

General Fund - Revenues

Account Description	FY25 Recommended	FY26 Recommended
AD VALOREM TAXES		
Ad Valorem Taxes	\$ 7,405,500	\$ 7,452,000.00
DWA Taxes	109,300	\$ 113,200.00
Motor Vehicle Tax	569,415	\$ 572,200.00
MV Rental Tax	25,000	\$ 26,000.00
Fire Tax	635,900	\$ 639,200.00
Ad Valorem Tax Refunds	(1,500)	\$ (1,000.00)
Penalties And Interest	55,000	\$ 30,000.00
Advertising	1,500	\$ 1,000.00
Total	8,800,115	\$ 8,832,600.00
OTHER TAXES		
Sales Tax	4,680,000	\$ 4,726,800.00
Cable Television Tax	90,000	\$ 80,000.00
Business Registration	150	\$ 160.00
Total	4,770,150	\$ 4,806,960.00
UNRESTRICTED INTERGOVERNMENTAL		
Beer and Wine Tax	40,000	\$ 40,000.00
Court Facilities Fees	1,500	\$ 1,500.00
Franchise Tax	722,000	\$ 800,000.00
Total	763,500	\$ 841,500.00
RESTRICTED INTERGOVERNMENTAL		
Powell Bill Revenue	405,000	\$ 455,000.00
Solid Waste Disposal Tax Dist.	7,500	\$ 7,500.00
Investment Earnings-Powell Bill	1,000	\$ 1,000.00
Stormwater Grant	-	
Total	413,500	\$ 463,500.00
PERMITS AND FEES		
Building Permits	175,000	\$ 205,000.00
Connect & Reconnect Fees	55,000	\$ 55,000.00
Late Payment Penalties	35,000	\$ 42,000.00
Sign Permits	4,000	\$ 6,000.00
Planning Fees	8,000	\$ 13,000.00
Occupancy Use Fees	3,000	\$ 3,000.00
Clean Up/Demolition Revenue	-	
Rezoning Fees	2,000	\$ 1,000.00
ABC Inspection	750	\$ 1,200.00
Fire Inspections	300	\$ 300.00
Temporary Use - Food Trucks	300	\$ 300.00
Homeowners Recovery Fund	500	\$ -
Total	283,850	\$ 326,800.00
SALES & SERVICES		
Adult & Children Programs	125,000	\$ 130,000.00
Adult and Children - Armory	10,000	\$ 6,000.00
Cemetery After Hours Call Out	1,000	\$ 1,000.00
Cemetery Lot Sales	20,000	\$ 22,000.00
Columbarium Sales	2,000	\$ 2,400.00
Commercial Sanitation Fees	115,000	\$ 115,000.00
Cremation Open / Close	1,500	\$ -
Cremation Space - In Ground	1,500	\$ 1,000.00

Daily Passes - Recreation Dept	75,000	\$	72,000.00
DWC Revenue	35,000	\$	25,000.00
Facility Rental-Armory	1,500	\$	2,200.00
Police Contract Services	170,000	\$	170,000.00
Rec - Resale - Vending & Other	250	\$	750.00
Recreation - Commissions	500	\$	500.00
Recreation Memberships	255,000	\$	273,000.00
Recreation Rental	30,000	\$	37,000.00
Residential Sanitation	575,000	\$	575,000.00
Total	1,418,250	\$	1,432,850.00
OTHER REVENUES			
Bad Check Charges	2,500	\$	3,000.00
Miscellaneous Revenue	28,200	\$	28,000.00
Parking Tickets	100	\$	-
Public Art Donations	5,000	\$	10,000.00
Rents	80,000	\$	81,000.00
Sale of Materials/Fixed Assets	25,000	\$	25,000.00
Investment Income	300,000	\$	350,000.00
Total	440,800	\$	497,000.00
OTHER FINANCING SOURCES			
ABC Distribution - General	150,000	\$	200,000.00
ABC Distribution - Law Enf.	36,000	\$	38,000.00
ABC Distribution - Rehab	30,000	\$	32,000.00
Fund Balance App. Powell Bill	100,000	\$	100,000.00
Fund Balance Appropriated	589,000	\$	157,882.00
Transfer from Cemetery Fund	-		
Transfer From Electric Fund	1,275,600	\$	1,491,091.00
Transfer From Water Fund		\$	33,548
Total	2,180,600	\$	2,052,521
General Fund Total	\$ 19,070,765	\$	19,253,731.00

General Fund - Expenditures

ACCOUNT ID	Description	FY25 Budget	FY26 Recommended
Governing Board			
10-4110-00-511210	Regular Pay	\$ 44,215	\$ 47,149
10-4110-00-511810	FICA	\$ 3,382	\$ 3,607
10-4110-00-511830	Hospital Expense	\$ 55,000	\$ 55,000
10-4110-00-511832	Life Insurance Expense	\$ 252	\$ 700
10-4110-00-511833	Dental Insurance	\$ 2,400	\$ 2,410
10-4110-00-511840	Health Reimburse Expense - Reg	\$ 6,800	\$ 7,300
10-4110-00-511850	Unemployment Ins. Expense	\$ 50	\$ 50
10-4110-00-511860	Workers Comp. Expense	\$ 1,000	\$ 1,000
10-4110-00-521920	Legal Fees	\$ 15,000	\$ 13,200
10-4110-00-521990	Prof. Services/Consultant Fees	\$ 1,500	\$ 1,500
10-4110-00-532920	Materials And Supplies	\$ 8,000	\$ 13,600
10-4110-00-533180	Travel And Training	\$ 2,000	\$ 2,000
10-4110-00-533210	Telephone	\$ -	\$ -
10-4110-00-533990	Election Services Contract	\$ 15,000	\$ 15,000
10-4110-00-534510	Property And Gen. Liab. Ins.	\$ 6,000	\$ 9,000
10-4110-00-534580	Other Insurance Costs	\$ -	\$ -
10-4110-00-534910	Dues Memberships And Subscript	\$ 26,000	\$ 25,000
10-4110-00-548000	Charges to Other Funds	\$ (139,950)	\$ (139,960)
10-4110-00-548100	Internal Service Costs	\$ -	\$ -

	Governing Board Total	\$ 46,649	\$ 56,556
Administration			
10-4120-00-511210	Regular Pay	\$ 463,750	\$ 486,132
10-4120-00-511220	Overtime Pay	\$ -	\$ -
10-4120-00-511230	Temporary And Part Time Pay	\$ 2,000	\$ -
10-4120-00-511810	FICA	\$ 35,600	\$ 37,189.06
10-4120-00-511820	Retirement Expense	\$ 63,350	\$ 69,760
10-4120-00-511825	401k Expense - Administration	\$ 23,200	\$ 24,307
10-4120-00-511830	Hospital Expense	\$ 55,500	\$ 55,500
10-4120-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
10-4120-00-511832	Life Insurance Expense	\$ 700	\$ 700
10-4120-00-511833	Dental Insurance	\$ 2,500	\$ 2,510
10-4120-00-511840	Health Reimburs Expense - Reg	\$ 7,300	\$ 7,300
10-4120-00-511841	Health Reimburse Exp - Ret	\$ -	\$ -
10-4120-00-511845	Health and Wellness	\$ 10,000	\$ 10,000
10-4120-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
10-4120-00-511860	Workers Comp. Expense	\$ 6,500	\$ 7,000
10-4120-00-521920	Legal Fees	\$ 15,000	\$ 25,000
10-4120-00-521930	Deductibles & Medical Fees	\$ 20,000	\$ 15,500
10-4120-00-521970	Preemployment Background/Drug	\$ 10,000	\$ 10,000
10-4120-00-521990	Prof. Services/Consultant Fees	\$ 20,000	\$ 20,000
10-4120-00-532120	Uniform Expense	\$ 1,500	\$ 1,500
10-4120-00-532510	Gas	\$ 1,050	\$ 1,050
10-4120-00-532520	Tires	\$ 220	\$ 220
10-4120-00-532530	Vehicle Repairs/Maintenance	\$ 1,620	\$ 1,620
10-4120-00-532920	Materials And Supplies	\$ 15,000	\$ 15,000
10-4120-00-532930	Data Processing Supplies	\$ 15,000	\$ 15,000
10-4120-00-533180	Travel And Training	\$ 20,000	\$ 20,000
10-4120-00-533210	Telephone	\$ 14,500	\$ 14,500
10-4120-00-533250	Postage	\$ 55,000	\$ 25,000
10-4120-00-533520	Equipment Repairs/Maintenance	\$ 15,000	\$ 15,000
10-4120-00-533700	Other Advertising	\$ 5,500	\$ 5,500
10-4120-00-533910	Legal Notice	\$ 4,000	\$ 4,000
10-4120-00-534390	Equipment Rentals	\$ -	\$ -
10-4120-00-534490	Other Contractual Service	\$ 10,000	\$ 10,000
10-4120-00-534510	Property And Gen. Liab. Ins.	\$ 5,000	\$ 7,500
10-4120-00-534520	Vehicle Insurance	\$ 500	\$ 500
10-4120-00-534910	Dues Memberships And Subscript	\$ 10,000	\$ 30,602
10-4120-00-534990	Miscellaneous	\$ 10,000	
10-4120-00-545400	Vehicles	\$ -	\$ -
10-4120-00-545500	Equipment	\$ -	\$ -
10-4120-00-545900	Capital Improvements	\$ -	
10-4120-00-546000	Loan Payments	\$ -	\$ -
10-4120-00-548000	Charges to Other Funds	\$ (689,860)	\$ (689,870)
10-4120-00-548100	Internal Service Costs	\$ -	\$ -
	Administration Total	\$ 229,930	\$ 248,519.07
Downtown			
10-4125-00-511210	Regular Pay	\$ 56,270	\$ 58,756
10-4125-00-511230	Temporary And Part Time Pay	\$ 16,000	\$ 16,000
10-4125-00-511810	FICA	\$ 5,530	\$ 5,655
10-4125-00-511820	Retirement Expense	\$ 7,690	\$ 8,431
10-4125-00-511825	401K Expense	\$ 2,820	\$ 2,938
10-4125-00-511830	Hospital Expense	\$ 8,100	\$ 8,100
10-4125-00-511831	Retired Employee Ins. Exp	\$ -	\$ -

