.00	\$ 7,800.00
01-00-510-404	01-510-4445	Operating Equipment & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-405	01-510-4456	Equip./Supplies purchased w/ Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-406	01-510-4457	Equip./Supplies purchased w/ Donations	\$ 904.48	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 2,000.00
01-00-510-407	01-510-4470	Motor Fuel & Lubricants	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-408	01-510-4321	Construction/Building/Abatement Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-409	TBD	Miscellaneous Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-410	01-510-4645	Furniture & Fixtures (Non-Capital)	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -
01-00-510-501	01-510-4535	Travel, Training, & Meals Expenses	\$ 710.28	\$ -	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
01-00-510-502	01-510-4550	Misc. Promotional Materials & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-503	TBD	Refunds, Late Fees, & Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-504	TBD	Claims, Judgments, & Collections Costs	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-505	TBD	Grants & Outside Agencies (Misc. Costs)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-506	TBD	Special Revenue Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-601	01-510-4610	Capital Outlay - Land (purchases)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-602	01-510-4620	Capital Outlay - Building & Improvements	\$ 42,913.72	\$ 739,250.00	\$ -	\$ 20,000.00	\$ -
01-00-510-603	01-510-4630	Capital Outlay - Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-604	01-510-4640	Capital Outlay - Furniture & Equipment	\$ -	\$ 58,075.00	\$ -	\$ -	\$ -
01-00-510-605	01-510-4650	Capital Outlay - Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-606	01-510-4660	Capital Outlay - Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 418,537.55	\$ 1,178,425.00	\$ 406,250.00	\$ 446,000.00	\$ 392,000.00
Subtotal [57000] Culture & Recreation			\$ 435,356.00	\$ 1,180,925.00	\$ 415,250.00	\$ 456,500.00	\$ 399,000.00
Subgroup : [59000]							
Principal Retirement							
01-00-100-701		Principal on Bonds (lawsuit)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-703		Note Principal	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-705		Capital Lease Payment (EMS & PW)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-200-703		Note Principal (Police)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-703		Note Principal (Fire)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-240-705		Capital Lease Payments (Animal Control)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-300-705		Capital Lease Payments (Roads & Grounds)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-500-705		Capital Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-701		Principal on Bonds (Community Center)	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [59000] Principal Retirement			\$ -	\$ -	\$ -	\$ -	\$ -
Subgroup : [59100]							
Interest and Fiscal Charges							
01-00-100-702		Interest on Bonds (lawsuit)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-704		Note Interest	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-100-705		Interest on Lease (EMS & PW)	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-220-704		Note Interest	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-510-702		Interest on Bonds (Comm Center)	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [59100] Interest and Fiscal Charges			\$ -	\$ -	\$ -	\$ -	\$ -

