

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
101-000.000-402.000	CURRENT TAXES	1,834,794	1,974,644	2,316,834	2,398,734
101-000.000-404.000	SPECIAL ACTS	44,769	36,653	40,000	40,000
101-000.000-411.000	DELINQUENT TAXES	2,736	4,950	4,000	4,000
101-000.000-434.000	TRAILER FEES	534	549	500	500
101-000.000-445.000	DELQ TAXES - PENALTIES & INTEREST	16,396	36,339	25,000	25,000
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	81,598	87,895	103,766	106,568
101-000.000-476.000	PERMITS	49,335	46,348	45,000	45,000
101-000.000-477.000	C.A.T.V. FRANCHISE FEES	61,981	55,894	62,000	56,000
101-000.000-490.000	LICENSE FEES	11,194	9,822	10,000	10,000
101-000.000-505.000	FEDERAL GRANT - PUBLIC SAFETY	1,819			
101-000.000-558.000	ACT 302 POLICE TRAINING FUNDS	11,605	5,228	5,000	5,000
101-000.000-559.000	CONTINUING PROFESSIONAL EDUCATION- STATE GRANT	39,357	14,000	7,000	14,000
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	195,643	217,673	196,000	215,000
101-000.000-573.500	SMALL BUSINESS TAXPAYER EXEMPTION				11,000
101-000.000-574.000	STATE REVENUE SHARING	1,119,571	1,142,595	1,160,000	1,116,818
101-000.000-602.000	INTERMENT FEES	19,896	21,611	20,000	20,000
101-000.000-629.000	COPIES / DUPLICATING	500	250	500	500
101-000.000-633.000	ABATEMENT FEES	300		500	600
101-000.000-658.000	ORDINANCE FINES	1,479	1,218	700	1,200
101-000.000-658.001	PARKING FINES	351	400	350	500
101-000.000-665.000	INTEREST	182,180	86,712	115,650	95,000
101-000.000-665.100	INTEREST INCOME-LEASES (GASB 87)	8,165	7,903		
101-000.000-667.200	LEASE AGREEMENT - AT&T	19,909	15,000	20,000	16,771
101-000.000-669.000	CHANGE IN INVESTMENTS	26,473	6,836		
101-000.000-673.000	SALE OF CITY PROPERTY		1,825		
101-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,264,961	1,347,926	1,280,075	1,524,858
101-000.000-687.300	OTHER REFUNDS	88,225	9,417	10,000	1,000
101-000.000-689.000	CASH OVER & (SHORT)		20		
101-000.000-692.000	OTHER REVENUE	80,530	41,841	30,000	20,000
101-000.000-692.010	OTHER REVENUE - MITCHELL BLDG RENI	6,000	6,000	6,000	6,000
101-000.000-692.050	OTHER REVENUE - FOIA	1,428	1,196		
101-000.000-692.247	OTHER REVENUE - TIFA	3,000			
101-000.000-692.301	OTHER REVENUE - POLICE DEPT	57,378	79,966	71,883	1,000
101-000.000-692.441	OTHER REVENUE - DPS	5,373			
101-000.000-692.567	OTHER REVENUE - CEMETERIES		24,545		
101-000.000-692.595	OTHER REVENUE - AIRPORT T-SHIRTS	94	132		
101-000.000-692.701	OTHER REVENUE - CODE ENFORCEMENT		20,413		
101-000.000-692.729	OTHER REVENUE - SOCIAL DISTRICT	190	53		
101-000.000-699.151	TRANSFER IN - CEMETERY CARE	20,000	20,000	20,000	20,000
101-000.000-699.202	TRANSFER IN - MAJOR STREETS	96,308	101,415	97,721	99,017
101-000.000-699.203	TRANSFER IN - LOCAL STREETS	28,711	30,071	30,608	31,023
101-000.000-699.244	TRANSFER IN - EDC FUND			3,417	3,761
101-000.000-699.247	TRANSFER IN - TIFA FUND			5,250	4,406
101-000.000-699.481	TRANSFER IN - AIRPORT IMPROVEMENT			50,000	100,000
101-000.000-699.588	TRANSFER IN - DIAL-A-RIDE	43,234	48,666	43,000	40,000
Totals for dept 000.000 -		5,426,017	5,506,006	5,780,754	6,033,256
TOTAL ESTIMATED REVENUES		5,426,017	5,506,006	5,780,754	6,033,256
APPROPRIATIONS					
Dept 101.000 - CITY COUNCIL					
101-101.000-702.000	WAGES	19,162	18,717	19,000	19,000
101-101.000-717.000	WORKERS' COMPENSATION	14	18	20	17
101-101.000-720.000	EMPLOYER'S FICA	1,466	1,432	1,454	1,454
101-101.000-726.000	SUPPLIES		137	200	15
101-101.000-801.000	CONTRACTUAL SERVICES		85	100	120
101-101.000-810.000	DUES & SUBSCRIPTIONS	5,789	6,079	6,100	6,500
101-101.000-818.000	INSURANCE		609		920
101-101.000-955.200	MISC. - COMMUNICATIONS			1,000	
101-101.000-956.000	TRAINING & SEMINARS		285	250	300
Totals for dept 101.000 - CITY COUNCIL		26,431	27,362	28,124	28,326
Dept 172.000 - CITY MANAGER					
101-172.000-702.000	WAGES	76,190	94,700	90,365	134,088
101-172.000-707.000	LONGEVITY PAY			96	
101-172.000-710.000	HOLIDAY & OTHER PAY	4,262	6,215		100
101-172.000-715.000	HEALTH INSURANCE	8,800	7,833	10,100	12,271
101-172.000-716.000	RETIREMENT	24,100	30,916	33,852	39,090
101-172.000-717.000	WORKERS' COMPENSATION	215	247	250	170
101-172.000-720.000	EMPLOYER'S FICA	5,504	5,914	6,744	10,074
101-172.000-721.000	LIFE & DISABILITY INSURANCE	185	238	190	120
101-172.000-726.000	SUPPLIES	352	59	1,000	200
101-172.000-801.000	CONTRACTUAL SERVICES		20	500	100
101-172.000-810.000	DUES & SUBSCRIPTIONS	1,405	1,693	1,500	1,800
101-172.000-818.000	INSURANCE		145		219

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 172.000 - CITY MANAGER					
101-172.000-860.000	TRANSPORTATION & MILEAGE		85		
101-172.000-956.000	TRAINING & SEMINARS	1,478	1,305	2,500	1,500
101-172.000-956.200	LODGING & MEALS	856	2,160	1,500	2,500
Totals for dept 172.000 - CITY MANAGER		123,347	151,530	148,597	202,232
