July 29, 2026 City Council Workshop Agenda

July 29, 2026 at 5:30 PM

598 Main Street, Bay St. Louis, MS 39520

Call to Order

Roll Call and Establishment of Quorum

Invocation and Pledge of Allegiance

1. **FY 2026/2027 Budget**

   a. Proposed budget worksheet

2. **Adjournment**

   a. Motion to adjourn the meeting of July 29, 2026 Workshop

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

Item # a.

001-GENERAL FUND
REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(---- 2025-2026 CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END ----)	(---- 2026-2027 REQUESTED BUDGET	PROPOSED BUDGET ----)
TAXES							
001-000-200-000 REAL TAXES/AD VAL CURREN	3,644,576	3,708,677	3,922,050	3,866,122	0	(4,150,000)	____
001-000-201-000 AUTO TAXES/AD VAL - CURR	391,861	446,697	457,165	268,292	0	(475,000)	____
001-000-202-000 PERSONAL - CURRENT	153,826	142,900	188,689	157,452	0	(200,000)	____
001-000-202-003 MOBILE HOMES - CURRENT	746	795	1,077	739	0	(1,100)	____
001-000-203-000 REAL TAXES/AD VAL - PRIO	1,442	1,742	4,200	474	0	(2,000)	____
001-000-204-000 AUTO TAXES/AD VAL - PRIO	10,432	15,986	15,000	44,944	0	(15,000)	____
001-000-205-000 PERSONAL - PRIOR	3,326	3,876	2,610	3,321	0	(3,800)	____
001-000-205-003 MOBILE HOMES - PRIOR	159	125	140	338	0	(140)	____
001-000-206-000 IN LEIU TAXES - BAY PINE	22,454	18,396	22,048	0	0	(22,048)	____
001-000-206-001 IN LEIU TAXES-COAST ELEC	0	71,386	72,000	(71,386)	0	(72,000)	____
001-000-207-000 LIBRARY AD VALOREM	0	0	0	0	0	0	____
001-000-207-001 LINE/REAL PROP TAX - UTI	132,852	149,275	148,176	152,948	0	(150,000)	____
001-000-207-220 DEBT SERVICE AD VAL 2020	0	0	0	0	0	0	____
001-000-207-270 ROAD & BRIDGE AD VAL 201	0	0	0	0	0	0	____
001-000-209-000 ADDITIONAL PRIVILEGE TAX	4,492	5,039	3,797	1,516	0	(3,797)	____
001-000-210-000 PENALTIES & INTEREST ON	20,046	12,943	18,000	12,249	0	(18,000)	____
TOTAL TAXES	4,386,211	4,577,835	4,854,952	4,437,008	0	(5,112,885)	
OTHER TAXES							
001-000-211-000 MOTOR VEHICLES OVERLOAD	0	86	50	19	0	(50)	____
001-000-212-000 RAIL CAR TAX	4,965	4,696	5,187	4,668	0	(5,187)	____
001-000-213-000 VEHICLE FUEL TAX AKA MUN	8,486	14,072	9,424	10,226	0	(15,000)	____
001-000-219-001 GAMING FEES - HOLLYWOOD	2,252,346	2,507,416	2,244,320	1,977,065	0	(2,244,320)	____
001-000-219-002 GAMING GROSS REVENUE TAX	128,445	142,237	135,943	114,125	0	(136,000)	____
001-000-219-003 GAMING DEVICES	81,400	82,950	82,950	83,600	0	(83,000)	____
TOTAL OTHER TAXES	2,475,643	2,751,457	2,477,874	2,189,702	0	(2,483,557)	
LICENSES & PERMITS							
001-000-220-000 LICENSES - PRIVILEGE	22,173	30,348	21,561	10,334	0	(21,561)	____
001-000-220-001 ALCOHOL BEVERAGE LICENSE	78,525	87,075	80,460	68,400	0	(80,460)	____
001-000-220-002 LICENSES - CONTRACTOR	46,045	44,795	34,322	34,350	0	(34,322)	____
001-000-221-000 FRANCHISE - COAST ELECTR	171,631	176,703	178,275	82,820	0	(178,275)	____
001-000-221-001 FRANCHISE - MEDIACOM	33,325	26,968	35,000	8,890	0	(35,000)	____
001-000-221-002 FRANCHISE - MS POWER	307,460	517,500	445,466	283,928	0	(445,466)	____
001-000-221-003 FRANCHISE - AT&T/DIRECTT	13,551	7,549	15,000	6,476	0	(15,000)	____
001-000-221-005 FRANCHISE C SPIRE	0	0	0	0	0	0	____
001-000-222-001 PERMIT - BUILDING	499,626	548,106	549,067	519,413	0	(549,067)	____
001-000-224-000 PERMIT - TREE	7,545	6,295	7,194	300	0	(7,194)	____
001-000-225-000 PERMIT - PLUMBING	24,962	27,192	30,543	1,873	0	(30,543)	____
001-000-226-000 PERMIT - ELECTRICAL	40,146	37,195	42,624	1,650	0	(42,624)	____
001-000-227-000 PERMIT - MECHANICAL	18,932	18,805	21,006	1,564	0	(21,006)	____
001-000-228-000 VRBO COMPLIANCE FEE	0	25,800	29,520	20,900	0	(25,000)	____
001-000-229-000 GOLF CART PERMITS	67,950	78,250	83,220	74,600	0	(83,220)	____
001-000-230-000 OUTSIDE SPEAKER PERMIT	0	200	200	50	0	0	____
TOTAL LICENSES & PERMITS	1,331,872	1,632,782	1,573,458	1,115,547	0	(1,568,738)	

Item # a.