[illegible]

Water Department Detail by Budget Line Item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
OLD Chart-of-Accounts	NEW Chart-of-Accounts		Audited	Audited	Final Budget	Final Budget	Proposed
		Water Department - Revenues					
Subgroup : [45000]		Charges for Services - Water					
03-400-00-000-000	03-000-3000	REVENUES (CONTROL)					
03-461-01-000-000	03-000-3489	Residential Customers	\$ (1,251,061.26)	\$ (1,420,000.00)	\$ (1,432,455.00)	\$ (1,493,500.00)	\$ (1,505,000.00)
03-461-02-000-000	03-000-3486	Comm Cust w/ Sales Tax	\$ (462,347.88)	\$ (475,000.00)	\$ (488,000.00)	\$ (450,000.00)	\$ (515,000.00)
03-461-03-000-000	03-000-3487	Comm Cust w/ no Sales Tax	\$ (51,188.34)	\$ (65,000.00)	\$ (66,000.00)	\$ (68,000.00)	\$ (45,000.00)
03-461-04-000-000	03-000-3488	Bulk Sales, hydrant, etc.	\$ -	\$ -	\$ -	\$ -	\$ -
03-461-05-000-000	03-000-3497	Utility Rate Sales (WWTP)	\$ (11,523.69)	\$ (11,800.00)	\$ (15,000.00)	\$ (15,000.00)	\$ (12,500.00)
03-461-06-000-000	03-000-3498	PCI Collections	\$ -	\$ -	\$ -	\$ -	\$ -
03-471-27-000-000	03-000-3446	Storm Drain (Stormwater fee)	\$ (207,293.61)	\$ (52,000.00)	\$ (253,000.00)	\$ (145,000.00)	\$ (150,000.00)
03-675-13-000-000	03-000-3410	Customer Refund	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [45000] Charges for Services - Water			\$ (1,983,414.78)	\$ (2,023,800.00)	\$ (2,254,455.00)	\$ (2,171,500.00)	\$ (2,227,500.00)
			17.92%	2.00%	10.23%	-3.82%	2.51%
Subgroup : [45050]		Charges for Services - Sanitation					
03-471-22-000-000	03-000-3499	Trash Collection Fees	\$ (47,520.83)	\$ (50,000.00)	\$ (48,000.00)	\$ (50,000.00)	\$ (50,000.00)
Subtotal [45050] Charges for Services - Sanitation			\$ (47,520.83)	\$ (50,000.00)	\$ (48,000.00)	\$ (50,000.00)	\$ (50,000.00)
Subgroup : [45900]		Misc Operating Revenues					
03-300-00-000-000	03-000-3000	REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
03-300-MEMO-BB-AJE	03-000-9999	Borland Benefield Memo Account (True-up Acct)	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [45900] Misc Operating Revenues			\$ -	\$ -	\$ -	\$ -	\$ -
Subgroup : [48500]		Customer Contributions					
03-471-13-000-000	03-000-3485	New Connection Fees	\$ (91,890.00)	\$ (85,000.00)	\$ (90,000.00)	\$ (85,000.00)	\$ (85,000.00)
03-471-16-000-000	03-000-3483	Water Tap/Access Fees	\$ (1,500.00)	\$ (26,500.00)	\$ (30,000.00)	\$ (10,000.00)	\$ (15,000.00)
03-471-17-000-000	03-000-3460	Construction meter	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [48500] Customer Contributions			\$ (93,390.00)	\$ (111,500.00)	\$ (120,000.00)	\$ (95,000.00)	\$ (100,000.00)
			\$ (2,124,325.61)	\$ (2,185,300.00)	\$ (2,422,455.00)	\$ (2,316,500.00)	\$ (2,377,500.00)
		Water Department	18.04%	2.79%	9.79%	-4.57%	2.57%
Subgroup : [46500]		Interest and Investment revenue					
03-419-01-000-000	03-000-3630	Interest	\$ (1,893.54)	\$ (3,250.00)	\$ (3,250.00)	\$ (20,000.00)	\$ (30,000.00)
Subtotal [46500] Interest and Investment revenue			\$ (1,893.54)	\$ (3,250.00)	\$ (3,250.00)	\$ (20,000.00)	\$ (30,000.00)
Subgroup : [47000]		Miscellaneous Revenue					
03-471-01-000-000	03-000-3444	Late/Penalty/Reconnection Fees	\$ (151,749.85)	\$ (180,000.00)	\$ (175,000.00)	\$ (150,000.00)	\$ (155,000.00)