10-4125-00-511832	Life Insurance Expense	\$ 150	\$ 150
10-4125-00-511833	Dental Insurance	\$ 450	\$ 452
10-4125-00-511840	Health Reimburs Expense - Reg	\$ 1,460	\$ 1,460
10-4125-00-511841	Health Reimburse Exp - Ret	\$ -	\$ -
10-4125-00-511850	Unemployment Ins. Expense	\$ 50	\$ 50
10-4125-00-511860	Workers Comp. Expense	\$ 200	\$ 200
10-4125-00-521920	Legal Fees	\$ 1,500	\$ 1,500
10-4125-00-521990	Prof. Services/Consultant Fees	\$ 25,000	\$ 17,000
10-4125-00-532120	Uniform Expense	\$ 400	\$ 400
10-4125-00-532920	Materials And Supplies	\$ 20,000	\$ 10,000
10-4125-00-533180	Travel And Training	\$ 10,000	\$ 7,000
10-4125-00-533210	Telephone	\$ 780	\$ 780
10-4125-00-533520	Equipment Repairs/Maintenance	\$ -	\$ -
10-4125-00-533700	Other Advertising	\$ 20,000	\$ 30,000
10-4125-00-534390	Equipment Rentals	\$ 9,000	\$ -
10-4125-00-534490	Other Contractual Service	\$ 10,000	\$ 5,000
10-4125-00-534910	Dues Memberships And Subscript	\$ 2,000	\$ 2,000
10-4125-00-534990	Miscellaneous	\$ 1,000	\$ 1,000
10-4125-00-545400	Vehicles	\$ -	\$ -
10-4125-00-545500	Equipment	\$ -	\$ -
10-4125-00-545900	Capital Improvements	\$ -	\$ -
	Miller Street Shade & Lights Project		\$ 10,000
	Depot Street Mini Park Enhancements		\$ 5,000
	String Lights for Church & East Streets		\$ 5,500
	General Special Events		\$ 65,000
	Downtown Total	\$ 198,400	\$ 262,372
Finance			
10-4130-00-511210	Regular Pay	\$ 789,570	\$ 895,828
10-4130-00-511220	Overtime Pay	\$ 13,000	\$ 8,000
10-4130-00-511230	Temporary And Part Time Pay	\$ 33,000	\$ 44,907
10-4130-00-511810	FICA	\$ 63,925	\$ 71,966
10-4130-00-511820	Retirement Expense	\$ 96,010	\$ 128,551
10-4130-00-511825	401k Expense - Finance	\$ 39,480	\$ 44,791
10-4130-00-511830	Hospital Expense	\$ 148,000	\$ 148,000
10-4130-00-511831	Retired Employee Ins. Exp	\$ 32,400	\$ 32,400
10-4130-00-511832	Life Insurance Expense	\$ 2,250	\$ 2,250
10-4130-00-511833	Dental Insurance	\$ 8,000	\$ 8,150
10-4130-00-511840	Health Reimburs Expense - Reg	\$ 24,800	\$ 24,800
10-4130-00-511841	Health Reimburs Exp - Ret	\$ 4,375	\$ 4,375
10-4130-00-511850	Unemployment Ins. Expense	\$ 1,000	\$ 1,000
10-4130-00-511860	Workers Comp. Expense	\$ 12,000	\$ 12,000
10-4130-00-521910	Accounting	\$ 65,000	\$ 65,000
10-4130-00-521940	County Tax Collection Fees	\$ 25,000	\$ 25,000
10-4130-00-521990	Prof. Services/Consultant Fees	\$ 18,000	\$ 16,000
10-4130-00-532120	Uniform Expense	\$ 7,000	\$ 5,500
10-4130-00-532510	Gas	\$ 7,175	\$ 7,175
10-4130-00-532520	Tires	\$ 1,810	\$ 1,810
10-4130-00-532530	Vehicle Repairs/Maintenance	\$ 13,340	\$ 13,340
10-4130-00-532920	Materials And Supplies	\$ 46,000	\$ 46,000
10-4130-00-533180	Travel And Training	\$ 20,000	\$ 20,000
10-4130-00-533210	Telephone	\$ 8,600	\$ 8,600
10-4130-00-533310	Electricity	\$ 10,000	\$ 10,000
10-4130-00-533330	Propane Gas	\$ 5,000	\$ -

10-4130-00-533340	Water	\$ 500	\$ 500
10-4130-00-533350	Sewer	\$ 500	\$ 500
10-4130-00-533410	Printing	\$ 30,000	\$ 23,000
10-4130-00-533510	Building Repairs & Maintenance	\$ 4,500	\$ 3,500
10-4130-00-533520	Equipment Repairs/Maintenance	\$ 50,000	\$ 50,000
10-4130-00-533700	Other Advertising	\$ 4,000	\$ 4,000
10-4130-00-534390	Equipment Rentals	\$ 1,500	\$ 1,500
10-4130-00-534510	Property And Gen. Liab. Ins.	\$ 20,000	\$ 30,000
10-4130-00-534520	Vehicle Insurance	\$ 1,500	\$ 1,500
10-4130-00-534530	Bonds	\$ 7,000	\$ 7,000
10-4130-00-534910	Dues Memberships And Subscript	\$ 1,500	\$ 1,500
10-4130-00-534911	Accounting Software Subscription	\$ 130,000	\$ 80,000
10-4130-00-534920	Bad Debt Expense	\$ 5,000	
10-4130-00-545400	Vehicles	\$ -	\$ -
10-4130-00-545500	Equipment	\$ 19,000	
10-4130-00-546000	Loan Payments	\$ -	\$ -
10-4130-00-548000	Charges to Other Funds	\$ (1,421,160)	\$ (1,421,160)
10-4130-00-548100	Internal Service Costs	\$ -	\$ -
	Finance Total	\$ 348,575	\$ 427,284
Public Works			
10-4260-00-511210	Regular Pay	\$ 425,900	\$ 530,017
10-4260-00-511220	Overtime Pay	\$ 3,500	\$ 3,500
10-4260-00-511230	Temporary And Part Time Pay	\$ 2,500	\$ 10,000
10-4260-00-511810	FICA	\$ 33,040	\$ 40,506
10-4260-00-511820	Retirement Expense	\$ 58,175	\$ 72,139
10-4260-00-511825	401k Expense Public Buildings	\$ 21,300	\$ 25,135
10-4260-00-511830	Hospital Expense	\$ 83,100	\$ 83,100
10-4260-00-511831	Retired Employee Ins. Exp	\$ 10,800	\$ 10,800
10-4260-00-511832	Life Insurance Expense	\$ 1,000	\$ 1,000
10-4260-00-511833	Dental Insurance	\$ 3,200	\$ 3,350
10-4260-00-511840	Health Reimburs Expense - Reg	\$ 10,150	\$ 10,150
10-4260-00-511841	Health Reimburse Exp - Ret	\$ 2,900	\$ 2,900
10-4260-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
10-4260-00-511860	Workers Comp. Expense	\$ 8,000	\$ 8,000
10-4260-00-521920	Legal Fees	\$ 5,000	\$ 5,000
10-4260-00-521990	Prof. Services/Consultant Fees	\$ 25,000	\$ 25,000
10-4260-00-532120	Uniform Expense	\$ 8,000	\$ 8,000
10-4260-00-532510	Gas	\$ 7,000	\$ 7,000
10-4260-00-532520	Tires	\$ 2,020	\$ 2,020
10-4260-00-532530	Vehicle Repairs/Maintenance	\$ 14,880	\$ 14,880
10-4260-00-532920	Materials And Supplies	\$ 80,000	\$ 10,000
10-4260-00-532920-10012	Public Art-Materials And Supplies	\$ -	
10-4260-00-533180	Travel And Training	\$ 11,500	\$ 11,500
10-4260-00-533210	Telephone	\$ 12,000	\$ 12,000
10-4260-00-533310	Electricity	\$ 65,000	\$ 70,000
10-4260-00-533330	Propane Gas	\$ -	\$ 2,500
10-4260-00-533340	Water	\$ 1,000	\$ 1,700
10-4260-00-533350	SEWER	\$ 1,100	\$ 2,200
10-4260-00-533360	Commercial Fee/or Dumpster	\$ -	\$ 1,600
10-4260-00-533510	Building Repairs & Maintenance	\$ 35,000	\$ 65,000
10-4260-00-533520	Equipment Repairs/Maintenance	\$ 10,500	\$ 10,000
10-4260-00-534110	Lease Parking	\$ 26,000	\$ 35,000
10-4260-00-534120	Lease Bldg.	\$ -	
10-4260-00-534490	Other Contractual Service	\$ 335,000	\$ 352,000