001-GENERAL FUND
REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
INTERGOVERNMENT REVENUES							
001-000-251-000 HOMESTEAD REIMBURSEMENT	78,716	83,439	85,000	44,223	0	(85,000)	
001-000-252-COV GRANT - COVID-19	0	0	0	0	0	0	
001-000-252-EMA HURRICANE REIMB FR FEMA	0	0	0	0	0	0	
001-000-253-000 MUNICIPAL REVOLVING FUND	5,586	0	5,752	0	0	(5,751)	
001-000-257-001 GRANT - LAW ENFORCEMENT	0	3,743	0	258	0	0	
001-000-257-005 GRANT-BULLETPROOF VEST	8,738	5,333	0	0	0	0	
001-000-257-201 POLICE GRANT-TRAINING RE	4,000	8,000	8,000	12,820	0	(12,000)	
001-000-257-202 GRANT-TRAFFIC SERVICES	13,559	18,455	10,000	14,159	0	(30,000)	
001-000-257-203 GRANT-WIRELESS COMMUNICA	0	14,286	15,000	0	0	(5,000)	
001-000-257-204 GRANT-MS HOMELAND SECURI	10,270	0	11,000	0	0	(121,300)	
001-000-257-206 GRANT-HIDTA REIMBURSEMEN	0	12,065	5,000	16,745	0	(22,300)	
001-000-257-260 POLICE STATE GRANT REVEN	0	0	0	0	0	0	
001-000-257-261 STATE GRANT REVENUE-FIRE	0	0	0	0	0	0	
001-000-260-000 SALES TAX REVENUE	2,319,290	2,586,727	2,425,707	2,068,109	0	(2,425,707)	
001-000-262-000 COUNTY ROAD & BRIDGE	0	0	0	0	0	0	
001-000-263-001 FIRE CODE FUNDS-TRAINING	0	0	0	0	0	0	
001-000-267-200 GRANT-ALCOHOL	0	0	3,000	0	0	0	
TOTAL INTERGOVERNMENT REVENUES	2,440,159	2,732,048	2,568,459	2,156,314	0	(2,707,058)	
CHARGES FOR GOVT SERVICES							
001-000-280-000 PLANNING & ZONING REQUES	12,899	17,964	13,613	12,500	0	(15,000)	
001-000-281-000 PUBLIC RECORD REQUESTS	67	308	100	276	0	(100)	
001-000-285-000 POLICE REPORT FEES	12,101	12,938	12,494	9,337	0	(12,494)	
001-000-290-000 CULVERT INSPECTIONS	4,150	3,050	4,000	0	0	(4,000)	
001-000-319-000 RENT-COMMUNITY HALL	93,885	89,100	95,000	47,800	0	(90,000)	
001-000-319-004 RENT-OLD TOWN COMMUNITY	5,065	7,825	30,000	6,250	0	(25,000)	
001-000-319-005 RENT-DEPOT GROUNDS	3,200	1,100	1,500	1,500	0	(12,000)	
TOTAL CHARGES FOR GOVT SERVICES	131,367	132,285	156,707	77,663	0	(158,594)	
FINES & FORFEITURES							
001-000-330-000 COURT COSTS	5,208	4,859	5,000	2,901	0	(5,000)	
001-000-330-001 COURT - TF TECHNOLOGY FE	21,672	24,185	22,000	18,344	0	(22,000)	
001-000-330-002 COURT - FINES	87,118	67,948	65,000	53,338	0	(65,000)	
TOTAL FINES & FORFEITURES	113,998	96,992	92,000	74,583	0	(92,000)	
MISCELLANEOUS REVENUE							
001-000-340-000 INTEREST INCOME	82,879	166,267	62,500	164,100	0	(125,000)	
001-000-341-001 RENT-DEPOT BUILDING	1,800	1,800	1,800	750	0	(12,000)	
001-000-341-004 RENT-OLD CITY HALL-2ND F	9,000	9,000	9,000	10,350	0	(14,400)	
001-000-341-005 RENT-OTHER	100	0	100	200	0	(100)	
001-000-341-006 EMS AGREEMENT	3,000	6,500	6,000	5,000	0	(6,000)	
001-000-341-630 ELECTRIC CAPITAL CREDITS	6,198	6,693	7,000	0	0	(7,000)	
001-000-345-000 CREDIT CARD FEE INCOME	53	33	0	3	0	0	
001-000-346-001 DONATIONS - GENERAL FUND	6,847	25,543	7,000	9,952	0	(10,000)	
001-000-349-000 OTHER INCOME	9,334	1,809	5,500	14,601	0	(5,500)	
001-000-351-000 VENDING MACHINE COMMISSI	0	0	200	0	0	0	
TOTAL MISCELLANEOUS REVENUE	119,211	217,644	99,100	204,956	0	(180,000)	

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001-GENERAL FUND
REVENUES

000-346-001 DONATIONS - GENERAL FUND PERMANENT NOTES:
Donations of $350k were approved and amended in the current budget. $250k trf. to harbor / $100k for alt. fuel vehicles.

			(-------------- 2025-2026	---------------)	(------- 2026-2027	--------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TRANSFERS & NON-REVENUE							
001-000-380-000 PRIOR PERIOD ADJUSTMENT	4,935	0	0	0	0	0	____________
001-000-380-003 TRANSFER IN FR 003 FUND	0	0	0	16	0	0	____________
001-000-380-005 TRANSFER IN MUN RESERVE	0	16,800	0	0	0	0	____________
001-000-380-020 TRANSFER IN FR NTF FUND	8	0	0	0	0	0	____________
001-000-380-320 TRANSFER IN FROM 2020 BO	0	691	0	0	0	0	____________
001-000-380-350 TRANSFER IN CO RD & BRDG	100,000	100,000	130,000	130,000	0	(150,000)	____________
001-000-380-400 UTILITY FUND INDIRECT CO	220,000	220,000	325,000	325,000	0	(325,000)	____________
001-000-380-450 HARBOR INDIRECT REVENUE	25,000	25,000	25,000	25,000	0	(25,000)	____________
001-000-380-650 TRANSFER IN FR COMM HALL	0	0	0	0	0	0	____________
001-000-394-000 SALE OF CITY PROPERTY	4,042	33,808	15,000	139,322	0	(30,000)	____________
001-000-395-000 INSURANCE PROCEEDS	72,394	57,127	27,000	14,098	0	0	____________
001-000-399-000 BEGINNING CASH BALANCE-G	0	0	350,000	0	0	(600,000)	____________
TOTAL TRANSFERS & NON-REVENUE	426,379	453,427	872,000	633,436	0	(1,130,000)	
TOTAL REVENUES	11,424,840	12,594,469	12,694,550	10,889,210	0	(13,432,832)	
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Item # a.

001-GENERAL FUND
CITY COUNCIL
DEPARTMENTAL EXPENDITURES

			(-------------- 2025-2026	---------------	---------------)	(------- 2026-2027	--------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
PERSONNEL SERVICES							
001-100-400-000 PAYROLL	157,569	150,035	155,388	119,703	0	160,050	
001-100-401-000 OVERTIME PAYROLL EXPENSE	115	234	250	0	0	258	
001-100-403-000 PERS	27,901	27,903	30,035	23,143	0	30,498	
001-100-404-000 FICA	11,115	10,570	11,906	7,821	0	12,263	
001-100-405-000 EMPLOYEE INSURANCE	34,685	36,755	60,698	41,822	0	66,768	
001-100-406-000 UNEMPLOYMENT	63	103	35	135	0	36	
001-100-407-000 WORKERS' COMPENSATION	269	282	300	0	0	309	
TOTAL PERSONNEL SERVICES	231,716	225,882	258,612	192,623	0	270,182	
SUPPLIES							
001-100-500-000 OFFICE SUPPLIES	725	809	1,000	365	0	1,000	
001-100-510-000 CLEANING & JANITORIAL SU	0	558	2,500	0	0	2,500	
001-100-535-000 UNIFORM PURCHASES	81	362	500	382	0	500	
001-100-560-000 BUILDING MATERIALS & SUP	0	0	0	1,297	0	0	
TOTAL SUPPLIES	805	1,729	4,000	2,045	0	4,000	
CONTRACTUAL SERVICES							
001-100-600-001 AUDIT-ENERGY	0	0	0	0	0	0	
001-100-600-002 COMPREHENSIVE PLAN	32,226	0	0	0	0	0	
001-100-600-003 ZONING CODE UPDATE	1,458	64,209	20,000	25,123	0	17,000	
001-100-600-510 IT SERVICES	31,950	18,213	35,000	28,700	0	35,000	
001-100-600-512 ENGINEERING SERVICES	0	0	0	0	0	0	
001-100-600-533 TRAINING	2,075	2,730	10,000	3,195	0	7,500	
001-100-600-540 REDISTRICTING EXPENSE	28,897	0	0	0	0	0	
001-100-600-544 LEGAL EXPENSES	32,131	83,613	75,000	24,915	0	75,000	
001-100-600-568 MEDICAL EXPENSES	0	0	100	0	0	100	
001-100-600-578 OTHER SERVICES	0	5,000	5,000	0	0	5,000	
001-100-600-DOC SCAN DOC	0	0	10,000	0	0	10,000	
001-100-605-INT INTERNET SERVICES	99	559	540	466	0	540	
001-100-605-POS POSTAGE	0	0	150	0	0	150	
001-100-605-TEL TELEPHONE SERVICES	3,220	627	1,231	523	0	1,231	
001-100-610-000 TRAVEL EXPENSES	688	3,639	10,000	4,981	0	10,000	
001-100-615-000 ADVERTISEMENTS	1,667	1,325	2,000	858	0	2,000	
001-100-620-000 PRINTING & BINDING	500	489	500	0	0	500	
001-100-625-000 INSURANCE (BUILDINGS, ET	21,538	34,872	36,403	615	0	36,403	
001-100-630-ELE UTILITIES-ELECTRICITY	0	0	0	0	0	0	
001-100-630-WSG UTILITIES-WATER, SEWER,	0	0	0	0	0	0	
001-100-635-BLD BUILDING REPAIRS OUTSIDE	340	8,457	5,000	0	0	5,000	
001-100-635-EQU EQUIP REP & MAINT OUTSID	4,259	702	3,000	750	0	3,000	
001-100-635-FIR FIRE SUPPRESSION MAINT	184	200	200	0	0	200	
001-100-635-PST PEST CONTROL CONTRACTS	480	400	600	400	0	600	
001-100-635-SOF SOFTWARE MAINT AGREEMENT	7,554	6,493	7,000	6,142	0	7,000	
001-100-640-000 RENTALS (LAND BLDG MACH	1,908	1,590	1,752	1,431	0	1,752	
001-100-681-000 MEMBERSHIP DUES	0	8,645	9,000	0	0	9,000	
001-100-681-001 CHAMBER MEMBERSHIP DUES	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	171,173	241,763	232,476	98,097	0	226,976	

PROPOSED BUDGET WORKSHEET

AS OF: SEPTEMBER 30TH, 2026

Item # a.