03-471-02-000-000	03-000-3493	PRECC Bill Collections	\$ -	\$ -	\$ -	\$ -	\$ -
03-471-03-000-000	03-000-3860*	Cell Phone/Twr Rent	\$ -	\$ -	\$ -	\$ -	\$ -
03-471-04-000-000	03-000-3447	HWEA Collections Fee	\$ (23,358.07)	\$ (24,500.00)	\$ (26,500.00)	\$ (35,000.00)	\$ (33,000.00)
03-471-05-000-000	03-000-3442	Reservation Fees	\$ -	\$ -	\$ -	\$ -	\$ -
03-471-06-000-000	03-000-3482	Line Inspection Fees	\$ -	\$ -	\$ -	\$ -	\$ -
03-471-07-000-000	03-000-3481	County Service Fee	\$ (6,564.50)	\$ (5,500.00)	\$ (6,500.00)	\$ (6,500.00)	\$ (6,000.00)
03-471-08-000-000	03-000-3406	Planning Review Fees	\$ -	\$ -	\$ -	\$ -	\$ -
03-471-11-000-000	03-000-3448	Returned Check Fee	\$ (4,800.00)	\$ (5,500.00)	\$ (6,500.00)	\$ (7,000.00)	\$ (5,000.00)
03-471-12-000-000	03-000-3404	On to Clean	\$ -	\$ -	\$ -	\$ -	\$ -
03-471-15-000-000	03-000-3456	Const meter overage	\$ -	\$ -	\$ -	\$ -	\$ -
03-471-18-000-000	03-000-3455	Trip Charge	\$ (1,570.00)	\$ (500.00)	\$ (3,475.00)	\$ -	\$ (1,000.00)
03-471-19-000-000	03-000-3465	Svc Fee/Labor	\$ (8,660.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	\$ (5,000.00)
03-471-20-000-000	03-000-3466	Svc Fee/Labor (Billed ONLY)	\$ (8,987.15)	\$ (10,000.00)	\$ (10,000.00)	\$ (5,000.00)	\$ (5,000.00)
03-471-21-000-000	03-000-3470	Photo Copy/Bill	\$ -	\$ -	\$ -	\$ -	\$ -
03-471-26-000-000	03-000-3443	Fire Protection Utility Service Fee	\$ -	\$ -	\$ -	\$ -	\$ -
03-474-01-000-000	03-000-3480	Insurance reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
03-474-03-000-000	03-000-3690	Misc	\$ (5,382.77)	\$ (5,000.00)	\$ (6,000.00)	\$ (30,000.00)	\$ (20,000.00)
03-474-04-000-000	03-000-3490	Meter-Boxes-Yokes	\$ (96.00)	\$ (30,000.00)	\$ (30,000.00)	\$ (30,000.00)	\$ (20,000.00)
03-474-08-000-000	03-000-3479	Parts Billed	\$ (15,494.68)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (45,000.00)
Subtotal [47000] Miscellaneous Revenue			\$ (226,661.02)	\$ (296,000.00)	\$ (298,975.00)	\$ (298,500.00)	\$ (295,000.00)
Subgroup : [48700]		Operating Grants and Contributions					
03-474-07-000-000	03-000-3339	GRANTS	\$ -	\$ (268,000.00)	\$ (1,268,000.00)	\$ (1,435,745.00)	\$ (472,324.00)
Subtotal [48700] Operating Grants and Contributions			\$ -	\$ (268,000.00)	\$ (1,268,000.00)	\$ (1,435,745.00)	\$ (472,324.00)
Subgroup : [59800]		Gain/Loss on Sale of Capital Assets					
Subtotal [59800] Gain/Loss on Sale of Capital Assets							
03-470-09-000-000	03-000-3886	Gain on Sale/Sale of Property	\$ -	\$ (10,000.00)	\$ -	\$ -	\$ -
Subgroup : [61500]		Capital Contributions					
4900	03-000-3881	Capital contributions - grants	\$ -	\$ -	\$ -	\$ (8,847,680.00)	\$ (9,161,496.00)
4910	TBD	Capital contributions - customers	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [61500] Capital Contributions							
Subgroup : [61000]		Transfers In					
03-300-00-380-000	03-000-3810	Transfers In	\$ -	\$ -	\$ (1,117,575.00)	\$ -	\$ -
03-300-00-380-001	03-000-3811	Transfers (In) Out	\$ -	\$ 300,000.00	\$ 300,000.00	\$ -	\$ -
Subtotal [61000] Transfers In			\$ -	\$ 300,000.00	\$ (817,575.00)	\$ -	\$ -
		Other Income	\$ (228,554.56)	\$ (277,250.00)	\$ (2,387,800.00)	\$ (10,601,925.00)	\$ (9,958,820.00)
		TOTAL REVENUE	\$ (2,352,880.17)	\$ (2,462,550.00)	\$ (4,810,255.00)	\$ (12,918,425.00)	\$ (12,336,320.00)

Water Department Detail by Budget Line item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