10-4260-00-534510	Property And Gen. Liab. Ins.	\$ 5,000	\$ 7,500
10-4260-00-534520	Vehicle Insurance	\$ 2,500	\$ 2,500
10-4260-00-534910	Dues Memberships And Subscript	\$ 12,600	\$ 12,600
10-4260-00-545400	Vehicles	\$ -	
10-4260-00-545900	Capital Improvements	\$ 25,000	\$ 250,000
10-4260-00-546000	Loan Payments	\$ 108,800	\$ 104,955
10-4260-00-548000	Charges to Other Funds	\$ (761,357)	\$ (761,357)
	Public Works Total	\$ 695,608	\$ 1,052,695
Police Dept			
10-4310-00-511210	Regular Pay	\$ 2,995,500	\$ 2,999,573
10-4310-00-511220	Overtime Pay	\$ 232,920	\$ 232,920
10-4310-00-511230	Temporary And Part Time Pay	\$ 105,000	\$ 105,000
10-4310-00-511280	Separation Pay - Police	\$ 103,600	\$ 112,407
10-4310-00-511290	Police Contract Service Exp.	\$ -	
10-4310-00-511810	FICA	\$ 260,870	\$ 248,526
10-4310-00-511820	Retirement Expense	\$ 455,180	\$ 480,086
10-4310-00-511825	401k Expense-Police	\$ 151,320	\$ 151,406
10-4310-00-511830	Hospital Expense	\$ 635,500	\$ 635,500
10-4310-00-511831	Retired Employee Ins. Exp	\$ 83,100	\$ 83,100
10-4310-00-511832	Life Insurance Expense	\$ 6,700	\$ 6,700
10-4310-00-511833	Dental Insurance	\$ 23,200	\$ 23,450
10-4310-00-511840	Health Reimburs Expense - Reg	\$ 73,800	\$ 73,800
10-4310-00-511841	Health Reimburse Exp - Ret	\$ 16,000	\$ 16,000
10-4310-00-511850	Unemployment Ins. Expense	\$ 3,500	\$ 3,500
10-4310-00-511860	Workers Comp. Expense	\$ 50,000	\$ 50,000
10-4310-00-513920	Laundry & Cleaning Allowance	\$ 14,500	\$ 14,500
10-4310-00-521990	Prof. Services/Consultant Fees	\$ 20,000	\$ 20,000
10-4310-00-532120	Uniform Expense	\$ 46,000	\$ 46,000
10-4310-00-532510	Gas	\$ 119,000	\$ 119,000
10-4310-00-532520	Tires	\$ 32,890	\$ 32,890
10-4310-00-532530	Vehicle Repairs/Maintenance	\$ 242,330	\$ 242,330
10-4310-00-532920	Materials And Supplies	\$ 130,000	\$ 115,000
10-4310-00-532940	PD Civilian Volunteers	\$ 4,000	\$ 4,000
10-4310-00-533180	Travel And Training	\$ 36,000	\$ 40,000
10-4310-00-533210	Telephone	\$ 34,000	\$ 34,000
10-4310-00-533310	Electricity	\$ 1,500	\$ 1,500
10-4310-00-533520	Equipment Repairs/Maintenance	\$ 60,000	\$ 60,000
10-4310-00-534390	Equipment Rentals	\$ 13,500	\$ 13,500
10-4310-00-534510	Property And Gen. Liab. Ins.	\$ 58,000	\$ 87,000
10-4310-00-534520	Vehicle Insurance	\$ 10,000	\$ 10,000
10-4310-00-534580	Other Insurance Costs	\$ 10,000	\$ 10,000
10-4310-00-534910	Dues Memberships And Subscript	\$ 91,550	\$ 91,550
10-4310-00-534995	Special Operations Expense	\$ 10,000	\$ 10,000
10-4310-00-545400	Vehicles	\$ -	\$ -
10-4310-00-545500	Equipment	\$ 22,000	
10-4310-00-545900	Capital Improvements	\$ -	\$ -
10-4310-00-546000	Loan Payments	\$ -	\$ -
10-4310-00-548100	Internal Service Costs	\$ -	\$ -
	IT Capital Lease		\$ 19,000
10-4315-532920-10002	Donations-Materials & Supplies	\$ 5,000	\$ 5,000
10-4315-532920-30006	NC Unauth Sub-Materials & Supplies	\$ 3,000	\$ 3,000
10-4315-532920-50013	SWAT-Materials & Supplies	\$ 4,000	\$ 4,000
104315-533180-30006	NC Unauth Sub-Training	\$ 5,000	\$ 5,000
10-4315-533180-50002	Fed Forfeit-Training	\$ -	\$ -

10-4315-533180-50013	SWAT-Training	\$	2,000	\$	2,000
10-4315-545500-50014	Equipment - K9 grant	\$	-		
	Police Total	\$	6,170,460	\$	6,211,238
Fire Dept					
10-4340-00-511210	Regular Pay	\$	1,124,645		\$1,199,528
10-4340-00-511220	Overtime Pay	\$	12,500		\$12,500
10-4340-00-511230	Temporary And Part Time Pay	\$	150,000		\$156,458
10-4340-00-511240	Volunteer Pay	\$	20,000		\$20,000
10-4340-00-511810	FICA	\$	100,010		\$103,756
10-4340-00-511820	Retirement Expense	\$	153,640		\$173,771
10-4340-00-511825	401k Expense-Fire Department	\$	56,240		\$60,547
10-4340-00-511830	Hospital Expense	\$	272,495	\$	272,495
10-4340-00-511831	Retired Employee Ins. Exp	\$	8,100	\$	8,100
10-4340-00-511832	Life Insurance Expense	\$	2,500	\$	2,500
10-4340-00-511833	Dental Insurance	\$	8,646	\$	8,710
10-4340-00-511840	Health Reimburse Expense - Reg	\$	27,500	\$	27,500
10-4340-00-511841	Health Reimburse Exp - Ret	\$	1,450	\$	1,450
10-4340-00-511850	Unemployment Ins. Expense	\$	1,400	\$	1,400
10-4340-00-511860	Workers Comp. Expense	\$	25,000	\$	25,000
10-4340-00-513920	Laundry & Cleaning Allowance	\$	6,840		\$6,840
10-4340-00-521940	Tax Collection & Advertising Fees	\$	2,000		\$2,500
10-4340-00-521990	Prof. Services/Consultant Fees	\$	41,000		\$39,000
10-4340-00-532120	Uniform Expense	\$	20,000		\$22,000
10-4340-00-532510	Gas	\$	28,000	\$	28,000
10-4340-00-532520	Tires	\$	7,870	\$	7,870
10-4340-00-532530	Vehicle Repairs/Maintenance	\$	57,980		\$63,778
10-4340-00-532920	Materials And Supplies	\$	132,000		\$135,000
10-4340-00-533180	Travel And Training	\$	18,000		\$22,000
10-4340-00-533210	Telephone	\$	12,500	\$	12,500
10-4340-00-533310	Electricity	\$	19,000	\$	19,000
10-4340-00-533320	Fuel Oil	\$	1,000	\$	500
10-4340-00-533340	Water	\$	500	\$	500
10-4340-00-533350	Sewer	\$	800	\$	800
10-4340-00-533360	Dumpster Fee	\$	1,320	\$	1,320
10-4340-00-533510	Building Repairs & Maintenance	\$	17,500		\$20,000.00
10-4340-00-533520	Equipment Repairs/Maintenance	\$	53,000		\$50,000.00
10-4340-00-534390	Equipment Rentals	\$	1,250	\$	1,250
10-4340-00-534510	Property And Gen. Liab. Ins.	\$	45,000	\$	67,500
10-4340-00-534520	Vehicle Insurance	\$	5,500	\$	5,500
10-4340-00-534580	Other Insurance Costs	\$	3,000	\$	3,000
10-4340-00-534910	Dues Memberships And Subscript	\$	9,000		\$9,500.00
10-4340-00-545100	Land Purchase	\$	-		
10-4340-00-545400	Vehicles	\$	-		
10-4340-00-545500	Equipment	\$	-		
10-4340-00-545900	Capital Improvements	\$	570,000		
10-4340-00-546000	Loan Payments	\$	151,759		\$150,561.00
10-4340-00-548100	Internal Service Costs	\$	-		
	Fire Total	\$	3,168,945	\$	2,742,633
Streets & Sanitation					
10-4510-00-511210	Regular Pay	\$	977,710	\$	994,524
10-4510-00-511220	Overtime Pay	\$	35,000		\$36,000
10-4510-00-511230	Temporary And Part Time Pay	\$	15,000		
10-4510-00-511810	FICA	\$	78,620		\$76,803
10-4510-00-511820	Retirement Expense	\$	133,560		\$161,462