Dept 175.000 - ADMINISTRATIVE SERVICES					
101-175.000-702.000	WAGES	39,236	48,789	28,855	30,087
101-175.000-703.000	OVERTIME PAY		864		
101-175.000-707.000	LONGEVITY PAY		48	48	
101-175.000-710.000	HOLIDAY & OTHER PAY	52	50	50	150
101-175.000-715.000	HEALTH INSURANCE	2,064	5,478	4,901	4,289
101-175.000-716.000	RETIREMENT	2,900	4,093	3,666	18,668
101-175.000-717.000	WORKERS' COMPENSATION	239	10	250	22
101-175.000-720.000	EMPLOYER'S FICA	2,887	3,668	2,166	2,245
101-175.000-721.000	LIFE & DISABILITY INSURANCE	23	268	50	279
101-175.000-725.000	FRINGE BENEFITS - ALLOCATED	1,956	289		
101-175.000-726.000	SUPPLIES	1,132	113	1,800	500
101-175.000-742.000	CLOTHING / UNIFORMS	221			
101-175.000-801.000	CONTRACTUAL SERVICES	16,006	16,338	25,000	17,000
101-175.000-802.000	TECHNICAL SERVICES	31,006	34,135	49,087	52,391
101-175.000-806.000	LEGAL SERVICES	26,070	50,111	35,000	35,000
101-175.000-810.000	DUES & SUBSCRIPTIONS	90	90		75
101-175.000-818.000	INSURANCE	90,969	38,830	105,435	113,870
101-175.000-880.000	COMMUNITY PROMOTION			10,000	10,000
101-175.000-940.000-215004	INTERNAL EQUIPMENT RENTAL - RMEF			600	
101-175.000-940.000-215044	INTERNAL EQUIPMENT RENTAL - RMEF		1,054		
101-175.000-955.000	MISCELLANEOUS/CONTINGENCY	961			
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	433		500	500
101-175.000-955.101	MISC. - DOMESTIC HARMONY	6,000	6,000	6,000	7,500
101-175.000-956.000	TRAINING & SEMINARS	1,108		1,250	500
101-175.000-956.200	LODGING & MEALS	22	325	750	500
101-175.000-960.000	BANK FEES	2,490	222	1,500	250
101-175.000-963.000	WRITE OFF BAD DEBT(S)	300			
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		226,165	210,775	276,908	293,826
Dept 191.000 - FINANCE DEPARTMENT					
101-191.000-702.000	WAGES	24,748	30,434	33,440	34,813
101-191.000-710.000	HOLIDAY & OTHER PAY	489	146	200	200
101-191.000-715.000	HEALTH INSURANCE	8,800	7,839	10,100	9,068
101-191.000-716.000	RETIREMENT	1,732	2,185	2,271	2,340
101-191.000-717.000	WORKERS' COMPENSATION	51	53	55	64
101-191.000-720.000	EMPLOYER'S FICA	1,673	2,070	2,482	2,557
101-191.000-721.000	LIFE & DISABILITY INSURANCE	104	198	125	239
101-191.000-726.000	SUPPLIES	411	432	500	750
101-191.000-801.000	CONTRACTUAL SERVICES	73,789	64,658	56,000	65,000
101-191.000-810.000	DUES & SUBSCRIPTIONS		140	200	200
101-191.000-818.000	INSURANCE		145		220
101-191.000-860.000	TRANSPORTATION & MILEAGE	104		250	200
101-191.000-956.000	TRAINING & SEMINARS	139		500	500
101-191.000-956.200	LODGING & MEALS			500	500
101-191.000-960.000	BANK FEES	257	1,625	1,500	50
Totals for dept 191.000 - FINANCE DEPARTMENT		112,297	109,925	108,123	116,701
Dept 215.000 - CITY CLERK DEPARTMENT					
101-215.000-702.000	WAGES	52,470	55,483	79,740	79,175
101-215.000-707.000	LONGEVITY PAY	600	600	933	
101-215.000-710.000	HOLIDAY & OTHER PAY			665	500
101-215.000-715.000	HEALTH INSURANCE	22,000	19,539	31,826	22,669
101-215.000-716.000	RETIREMENT	14,185	15,837	17,608	16,312
101-215.000-717.000	WORKERS' COMPENSATION	129	143	150	140
101-215.000-720.000	EMPLOYER'S FICA	3,708	3,912	6,026	4,469
101-215.000-721.000	LIFE & DISABILITY INSURANCE	198	395	225	533
101-215.000-726.000	SUPPLIES	1,479	1,328	3,000	2,500
101-215.000-734.000	POSTAGE	1,714	3,064	3,500	3,100
101-215.000-801.000	CONTRACTUAL SERVICES	8,775	9,258	11,000	9,500
101-215.000-810.000	DUES & SUBSCRIPTIONS	75	385	500	500
101-215.000-818.000	INSURANCE		359		543
101-215.000-860.000	TRANSPORTATION & MILEAGE	178	196	500	500
101-215.000-905.000	PUBLISHING / NOTICES	1,955	2,142	3,000	2,500
101-215.000-956.000	TRAINING & SEMINARS	700	700	1,200	1,500
101-215.000-956.200	LODGING & MEALS	665	704	1,200	1,500
101-215.000-991.100	LEASE PRINCIPAL PAID	1,031	1,059		
101-215.000-993.100	LEASE INTEREST PAID	109	81		
Totals for dept 215.000 - CITY CLERK DEPARTMENT		109,971	115,185	161,073	145,941
Dept 253.000 - CITY TREASURER					

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APPROPRIATIONS					
Dept 253.000 - CITY TREASURER					
101-253.000-702.000	WAGES	17,282	17,483	21,196	56,110
101-253.000-715.000	HEALTH INSURANCE				8,961
101-253.000-716.000	RETIREMENT	1,637	2,052	1,470	5,207
101-253.000-717.000	WORKERS' COMPENSATION	27	31	30	70
101-253.000-720.000	EMPLOYER'S FICA	1,322	1,337	1,622	4,293
101-253.000-721.000	LIFE & DISABILITY INSURANCE				100
101-253.000-726.000	SUPPLIES	580	289	700	500
101-253.000-734.000	POSTAGE		4		
101-253.000-801.000	CONTRACTUAL SERVICES	15,086	10,471	6,500	10,000
101-253.000-818.000	INSURANCE		159		240
101-253.000-956.000	TRAINING & SEMINARS	18			1,000
101-253.000-956.200	LODGING & MEALS				1,000
101-253.000-964.000	REFUNDS & REBATES				
		<u>143,966</u>	<u>169,355</u>	<u>145,000</u>	<u>175,000</u>
Totals for dept 253.000 - CITY TREASURER		179,918	201,181	176,518	262,481
Dept 257.000 - ASSESSING DEPARTMENT					