			Audited	Audited	Final Budget	Final Budget	Proposed
Water Department - Expenses							
Personal services							
Subgroup : [59300]							
03-601-01-000-000	03-700-4100	Payroll/Employees	\$ 553,795.69	\$ 555,000.00	\$ 617,500.00	\$ 686,870.00	\$ 729,800.00
03-601-02-000-000	03-700-4115	Employee Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ 10,500.00
03-601-04-000-000	03-700-4220	Social Security (FICA)	\$ 39,753.78	\$ 42,000.00	\$ 47,250.00	\$ 52,550.00	\$ 45,900.00
*split	03-700-4222	Medicare Tax	\$ -	\$ -	\$ -	\$ -	\$ 10,900.00
03-601-05-000-000	03-700-4225	Payroll Tax - Unemployment	\$ 6,331.96	\$ 6,500.00	\$ 1,000.00	\$ 8,250.00	\$ 8,890.00
03-604-01-000-000	03-700-4260	Employee Retirement	\$ 100,231.52	\$ 125,000.00	\$ 121,500.00	\$ 125,000.00	\$ 137,850.00
03-604-02-000-000	03-700-4535	Travel, Training & Meals	\$ 16,070.29	\$ 19,400.00	\$ 17,475.00	\$ 25,000.00	\$ 25,000.00
03-604-03-000-000	03-700-4215	Medical & Dental Insurance	\$ 95,471.94	\$ 115,000.00	\$ 99,500.00	\$ 110,000.00	\$ 115,000.00
03-604-04-000-000	03-700-4160	Uniforms	\$ 3,555.28	\$ 5,000.00	\$ 6,000.00	\$ 5,500.00	\$ 6,000.00
03-658-01-000-000	03-700-4230	Worker's Compensation	\$ 2,828.27	\$ 6,250.00	\$ 14,750.00	\$ 12,250.00	\$ 15,660.00
N/A	03-700-4180	Personal Use Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [59300] Personal services			\$ 818,038.73	\$ 874,150.00	\$ 924,975.00	\$ 1,025,420.00	\$ 1,105,500.00
			41.24%	43.19%	41.03%	47.22%	49.63%
Water Cost							
Subgroup : [59320]							
03-474-05-000-000	TBD	Logan Todd/98 b/sale	\$ -	\$ -	\$ -	\$ -	\$ -
03-600-00-000-000	N/A	WATER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
03-610-03-000-000	03-700-4325	Logan Todd Water Payment	\$ 1,075,537.40	\$ 760,500.00	\$ 770,000.00	\$ 840,000.00	\$ 900,000.00
03-675-15-000-000	03-700-4315	Sales Tax Collected	\$ -	\$ -	\$ -	\$ -	\$ 33,000.00
03-675-16-000-000	03-700-4820	School Tax Collected	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Subtotal [59320] Water Cost			\$ 1,075,537.40	\$ 760,500.00	\$ 770,000.00	\$ 840,000.00	\$ 993,000.00
			54.23%	37.58%	34.15%	38.68%	44.58%
Sanitation Expense							
Subgroup : [59330]							
03-675-14-000-000		Garbage Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [59330] Sanitation Expense			\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services							
Subgroup : [59335]							
03-620-11-000-000	03-700-4310	Printing Fees/Bills	\$ -	\$ -	\$ -	\$ -	\$ -
03-635-02-000-000	03-700-4320	Professional Technical & Other Fees:	\$ 32,860.01	\$ 69,750.00	\$ 283,205.00	\$ 125,000.00	\$ 130,000.00
N/A	03-700-4320	Lab Fees	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	03-700-4320	Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	03-700-4320	IT & Website	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	03-700-4320	Audit	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	03-700-4320	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [59335] Contractual Services			\$ 32,860.01	\$ 69,750.00	\$ 283,205.00	\$ 125,000.00	\$ 130,000.00
Other Supplies and expenses							
Subgroup : [59340]							
03-620-06-000-000	03-700-4455	Supplies/Small Parts (wt)	\$ 134,543.75	\$ 35,000.00	\$ 35,000.00	\$ 55,000.00	\$ 55,000.00
03-620-07-000-000	03-700-4495	Replacement Meters	\$ -	\$ 175,000.00	\$ 93,000.00	\$ 125,000.00	\$ 125,000.00