10-4510-00-511825	401k Expense-Streets and Sant	\$ 48,890	\$50,198
10-4510-00-511830	Hospital Expense	\$ 278,800	\$278,800
10-4510-00-511831	Retired Employee Ins. Exp	\$ 24,300	\$24,300
10-4510-00-511832	Life Insurance Expense	\$ 3,400	\$3,400
10-4510-00-511833	Dental Insurance	\$ 11,200	\$11,320
10-4510-00-511840	Health Reimburse Expense - Reg	\$ 36,500	\$36,500
10-4510-00-511841	Health Reimburse Exp - Ret	\$ 4,400	\$4,400
10-4510-00-511850	Unemployment Ins. Expense	\$ 1,000	\$1,000
10-4510-00-511860	Workers Comp. Expense	\$ 22,000	\$22,000
10-4510-00-521990	Prof. Services/Consultant Fees	\$ 60,000	\$40,000
10-4510-00-532120	Uniform Expense	\$ 25,000	\$25,000
10-4510-00-532510	Gas	\$ 112,000	\$112,000
10-4510-00-532520	Tires	\$ 32,700	\$32,700
10-4510-00-532530	Vehicle Repairs/Maintenance	\$ 240,930	\$245,000
10-4510-00-532920	Materials And Supplies	\$ 295,000	\$325,000
10-4510-00-532920-70097	SIDEWALKS UNDER 1500	\$ 25,000	\$20,000
10-4510-00-533180	Travel And Training	\$ 12,000	\$9,500
10-4510-00-533210	Telephone	\$ 2,500	\$2,000
10-4510-00-533310	Electricity	\$ 225,000	\$225,000
10-4510-00-533330	Propane Gas	\$ -	
10-4510-00-533515	Landfill Road Maintenance	\$ 7,500	\$7,500
10-4510-00-533520	Equipment Repairs/Maintenance	\$ 25,000	\$75,000
10-4510-00-534390	Equipment Rentals	\$ 3,500	\$3,000
10-4510-00-534430	Infrastructure/Paving/Improv.	\$ -	\$100,000
10-4510-00-534440	Grinding	\$ 35,000	\$32,000
10-4510-00-534450	Tipping Fees	\$ 45,000	\$45,000
10-4510-00-534490	Other Contractual Service	\$ 3,000	\$3,000
10-4510-00-534510	Property And Gen. Liab. Ins.	\$ 32,000	\$48,000
10-4510-00-534520	Vehicle Insurance	\$ 5,000	\$5,000
10-4510-00-534580	Other Insurance Costs	\$ 5,000	\$5,000
10-4510-00-534910	Dues Memberships And Subscript	\$ 1,500	\$2,500
10-4510-00-545400	Vehicles	\$ -	
10-4510-00-545500	Equipment	\$ 100,000	
10-4510-00-545900	Capital Improvements	\$ -	
10-4510-00-546000	Loan Payments	\$ -	
10-4130-00-548000	Charges to Other Funds	\$ (82,090)	\$ (82,090)
10-4510-00-548100	Internal Service Costs	\$ -	
	Streets & Sanitation Total	\$ 2,880,920	\$ 2,980,817
Powell Bill			
10-4560-00-521990	Prof. Services/Consultant Fees	\$ 10,000	\$10,000
10-4560-00-522000	R/R Crossing W/Gate Annual Cos	\$ 5,000	\$5,000
10-4560-00-532920	Materials And Supplies	\$ 25,000	\$30,000
10-4560-00-534430	Infrastructure/Paving/Improv.	\$ 400,000	\$345,000
10-4560-00-534430-30008	Sidewalks - New	\$ 50,000	\$50,000
10-4560-00-534490	Other Contractual Service	\$ 15,000	\$15,000
10-4560-00-534520	Vehicle Insurance	\$ -	
10-4560-00-545400	Vehicles	\$ -	
10-4560-00-545500	Equipment	\$ -	
10-4560-00-545900	Capital Improvements	\$ -	
	Powell Bill Total	\$ 505,000	\$ 455,000
Cemetery			
10-4740-00-511210	Regular Pay	\$ 110,560	\$ 117,024
10-4740-00-511220	Overtime Pay	\$ 1,000	\$ 1,000
10-4740-00-511230	Temporary And Part Time Pay	\$ 5,000	\$ 10,000

10-4740-00-511810	FICA	\$ 8,920	\$ 8,952
10-4740-00-511820	Retirement Expense	\$ 15,110	\$ 8,953
10-4740-00-511825	401k Expense-Cemetery	\$ 5,530	\$ 5,852
10-4740-00-511830	Hospital Expense	\$ 27,900	\$ 27,900
10-4740-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
10-4740-00-511832	Life Insurance Expense	\$ 400	\$ 400
10-4740-00-511833	Dental Insurance	\$ 1,500	\$ 1,500
10-4740-00-511840	Health Reimburs Expense - Reg	\$ 4,400	\$ 4,400
10-4740-00-511841	Health Reimburse Exp - Ret	\$ -	\$ -
10-4740-00-511850	Unemployment Ins. Expense	\$ 150	\$ 150
10-4740-00-511860	Workers Comp. Expense	\$ 5,000	\$ 5,000
10-4740-00-521990	Prof. Services/Consultant Fees	\$ 45,000	\$ 45,000
10-4740-00-532120	Uniform Expense	\$ 3,000	\$ 3,000
10-4740-00-532510	Gas	\$ 3,150	\$ 3,150
10-4740-00-532520	Tires	\$ 850	\$ 850
10-4740-00-532530	Vehicle Repairs/Maintenance	\$ 6,260	\$ 6,260
10-4740-00-532920	Materials And Supplies	\$ 20,000	\$ 23,000
10-4740-00-533180	Travel And Training	\$ 1,500	\$ 1,500
10-4740-00-533210	Telephone	\$ 1,100	\$ 1,100
10-4740-00-533310	Electricity	\$ 2,000	\$ 2,000
10-4740-00-533520	Equipment Repairs/Maintenance	\$ 8,000	\$ 8,000
10-4740-00-534390	Equipment Rentals	\$ -	
10-4740-00-534490	Other Contractual Service	\$ 8,000	\$ 12,000
10-4740-00-534510	Property And Gen. Liab. Ins.	\$ 4,100	\$ 6,150
10-4740-00-534520	Vehicle Insurance	\$ 500	\$ 500
10-4740-00-534580	Other Insurance Costs	\$ 1,000	\$ 1,000
10-4740-00-545400	Vehicles	\$ -	\$ -
10-4740-00-545500	Equipment	\$ -	\$ 20,000
10-4740-00-545900	Capital Improvements	\$ -	\$ 50,000
10-4740-00-548100	Internal Service Costs	\$ -	\$ (50,000)
	Cemetery Total	\$ 289,930	\$ 324,641
Development Services			
10-4910-00-511210	Regular Pay	\$ 516,210	\$ 537,207
10-4910-00-511220	Overtime Pay	\$ 500	\$ 500
10-4910-00-511230	Temporary And Part Time Pay	\$ 3,000	\$ 39,620
10-4910-00-511810	FICA	\$ 39,760	\$ 45,519
10-4910-00-511820	Retirement Expense	\$ 70,520	\$ 77,824
10-4910-00-511825	401k Expense-Planning	\$ 25,810	\$ 27,116
10-4910-00-511830	Hospital Expense	\$ 106,900	\$ 106,900
10-4910-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
10-4910-00-511832	Life Insurance Expense	\$ 1,500	\$ 1,500
10-4910-00-511833	Dental Insurance	\$ 4,500	\$ 4,600
10-4910-00-511840	Health Reimburse Expense - Reg	\$ 13,100	\$ 13,100
10-4910-00-511841	Health Reimburse Exp - Ret	\$ -	\$ -
10-4910-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
10-4910-00-511860	Workers Comp. Expense	\$ 7,000	\$ 7,000
10-4910-00-521920	Legal Fees	\$ 30,000	\$ 30,000.00
10-4910-00-521950	Clean Up/Demolition Expense	\$ 30,000	\$ 40,000.00
10-4910-00-521990	Prof. Services/Consultant Fees	\$ 82,000	\$ 40,000.00
10-4910-00-521990-1023	Prof. Services/Consultant Fees	\$ 440,000	
10-4910-00-532120	Uniform Expense	\$ 6,500	\$ 7,500.00
10-4910-00-532510	Gas	\$ 6,650	\$ 7,000.00
10-4910-00-532520	Tires	\$ 1,590	\$ 1,600.00
10-4910-00-532530	Vehicle Repairs/Maintenance	\$ 10,010	\$ 13,874.00