101-257.000-702.000	WAGES	125,802	133,515	137,670	106,623
101-257.000-702.100	WAGES - PART TIME			11,196	
101-257.000-703.000	OVERTIME PAY		191		
101-257.000-707.000	LONGEVITY PAY	960	480	480	480
101-257.000-710.000	HOLIDAY & OTHER PAY	1,416	1,502	1,000	625
101-257.000-715.000	HEALTH INSURANCE	22,263	19,750	26,249	6,044
101-257.000-716.000	RETIREMENT	26,788	29,733	25,026	28,605
101-257.000-717.000	WORKERS' COMPENSATION	267	301	300	409
101-257.000-720.000	EMPLOYER'S FICA	9,284	9,828	10,495	7,806
101-257.000-721.000	LIFE & DISABILITY INSURANCE	567	902	600	784
101-257.000-726.000	SUPPLIES	2,121	962	1,000	1,000
101-257.000-734.000	POSTAGE	2,079	1,932	2,100	2,500
101-257.000-801.000	CONTRACTUAL SERVICES	12,781	10,861	10,000	10,000
101-257.000-806.002	LEGAL SERVICES - TAX CASES			5,000	5,000
101-257.000-810.000	DUES & SUBSCRIPTIONS	920	910	1,000	1,000
101-257.000-818.000	INSURANCE		1,376		2,081
101-257.000-850.000	TELEPHONE	375	345	600	600
101-257.000-860.000	TRANSPORTATION & MILEAGE	967	430	2,000	1,000
101-257.000-905.000	PUBLISHING / NOTICES	706	1,389	650	1,000
101-257.000-956.000	TRAINING & SEMINARS	1,226	353	1,500	1,500
101-257.000-956.200	LODGING & MEALS	662	127	2,000	2,000
101-257.000-991.100	LEASE PRINCIPAL PAID	1,007	1,045	8,000	7,149
101-257.000-993.100	LEASE INTEREST PAID	181	143		2,356
		<u>210,372</u>	<u>216,075</u>	<u>246,866</u>	<u>188,562</u>
Totals for dept 257.000 - ASSESSING DEPARTMENT		210,372	216,075	246,866	188,562
Dept 262.000 - ELECTIONS					
101-262.000-702.000	WAGES		69		
101-262.000-710.000	HOLIDAY & OTHER PAY		1		
101-262.000-715.000	HEALTH INSURANCE		29		
101-262.000-716.000	RETIREMENT		5		
101-262.000-720.000	EMPLOYER'S FICA		5		
101-262.000-726.000	SUPPLIES	3,458	3,171	7,000	7,000
101-262.000-801.000	CONTRACTUAL SERVICES	9,918	15,460	12,000	20,000
101-262.000-818.000	INSURANCE		128		193
101-262.000-956.200	LODGING & MEALS	391	1,120	1,200	1,200
		<u>13,767</u>	<u>19,988</u>	<u>20,200</u>	<u>28,393</u>
Totals for dept 262.000 - ELECTIONS		13,767	19,988	20,200	28,393
Dept 265.000 - BUILDING AND GROUNDS					
101-265.000-702.000	WAGES	14,752	11,861	16,992	18,066
101-265.000-703.000	OVERTIME PAY	182	118	475	375
101-265.000-710.000	HOLIDAY & OTHER PAY	37		350	
101-265.000-715.000	HEALTH INSURANCE	186	1,230	4,663	3,329
101-265.000-716.000	RETIREMENT	704	640	2,143	3,017
101-265.000-717.000	WORKERS' COMPENSATION			1,100	376
101-265.000-720.000	EMPLOYER'S FICA	1,108	885	1,300	1,214
101-265.000-721.000	LIFE & DISABILITY INSURANCE		96	150	170
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	2,183	249		
101-265.000-726.000	SUPPLIES	4,749	5,154	8,000	7,000
101-265.000-801.000	CONTRACTUAL SERVICES	28,436	19,786	37,357	36,011
101-265.000-818.000	INSURANCE		5,539		8,373
101-265.000-850.000	TELEPHONE	8,549	6,186	6,900	5,940
101-265.000-920.000	UTILITIES	23,851	25,655	28,500	24,500
101-265.000-930.000	REPAIRS & MAINTENANCE	2,862	943	7,500	5,500
101-265.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	5,840	6,233	5,374	8,000
101-265.000-957.000	PROPERTY TAXES	685	27,583	700	
101-265.000-970.000	CAPITAL OUTLAY	58,032			
		<u>152,156</u>	<u>112,158</u>	<u>121,504</u>	<u>121,871</u>
Totals for dept 265.000 - BUILDING AND GROUNDS		152,156	112,158	121,504	121,871
Dept 270.000 - HUMAN RESOURCES					
101-270.000-702.000	WAGES	33,979	36,663	37,642	40,136

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APPROPRIATIONS					
Dept 270.000 - HUMAN RESOURCES					
101-270.000-710.000	HOLIDAY & OTHER PAY	280	480	200	200
101-270.000-715.000	HEALTH INSURANCE	8,818	7,898	10,100	9,068
101-270.000-716.000	RETIREMENT	3,404	3,656	3,665	3,874
101-270.000-717.000	WORKERS' COMPENSATION	59	64	65	69
101-270.000-720.000	EMPLOYER'S FICA	2,348	2,534	2,804	2,964
101-270.000-721.000	LIFE & DISABILITY INSURANCE	155	218	160	242
101-270.000-726.000	SUPPLIES	587	328	200	500
101-270.000-801.000	CONTRACTUAL SERVICES	1,222	1,856	1,200	1,500
101-270.000-810.000	DUES & SUBSCRIPTIONS	244	264	300	500
101-270.000-818.000	INSURANCE		146		221
101-270.000-860.000	TRANSPORTATION & MILEAGE	178	185	400	400
101-270.000-956.000	TRAINING & SEMINARS	18	690	3,800	4,000
101-270.000-956.200	LODGING & MEALS	1,034		1,700	3,000
Totals for dept 270.000 - HUMAN RESOURCES		52,326	54,982	62,236	66,674
Dept 301.000 - POLICE DEPARTMENT					
101-301.000-702.000	WAGES	993,079	1,031,655	1,124,044	1,018,660
101-301.000-703.000	OVERTIME PAY	53,199	99,357	70,000	80,000
101-301.000-707.000	LONGEVITY PAY	8,600	8,700	8,050	7,700
101-301.000-710.000	HOLIDAY & OTHER PAY	28,687	37,656	78,826	75,564
101-301.000-715.000	HEALTH INSURANCE	258,343	226,956	321,857	251,654
101-301.000-716.000	RETIREMENT	321,825	352,859	402,919	373,515
101-301.000-717.000	WORKERS' COMPENSATION	8,664	10,911	11,000	13,413
101-301.000-720.000	EMPLOYER'S FICA	18,611	19,760	22,302	21,773