001-GENERAL FUND

CITY COUNCIL

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
GRANTS/SUBSIDIES/ALLOC							
001-100-701-001 SUPPORT-SENIOR CITIZENS	2,400	2,400	2,400	0	0	2,400	
001-100-701-002 SUPPORT-TOURISM	20,625	20,625	0	0	0	0	
001-100-701-003 SUPPORT-OTHER	0	0	1,000	0	0	1,000	
001-100-701-004 SUPPORT-CRUISIN' THE COA	0	0	25,000	24,375	0	25,000	
001-100-701-005 MAIN ST ASSOCIATION FEES	0	0	10,000	0	0	0	
001-100-701-006 MAIN STREET DIRECTOR SAL	0	0	0	0	0	35,000	
001-100-701-020 SUPPORT-LIBRARY	0	0	0	0	0	0	
001-100-702-001 DONATION TO HANCOCK CDF	0	0	0	0	0	0	
TOTAL GRANTS/SUBSIDIES/ALLOC	23,025	23,025	38,400	24,375	0	63,400	
CAPITAL OUTLAY							
001-100-900-000 CAPITAL EXPENSE	0	3,720	5,000	0	0	5,000	
TOTAL CAPITAL OUTLAY	0	3,720	5,000	0	0	5,000	
TOTAL CITY COUNCIL	426,719	496,119	538,488	317,140	0	569,558	

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001-GENERAL FUND
COURT
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
PERSONNEL SERVICES							
001-102-400-000 PAYROLL	132,776	129,991	139,352	107,126	0	143,533	____________
001-102-401-000 OVERTIME PAYROLL EXPENSE	270	964	750	125	0	773	____________
001-102-403-000 PERS	23,336	23,601	25,954	19,734	0	27,454	____________
001-102-404-000 FICA	9,410	9,038	10,718	7,300	0	11,039	____________
001-102-405-000 EMPLOYEE INSURANCE	19,354	23,590	29,762	26,105	0	32,738	____________
001-102-406-000 UNEMPLOYMENT	125	120	140	115	0	144	____________
001-102-407-000 WORKERS' COMPENSATION	590	618	650	0	0	670	____________
TOTAL PERSONNEL SERVICES	185,860	187,921	207,326	160,506	0	216,351	
SUPPLIES							
001-102-500-000 OFFICE SUPPLIES	1,555	856	2,500	2,791	0	2,500	____________
001-102-535-000 UNIFORM PURCHASES	415	0	250	677	0	350	____________
TOTAL SUPPLIES	1,970	856	2,750	3,468	0	2,850	
CONTRACTUAL SERVICES							
001-102-600-102 PROF FEES FOR COURT	205	203	1,000	0	0	1,000	____________
001-102-600-533 TRAINING	325	50	2,000	700	0	2,000	____________
001-102-600-535 LEGAL SERVICES	30,750	26,000	31,000	30,450	0	36,000	____________
001-102-600-544 PRISONER JAIL FEES	57,340	35,380	63,608	31,900	0	53,608	____________
001-102-600-568 MEDICAL EXPENSES	0	0	100	0	0	100	____________
001-102-600-DOC SCAN DOC	0	0	5,000	0	0	5,000	____________
001-102-600-JUD JUDGE SERVICES (OUTSIDE)	700	875	1,000	875	0	1,000	____________
001-102-605-INT INTERNET SERVICES	1,350	652	750	469	0	750	____________
001-102-605-POS POSTAGE	0	0	1,000	0	0	1,000	____________
001-102-605-TEL TELEPHONE EXPENSES	1,796	603	575	491	0	575	____________
001-102-610-000 TRAVEL EXPENSES	70	226	500	401	0	500	____________
001-102-620-000 PRINTING AND BINDING	1,739	79	500	0	0	500	____________
001-102-625-000 INSURANCE (BUILDINGS, ET	250	167	201	0	0	201	____________
001-102-635-000 REPAIRS & MAINT OUTSIDE	675	643	600	970	0	600	____________
001-102-635-SOF SOFTWARE MAINT AGREEMENT	10,545	8,776	6,500	664	0	6,500	____________
001-102-640-000 RENTALS	1,067	856	1,100	845	0	1,100	____________
001-102-670-000 CASH SHORT	10	8	0	0	0	0	____________
001-102-681-000 MEMBERSHIP DUES	25	150	150	185	0	150	____________
TOTAL CONTRACTUAL SERVICES	106,847	74,668	115,584	67,950	0	110,584	
CAPITAL OUTLAY							
001-102-900-000 CAPITAL EXPENSE	674	364	2,000	0	0	2,000	____________
TOTAL CAPITAL OUTLAY	674	364	2,000	0	0	2,000	
TOTAL COURT	295,351	263,809	327,660	231,923	0	331,785	