10-4910-00-532920	Materials And Supplies	\$ 14,000	\$ 20,252.00
10-4910-00-533180	Travel And Training	\$ 15,000	\$ 15,000.00
10-4910-00-533210	Telephone	\$ 6,000	\$ 6,000.00
10-4910-00-533520	Equipment Repairs/Maintenance	\$ 7,000	\$ 13,500.00
10-4910-00-534510	Property And Gen. Liab. Ins.	\$ 8,000	\$ 12,000.00
10-4910-00-534520	Vehicle Insurance	\$ 1,500	\$ 2,000.00
10-4910-00-534910	Dues Memberships And Subscript	\$ 4,000	\$ 6,000.00
10-4910-00-545400	Vehicles	\$ -	
10-4910-00-545500	Equipment	\$ -	
10-4910-00-545900	Capital Improvements	\$ -	\$ -
10-4910-00-548100	Internal Service Costs	\$ -	\$ -
	Development Services Total	\$ 1,451,550	\$ 1,076,112
Special Appropriations			
10-5300-00-536910	Donations & Contributions	\$ 30,000	\$ 5,000
10-5300-00-536915	R. Economic Development	\$ -	\$ 10,000
10-5300-00-536920	Transfer to Other Organization	\$ 5,000	\$ 5,000
10-5300-00-536960	Homeowners Recovery Fund Trans	\$ -	\$ -
10-5300-00-545900	Capital Improvements	\$ -	\$ -
	Special Appropriations Total	\$ 35,000	\$ 20,000
Parks & Recreation			
10-6120-00-511210	Regular Pay	\$ 1,092,450	\$ 1,129,867
10-6120-00-511220	Overtime Pay	\$ 18,000	\$ 15,000
10-6120-00-511230	Temporary And Part Time Pay	\$ 305,000	\$ 355,000
10-6120-00-511810	FICA	\$ 108,290	\$ 143,816
10-6120-00-511820	Retirement Expense	\$ 149,230	\$ 163,633
10-6120-00-511825	401k Expense-Parks & Rec	\$ 54,630	\$ 57,015
10-6120-00-511830	Hospital Expense	\$ 240,700	\$ 240,700
10-6120-00-511831	Retired Employee Ins. Exp	\$ 8,100	\$ 8,100
10-6120-00-511832	Life Insurance Expense	\$ 3,200	\$ 3,200
10-6120-00-511833	Dental Insurance	\$ 11,000	\$ 11,150
10-6120-00-511840	Health Reimburse Expense - Reg	\$ 34,800	\$ 34,800
10-6120-00-511841	Health Reimburse Exp - Ret	\$ 1,450	\$ 1,450
10-6120-00-511850	Unemployment Ins. Expense	\$ 1,000	\$ 1,000
10-6120-00-511860	Workers Comp. Expense	\$ 25,000	\$ 25,000
10-6120-00-521990	Prof. Services/Consultant Fees	\$ 35,000	\$ 35,000
10-6120-00-532120	Uniform Expense	\$ 9,000	\$ 10,000
10-6120-00-532510	Gas	\$ 8,750	\$ 8,750
10-6120-00-532520	Tires	\$ 2,280	\$ 2,280
10-6120-00-532530	Vehicle Repairs/Maintenance	\$ 16,800	\$ 16,800
10-6120-00-532700	Purchases For Resale	\$ -	
10-6120-00-532910	Treatment Chemicals	\$ 15,000	\$ 15,000
10-6120-00-532920	Materials And Supplies	\$ 145,206	\$ 155,000
10-6120-00-533180	Travel And Training	\$ 20,000	\$ 24,000
10-6120-00-533210	Telephone	\$ 13,000	\$ 13,000
10-6120-00-533310	Electricity	\$ 165,000	\$ 167,000
10-6120-00-533330	Propane Gas	\$ 50,000	\$ 40,000
10-6120-00-533340	Water	\$ 5,000	\$ 5,000
10-6120-00-533350	Sewer	\$ 7,000	\$ 7,000
10-6120-00-533360	Dumpster Fee	\$ 7,500	\$ 7,500
10-6120-00-533510	Building Repairs & Maintenance	\$ 70,000	\$ 73,000
10-6120-00-533520	Equipment Repairs/Maintenance	\$ 60,000	\$ 65,000
10-6120-00-533700	Other Advertising	\$ 20,000	\$ 20,000
10-6120-00-534390	Equipment Rentals	\$ 2,000	\$ 2,000
10-6120-00-534510	Property And Gen. Liab. Ins.	\$ 25,000	\$ 37,500

10-6120-00-534520	Vehicle Insurance	\$ 2,500	\$ 2,500
10-6120-00-534580	Other Insurance Costs	\$ 300	\$ 300
10-6120-00-534910	Dues Memberships And Subscript	\$ 8,000	\$ 8,000
10-6120-00-545400	Vehicles	\$ -	
10-6120-00-545500	Equipment	\$ 50,000	
10-6120-00-545820	Building Improvements	\$ -	
10-6120-00-545900	Capital Improvements	\$ -	
10-6120-00-546000	Loan Payments	\$ 88,665	\$ 88,665
10-6120-00-548100	Internal Service Costs	\$ -	
10-6125-00-535000	Playground Maintenance	\$ 10,000	\$ 10,000
10-6125-00-536230	Adult And Childern Programs	\$ 15,000	\$ 15,000
10-6125-00-536310	Misc. Grants-Recreation	\$ -	
	Parks & Recreation Total	\$ 2,903,851	\$ 3,018,026
Debt Service			
10-9100-00-546000	LOAN PAYMENTS	\$ 383,500	\$ 377,838
General Fund Total		\$ 19,308,318	\$ 19,253,731

Water Fund - Revenues

Account Description	FY25 Budget	FY26 Recommended
Intergov Revenue - Federal	\$ -	\$ -
Water Charges	\$ 3,350,000	3374876
Water Taps And Connections	\$ 45,000	55000
Capacity Fee	\$ 25,000	50000
Miscellaneous Revenue	\$ 1,000	1000
Rents	\$ -	
Sale of Materials/Fixed Assets	\$ 1,000	500
Investment Income	\$ 65,000	65000
Proceeds From Capital Lease	\$ -	
Fund Balance Appropriated	\$ 48,417	97661
Water Fund Total	\$ 3,535,417	\$ 3,644,037