101-301.000-721.000	LIFE & DISABILITY INSURANCE	4,006	6,998	4,100	7,498
101-301.000-726.000	SUPPLIES	9,209	9,638	10,000	10,000
101-301.000-730.000	PLICE VEH/EQUIP MAINT SUPPLIES	125	57	1,000	1,000
101-301.000-740.301	FUEL & LUBRICANTS - POLICE	31,306	28,752	30,000	30,000
101-301.000-742.000	CLOTHING / UNIFORMS	10,971	2,853	14,000	14,000
101-301.000-801.000	CONTRACTUAL SERVICES	22,853	21,013	28,874	25,000
101-301.000-810.000	DUES & SUBSCRIPTIONS	505		500	500
101-301.000-818.301	INSURANCE - POLICE	9,066	22,721	34,878	37,668
101-301.000-850.000	TELEPHONE				6,600
101-301.000-860.000	TRANSPORTATION & MILEAGE	556	438	750	1,000
101-301.000-900.000	PRINTING	488	900	1,000	1,000
101-301.000-930.000	REPAIRS & MAINTENANCE	26,776	43,475	35,000	35,000
101-301.000-955.000	MISCELLANEOUS/CONTINGENCY	225			
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS		593	1,500	1,500
101-301.000-955.222	MISC - SHOTS & TRAINING			200	200
101-301.000-956.000	TRAINING & SEMINARS	7,794	3,989	15,000	15,000
101-301.000-956.005	STATE TRAINING FUNDS	1,700	4,834	3,000	3,000
101-301.000-956.006	CONTINUING PROFESSIONAL EDUCATION-		2,657	14,000	14,000
101-301.000-956.200	LODGING & MEALS	1,281	647	1,000	2,000
101-301.000-970.000	CAPITAL OUTLAY				75,000
Totals for dept 301.000 - POLICE DEPARTMENT		1,817,869	1,937,419	2,233,800	2,122,245
Dept 336.000 - FIRE DEPARTMENT					
101-336.000-702.000	WAGES	282,351	306,363	313,863	312,576
101-336.000-702.336	WAGES - PART TIME FIREFIGHTER	34,629	47,651	48,000	50,000
101-336.000-702.441	WAGES - DPS			1,370	1,500
101-336.000-703.000	OVERTIME PAY	33,040	37,143	32,000	42,000
101-336.000-707.000	LONGEVITY PAY	1,100	1,100	1,650	1,100
101-336.000-710.000	HOLIDAY & OTHER PAY	5,600	7,600	250	20,338
101-336.000-715.000	HEALTH INSURANCE	82,694	73,202	94,624	87,351
101-336.000-716.000	RETIREMENT	86,790	93,737	92,637	102,521
101-336.000-717.000	WORKERS' COMPENSATION	5,958	7,521	7,600	8,947
101-336.000-720.000	EMPLOYER'S FICA	6,949	8,390	4,367	4,630
101-336.000-721.000	LIFE & DISABILITY INSURANCE	1,123	1,981	1,200	2,217
101-336.000-726.000	SUPPLIES	7,371	8,280	8,000	8,000
101-336.000-726.009	SUPPLIES - DPS			73	500
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	17	502	1,000	1,000
101-336.000-740.000	FUEL & LUBRICANTS	5,172	4,767	6,000	6,000
101-336.000-742.000	CLOTHING / UNIFORMS	1,127	1,173	3,000	3,000
101-336.000-801.000	CONTRACTUAL SERVICES	13,258	15,728	16,480	19,410
101-336.000-801.011	CONTRACTUAL SERVICES - DPS			161	200
101-336.000-810.000	DUES & SUBSCRIPTIONS	1,330	230	250	500
101-336.000-818.000	INSURANCE	4,568	16,449	5,500	10,514
101-336.000-860.000	TRANSPORTATION & MILEAGE	92		200	200
101-336.000-920.000	UTILITIES	10,330	11,603	12,000	12,000
101-336.000-930.000	REPAIRS & MAINTENANCE	22,166	31,349	14,000	15,000
101-336.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF			288	300
101-336.000-955.000	MISCELLANEOUS/CONTINGENCY	(172)			
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	168	147	400	400
101-336.000-955.222	MISC - SHOTS & TRAINING	255		800	800
101-336.000-956.000	TRAINING & SEMINARS	1,595	600	4,000	4,000
101-336.000-956.200	LODGING & MEALS			600	600

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 336.000 - FIRE DEPARTMENT					
101-336.000-993.000	INTEREST EXPENSE	5,105	3,795	2,448	1,063
Totals for dept 336.000 - FIRE DEPARTMENT		612,616	679,311	672,761	716,667
Dept 441.000 - PUBLIC SERVICES DEPARTMENT					
101-441.000-702.000	WAGES	218,695	231,969	200,997	234,943
101-441.000-703.000	OVERTIME PAY	238	356	500	400
101-441.000-704.000	SICK TIME PAY			7,130	8,606
101-441.000-705.000	VACATION TIME PAY		612		
101-441.000-706.000	PERSONAL TIME PAY			2,549	3,581
101-441.000-707.000	LONGEVITY PAY	2,300	2,444	2,444	3,400
101-441.000-710.000	HOLIDAY & OTHER PAY	8,534	4,582	1,250	5,950
101-441.000-715.000	HEALTH INSURANCE	53,699	53,482	54,956	42,244
101-441.000-716.000	RETIREMENT	32,349	34,545	25,256	38,277
101-441.000-717.000	WORKERS' COMPENSATION	2,226	619	700	565
101-441.000-720.000	EMPLOYER'S FICA	16,357	17,111	15,376	17,041
101-441.000-721.000	LIFE & DISABILITY INSURANCE	892	1,476		1,529
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	7,768	594		
101-441.000-726.000	SUPPLIES	6,524	8,458	8,000	7,500
101-441.000-726.008	SUPPLIES - SAFETY			2,500	2,500
101-441.000-742.000	CLOTHING / UNIFORMS	2,464	2,712	3,400	3,150
101-441.000-801.000	CONTRACTUAL SERVICES	50,191	16,251	27,918	40,894
101-441.000-810.000	DUES & SUBSCRIPTIONS	270	1,368	2,236	1,756
101-441.000-818.000	INSURANCE		2,603		3,936
101-441.000-850.000	TELEPHONE	594	551	800	1,380
101-441.000-860.000	TRANSPORTATION & MILEAGE		169		624
101-441.000-905.000	PUBLISHING / NOTICES		20		
101-441.000-920.000	UTILITIES	4,192	4,227	4,500	4,500
101-441.000-930.000	REPAIRS & MAINTENANCE	2,253	664	1,000	1,000