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001-GENERAL FUND
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
PERSONNEL SERVICES							
001-120-400-000 PAYROLL	455,882	447,879	473,930	326,116	0	488,148	
001-120-401-000 OVERTIME PAYROLL EXPENSE	1,322	2,455	3,000	2,199	0	3,090	
001-120-403-000 PERS	80,177	81,150	88,351	60,410	0	93,458	
001-120-404-000 FICA	33,475	32,741	36,485	24,152	0	37,580	
001-120-405-000 EMPLOYEE INSURANCE	31,406	36,852	46,493	27,015	0	51,142	
001-120-406-000 UNEMPLOYMENT	250	240	245	234	0	252	
001-120-407-000 WORKERS' COMPENSATION	1,555	1,629	1,650	0	0	1,700	
TOTAL PERSONNEL SERVICES	604,067	602,945	650,154	440,126	0	675,370	
SUPPLIES							
001-120-500-000 OFFICE SUPPLIES	6,996	6,209	13,000	8,124	0	13,000	
001-120-510-000 CLEANING & JANITORIAL SU	4,744	3,550	4,000	2,453	0	4,000	
001-120-525-000 GAS & OIL	2,000	2,000	2,000	0	0	2,500	
001-120-535-000 UNIFORM PURCHASES	836	0	1,000	162	0	1,500	
001-120-550-000 OTHER OPERATING SUPPLIES	1,322	6,988	10,000	852	0	15,000	
001-120-560-000 BUILDING MATERIALS & SUP	8,890	1,742	9,000	2,836	0	10,000	
001-120-570-000 VEHICLE PARTS & SUPPLIES	73	210	500	0	0	2,000	
TOTAL SUPPLIES	24,861	20,698	39,500	14,428	0	48,000	
CONTRACTUAL SERVICES							
001-120-600-500 AUDIT FEES	(16,850)	18,150	50,000	25,155	0	50,000	
001-120-600-510 IT SERVICES	0	11,375	7,500	0	0	7,500	
001-120-600-520 MUNICODE CODIFICATION FE	5,546	9,021	10,000	1,425	0	10,000	
001-120-600-521 PAYLOCITY SERVICE FEES	24,754	24,085	24,000	23,043	0	25,000	
001-120-600-530 WEBSITE	0	0	5,000	0	0	5,000	
001-120-600-533 TRAINING	4,754	3,562	10,000	4,210	0	10,000	
001-120-600-541 COMMERCIAL REDEVELOPMENT	0	0	0	2,606	0	3,500	
001-120-600-542 CHANCERY CLERK FEES	18,686	20,246	27,000	23,178	0	27,000	
001-120-600-544 LEGAL SERVICES	18,832	24,462	20,000	58,420	0	20,000	
001-120-600-545 LEGAL SERVICES-RETAINER	125,004	104,485	126,000	115,232	0	126,000	
001-120-600-568 MEDICAL EXPENSES	0	0	150	0	0	200	
001-120-600-578 OTHER SERVICES	3,500	0	3,500	0	0	0	
001-120-600-611 CONSULTANT FOR DECORATIO	0	0	0	0	0	0	
001-120-600-DOC SCAN DOC	0	0	10,000	0	0	10,000	
001-120-605-INT INTERNET SERVICES	3,925	466	540	466	0	550	
001-120-605-POS POSTAGE	4,000	0	15,000	133	0	6,000	
001-120-605-TEL TELEPHONE SERVICES	6,824	2,369	2,073	2,678	0	3,500	
001-120-610-000 TRAVEL EXPENSES	5,198	6,462	15,000	2,556	0	15,000	
001-120-615-000 ADVERTISEMENTS	1,562	3,036	6,000	1,036	0	6,000	
001-120-620-000 PRINTING AND BINDING	2,107	385	500	833	0	1,000	
001-120-625-000 GENERAL INSURANCE	162,068	73,060	84,122	835,961	0	85,000	
001-120-630-ELE ELECTRICITY	49,729	59,801	60,000	21,709	0	60,000	
001-120-630-GAR GARBAGE & WASTE DISPOSAL	0	375	500	0	0	500	
001-120-630-WSG UTILITY SERV WATER SEWER	503	429	600	399	0	1,000	
001-120-635-BLD BUILDING REPAIRS OUTSIDE	49,699	3,111	23,000	31,332	0	30,000	
001-120-635-E&G ELEV & GEN SERV AGRE & R	3,677	1,995	6,000	1,051	0	6,000	
001-120-635-EQU EQUIP RPR & MAINT OUTSID	4,513	565	5,000	951	0	5,000	

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001-GENERAL FUND
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(2025-2026) CURRENT BUDGET	(2025-2026) YEAR-TO-DATE ACTUAL	(2025-2026) PROJECTED YEAR END	(2026-2027) REQUESTED BUDGET	(2026-2027) PROPOSED BUDGET
001-120-635-FIR FIRE SUPPRESSION MAINT	414	925	1,600	850	0	1,600	___
001-120-635-PST PEST CONTROL CONTRACTS	588	490	1,000	392	0	1,000	___
001-120-635-SOF SOFTWARE MAINT AGREEMENT	27,625	49,562	30,000	5,707	0	30,000	___
001-120-635-VEH REPAIRS OUTSIDE-VEHICLES	260	0	500	12	0	2,500	___
001-120-640-000 RENTALS	2,033	1,520	1,821	2,601	0	3,000	___
001-120-650-000 EXHIBITIONS & PROMOTIONS	283	1,822	5,000	3,327	0	10,000	___
001-120-681-000 FINANCE CHARGES & BANK C	155	108	250	0	0	250	___
001-120-682-000 MEMBERSHIP DUES	5,904	1,375	1,500	11,520	0	5,000	___
001-120-691-000 CREDIT CARD FEES	2,126	2,378	2,500	376	0	2,500	___
001-120-697-000 PRIOR PERIOD EXPENSE	(41,258)	0	0	0	0	0	___
TOTAL CONTRACTUAL SERVICES	476,160	425,620	555,656	1,177,158	0	569,600	
CAPITAL OUTLAY							
001-120-900-000 CAPITAL EXPENSE	6,292	12,944	22,334	12,749	0	75,000	___
001-120-900-602 SERVER ROOM A/C & UPGRAD	0	0	10,000	0	0	10,000	___
TOTAL CAPITAL OUTLAY	6,292	12,944	32,334	12,749	0	85,000	

120-900-000 CAPITAL EXPENSE PERMANENT NOTES:
Amended on 4/4/12 for vehicle conversion project.

TOTAL ADMINISTRATION	1,111,380	1,062,208	1,277,644	1,644,461	0	1,377,970	

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001-GENERAL FUND
ELECTIONS
DEPARTMENTAL EXPENDITURES

			(-------------- 2025-2026	---------------	---------------)	(------- 2026-2027	--------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
PERSONNEL SERVICES							
001-130-401-000 OVERTIME PAYROLL EXPENSE	0	1,994	0	0	0	3,000	___________
001-130-403-000 PERS	0	357	0	0	0	375	___________
001-130-404-000 FICA	0	153	0	0	0	175	___________
TOTAL PERSONNEL SERVICES	0	2,504	0	0	0	3,550	
SUPPLIES							
001-130-500-000 OFFICE SUPPLIES	0	2,720	0	0	0	3,000	___________
TOTAL SUPPLIES	0	2,720	0	0	0	3,000	
CONTRACTUAL SERVICES							
001-130-600-502 ELECTION SERVICE FEES	293	37,289	0	0	0	40,000	___________
001-130-600-533 TRAINING CLASSES	0	0	0	0	0	0	___________
001-130-600-COM ELECTION COMMISSIONER PA	0	11,264	0	0	0	12,000	___________
001-130-600-POL POLL WORKER EXPENSE	0	14,792	0	0	0	18,000	___________
001-130-605-POS POSTAGE	0	0	0	0	0	0	___________
001-130-610-000 TRAVEL EXPENSES	0	0	0	0	0	0	___________
001-130-615-000 ADVERTISEMENTS	460	3,436	0	0	0	3,500	___________
001-130-620-000 PRINTING AND BINDING	0	1,277	0	0	0	1,500	___________
TOTAL CONTRACTUAL SERVICES	753	68,058	0	0	0	75,000	
TOTAL ELECTIONS	753	73,281	0	0	0	81,550	