Water Fund - Expenditures

ACCOUNT ID	Description	FY25 Budget	FY26 Recommended
Water Maintenance			
61-7121-00-511210	Regular Pay	\$ 402,780	\$ 505,241.09
61-7121-00-511220	Overtime Pay	\$ 10,000	\$ 25,000.00
61-7121-00-511230	Temporary And Part Time Pay	\$ 5,000	
61-7121-00-511810	FICA	\$ 31,950	\$ 39,017.52
61-7121-00-511820	Retirement Expense	\$ 54,990	\$ 73,189.72
61-7121-00-511825	401k Expense-Water Maint	\$ 20,130	\$ 25,501.64
61-7121-00-511830	Hospital Expense	\$ 88,000	\$ 88,000
61-7121-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
61-7121-00-511832	Life Insurance Expense	\$ 1,200	\$ 1,200
61-7121-00-511833	Dental Insurance	\$ 4,000	\$ 4,200
61-7121-00-511840	Health Reimburse Expense - Reg	\$ 12,000	\$ 12,000
61-7121-00-511841	Health Reimburs Exp - Ret	\$ -	\$ -
61-7121-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
61-7121-00-511860	Workers Comp. Expense	\$ 7,500	\$ 7,500
61-7121-00-521920-70021	Legal Fees	\$ -	\$ -
61-7121-00-521990	Prof. Services/Consultant Fees	\$ 60,000	\$ 60,000
61-7121-00-532120	Uniform Expense	\$ 9,000	\$ 9,000

61-7121-00-532510	Gas	\$	19,250	\$	19,250
61-7121-00-532520	Tires	\$	5,890	\$	5,890
61-7121-00-532530	Vehicle Repairs/Maintenance	\$	43,400	\$	36,000
61-7121-00-532920	Materials And Supplies	\$	350,000	\$	335,000
61-7121-00-533180	Travel And Training	\$	8,000	\$	9,000
61-7121-00-533210	Telephone	\$	7,000	\$	6,000
61-7121-00-533310	Electricity	\$	65,000	\$	65,000
61-7121-00-533520	Equipment Repairs/Maintenance	\$	20,000	\$	25,000
61-7121-00-534390	Equipment Rentals	\$	4,500	\$	4,500
61-7121-00-534490	Other Contractual Service	\$	18,000	\$	10,000
61-7121-00-534510	Property And Gen. Liab. Ins.	\$	15,500	\$	23,250
61-7121-00-534520	Vehicle Insurance	\$	1,500	\$	1,500
61-7121-00-534580	Other Insurance Costs	\$	3,000	\$	3,000
61-7121-00-534910	Dues Memberships And Subscript	\$	1,500	\$	1,500
61-7121-00-545400	Vehicles	\$	-	\$	-
61-7121-00-545500	Equipment	\$	-	\$	100,000
61-7121-00-545900	Capital Improvements	\$	-		
61-7121-00-546000	Loan Payments	\$	69,720		68713
61-7121-00-548100	Internal Service Costs	\$	-		
	Water Maintenance Total	\$	1,339,310	\$	1,563,953
Water Treatment					
61-7122-00-511210	Regular Pay	\$	432,630		463768
61-7122-00-511220	Overtime Pay	\$	35,000		\$25,000
61-7122-00-511230	Temporary And Part Time Pay	\$	2,000		\$2,000
61-7122-00-511810	FICA	\$	35,930		\$35,813
61-7122-00-511820	Retirement Expense	\$	59,100		\$67,179
61-7122-00-511825	401k Expense-Water Treatment	\$	21,635		\$23,407
61-7122-00-511830	Hospital Expense	\$	87,600	\$	87,600
61-7122-00-511831	Retired Employee Ins. Exp	\$	-	\$	-
61-7122-00-511832	Life Insurance Expense	\$	1,200	\$	1,200
61-7122-00-511833	Dental Insurance	\$	4,000	\$	4,200
61-7122-00-511840	Health Reimburs Expense - Reg	\$	12,000	\$	12,000
61-7122-00-511841	Health Reimburs Exp - Ret	\$	-	\$	-
61-7122-00-511850	Unemployment Ins. Expense	\$	500	\$	500
61-7122-00-511860	Workers Comp. Expense	\$	7,500	\$	7,500
61-7122-00-521990	Prof. Services/Consultant Fees	\$	65,000		\$65,000
61-7122-00-532120	Uniform Expense	\$	7,500		\$7,500
61-7122-00-532510	Gas	\$	3,675	\$	3,675
61-7122-00-532520	Tires	\$	1,060	\$	1,060
61-7122-00-532530	Vehicle Repairs/Maintenance	\$	7,810	\$	7,810
61-7122-00-532910	Treatment Chemicals	\$	220,000		\$230,000
61-7122-00-532920	Materials And Supplies	\$	50,000		\$60,000
61-7122-00-533180	Travel And Training	\$	4,000		\$4,000
61-7122-00-533210	Telephone	\$	6,000		\$6,000
61-7122-00-533310	Electricity	\$	25,000		\$25,000
61-7122-00-533320	Fuel Oil	\$	2,000		\$2,000
61-7122-00-533510	Building Repairs & Maintenance	\$	15,000		\$20,000
61-7122-00-533520	Equipment Repairs/Maintenance	\$	25,000		\$20,000
61-7122-00-533540	Operating Plant Repairs/Maint.	\$	25,000		\$20,000
61-7122-00-534390	Equipment Rentals	\$	-		
61-7122-00-534490	Other Contractual Service	\$	60,000		\$40,000
61-7122-00-534510	Property And Gen. Liab. Ins.	\$	11,000	\$	16,500
61-7122-00-534520	Vehicle Insurance	\$	1,000	\$	1,000
61-7122-00-534580	Other Insurance Costs	\$	250	\$	250

61-7122-00-534910	Dues Memberships And Subscript	\$ 10,000	\$10,000
61-7122-00-545400	Vehicles	\$ -	
61-7122-00-545500	Equipment	\$ -	
61-7122-00-545900	Capital Improvements	\$ 25,000	
61-7122-00-546000	Loan Payments	\$ -	
61-7122-00-548100	Internal Service Costs	\$ -	
	Water Treatment Total	\$ 1,263,390	\$ 1,269,962
Water Admin & Fin			
61-7125-00-554920	Bad Debt Expense	\$ 16,000	\$ 16,000
61-7125-00-554970	Charges By General Fund	\$ 916,717	\$ 760,574
	Transfer to General Fund		\$ 33,548
61-9100-00-567100	Principal Payments	\$ -	\$ -
61-9100-00-567200	Interest Payments	\$ -	\$ -
	Water Admin & Fin Total	\$ 932,717	\$ 810,122
	Water Fund Total	\$ 3,535,417	\$ 3,644,037
Sewer Fund - Revenues			
	Account Description	FY25 Budget	FY26 Recommended
	Intergov Revenue - Federal	\$ -	\$ -
	Sewer Charges	\$ 3,825,000	\$ 4,207,500
	Sewer Taps And Connections	\$ 30,000	\$ 30,000
	Capacity Fee	\$ 25,000	\$ 60,000
	Miscellaneous Revenue	\$ -	\$ -
	Investment Income	\$ 90,000	\$ 90,000
	Proceeds From Capital Lease	\$ -	
	Fund Balance Appropriated	\$ -	\$ 58,875
	Sewer Fund Total	\$ 3,970,000	\$ 4,446,375
Sewer Fund - Expenditures			
ACCOUNT ID	Description	FY25 Budget	FY26 Recommended
Sewer Maintenance			
62-7121-00-511210	Regular Pay	\$ 422,890	\$ 360,537.20
62-7121-00-511220	Overtime Pay	\$ 35,000	\$ 35,000.00
62-7121-00-511230	Temporary And Part Time Pay	\$ 5,000	
62-7121-00-511810	FICA	\$ 35,420	\$ 27,581.10
62-7121-00-511820	Retirement Expense	\$ 57,770	\$ 51,737.09
62-7121-00-511825	401k Expense-Sewer Maint.	\$ 21,150	\$ 18,026.86
62-7121-00-511830	Hospital Expense	\$ 123,000	\$ 123,000
62-7121-00-511831	Retired Employee Ins. Exp	\$ 8,100	\$ 8,100
62-7121-00-511832	Life Insurance Expense	\$ 1,350	\$ 1,350
62-7121-00-511833	Dental Insurance	\$ 4,500	\$ 4,500
62-7121-00-511840	Health Reimburs Expense - Reg	\$ 14,600	\$ 14,600
62-7121-00-511841	Health Reimburs Exp - Ret	\$ 1,460	\$ 1,460
62-7121-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
62-7121-00-511860	Workers Comp. Expense	\$ 9,000	\$ 9,000
62-7121-00-521990	Prof. Services/Consultant Fees	\$ 100,000	\$ 100,000
62-7121-00-532120	Uniform Expense	\$ 8,000	\$ 9,000
62-7121-00-532510	Gas	\$ 19,250	\$ 19,250
62-7121-00-532520	Tires	\$ 6,020	\$ 6,020
62-7121-00-532530	Vehicle Repairs/Maintenance	\$ 44,370	\$ 44,370
62-7121-00-532920	Materials And Supplies	\$ 120,000	\$ 120,000