101-441.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	2,746	1,825	3,000	2,500
101-441.000-941.000	RMEF REPLACEMENT CHARGE	82,766	103,227	112,466	130,596
101-441.000-955.441	MISC. - SHOE ALLOWANCE	1,688	3,578	1,200	1,901
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	2,757	5,312	3,500	2,500
101-441.000-956.000	TRAINING & SEMINARS	3,351	4,266	9,873	5,568
101-441.000-956.200	LODGING & MEALS	957	2,411	4,709	2,121
101-441.000-991.100	LEASE PRINCIPAL PAID	978	1,014		
101-441.000-993.100	LEASE INTEREST PAID	174	138		
Totals for dept 441.000 - PUBLIC SERVICES DEPARTMENT		504,963	506,584	496,260	568,962
Dept 447.000 - ENGINEERING SERVICES					
101-447.000-702.000	WAGES	32,294	34,810	26,561	7,500
101-447.000-702.100	WAGES - PART TIME			586	
101-447.000-710.000	HOLIDAY & OTHER PAY	480	360	75	75
101-447.000-715.000	HEALTH INSURANCE	17,783	4,788	5,268	1,201
101-447.000-716.000	RETIREMENT	2,893	2,257	2,249	1,499
101-447.000-717.000	WORKERS' COMPENSATION	261	315	315	323
101-447.000-720.000	EMPLOYER'S FICA	2,320	2,535	1,929	1,146
101-447.000-721.000	LIFE & DISABILITY INSURANCE	434	197	500	187
101-447.000-725.000	FRINGE BENEFITS - ALLOCATED	(22,012)	(6,773)		
101-447.000-726.000	SUPPLIES	487		500	4,000
101-447.000-801.000	CONTRACTUAL SERVICES	1,130	1,289	1,200	120
101-447.000-810.000	DUES & SUBSCRIPTIONS	612	704	700	
101-447.000-818.000	INSURANCE		570		862
101-447.000-860.000	TRANSPORTATION & MILEAGE	312		500	560
101-447.000-955.588	MISC. - CDL LICENSING/TESTING	63		250	125
101-447.000-956.000	TRAINING & SEMINARS	555	60	500	500
101-447.000-956.200	LODGING & MEALS			500	
Totals for dept 447.000 - ENGINEERING SERVICES		37,612	41,112	41,633	18,098
Dept 448.000 - STREET LIGHTING					
101-448.000-920.202	UTILITIES - MAJOR STREETS	51,799	51,841	53,000	55,000
101-448.000-920.203	UTILITIES - LOCAL STREETS	3,285	3,306	3,750	3,750
Totals for dept 448.000 - STREET LIGHTING		55,084	55,147	56,750	58,750
Dept 567.000 - CEMETERIES					
101-567.000-702.000	WAGES	25,295	32,818	31,105	32,079
101-567.000-703.000	OVERTIME PAY	900	970	1,000	1,000
101-567.000-710.000	HOLIDAY & OTHER PAY	30			
101-567.000-715.000	HEALTH INSURANCE	1,282	5,996	8,505	6,731
101-567.000-716.000	RETIREMENT	954	1,356	3,908	6,099
101-567.000-717.000	WORKERS' COMPENSATION			70	516
101-567.000-720.000	EMPLOYER'S FICA	1,894	2,441	2,380	2,455
101-567.000-721.000	LIFE & DISABILITY INSURANCE		213	100	284
101-567.000-725.000	FRINGE BENEFITS - ALLOCATED	4,385	705		
101-567.000-726.000	SUPPLIES	4,686	4,442	2,500	3,000
101-567.000-801.000	CONTRACTUAL SERVICES	69,204	79,387	72,578	87,872
101-567.000-818.000	INSURANCE		445		673

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 567.000 - CEMETERIES					
101-567.000-920.000	UTILITIES	362	540	600	600
101-567.000-930.000	REPAIRS & MAINTENANCE	204		500	250
101-567.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	12,330	15,230	17,000	17,000
101-567.000-970.000	CAPITAL OUTLAY		23,500		
Totals for dept 567.000 - CEMETERIES		121,526	168,043	140,246	158,559
Dept 571.000 - PARKING LOTS					
101-571.000-702.000	WAGES	4,882	7,374	7,886	8,073
101-571.000-703.000	OVERTIME PAY	313	167	1,200	1,200
101-571.000-710.000	HOLIDAY & OTHER PAY	7			
101-571.000-715.000	HEALTH INSURANCE	69	678	2,156	1,694
101-571.000-716.000	RETIREMENT	282	458	991	1,535
101-571.000-717.000	WORKERS' COMPENSATION				267
101-571.000-720.000	EMPLOYER'S FICA	389	558	603	618
101-571.000-721.000	LIFE & DISABILITY INSURANCE		16	20	20
101-571.000-725.000	FRINGE BENEFITS - ALLOCATED	728	291		
101-571.000-726.000	SUPPLIES	1,727	3,166	3,500	3,500
101-571.000-801.000	CONTRACTUAL SERVICES	32,425	18,024	10,570	10,773
101-571.000-818.000	INSURANCE		37		56
101-571.000-920.000	UTILITIES	1,296	1,301	1,300	1,300
101-571.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	4,083	6,061	6,000	6,000
Totals for dept 571.000 - PARKING LOTS		46,201	38,131	34,226	35,036
Dept 595.000 - AIRPORT					
101-595.000-702.000	WAGES	89,094	40,553	45,427	403
101-595.000-702.100	WAGES - PART TIME		42,552	28,561	79,898
101-595.000-702.441	WAGES - DPS			400	404
101-595.000-703.000	OVERTIME PAY	79	1,112		
101-595.000-705.000	VACATION TIME PAY	400			
101-595.000-710.000	HOLIDAY & OTHER PAY	917	667	500	
101-595.000-715.000	HEALTH INSURANCE	198	2,013	1,110	85
101-595.000-716.000	RETIREMENT	4,201	3,139	3,230	77
101-595.000-717.000	WORKERS' COMPENSATION	332	632	650	470
101-595.000-720.000	EMPLOYER'S FICA	6,911	6,459	5,691	31
101-595.000-721.000	LIFE & DISABILITY INSURANCE	237	191	240	15
101-595.000-723.999	CAPITALIZED WAGES AND FRINGES		(10,387)		
101-595.000-725.000	FRINGE BENEFITS - ALLOCATED	90	7		
101-595.000-726.000	SUPPLIES	6,386	6,049	7,500	5,000
101-595.000-726.050	SUPPLIES - T-SHIRTS			300	
101-595.000-740.000	FUEL & LUBRICANTS	6,094	4,624	4,500	3,500