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001-GENERAL FUND
PERMITTING DEPARTMENT
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
PERSONNEL SERVICES							
001-150-400-000 PAYROLL	210,333	216,859	259,903	184,709	0	267,700	
001-150-401-000 OVERTIME PAYROLL EXPENSE	1,922	5,476	3,000	1,309	0	3,090	
001-150-403-000 PERS	34,849	40,081	48,703	34,227	0	51,518	
001-150-404-000 FICA	15,773	16,497	20,112	13,771	0	20,715	
001-150-405-000 EMPLOYEE INSURANCE	18,477	22,200	33,277	21,627	0	36,605	
001-150-406-000 UNEMPLOYMENT	162	175	175	169	0	180	
001-150-407-000 WORKERS' COMPENSATION	9,103	9,537	9,750	0	0	10,043	
TOTAL PERSONNEL SERVICES	290,619	310,826	374,920	255,812	0	389,851	
SUPPLIES							
001-150-500-000 OFFICE SUPPLIES	2,782	2,197	3,000	1,733	0	3,000	
001-150-525-000 GAS & OIL	3,000	5,000	5,000	0	0	5,000	
001-150-535-000 UNIFORM PURCHASES	491	0	800	0	0	750	
001-150-570-000 VEHICLE PARTS & SUPPLIES	1,726	724	1,500	1,395	0	2,500	
TOTAL SUPPLIES	7,998	7,920	10,300	3,129	0	11,250	
CONTRACTUAL SERVICES							
001-150-600-101 PLAN REVIEW CONSULTANT	0	0	5,000	350	0	5,000	
001-150-600-150 TREE INSPECTIONS SERVICE	1,688	2,800	5,000	1,360	0	5,000	
001-150-600-512 ENGINEERING SERVICES	0	5,030	7,000	3,009	0	7,000	
001-150-600-533 TRAINING	6,719	1,125	8,000	2,687	0	8,000	
001-150-600-568 MEDICAL EXPENSES	25	0	50	0	0	100	
001-150-600-DOC SCAN DOC	0	0	5,000	0	0	5,000	
001-150-605-INT INTERNET SERVICES	2,359	1,981	2,279	1,683	0	2,500	
001-150-605-POS POSTAGE	562	805	2,500	0	0	2,500	
001-150-605-TEL TELEPHONE SERVICES	2,715	702	600	585	0	1,000	
001-150-610-000 TRAVEL EXPENSES	1,268	1,445	2,000	951	0	2,000	
001-150-615-000 LEGAL ADVERTISEMENTS	320	1,161	250	644	0	250	
001-150-620-000 PRINTING & BINDING	1,500	350	900	122	0	1,000	
001-150-625-000 BUILDING INSURANCE/BONDS	2,178	2,527	2,530	175	0	2,530	
001-150-635-000 REPAIR & MAINTENANCE OUT	761	1,113	550	820	0	1,000	
001-150-635-GAR GARBAGE & WASTE DISPOSAL	0	0	0	0	0	0	
001-150-635-SOF SOFTWARE MAINT AGREEMENT	1,163	1,076	12,000	9,820	0	12,000	
001-150-635-VEH REPAIRS & MAINT - VEHICL	0	567	500	30	0	2,500	
001-150-640-000 RENTALS	1,067	856	1,000	850	0	1,000	
001-150-681-000 MEMBERSHIP DUES	1,064	525	900	835	0	1,000	
TOTAL CONTRACTUAL SERVICES	23,391	22,063	56,059	23,922	0	59,380	
CAPITAL OUTLAY							
001-150-900-000 CAPITAL EXPENSE	0	8,774	1,400	650	0	2,500	
TOTAL CAPITAL OUTLAY	0	8,774	1,400	650	0	2,500	
TOTAL PERMITTING DEPARTMENT	322,008	349,582	442,679	283,513	0	462,981	

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001-GENERAL FUND
BUILDING & GROUNDS
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
PERSONNEL SERVICES							
001-192-400-000 PAYROLL	52,229	57,516	61,381	48,307	0	63,222	
001-192-401-000 OVERTIME PAYROLL	2,508	2,369	2,500	1,214	0	2,575	
001-192-403-000 PERS	9,810	10,791	11,834	9,112	0	12,518	
001-192-404-000 FICA	3,856	4,192	4,887	3,467	0	5,034	
001-192-405-000 EMPLOYEE INSURANCE	7,653	9,336	11,618	8,656	0	12,780	
001-192-406-000 UNEMPLOYMENT	58	53	53	53	0	55	
001-192-407-000 WORKERS' COMPENSATION	6,445	6,752	7,000	0	0	7,210	
TOTAL PERSONNEL SERVICES	82,560	91,009	99,273	70,807	0	103,394	
SUPPLIES							
001-192-500-000 OFFICE SUPPLIES	0	320	800	0	0	800	
001-192-510-000 CLEANING & JANITORIAL SU	8,281	8,750	11,000	7,214	0	12,000	
001-192-525-000 GAS & OIL	2,000	2,000	2,000	0	0	7,500	
001-192-547-000 SMALL EQUIPMENT AND PART	0	456	1,000	1,004	0	2,500	
001-192-560-000 BUILDING & GR PARTS & SU	664	4,063	7,000	10,238	0	10,000	
001-192-599-000 TAGGABLE INVENTORY ITEMS	0	1,038	0	0	0	0	
TOTAL SUPPLIES	10,945	16,628	21,800	18,456	0	32,800	
CONTRACTUAL SERVICES							
001-192-600-512 ENGINEERING	0	0	0	0	0	0	
001-192-600-533 TRAINING CLASSES	0	0	500	0	0	1,000	
001-192-605-INT INTERNET SERVICES	7,935	9,779	9,720	7,830	0	10,000	
001-192-605-POS POSTAGE	0	0	0	0	0	0	
001-192-605-TEL TELEPHONE SERVICES	8,578	4,811	5,000	5,132	0	6,000	
001-192-610-000 TRAVEL	0	0	500	0	0	500	
001-192-625-000 INSURANCE (BUILDINGS, ET	269,423	254,532	302,628	16,242	0	305,000	
001-192-630-ELE UTILITIES ELECTRICITY	77,238	59,264	66,000	53,932	0	70,000	
001-192-630-GAR GARBAGE DISPOSAL	2,898	3,881	4,000	2,634	0	5,000	
001-192-630-WSG UTILITIES WATER SEWER GA	7,386	5,855	9,000	6,252	0	9,000	
001-192-635-BLD BUILDING REPAIR OUTSIDE	28,010	28,608	31,000	13,667	0	30,000	
001-192-635-E&G ELEVATOR & GENERATOR MAI	21,415	11,094	22,000	12,011	0	20,000	
001-192-635-EQU EQUIPMENT OUTSIDE REPAIR	8,477	28,256	12,000	16,561	0	25,000	
001-192-635-FIR FIRE SUPRESSION MAINTEN	4,426	36,915	12,000	15,100	0	25,000	
001-192-635-PST PEST CONTROL	2,445	4,195	4,000	3,427	0	4,000	
001-192-635-SOF SOFTWARE MAINT AGREEMENT	0	3,369	3,500	2,870	0	4,000	
001-192-640-635 UNIFORM RENTALS	416	325	350	297	0	350	
001-192-691-000 BANK CHARGES & CC FEES	634	486	750	251	0	750	
TOTAL CONTRACTUAL SERVICES	439,280	451,371	482,948	156,206	0	515,600	
CAPITAL OUTLAY							
001-192-900-000 CAPITAL PURCHASES	10,353	9,654	25,000	12,683	0	25,000	
001-192-900-001 BEAUTIFICATIONS & CELEBR	0	0	10,000	14,309	0	15,000	
TOTAL CAPITAL OUTLAY	10,353	9,654	35,000	26,992	0	40,000	
TOTAL BUILDING & GROUNDS	543,138	568,662	639,021	272,461	0	691,794	