62-7121-00-533180	Travel And Training	\$ 6,000	\$ 6,000
62-7121-00-533210	Telephone	\$ 2,600	\$ 2,600
62-7121-00-533310	Electricity	\$ -	\$ -
62-7121-00-533520	Equipment Repairs/Maintenance	\$ 7,000	\$ 7,000
62-7121-00-534390	Equipment Rentals	\$ 7,500	\$ 7,500
62-7121-00-534490	Other Contractual Service	\$ 20,000	\$ 40,000
62-7121-00-534510	Property And Gen. Liab. Ins.	\$ 10,000	\$ 15,000
62-7121-00-534520	Vehicle Insurance	\$ 1,200	\$ 1,200
62-7121-00-534580	Other Insurance Costs	\$ -	\$ -
62-7121-00-534910	Dues Memberships And Subscript	\$ 5,000	\$ 5,000
62-7121-00-545400	Vehicles	\$ -	\$ -
62-7121-00-545500	Equipment	\$ -	
62-7121-00-545900	Capital Improvements	\$ 162,739	
62-7121-00-546000	Loan Payments	\$ -	
62-7121-00-548100	Internal Service Costs	\$ -	
	Sewer Maintenance Total	\$ 1,259,419	\$ 1,038,332
Sewer Treatment			
62-7122-00-511210	Regular Pay	\$ 597,250	\$ 619,574
62-7122-00-511220	Overtime Pay	\$ 10,000	\$ 35,000
62-7122-00-511230	Temporary And Part Time Pay	\$ 5,000	
62-7122-00-511810	FICA	\$ 46,840	\$ 47,380
62-7122-00-511820	Retirement Expense	\$ 81,590	\$ 87,223
62-7122-00-511825	401k Expense-Sewer Treatment	\$ 29,870	\$ 30,391
62-7122-00-511830	Hospital Expense	\$ 150,300	\$ 150,300
62-7122-00-511831	Retired Employee Ins. Exp	\$ 24,300	\$ 24,300
62-7122-00-511832	Life Insurance Expense	\$ 1,600	\$ 1,600
62-7122-00-511833	Dental Insurance	\$ 5,500	\$ 5,500
62-7122-00-511840	Health Reimburse Expense - Reg	\$ 17,500	\$ 17,500
62-7122-00-511841	Health Reimburs Exp - Ret	\$ 4,375	\$ 4,375
62-7122-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
62-7122-00-511860	Workers Comp. Expense	\$ 12,000	\$ 12,000
62-7122-00-521990	Prof. Services/Consultant Fees	\$ 100,000	110,000
62-7122-00-532120	Uniform Expense	\$ 14,000	15,000
62-7122-00-532510	Gas	\$ 2,450	2,750
62-7122-00-532520	Tires	\$ 940	1,500
62-7122-00-532530	Vehicle Repairs/Maintenance	\$ 6,930	7,200
62-7122-00-532910	Treatment Chemicals	\$ 60,000	250,000
62-7122-00-532920	Materials And Supplies	\$ 75,000	82,500
62-7122-00-533180	Travel And Training	\$ 8,000	9,000
62-7122-00-533210	Telephone	\$ 3,800	3,800
62-7122-00-533310	Electricity	\$ 160,000	180,000
62-7122-00-533320	Fuel Oil	\$ 4,500	10,000
62-7122-00-533330	Propane Gas	\$ 1,500	1,500
62-7122-00-533340	Water	\$ 3,500	20,000
62-7122-00-533360	Commercial Fee/or Dumpster	\$ 3,300	4,000
62-7122-00-533510	Building Repairs & Maintenance	\$ 25,000	20,000
62-7122-00-533520	Equipment Repairs/Maintenance	\$ 65,000	75,000
62-7122-00-533540	Operating Plant Repairs/Maint.	\$ 100,000	100,000
62-7122-00-534390	Equipment Rentals	\$ -	8,500
62-7122-00-534450	Tipping Fees	\$ 75,000	75,000
62-7122-00-534490	Other Contractual Service	\$ -	
62-7122-00-534510	Property And Gen. Liab. Ins.	\$ 15,000	22,500
62-7122-00-534520	Vehicle Insurance	\$ 1,000	\$ 1,000
62-7122-00-534580	Other Insurance Costs	\$ 1,500	\$ 1,500

62-7122-00-534910	Dues Memberships And Subscript	\$ 45,000	48,000
62-7122-00-545400	Vehicles	\$ -	
62-7122-00-545500	Equipment	\$ -	
62-7122-00-545900	Capital Improvements	\$ 25,000	100,000
62-7122-00-546000	Loan Payments	\$ -	
62-7122-00-548100	Internal Service Costs	\$ -	
	Sewer Treatment Total	\$ 1,783,045	\$ 2,184,393
Admin & Finance			
62-7125-00-554920	Bad Debt Expense	\$ 20,000	\$ 21,355
62-7125-00-554970	Charges By General Fund	\$ 867,949	
	Admin & Finance Total	\$ 887,949	\$ 21,355
Debt Service			
62-9100-00-567100	Principal Payments	\$ -	\$ 1,202,295
62-9100-00-567200	Interest Payments	\$ -	\$ -
	Debt Service Total	\$ -	\$ 1,202,295
Contingency			
62-9200-00-574600	Depreciation	\$ -	\$ -
62-9200-00-579910	Contingency Appropriated	\$ -	\$ -
	Transfer to WWTP Project	\$ 25,000	\$ -
	Contingency Total	\$ 25,000	\$ -
	Sewer Fund Total	\$ 3,955,413	\$ 4,446,375

Electric Fund - Revenues

	Account Description	FY25 Budget	FY26 Recommended
	Electric Charges	\$ 10,325,500	\$ 10,500,500.00
	Security Lights	\$ 56,000	\$ 60,000.00
	Street Lights	\$ 115,000	\$ 110,000.00
	Underground Service Install	\$ 15,000	\$ 14,000.00
	Renewable Energy Portf. Stand.	\$ 59,000	\$ 62,000.00
	Electric Pole Rent	\$ 82,000	\$ 82,000.00
	Sales Tax Charges	\$ 510,000	\$ 520,000.00
	Miscellaneous Revenue	\$ 20,000	\$ 15,000.00
	Sale of Materials/Fixed Assets	\$ 1,000	\$ 1,000.00
	Investment Income	\$ 65,000	\$ 65,000.00
	Proceeds From Capital Lease	\$ -	\$ -
	Fund Balance Appropriated	\$ 76,108	
	Electric Fund Total	\$ 11,324,608	\$ 11,429,500

Electric Fund - Expenditures

ACCOUNT ID	Description	FY25 Budget	FY26 Recommended
Electric Maintenance			
63-7121-00-511210	Regular Pay	\$ 323,770	\$ 297,758
63-7121-00-511220	Overtime Pay	\$ 15,000	\$ 12,000
63-7121-00-511230	Temporary And Part Time Pay	\$ -	
63-7121-00-511810	FICA	\$ 25,920	\$ 22,779
63-7121-00-511820	Retirement Expense	\$ 44,230	\$ 42,728
63-7121-00-511825	401K Expense-ELECTRIC MAINT.	\$ 16,190	\$ 14,888
63-7121-00-511830	Hospital Expense	\$ 83,300	\$ 83,300
63-7121-00-511831	Retired Employee Ins. Exp	\$ 16,200	\$ 16,200
63-7121-00-511832	Life Insurance Expense	\$ 1,000	\$ 1,000
63-7121-00-511833	Dental Insurance	\$ 2,700	\$ 2,700