101-595.000-801.000	CONTRACTUAL SERVICES	13,867	15,566	14,000	16,000
101-595.000-810.000	DUES & SUBSCRIPTIONS	360	362		300
101-595.000-818.000	INSURANCE	3,957	8,765	10,000	10,800
101-595.000-850.000	TELEPHONE	1,162	531	950	480
101-595.000-920.000	UTILITIES	13,119	19,379	20,100	25,000
101-595.000-930.000	REPAIRS & MAINTENANCE	22,330	23,817	15,000	5,000
101-595.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	740	547	1,000	1,000
101-595.000-956.000	TRAINING & SEMINARS	490	1,163	650	
Totals for dept 595.000 - AIRPORT		170,964	167,741	159,809	148,463
Dept 701.000 - PLANNING DEPARTMENT					
101-701.000-702.000	WAGES	55,868	59,562	61,071	93,601
101-701.000-704.000	SICK TIME PAY			7,237	
101-701.000-705.000	VACATION TIME PAY			10,252	
101-701.000-707.000	LONGEVITY PAY	480	480	480	
101-701.000-710.000	HOLIDAY & OTHER PAY	499	502	500	875
101-701.000-715.000	HEALTH INSURANCE	22,000	19,544	25,249	36,110
101-701.000-716.000	RETIREMENT	14,553	16,390	13,148	6,552
101-701.000-717.000	WORKERS' COMPENSATION	140	152	152	182
101-701.000-720.000	EMPLOYER'S FICA	3,997	4,253	4,635	7,161
101-701.000-721.000	LIFE & DISABILITY INSURANCE	231	417	250	750
101-701.000-726.000	SUPPLIES	776	489	1,000	1,000
101-701.000-801.000	CONTRACTUAL SERVICES	13,298	4,472	5,000	5,000
101-701.000-801.372	CONTRACTUAL SERVICES - CODE ENFORC	58,287	1,675	50,000	100,000
101-701.000-810.000	DUES & SUBSCRIPTIONS	2,170	2,235	2,500	2,500
101-701.000-818.000	INSURANCE		817		1,234
101-701.000-860.000	TRANSPORTATION & MILEAGE	946	2,173	2,000	2,000
101-701.000-905.000	PUBLISHING / NOTICES	260	44	1,000	1,000
101-701.000-956.000	TRAINING & SEMINARS	620	1,757	3,000	3,000
101-701.000-956.200	LODGING & MEALS	694		1,500	1,500
Totals for dept 701.000 - PLANNING DEPARTMENT		174,819	114,962	188,974	262,465
Dept 728.000 - ECONOMIC DEVELOPMENT					
101-728.000-702.000	WAGES	44,088	49,281	51,445	44,790
101-728.000-704.000	SICK TIME PAY	179			
101-728.000-705.000	VACATION TIME PAY	359			

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 728.000 - ECONOMIC DEVELOPMENT					
101-728.000-710.000	HOLIDAY & OTHER PAY	3,043	982	500	400
101-728.000-715.000	HEALTH INSURANCE	7,886	6,961	8,912	4,805
101-728.000-716.000	RETIREMENT	3,261	3,483	3,568	3,115
101-728.000-717.000	WORKERS' COMPENSATION	61	76	80	967
101-728.000-720.000	EMPLOYER'S FICA	3,523	3,713	3,899	3,404
101-728.000-721.000	LIFE & DISABILITY INSURANCE	228	387	250	448
101-728.000-726.000	SUPPLIES	145	29	200	100
101-728.000-801.000	CONTRACTUAL SERVICES	8,870	42		
101-728.000-810.000	DUES & SUBSCRIPTIONS		325	400	400
101-728.000-818.000	INSURANCE		300		454
101-728.000-860.000	TRANSPORTATION & MILEAGE		98	100	100
101-728.000-900.000	PRINTING	800		500	500
101-728.000-956.000	TRAINING & SEMINARS	715	960	1,200	1,200
101-728.000-956.200	LODGING & MEALS		35	600	100
Totals for dept 728.000 - ECONOMIC DEVELOPMENT		73,158	66,672	71,654	60,783
Dept 756.000 - PARKS					
101-756.000-702.000	WAGES	58,824	54,301	32,789	36,169
101-756.000-703.000	OVERTIME PAY	169	97	500	500
101-756.000-710.000	HOLIDAY & OTHER PAY	152			
101-756.000-715.000	HEALTH INSURANCE	1,990	6,528	8,965	7,590
101-756.000-716.000	RETIREMENT	3,188	3,309	4,120	6,877
101-756.000-717.000	WORKERS' COMPENSATION				568
101-756.000-720.000	EMPLOYER'S FICA	4,389	4,017	2,508	2,767
101-756.000-721.000	LIFE & DISABILITY INSURANCE		403	100	377
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	9,001	1,437		
101-756.000-726.000	SUPPLIES	12,041	13,790	10,000	14,343
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	1,058		1,500	500
101-756.000-801.000	CONTRACTUAL SERVICES	77,390	129,190	103,796	117,922
101-756.000-818.000	INSURANCE		308		465
101-756.000-920.000	UTILITIES	9,177	9,788	8,200	9,000
101-756.000-930.000	REPAIRS & MAINTENANCE	1,652		2,000	2,000
101-756.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	20,540	22,030	19,000	20,200
Totals for dept 756.000 - PARKS		199,571	245,198	193,478	219,278
Dept 965.000 - TRANSFERS TO OTHER FUNDS					
101-965.000-995.208	TRANSFER OUT - RECREATION	61,241	68,865	27,218	11,000
101-965.000-995.401	TRANSFER OUT - CAPITAL IMPROVEMENT	3,242,000			
101-965.000-995.408	TRANSFER OUT - FIELDS OF DREAMS		4,500		
101-965.000-995.588	TRANSFER OUT - DIAL-A-RIDE	74,837	121,655	112,623	142,877
Totals for dept 965.000 - TRANSFERS TO OTHER FUNDS		3,378,078	195,020	139,841	153,877
TOTAL APPROPRIATIONS		8,399,211	5,434,501	5,779,581	5,978,190
NET OF REVENUES/APPROPRIATIONS - FUND 101		(2,973,194)	71,505	1,173	55,066
BEGINNING FUND BALANCE		4,626,826	1,653,625	1,725,143	
ENDING FUND BALANCE		1,653,632	1,725,130	1,726,316	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
151-000.000-642.100	SALE OF CEMETERY LOTS - LAKEVIEW	2,350	18,186		
151-000.000-642.200	SALE OF CEMETERY LOTS - OAKGROVE	13,335	6,345		