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001-GENERAL FUND
POLICE
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
PERSONNEL SERVICES							
001-200-400-000 PAYROLL	1,776,889	1,567,822	1,795,795	1,400,406	0	1,849,669	
001-200-401-000 OVERTIME PAYROLL EXPENSE	92,766	147,136	100,000	123,620	0	103,000	
001-200-401-001 OVERTIME-GRANT REIMB	13,994	8,468	20,000	0	0	30,000	
001-200-403-000 PERS	335,825	310,349	355,760	279,677	0	375,300	
001-200-404-000 FICA	141,490	127,080	146,953	112,299	0	150,909	
001-200-405-000 EMPLOYEE INSURANCE	119,890	160,782	173,114	143,038	0	190,425	
001-200-406-000 UNEMPLOYMENT	1,858	1,123	1,190	1,208	0	1,226	
001-200-407-000 WORKERS' COMPENSATION	82,118	86,029	86,500	0	0	89,095	
TOTAL PERSONNEL SERVICES	2,564,830	2,408,790	2,679,312	2,060,249	0	2,789,624	
SUPPLIES							
001-200-500-000 OFFICE SUPPLIES	3,419	2,482	3,500	1,690	0	3,500	
001-200-510-001 CLEANING & JANITORIAL SU	4,187	2,238	4,500	1,439	0	4,500	
001-200-525-000 GAS & OIL	91,738	69,529	82,000	67,382	0	85,000	
001-200-535-000 UNIFORM PURCHASES	16,348	17,161	18,000	13,176	0	20,000	
001-200-545-000 LAW ENFORCEMENT SUPPLIES	15,292	11,744	16,500	7,661	0	11,500	
001-200-550-000 PROMOTIONAL ITEMS OUTREA	2,353	4,127	3,000	712	0	3,000	
001-200-560-000 BUILDING MATERIALS & SUP	2,810	181	1,000	543	0	1,000	
001-200-570-000 VEHICLE PARTS & SUPPLIES	4,796	4,419	5,000	1,720	0	5,000	
TOTAL SUPPLIES	140,943	111,881	133,500	94,322	0	133,500	
CONTRACTUAL SERVICES							
001-200-600-501 GRANT WRITING SERVICES	1,680	0	2,000	0	0	0	
001-200-600-510 IT SERVICES	0	0	0	0	0	0	
001-200-600-533 TRAINING CLASSES	11,339	7,791	14,500	8,148	0	15,000	
001-200-600-542 CRIME LAB FEES (FORMER O	1,664	1,080	2,500	1,860	0	2,500	
001-200-600-561 TRAINING-REIMBURSEABLE	6,182	4,000	4,000	13,845	0	10,000	
001-200-600-568 MEDICAL EXPENSES	75	455	1,500	1,700	0	2,500	
001-200-605-INT INTERNET SERVICES	4,095	3,240	3,240	2,700	0	3,240	
001-200-605-POS POSTAGE	32	109	2,000	35	0	2,000	
001-200-605-TEL TELEPHONE SERVICES	3,198	5,657	5,000	4,480	0	5,000	
001-200-610-000 TRAVEL EXPENSES	5,400	4,765	6,000	8,423	0	10,000	
001-200-620-000 PRINTING & BINDING	1,198	783	1,500	1,127	0	2,000	
001-200-625-000 INSURANCE (BUILDINGS, ET	85,173	141,341	155,072	10,491	0	155,072	
001-200-630-ELE UTILITY SERVICE -ELECTRI	14,108	9,835	12,561	8,813	0	12,000	
001-200-630-GAR GARBAGE & WASTE DISPOSAL	0	0	0	0	0	0	
001-200-630-WSG UTILITY SERVICE -WATER	737	774	1,000	664	0	1,000	
001-200-635-BLG BUILDING OUTSIDE REPAIRS	6,186	445	1,500	1,860	0	2,500	
001-200-635-E&G ELEV & GENERATOR SERV AG	0	0	1,000	0	0	1,000	
001-200-635-EQU EQUIPMENT OUTSIDE REPAIR	17,033	19,264	18,000	5,862	0	20,000	
001-200-635-FIR FIRE SUPPRESSION MAINT	50	1,160	1,200	500	0	1,200	
001-200-635-PST PEST CONTROL CONTRACTS	170	425	600	425	0	600	
001-200-635-SOF SOFTWARE MAINT AGREMENTS	30,117	37,058	37,000	65,338	0	183,523	
001-200-635-VEH REPAIRS & MAINT - VEHICL	49,245	56,057	40,000	32,159	0	40,000	
001-200-640-000 RENTALS	2,238	2,145	2,100	2,237	0	2,500	
001-200-670-000 CASH - LONG/SHORT	10	0	0	0	0	0	
001-200-681-000 MEMBERSHIP DUES	325	325	500	560	0	600	
TOTAL CONTRACTUAL SERVICES	240,254	296,708	312,773	171,227	0	472,235	

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001-GENERAL FUND
POLICE

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
CAPITAL OUTLAY							
001-200-900-000 CAPITAL EXPENSE	97,490	43,929	0	17,861	0	2,500	
TOTAL CAPITAL OUTLAY	97,490	43,929	0	17,861	0	2,500	

200-900-000 CAPITAL EXPENSE

PERMANENT NOTES:
2014 Police Car lease of $186,732.25
2014 HIDTA vehicle note $36,462.00
2012 Police car vehicle lease payments $46,766.40

TOTAL POLICE	3,043,517	2,861,307	3,125,585	2,343,659	0	3,397,859	

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001-GENERAL FUND
FIRE
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET	2026-2027 PROPOSED BUDGET
PERSONNEL SERVICES							
001-260-400-000 PAYROLL	1,033,849	1,029,380	1,085,039	897,088	0	1,117,590	
001-260-401-000 OVERTIME PAYROLL EXPENSE	141,944	151,381	147,960	62,256	0	152,399	
001-260-403-000 PERS	202,316	214,133	228,413	176,231	0	241,615	
001-260-404-000 FICA	87,637	87,280	94,324	70,744	0	97,154	
001-260-405-000 EMPLOYEE INSURANCE	85,987	115,454	132,844	105,117	0	146,128	
001-260-406-000 UNEMPLOYMENT	1,006	911	1,155	897	0	1,190	
001-260-407-000 WORKERS' COMPENSATION	70,224	73,590	73,750	(156)	0	75,963	
TOTAL PERSONNEL SERVICES	1,622,963	1,672,129	1,763,485	1,312,178	0	1,832,039	
SUPPLIES							
001-260-500-000 OFFICE SUPPLIES	2,860	1,847	2,600	578	0	2,600	
001-260-510-000 CLEANING & JANITORIAL SU	2,289	2,701	3,000	2,291	0	3,000	
001-260-525-000 GAS & OIL	20,406	14,701	17,000	17,529	0	20,000	
001-260-535-000 UNIFORMS PURCHASES	0	0	0	387	0	0	
001-260-545-000 FIRE FIGHTING SUPPLIES	(1,676)	610	0	2,216	0	0	
001-260-550-000 PROMOTIONAL ITEMS OUTREA	0	0	0	0	0	0	
001-260-560-000 BUILDING MATERIALS	3,820	2,293	3,000	2,429	0	3,500	
001-260-565-000 PAINT & PAINTING SUPPLIE	0	0	0	0	0	0	
001-260-570-000 VEHICLE PARTS & SUPPLIES	111	1,614	2,000	1,265	0	3,500	
001-260-575-000 EQUIPMENT PARTS & SUPPLI	896	1,297	2,000	2,511	0	5,000	
TOTAL SUPPLIES	28,705	25,063	29,600	29,206	0	37,600	
CONTRACTUAL SERVICES							
001-260-600-533 TRAINING	0	444	0	0	0	0	
001-260-600-568 MEDICAL EXPENSES	1,011	290	1,000	355	0	1,000	
001-260-605-INT INTERNET SERVICES	6,616	6,480	6,480	5,400	0	6,480	
001-260-605-TEL TELEPHONE SERVICES	6,394	4,675	5,000	4,682	0	5,000	
001-260-625-001 INSURANCE (BUILDINGS, ET	98,182	97,284	144,900	138,919	0	144,900	
001-260-630-ELE ELECTRICITY	34,961	38,155	40,000	35,577	0	40,000	
001-260-630-GAR GARBAGE & WASTE DISPOSAL	0	0	0	0	0	0	
001-260-630-WSG UTILITIES WATER, SEWER,	18,261	7,786	9,000	9,561	0	12,000	
001-260-635-BLD BUILDING REPAIRS OUTSIDE	2,255	9,800	10,000	1,500	0	10,000	
001-260-635-E&G ELEV & GENERATOR SERV A	(6,559)	9,644	16,000	2,966	0	15,000	
001-260-635-EQU REP & MAINT BLDG EQUIP L	5,849	7,004	6,000	54,612	0	10,000	
001-260-635-FIR FIRE SUPRESSION MAINTENA	2,076	3,930	4,000	8,385	0	8,000	
001-260-635-PST PEST CONTROL CONTRACTS	1,230	1,230	1,300	1,025	0	1,300	
001-260-635-SOF SOFTWARE MAINT AGREEMENT	468	509	600	1,069	0	600	
001-260-635-VEH REPAIR & MAINT - VEH (O	(8,364)	44,424	48,000	45,062	0	40,000	
001-260-640-000 RENTALS	57	0	500	0	0	500	
TOTAL CONTRACTUAL SERVICES	162,439	231,655	292,780	309,114	0	294,780	
CAPITAL OUTLAY							
001-260-900-000 CAPITAL EXPENSE	11,936	2,957	115,000	25,329	0	25,000	
TOTAL CAPITAL OUTLAY	11,936	2,957	115,000	25,329	0	25,000	
TOTAL FIRE	1,826,043	1,931,803	2,200,865	1,675,826	0	2,189,419	