63-7121-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 8,750	\$ 8,750
63-7121-00-511841	HEALTH REIMBURS EXP - RET	\$ 2,950	\$ 2,950
63-7121-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
63-7121-00-511860	Workers Comp. Expense	\$ 7,000	\$ 7,000
63-7121-00-521990	Prof. Services/Consultant Fees	\$ 190,000	\$ 190,000
63-7121-00-532120	Uniform Expense	\$ 25,000	\$ 25,000
63-7121-00-532510	Gas	\$ 12,600	\$ 12,600
63-7121-00-532520	Tires	\$ 3,940	\$ 3,940
63-7121-00-532530	Vehicle Repairs/Maintenance	\$ 29,000	\$ 29,000
63-7121-00-532920	Materials And Supplies	\$ 250,000	\$ 250,000
63-7121-00-532950	Transformers	\$ 100,000	\$ 100,000
63-7121-00-533180	Travel And Training	\$ 5,000	\$ 5,000
63-7121-00-533210	Telephone	\$ 3,000	\$ 3,000
63-7121-00-533310	Electricity	\$ 1,000	\$ 1,000
63-7121-00-533360	COMMERCIAL FEE/OR DUMPSTE	\$ 1,500	\$ 1,500
63-7121-00-533520	Equipment Repairs/Maintenance	\$ 30,000	\$ 30,000
63-7121-00-534390	Equipment Rentals	\$ 10,000	\$ 10,000
63-7121-00-534490	Other Contractual Service	\$ 90,000	\$ 90,000
63-7121-00-534510	Property And Gen. Liab. Ins.	\$ 8,500	\$ 12,750
63-7121-00-534520	Vehicle Insurance	\$ 2,000	\$ 2,000
63-7121-00-534580	Other Insurance Costs	\$ 4,000	\$ 4,000
63-7121-00-534910	Dues Memberships And Subscript	\$ 25,000	\$ 25,000
63-7121-00-545400	Vehicles	\$ -	
63-7121-00-545500	Equipment	\$ -	\$200,000
63-7121-00-545900	Capital Improvements	\$ 900,000	
	Rate Stabilization Fund		\$550,000
63-7121-00-546000	LOAN PAYMENTS	\$ -	
63-7121-00-548100	Internal Service Costs	\$ -	
	Electric Maintenance Total	\$ 2,238,050	\$ 2,057,343
Power Purchases			
63-7123-00-582700	Wholesale Purchased Power	\$ 5,750,000	\$ 5,750,000
63-7123-00-582710	REPS - Renewable Energy Charge	\$ 210,000	\$ 210,000
63-7123-00-582750	Sales Tax Paid-Purchased Power	\$ 510,000	\$ 510,000
	Power Purchases Total	\$ 6,470,000	\$ 6,470,000
Admin & Finance			
63-7125-00-554920	Bad Debt Expense	\$ 30,000	\$ 30,000
63-7125-00-554970	Charges By General Fund	\$ 1,205,128	\$ 1,225,236
	Admin & Finance Total	\$ 1,235,128	\$ 1,255,236
Operating Transfers			
63-9800-00-599100	Transfer To General Fund	\$ 1,275,600	\$ 1,491,091
	Transfer to Garage		\$ 50,000
63-9800-00-599230	Transfer to Russ/Walnut Project	\$ 105,830	\$ 105,830
	Operating Transfers Total	\$1,381,430	\$1,646,921
	Electric Fund Total	\$ 11,324,608	\$ 11,429,500
Stormwater Fund - Revenues			
	Account Description	FY25 Budget	FY26 Recommended
	Stormwater Charges	\$ 200,000	193238
	Stormwater Fund Total	\$ 200,000	\$ 193,238
Stormwater Fund - Expenditures			

ACCOUNT ID	Description	FY25 Budget	FY26 Recommended
Stormwater Management			
64-4910-00-511210	Regular Pay	\$ 58,350	\$ 52,698.42
64-4910-00-511810	FICA	\$ 4,465	\$ 4,031.43
64-4910-00-511820	Retirement Expense	\$ 7,970	\$ 7,562.22
64-4910-00-511825	401K Expense	\$ 2,920	\$ 2,634.92
64-4910-00-511830	Hospital Expense	\$ 8,100	8100
64-4910-00-511832	Life Insurance Expense	\$ 113	113
64-4910-00-511833	Dental Insurance	\$ 338	338
64-4910-00-511840	Health Reimburs Expense - Reg	\$ 1,095	1095
64-4910-00-511850	Unemployment Ins. Expense	\$ 50	50
64-4910-00-511860	Workers Comp. Expense	\$ 125	125
64-4910-00-521990	Prof. Services/Consultant Fees	\$ 23,885	24,000
64-4910-00-532120	Uniform Expense	\$ 500	400
64-4910-00-532920	Materials And Supplies	\$ 500	6400
64-4910-00-533180	Travel And Training	\$ 6,400	2,500
64-4910-00-533210	Telephone	\$ 2,500	600
64-4910-00-534910	Dues Memberships And Subscript	\$ 600	500
	Stormwater Management Total	\$ 117,910	111,148
Admin & Finance			
64-4915-00-554970	Charges by General Fund	\$ -	\$ 82,090
	Admin & Finance Total	\$ -	\$ 82,090
	Stormwater Fund Total	\$ 117,910	\$ 193,238

Garage Fund - Revenues

ACCOUNT ID	Description	FY25 Budget	FY26 Recommended
82-3650-00-453610	Charges To General Fund	\$ 923,595.00	\$ 992,807.00
82-3650-00-453661	Charges To Water Fund	\$ 76,285.00	\$ 84,185.00
82-3650-00-453662	Charges To Sewer Fund	\$ 75,160.00	\$ 87,230.00
82-3650-00-453663	Charges To Electric Fund	\$ 42,860.00	\$ 95,550.00
82-3650-00-453681	Charges to Asset Management	\$ -	\$ -
82-3800-00-463830	Miscellaneous Revenue	\$ -	\$ -
82-3800-00-463835	Sale of Materials/Fixed Assets	\$ -	\$ -
82-3850-00-473831	Investment Income	\$ -	\$ -
	Total	\$ 1,117,900	\$ 1,259,772

Garage Fund - Expenditures

ACCOUNT ID	Description	FY25 Budget	FY26 Recommended
82-8200-00-511210	Regular Pay	\$ 202,350	\$ 217,507
82-8200-00-511220	Overtime Pay	\$ 5,000	\$ 5,000
82-8200-00-511230	Temporary And Part Time Pay	\$ -	
82-8200-00-511810	FICA	\$ 15,870	\$ 16,639
82-8200-00-511820	Retirement Expense	\$ 27,640	\$ 31,212
82-8200-00-511825	401K Expense-GARAGE	\$ 10,120	\$ 10,875
82-8200-00-511830	Hospital Expense	\$ 63,125	\$ 63,125
82-8200-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
82-8200-00-511832	Life Insurance Expense	\$ 500	\$ 500
82-8200-00-511833	Dental Insurance	\$ 1,500	\$ 1,500
82-8200-00-511840	Health Reimburs Expense - Reg	\$ 4,375	\$ 4,375
82-8200-00-511841	Health Reimburse Exp - Ret	\$ -	\$ -

82-8200-00-511850	Unemployment Ins. Expense	\$ 200	\$ 200
82-8200-00-511860	Workers Comp. Expense	\$ 3,000	\$ 3,000
82-8200-00-521990	Prof. Services/Consultant Fees		
82-8200-00-532120	Uniform Expense	\$ 5,500	\$ 5,500
82-8200-00-532500	OIL	\$ 15,000	\$ 15,000
82-8200-00-532510	Gas	\$ 350,000	\$ 350,000
82-8200-00-532520	Tires	\$ 100,000	\$ 100,000
82-8200-00-532920	Materials And Supplies	\$ 300,000	\$ 300,738
82-8200-00-533180	Travel And Training	\$ 8,000	\$ 8,000
82-8200-00-533210	Telephone	\$ 2,000	\$ 2,000
82-8200-00-533330	Propane Gas	\$ 20,000	\$ 20,000
82-8200-00-533520	Equipment Repairs/Maintenance	\$ 45,000	\$ 45,000
82-8200-00-534390	Equipment Rentals	\$ -	\$ -
82-8200-00-534490	Other Contractual Service	\$ -	\$ -
82-8200-00-534510	Property And Gen. Liab. Ins.	\$ 4,000	\$ 6,000
82-8200-00-534520	Vehicle Insurance	\$ 400	\$ 400
82-8200-00-534580	Other Insurance Costs	\$ 200	\$ 200
82-8200-00-534910	Dues Memberships And Subscript	\$ 3,000	\$ 3,000
82-8200-00-545400	Vehicles	\$ -	
82-8200-00-545500	Equipment	\$ -	
82-8200-00-545900	Capital Improvements	\$ -	\$ 50,000
82-8200-00-548100	Internal Service Costs	\$ -	
Total		\$ 1,186,780	\$ 1,259,772