151-000.000-665.000	INTEREST	21,911	25,533	20,000	20,000
151-000.000-669.000	CHANGE IN INVESTMENTS	7,745	11,862		
151-000.000-692.000	OTHER REVENUE		144		
Totals for dept 000.000 -		45,341	62,070	20,000	20,000
TOTAL ESTIMATED REVENUES		45,341	62,070	20,000	20,000
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
151-175.000-960.000	BANK FEES	368	386	350	
151-175.000-964.000	REFUNDS & REBATES		1,000		
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		368	1,386	350	
Dept 965.000 - TRANSFERS TO OTHER FUNDS					
151-965.000-995.101	TRANSFER OUT - GENERAL FUND	20,000	20,000	20,000	20,000
Totals for dept 965.000 - TRANSFERS TO OTHER FUNDS		20,000	20,000	20,000	20,000
TOTAL APPROPRIATIONS		20,368	21,386	20,350	20,000
NET OF REVENUES/APPROPRIATIONS - FUND 151		24,973	40,684	(350)	
BEGINNING FUND BALANCE		742,756	767,730	808,414	
ENDING FUND BALANCE		767,729	808,414	808,064	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
152-000.000-665.000	INTEREST	2,544	2,956	2,500	3,000
152-000.000-669.000	CHANGE IN INVESTMENTS	1,410	2,161		
152-000.000-675.000	CONTRIBUTIONS & DONATIONS	1,934	3,400		
152-000.000-692.000	OTHER REVENUE		26		
Totals for dept 000.000 -		<u>5,888</u>	<u>8,543</u>	<u>2,500</u>	<u>3,000</u>
TOTAL ESTIMATED REVENUES		<u>5,888</u>	<u>8,543</u>	<u>2,500</u>	<u>3,000</u>
APPROPRIATIONS					
Dept 756.000 - PARKS					
152-756.000-801.000	CONTRACTUAL SERVICES			3,000	3,000
152-756.000-960.000	BANK FEES	67	70	100	
Totals for dept 756.000 - PARKS		<u>67</u>	<u>70</u>	<u>3,100</u>	<u>3,000</u>
TOTAL APPROPRIATIONS		<u>67</u>	<u>70</u>	<u>3,100</u>	<u>3,000</u>
NET OF REVENUES/APPROPRIATIONS - FUND 152		<u>5,821</u>	<u>8,473</u>	<u>(600)</u>	
BEGINNING FUND BALANCE		87,825	93,646	102,119	
ENDING FUND BALANCE		93,646	102,119	101,519	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
153-000.000-665.000	INTEREST	4,512	5,390	8,000	4,500
153-000.000-669.000	CHANGE IN INVESTMENTS	887	1,312		
153-000.000-692.000	OTHER REVENUE		16		
Totals for dept 000.000 -		<u>5,399</u>	<u>6,718</u>	<u>8,000</u>	<u>4,500</u>
TOTAL ESTIMATED REVENUES		5,399	6,718	8,000	4,500
APPROPRIATIONS					
Dept 265.000 - BUILDING AND GROUNDS					
153-265.000-960.000	BANK FEES	42	43	100	
Totals for dept 265.000 - BUILDING AND GROUNDS		<u>42</u>	<u>43</u>	<u>100</u>	
TOTAL APPROPRIATIONS		42	43	100	
NET OF REVENUES/APPROPRIATIONS - FUND 153		5,357	6,675	7,900	4,500
BEGINNING FUND BALANCE		36,719	42,077	48,752	
ENDING FUND BALANCE		42,076	48,752	56,652	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
202-000.000-529.000	FEDERAL GRANT			425,250	800,000
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	918,232	961,101	977,216	990,172
202-000.000-546.048	STATE GRANT - METRO ROW ACT	18,724	20,491	18,000	
202-000.000-548.000	STATE - TRUNKLINE MAINT	44,852	53,048	40,000	45,000
202-000.000-665.000	INTEREST	36,291	32,968	25,000	45,000
202-000.000-669.000	CHANGE IN INVESTMENTS	3,526	5,401		
202-000.000-687.300	OTHER REFUNDS	1,133			
202-000.000-692.000	OTHER REVENUE	26,080	19,343		
202-000.000-692.039	OTHER REVENUE - BPU	13,885	13,299		
202-000.000-692.470	OTHER REVENUE - TREES	125			
202-000.000-699.203	TRANSFER IN - LOCAL STREETS	20,114			
202-000.000-699.204	TRANSFER IN - MUNICIPAL STREETS		400,000		517,000
Totals for dept 000.000 -		1,082,962	1,505,651	1,485,466	2,397,172
TOTAL ESTIMATED REVENUES		1,082,962	1,505,651	1,485,466	2,397,172
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
202-175.000-960.000	BANK FEES	167	176		
202-175.000-995.101	TRANSFER OUT - GENERAL FUND	96,308	101,415	97,721	99,017
202-175.000-995.203	TRANSFER OUT - LOCAL STREETS	225,000	100,000	200,000	250,000
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		321,475	201,591	297,721	349,017
Dept 444.000 - SIDEWALKS					
202-444.000-702.000	WAGES		1,130	1,961	1,520
202-444.000-715.000	HEALTH INSURANCE		167	536	319
202-444.000-716.000	RETIREMENT		66	246	289
202-444.000-720.000	EMPLOYER'S FICA		83	150	117
202-444.000-721.000	LIFE & DISABILITY INSURANCE				5
202-444.000-725.000	FRINGE BENEFITS - ALLOCATED		130		
202-444.000-726.000	SUPPLIES		55	150	150
202-444.000-801.000	CONTRACTUAL SERVICES	47,068	7,148	23,000	23,000
202-444.000-818.000	INSURANCE		6		9
202-444.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF		891	1,000	1,000
Totals for dept 444.000 - SIDEWALKS		47,068	9,676	27,043	26,409
Dept 450.000 - STREET SURFACE					
202-450.000-702.000	WAGES	62,000	59,624	71,595	79,753
202-450.000-702.100	WAGES - PART TIME			2,892	
202-450.000-703.000	OVERTIME PAY	247	356	1,010	1,000
202-450.000-710.000	HOLIDAY & OTHER PAY	25		131	75
202-450.000-715.000	HEALTH INSURANCE	2,415	8,965	20,008	14,682
202-450.000-716.000	RETIREMENT	3,842	4,198	9,091	13,714
202-450.000-717.000	WORKERS' COMPENSATION				5,203