Subtotal [59340] Other Supplies and expenses			\$ 134,543.75	\$ 210,000.00	\$ 128,000.00	\$ 180,000.00	\$ 180,000.00
Office and Administrative							
Subgroup : [59345]							
03-615-01-000-000	03-700-4340	Office Utilities	\$ 20,300.14	\$ 24,000.00	\$ 23,000.00	\$ 25,000.00	\$ 30,000.00
03-620-01-000-000	03-700-4570	Postage	\$ 12,318.75	\$ 12,000.00	\$ 12,000.00	\$ 18,000.00	\$ 20,000.00
03-620-03-000-000	03-700-4440	Office Supplies	\$ 6,152.59	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
03-635-01-000-000	03-700-4410	Dues, Subscriptions & Membership	\$ 9,658.63	\$ 8,500.00	\$ 9,000.00	\$ 10,000.00	\$ 15,000.00
03-635-06-000-000	03-700-4465	Maint & Repairs	\$ 3,907.84	\$ -	\$ 4,000.00	\$ 5,000.00	\$ 12,000.00
03-641-01-000-000	03-700-4350	Rent PW Bldg - Loan	\$ -	\$ -	\$ -	\$ -	\$ -
03-657-01-000-000	03-700-4360	INSURANCE - GENERAL LIAB	\$ 30,291.70	\$ 75,000.00	\$ 142,500.00	\$ 145,000.00	\$ 150,000.00
03-675-02-000-000	03-700-4525	Bank Svc Fees/Charges	\$ 28,255.14	\$ 17,500.00	\$ 17,500.00	\$ 2,500.00	\$ 1,000.00
03-675-09-000-000	03-700-4440	Office Miscellaneous	\$ 1,632.14	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00
Subtotal [59345] Office and Administrative			\$ 110,516.93	\$ 148,000.00	\$ 218,500.00	\$ 216,500.00	\$ 239,000.00
Repairs and Maintenance							
Subgroup : [59350]							
03-615-02-000-000	03-700-4460	Ft Camp Booster Pump	\$ -	\$ -	\$ -	\$ -	\$ -
03-615-03-000-000	03-700-4460	41A So Tower	\$ -	\$ -	\$ -	\$ -	\$ -
03-615-04-000-000	03-700-4460	41A No Tower	\$ -	\$ -	\$ -	\$ -	\$ -
03-615-07-000-000	03-700-4460	Office W/House	\$ -	\$ -	\$ -	\$ -	\$ -
03-615-08-000-000	03-700-4460	Hensley Water Tower	\$ -	\$ -	\$ -	\$ -	\$ -
03-642-00-000-000	03-700-4355	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
03-650-01-000-000	03-700-4335	Vehicle Repair/Maint (wt)	\$ 14,414.06	\$ 15,000.00	\$ 18,000.00	\$ 15,000.00	\$ 15,000.00
03-650-03-000-000	03-700-4470	Vehicle/Fuel	\$ 20,458.63	\$ 20,000.00	\$ 18,000.00	\$ 20,000.00	\$ 25,000.00
03-650-04-000-000	TBD	Vehicle/Repair - City	\$ -	\$ -	\$ -	\$ -	\$ -
03-656-00-000-000	TBD	INSURANCE VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ -
03-675-20-000-000	TBD	Misc (WT)	\$ -	\$ -	\$ -	\$ -	\$ -
03-681-01-000-000	03-700-4645	Equipment & Office Furniture (Non-Capitalized)	\$ 34,307.80	\$ -	\$ -	\$ -	\$ -
03-681-02-000-000	*See Capital Outlay Accts	*Building	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [59350] Repairs and Maintenance			\$ 69,180.49	\$ 35,000.00	\$ 36,000.00	\$ 35,000.00	\$ 40,000.00
Utilities							
Subgroup : [59370]							
03-632-03-000-000	TBD	Utility Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [59370] Utilities			\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation							
Subgroup : [59410]							
03-690-00-000-000	05-000-4604	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [59410] Depreciation			\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Expense							
Subgroup : [59420]							
03-00-670-001	03-700-4590	Bad Debt Expense	\$ -	\$ 29,500.00	\$ -	\$ -	\$ -
Subtotal [59420] Bad Debt Expense			\$ -	\$ 29,500.00	\$ -	\$ -	\$ -
Operating Expenses							
			\$ 2,240,677.31	\$ 2,126,900.00	\$ 2,360,680.00	\$ 2,421,920.00	\$ 2,687,500.00

Water Department Detail by Budget Line Item			6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027