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001-GENERAL FUND
STREETS & PUBLIC WORKS
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-- 2025-2026 --) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	(-- 2026-2027 --) REQUESTED BUDGET	PROPOSED BUDGET
PERSONNEL SERVICES							
001-300-400-000 PAYROLL	767,514	786,374	897,822	672,953	0	924,757	____________
001-300-401-000 OVERTIME PAYROLL EXPENSE	23,245	17,361	20,000	10,691	0	20,600	____________
001-300-403-000 PERS	138,412	145,414	170,027	125,791	0	179,854	____________
001-300-404-000 FICA	59,068	59,645	70,213	50,564	0	72,320	____________
001-300-405-000 EMPLOYEE INSURANCE	92,381	99,233	128,833	89,061	0	141,716	____________
001-300-406-000 UNEMPLOYMENT	1,337	866	858	809	0	884	____________
001-300-407-000 WORKERS' COMPENSATION	70,389	72,700	74,000	0	0	76,220	____________
001-300-410-000 MANAGERIAL PAYROLL	0	0	0	0	0	0	____________
001-300-420-000 DEPARTMENTAL PAYROLL	0	0	0	0	0	0	____________
TOTAL PERSONNEL SERVICES	1,152,346	1,181,594	1,361,753	949,868	0	1,416,351	
SUPPLIES							
001-300-500-000 OFFICE SUPPLIES	2,784	2,385	3,000	772	0	3,000	____________
001-300-510-000 CLEANING & JANITORIAL S(	569)	2,202	2,500	2,041	0	2,500	____________
001-300-520-000 INMATE MEALS	3,750	0	4,000	1,400	0	4,000	____________
001-300-525-001 GAS & OIL	47,257	23,572	25,000	98,669	0	25,000	____________
001-300-535-000 UNIFORM PURCHASES	884	0	750	660	0	1,000	____________
001-300-541-000 DRAINAGE MATERIALS	0	11	2,000	11,827	0	10,000	____________
001-300-545-000 SAFETY SUPPLIES	15,164	3,753	15,000	4,035	0	10,000	____________
001-300-546-000 HAND TOOL PURCHASE	6,006	2,726	4,000	3,112	0	6,000	____________
001-300-547-000 SMALL EQUIPMENT PURCHASE	1,626	4,390	5,000	1,110	0	5,000	____________
001-300-548-000 CULVERT PURCHASES	0	0	36,000	17,240	0	36,000	____________
001-300-549-000 RIP, RAP & ROCKS	0	0	16,000	10,853	0	16,000	____________
001-300-550-000 CEMENT PURCHASES (NOTCON	354	244	3,000	0	0	3,000	____________
001-300-551-000 STREET MATERIALS	0	0	7,000	6,411	0	10,000	____________
001-300-560-000 BLDG & GR MATERIALS & SU	18,038	9,506	10,000	8,804	0	10,000	____________
001-300-563-000 SIGN MATERIALS	0	269	10,000	8,999	0	10,000	____________
001-300-565-000 PAINTS & PAINTING SUPPLI	662	1,498	1,000	158	0	1,000	____________
001-300-570-000 VEHICLE PARTS & SUPPLIES	35,238	15,261	20,000	16,091	0	20,000	____________
001-300-575-000 HEAVY EQUIPMENT PARTS &	13,515	12,860	12,000	19,648	0	20,000	____________
001-300-575-HYD FIRE HYDRANT PARTS & SUP	3,473	6,178	5,000	19,745	0	10,000	____________
001-300-577-000 LIGHTING PARTS & SUPPLIE	22,864	19,000	20,000	9,199	0	30,000	____________
001-300-578-000 GRASSCUTTING PARTS & SUP	458	233	500	81	0	1,000	____________
TOTAL SUPPLIES	171,503	104,088	201,750	240,855	0	233,500	
CONTRACTUAL SERVICES							
001-300-600-510 IT SERVICES	1,430	0	1,000	450	0	2,500	____________
001-300-600-512 ENGINEERING	36,470	49,466	40,000	35,526	0	35,000	____________
001-300-600-533 TRAINING	0	0	5,000	775	0	5,000	____________
001-300-600-542 OTHER SERVICES	0	0	0	0	0	0	____________
001-300-600-550 GRASS CUTTING	458,663	441,354	472,000	297,990	0	472,000	____________
001-300-600-568 MEDICAL EXPENSES	200	3,075	5,000	1,360	0	2,500	____________
001-300-600-ANS ANSWERING SERVICE	1,827	1,663	2,000	1,269	0	2,000	____________
001-300-600-DOC SCAN DOC	0	0	5,000	0	0	5,000	____________
001-300-605-INT INTERNET SERVICES	1,791	978	2,460	1,552	0	2,460	____________
001-300-605-TEL TELEPHONE SERVICES	2,280	865	700	716	0	750	____________
001-300-610-000 TRAVEL EXPENSES	0	0	4,000	0	0	2,500	____________

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001-GENERAL FUND
STREETS & PUBLIC WORKS
DEPARTMENTAL EXPENDITURES

			(-------------- 2025-2026	--------------)		(------- 2026-2027	--------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
001-300-625-000 INSURANCE (BUILDINGS, ET	59,683	86,998	107,722	12,498	0	110,000	___________
001-300-630-ELE ELECTRICITY (ALL UTIL PR	15,319	13,166	33,540	46,488	0	45,000	___________
001-300-630-GAR GARBAGE & WASTE DISPOSAL	15,565	22,358	25,000	13,932	0	25,000	___________
001-300-630-STR STREET LIGHTS	382,371	359,909	428,562	365,243	0	430,000	___________
001-300-630-WSG UTILITY SERV WATER SEWER	2,719	2,056	2,400	6,293	0	7,500	___________
001-300-635-000 DO NOT USE OUTSIDE REPAI	0	0	0	0	0	0	___________
001-300-635-001 MAINTENANCE CONTRACT MS	46,300	40,150	44,000	36,500	0	44,000	___________
001-300-635-BLD BUILDING REP OUTSIDE LAB	0	1,450	3,000	0	0	3,000	___________
001-300-635-BLI BLIGHTED PROPERTY PROJEC	2,000	800	3,000	0	0	3,000	___________
001-300-635-CEM CONCRETE FINISHING CONTR	2,900	25,614	30,000	2,050	0	30,000	___________
001-300-635-E&G ELEV & GENERATOR SERV AG	0	0	0	0	0	0	___________
001-300-635-EQU EQUIPMENT OUTSIDE REPAIR	27,141	33,316	40,000	45,255	0	50,000	___________
001-300-635-FIR FIRE SUPPRESSION & ALAR(	5,700)	0	0	0	0	0	___________
001-300-635-HYD FIRE HYDRANTS-OUTSIDE RP	12,400	0	5,000	0	0	2,500	___________
001-300-635-LGT LIGHTING -OUTSIDE REPAIR	9,353	4,100	10,000	0	0	10,000	___________
001-300-635-PST PEST CONTROL CONTRACTS	0	495	0	1,180	0	0	___________
001-300-635-SOF SOFTWARE MAINT AGREEMENT	20,870	1,076	2,400	8,936	0	1,000	___________
001-300-635-STR STREET REPAIRS & MAINT.-	0	9,006	10,000	8,115	0	12,000	___________
001-300-635-VEH VEHICLE-REPAIRS OUTSIDE	25,581	13,190	24,000	27,553	0	30,000	___________
001-300-640-000 RENTALS (LAND BLDG MACH	1,351	7,491	10,000	6,054	0	10,000	___________
001-300-640-635 UNIFORM RENTALS	9,765	10,845	9,000	9,019	0	10,000	___________
001-300-681-000 MEMBERSHIP DUES	0	0	0	252	0	0	___________
TOTAL CONTRACTUAL SERVICES	1,130,278	1,129,421	1,324,784	929,008	0	1,352,710	
CAPITAL OUTLAY							
001-300-900-000 CAPITAL EXPENSE	4,300	16,622	202,000	62,360	0	175,000	___________
TOTAL CAPITAL OUTLAY	4,300	16,622	202,000	62,360	0	175,000	
TOTAL STREETS & PUBLIC WORKS	2,458,427	2,431,725	3,090,287	2,182,090	0	3,177,561	

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001-GENERAL FUND
PARKS & PROPERTY MAINT.
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------------- 2025-2026 CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END ---------------)	(------- 2026-2027 REQUESTED BUDGET	PROPOSED BUDGET --------)
PERSONNEL SERVICES							
001-302-400-000 PAYROLL	105,834	115,215	131,927	88,155	0	131,927	____________
001-302-401-000 OVERTIME PAYROLL EXPENSE	17	0	500	0	0	500	____________
001-302-403-000 PERS	18,607	20,645	24,698	16,221	0	25,950	____________
001-302-404-000 FICA	7,925	8,489	10,131	6,471	0	10,435	____________
001-302-405-000 EMPLOYEE INSURANCE	8,612	13,729	19,293	11,738	0	21,222	____________
001-302-406-000 UNEMPLOYMENT	114	105	105	106	0	108	____________
001-302-407-000 WORKERS' COMPENSATION	0	6,286	6,500	0	0	6,695	____________
TOTAL PERSONNEL SERVICES	141,108	164,469	193,154	122,690	0	196,837	
SUPPLIES							
001-302-500-000 OFFICE SUPPLIES	286	0	500	0	0	500	____________
001-302-510-000 CLEANING & JANITORIAL SU	4,299	6,719	2,000	2,921	0	5,000	____________
001-302-525-000 GAS & OIL	2,000	3,000	3,000	0	0	4,000	____________
001-302-527-000 REPAIRS & MAINT PROP (OL	455	207	500	4	0	500	____________
001-302-535-000 UNIFORM PURCHASES	322	0	300	279	0	300	____________
001-302-545-000 PARK MATERIALS & SUPPLIE	25,476	23,028	35,000	34,161	0	40,000	____________
001-302-560-000 BUILDING MATERIALS & SUP	9,593	7,607	10,000	3,865	0	10,000	____________
001-302-565-000 PAINTS & PAINTING SUPPLI	1,623	2,071	5,000	239	0	5,000	____________
001-302-570-000 MOTOR VEHICLE PARTS & SU	65	996	2,000	58	0	2,000	____________
TOTAL SUPPLIES	44,119	43,628	58,300	41,527	0	67,300	
CONTRACTUAL SERVICES							
001-302-600-001 CONSULTANT FOR REC DIREC	0	0	0	0	0	0	____________
001-302-600-512 ENGINEERING	0	7,174	1,000	0	0	0	____________
001-302-600-533 TRAINING	0	65	0	0	0	1,000	____________
001-302-600-550 GRASS CUTTING CONTRACT	0	19,700	32,000	21,500	0	32,000	____________
001-302-600-568 MEDICAL EXPENSES	25	0	0	105	0	250	____________
001-302-605-INT INTERNET SERVICES	45	559	540	466	0	540	____________
001-302-605-POS POSTAGE	0	0	0	0	0	0	____________
001-302-605-TEL TELEPHONE SERVICES	21	134	600	108	0	600	____________
001-302-625-000 INSURANCE (BLDGS, ETC)	31,916	24,232	27,867	0	0	27,867	____________
001-302-630-ELE UTILITIES ELECTRICITY	15,911	18,758	19,898	19,064	0	22,000	____________
001-302-630-GAR GARBAGE DISPOSAL	0	0	2,000	0	0	2,000	____________
001-302-630-WSG UTILITIES WATER SEWER GA	20,852	13,321	17,269	11,318	0	18,000	____________
001-302-635-000 REPAIRS & MAINT (OUTSIDE	7,890	29,820	40,000	17,335	0	35,000	____________
001-302-635-FIR FIRE SUPPRESSION & ALARM	50	60	0	0	0	0	____________
001-302-635-PST PEST CONTROL	406	1,205	4,000	315	0	4,000	____________
001-302-635-SOF SOFTWARE MAINT AGREEMENT	0	0	0	0	0	0	____________
001-302-640-000 RENTALS	784	748	1,000	1,013	0	1,500	____________
001-302-640-005 RECREATION FIELD LEASE	0	0	2	0	0	2	____________
001-302-640-635 RENTALS-UNIFORMS	659	723	1,000	637	0	1,000	____________
001-302-681-000 MEMBERSHIP DUES	0	0	245	0	0	245	____________
TOTAL CONTRACTUAL SERVICES	78,559	116,499	147,421	71,861	0	146,004	

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001-GENERAL FUND
PARKS & PROPERTY MAINT.
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(---- 2025-2026 ----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	(---- 2026-2027 ----) REQUESTED BUDGET	PROPOSED BUDGET
CAPITAL OUTLAY							
001-302-900-000 CAPITAL EXPENSE	450	16,800	22,000	8,483	0	40,000	
TOTAL CAPITAL OUTLAY	450	16,800	22,000	8,483	0	40,000	
TOTAL PARKS & PROPERTY MAINT.	264,237	341,396	420,875	244,561	0	450,141	

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001-GENERAL FUND
TRANSFERS OUT
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(--- 2025-2026 --- CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END ---)	(--- 2026-2027 --- REQUESTED BUDGET	PROPOSED BUDGET ---)
TRANSFERS & OTHER							
001-900-950-005 TRANSFER OUT MR-005	0	200,000	175,000	175,000	0	200,000	____________
001-900-950-007 TRANSFER OUT-EMERGENCY F	0	0	0	0	0	0	____________
001-900-950-104 TRANSFER OUT-FUND 104QTR	43,892	46,804	48,872	48,872	0	53,410	____________
001-900-950-105 TRANSFER OUT-FIRE PROTEC	0	0	0	0	0	0	____________
001-900-950-106 TRANSFER OUT 104 BUDGET	0	0	0	0	0	0	____________
001-900-950-200 TRANSFER OUT DEBT SERV	202,711	301,511	407,574	407,574	0	407,574	____________
001-900-950-220 TRANSFER OUT 20 BOND-220	0	0	0	0	0	0	____________
001-900-950-270 TRANSFER OUT 16 BOND DEB	0	0	0	0	0	0	____________
001-900-950-350 TRANSFER OUT COUNTY RD 3	0	0	0	0	0	0	____________
001-900-951-000 ENDING CASH BAL-GEN FUND	0	0	0	0	0	0	____________
001-900-951-001 ENDING CASH BAL-FIRE BAN	0	0	0	0	0	0	____________
TOTAL TRANSFERS & OTHER	246,603	548,315	631,446	631,446	0	660,984	
TOTAL TRANSFERS OUT	246,603	548,315	631,446	631,446	0	660,984	
TOTAL EXPENDITURES	10,538,177	10,928,206	12,694,550	9,827,081	0	13,391,602	
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REVENUE OVER/(UNDER) EXPENDITURES	886,663	1,666,263	0	1,062,130	0	(26,824,434)	
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