			Audited	Audited	Final Budget	Final Budget	Proposed
Water Department							
Subgroup : [59100] Interest Expense							
03-680-02-000-000	03-700-4710	Principal on Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
	N/A	03-700-4720	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal [59100] Interest Expense			\$ -	\$ -	\$ -	\$ -	\$ -
Subgroup : [62000] Capital Outlay							
03-681-00-000-000	03-700-4600*	Capital Outlay					
Land (Acquisitions)	03-700-4610	N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings & Improvements	03-700-4620	Public Works Complex - Misc. Remodel Projects	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Land Improvements	03-700-4630	N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture & Equipment	03-700-4640	Generator, Dump Trailer, Badger Meter Changeover (for Tyler)	\$ -	\$ 15,650.00	\$ 13,000.00	\$ 6,500.00	\$ 43,000.00
Motor Vehicles	03-700-4650	NEW 2026 Ford F150 Utility Truck	\$ -	\$ 52,000.00	\$ 51,000.00	\$ 116,000.00	\$ 52,000.00
Infrastructure	03-700-4660	Water Tank @ Buc-ee's, Water Line Ext./Rep. (Less: ARPA, GRANT, & WWATERS)	\$ -	\$ -	\$ -	\$ 9,054,260.00	\$ 5,161,496.00
	03-700-4660	Water Tank @ Buc-ee's, Water Line Ext./Rep. (ARPA \$ Remainder)	\$ -	\$ -	\$ -	\$ 445,740.00	\$ -
	03-700-4660	Hwy-115 & Carneal Lane WE Project (KY GRANT Program)	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000.00
	03-700-4660	KY SR115 N & Carneal Ln WE & Tank Project (KY WWATERS Program)	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00
	03-700-4660	KIA Grant #21CWW034 - Commercial Meter Replacement (Completed FY2026)	\$ -	\$ 268,000.00	\$ 268,000.00	\$ 242,584.00	\$ -
	03-700-4660	KIA Grant #22CWW257 - Tractor, Backhoe, Service Truck, Dump Truck & Trailer	\$ -	\$ -	\$ 1,000,000.00	\$ 631,421.00	\$ 472,324.00
Subtotal [68100] Capital Outlay			\$ -	\$ 335,650.00	\$ 1,332,000.00	\$ 10,496,505.00	\$ 9,648,820.00
Total [EF1] Enterprise Fund 1							
Other Expenses			\$ -	\$ 335,650.00	\$ 1,332,000.00	\$ 10,496,505.00	\$ 9,648,820.00
TOTAL EXPENSE			\$ 2,240,677.31	\$ 2,462,550.00	\$ 3,692,680.00	\$ 12,918,425.00	\$ 12,336,320.00
NET (INCOME) LOSS			\$ (112,202.86)	\$ -	\$ (1,117,575.00)	\$ -	\$ -

FY2027 Capital Outlay Detail

Dept. Name	Dept. Code	Item Description	Amount \$	Funding Source	FUND
City Hall	100	* KLC Investment Plan	\$ 100,000.00	General Fund	FUND 01
			\$ 100,000.00	TOTAL CITY HALL	
Police	200	New C.A.D.S. System (Software)	\$ 11,000.00	General Fund	FUND 01
Police	200	New C.A.D.S. Computer (to support new software)	\$ 2,600.00	General Fund	FUND 01
Police	200	Laptop Computer Replacements (x 8)	\$ 16,000.00	General Fund	FUND 01
Police	200	Emergency Generator (purchase & installation)	\$ 19,000.00	General Fund	FUND 01
Police	200	New WatchGuard System Cameras (x 2)	\$ 21,000.00	General Fund	FUND 01
			\$ 69,600.00	TOTAL POLICE DEPT.	
Fire Dept	220	Pickup Truck (w/ Bed, Cab, & Upfitting)	\$ 72,000.00	General Fund	FUND 01
Fire Dept	220	Turnout Pants & Coats (x 10 sets)	\$ 35,000.00	General Fund	FUND 01
Fire Dept	220	Training Props	\$ 20,000.00	General Fund	FUND 01
Fire Dept	220	AEDs (new equipment for trucks)	\$ 8,100.00	General Fund	FUND 01
Fire Dept	220	Thermal Imagers	\$ 12,000.00	FY27 State Fire Aid Grant	FUND 01
Fire Dept	220	Extrication Equipment (Electric/Battery-operated)	\$ 48,000.00	General Fund	FUND 01
			\$ 195,100.00	TOTAL FIRE DEPT.	
Animal Control	240	TBD	\$ 5,000.00	General Fund	FUND 01
			\$ 5,000.00	TOTAL ANIMAL CONTROL	
Roads & Grounds	300	Resurface/Repave - Good Hope Cemetery Rd. (85% Grant)	\$ 205,000.00	KY Trans. Cabinet - L.A.R.P. Grant (85% Grant)	FUND 07
		* (General Fund Match - 15%)	\$ 36,020.00	* (General Fund Match - 15%)	FUND 01
Roads & Grounds	300	Resurface/Repave - Cameal Ln. (85% Grant)	\$ 260,000.00	KY Trans. Cabinet - L.A.R.P. Grant (85% Grant)	FUND 07
		* (General Fund Match - 15%)	\$ 45,292.00	* (General Fund Match - 15%)	FUND 01
Roads & Grounds	300	Resurface/Repave - Cooper Dr. (85% Grant)	\$ 28,000.00	KY Trans. Cabinet - L.A.R.P. Grant (85% Grant)	FUND 07
		* (General Fund Match - 15%)	\$ 4,136.00	* (General Fund Match - 15%)	FUND 01
Roads & Grounds	300	Resurface/Repave - Arrow Cir. (85% Grant)	\$ 28,000.00	KY Trans. Cabinet - L.A.R.P. Grant (85% Grant)	FUND 07
		* (General Fund Match - 15%)	\$ 4,136.00	* (General Fund Match - 15%)	FUND 01
Roads & Grounds	300	Resurface/Repave - Linda Dr. (85% Grant)	\$ 28,000.00	KY Trans. Cabinet - L.A.R.P. Grant (85% Grant)	FUND 07
		* (General Fund Match - 15%)	\$ 4,136.00	* (General Fund Match - 15%)	FUND 01
Roads & Grounds	300	Resurface/Repave - Bumpus Mill Rd. (85% Grant)	\$ 151,000.00	KY Trans. Cabinet - L.A.R.P. Grant (85% Grant)	FUND 07
		* (General Fund Match - 15%)	\$ 25,748.00	* (General Fund Match - 15%)	FUND 01
Roads & Grounds	300	Resurface/Repave - Hugh Hunter Rd. (85% Grant)	\$ 246,000.00	KY Trans. Cabinet - L.A.R.P. Grant (85% Grant)	FUND 07
		* (General Fund Match - 15%)	\$ 43,224.00	* (General Fund Match - 15%)	FUND 01
			\$ 1,108,692.00	TOTAL ROADS & GROUNDS	
Community Center	510	N/A	\$ -	General Fund	FUND 01
			\$ -	TOTAL COMMUNITY CENTER	
Water	700	Tractor & Equipment/Attachments	\$ 199,978.00	KIA Grant #22CWW257 (Remainder)	FUND 03
Water	700	Mini-Backhoe	\$ 77,000.00	KIA Grant #22CWW257 (Remainder)	FUND 03
Water	700	Portable Valve Exerciser Tool	\$ 19,000.00	KIA Grant #22CWW257 (Remainder)	FUND 03
Water	700	NEW Dump Truck	\$ 87,500.00	KIA Grant #22CWW257 (Remainder)	FUND 03
Water	700	NEW Public Works Bldg./Shed (Carter Rd.)	\$ 32,000.00	KIA Grant #22CWW257 (Remainder)	FUND 03
Water	700	Engineering Fees	\$ 46,846.00	KIA Grant #22CWW257 (Remainder)	FUND 03
Water	700	Administrative fees	\$ 10,000.00	KIA Grant #22CWW257 (Remainder)	FUND 03
Water	700	Public Works Complex - Misc. Remodel Projects	\$ 20,000.00	Water Utilities Fund	FUND 03
Water	700	Generator	\$ 24,000.00	Water Utilities Fund	FUND 03
Water	700	Dump Trailer	\$ 16,000.00	Water Utilities Fund	FUND 03
Water	700	Badger Meter Changeover (for Tyler conversion)	\$ 3,000.00	Water Utilities Fund	FUND 03
Water	700	NEW 2026 Ford F-150 Utility Pickup Truck	\$ 52,000.00	Water Utilities Fund	FUND 03
Water	700	NEW Water Tank, Hwy115/Cameal WE Ext. (Buc-ee's)	\$ 9,061,496.00	RWFA 2025F GO Bonds, KY GRANT, KY WWATERS	FUND 03
			\$ 9,648,820.00	TOTAL WATER FUND	

TOTAL

\$ 11,127,212.00

**LEGEND:
CHANGES**