202-450.000-720.000	EMPLOYER'S FICA	4,536	4,351	5,517	6,061
202-450.000-721.000	LIFE & DISABILITY INSURANCE			236	306
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	12,411	3,169	200	
202-450.000-726.000	SUPPLIES	14,198	18,025	16,500	18,500
202-450.000-801.000	CONTRACTUAL SERVICES	365	28,495	6,950	4,950
202-450.000-818.000	INSURANCE		273		413
202-450.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	17,328	21,229	20,000	20,000
202-450.000-941.000	RMEF REPLACEMENT CHARGE	95,722		121,714	141,336
Totals for dept 450.000 - STREET SURFACE		213,089	148,921	275,608	305,993
Dept 450.500 - TRUNKLINE SURFACE					
202-450.500-702.000	WAGES	5,589	5,862	5,715	5,928
202-450.500-703.000	OVERTIME PAY		142	250	250
202-450.500-710.000	HOLIDAY & OTHER PAY	4			
202-450.500-715.000	HEALTH INSURANCE	174	1,258	1,563	1,244
202-450.500-716.000	RETIREMENT	253	279	718	1,127
202-450.500-717.000	WORKERS' COMPENSATION				9
202-450.500-720.000	EMPLOYER'S FICA	410	431	437	454
202-450.500-721.000	LIFE & DISABILITY INSURANCE		17	20	44
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	1,071	107		
202-450.500-726.000	SUPPLIES	3,926	6,100	3,000	4,000
202-450.500-801.000	CONTRACTUAL SERVICES	24,775	3		
202-450.500-818.000	INSURANCE		21		31
202-450.500-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	2,654	3,461	3,000	3,000
Totals for dept 450.500 - TRUNKLINE SURFACE		38,856	17,681	14,703	16,087
Dept 460.000 - R.O.W. MAINTENANCE					
202-460.000-702.000	WAGES	14,206	16,054	20,133	17,412
202-460.000-703.000	OVERTIME PAY	34	259	200	200
202-460.000-710.000	HOLIDAY & OTHER PAY	11		56	
202-460.000-715.000	HEALTH INSURANCE	785	2,625	5,505	3,654
202-460.000-716.000	RETIREMENT	788	1,007	2,530	3,311

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 460.000 - R.O.W. MAINTENANCE					
202-460.000-717.000	WORKERS' COMPENSATION				11
202-460.000-720.000	EMPLOYER'S FICA	1,031	1,190	1,540	1,332
202-460.000-721.000	LIFE & DISABILITY INSURANCE		64	40	79
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	2,802	546		
202-460.000-726.000	SUPPLIES	1,466	350	2,000	1,800
202-460.000-801.000	CONTRACTUAL SERVICES	5,527	5,236	9,449	9,357
202-460.000-818.000	INSURANCE		73		111
202-460.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	5,748	7,825	10,000	10,000
Totals for dept 460.000 - R.O.W. MAINTENANCE		32,398	35,229	51,453	47,267
Dept 460.500 - TRUNKLINE R.O.W. MAINTENANCE					
202-460.500-702.000	WAGES	221	511	755	577
202-460.500-703.000	OVERTIME PAY			50	50
202-460.500-715.000	HEALTH INSURANCE	10	56	206	121
202-460.500-716.000	RETIREMENT	10	28	95	110
202-460.500-720.000	EMPLOYER'S FICA	16	38	58	45
202-460.500-721.000	LIFE & DISABILITY INSURANCE		1		2
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	33	20		
202-460.500-801.000	CONTRACTUAL SERVICES	1,895	2,176	2,394	2,298
202-460.500-818.000	INSURANCE		2		2
202-460.500-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	252	636	750	500
Totals for dept 460.500 - TRUNKLINE R.O.W. MAINTENANCE		2,437	3,468	4,308	3,705
Dept 470.000 - TREES					
202-470.000-702.000	WAGES	10,882	7,479	15,676	16,893
202-470.000-703.000	OVERTIME PAY	88	35	200	200
202-470.000-710.000	HOLIDAY & OTHER PAY	1			
202-470.000-715.000	HEALTH INSURANCE	95	1,110	4,286	3,545
202-470.000-716.000	RETIREMENT	527	277	1,970	3,212
202-470.000-717.000	WORKERS' COMPENSATION				7
202-470.000-720.000	EMPLOYER'S FICA	817	547	1,199	1,293
202-470.000-721.000	LIFE & DISABILITY INSURANCE		29	40	41
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	858	302		
202-470.000-726.000	SUPPLIES	559	221	400	650
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	422	995	1,500	1,000
202-470.000-801.000	CONTRACTUAL SERVICES	26,934	37,129	33,250	47,750
202-470.000-818.000	INSURANCE		32		48
202-470.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	2,525	2,409	4,500	2,500
Totals for dept 470.000 - TREES		43,708	50,565	63,021	77,139
Dept 470.500 - TRUNKLINE TREES					
202-470.500-702.000	WAGES	411	210	998	1,022
202-470.500-703.000	OVERTIME PAY	10	70	100	
202-470.500-710.000	HOLIDAY & OTHER PAY	1			
202-470.500-715.000	HEALTH INSURANCE		31	273	214
202-470.500-716.000	RETIREMENT	28	7	125	194
202-470.500-720.000	EMPLOYER'S FICA	32	20	76	79
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	34	27		
202-470.500-726.000	SUPPLIES	11		50	
202-470.500-801.000	CONTRACTUAL SERVICES	30	20,000	1,250	1,900
202-470.500-818.000	INSURANCE		2		2
202-470.500-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	178	113	300	
Totals for dept 470.500 - TRUNKLINE TREES		735	20,480	3,172	3,411
Dept 480.000 - DRAINAGE					
202-480.000-702.000	WAGES	16,207	17,699	16,362	16,994
202-480.000-703.000	OVERTIME PAY	17		250	250
202-480.000-710.000	HOLIDAY & OTHER PAY	15		56	
202-480.000-715.000	HEALTH INSURANCE	672	3,027	4,474	3,566
202-480.000-716.000	RETIREMENT	945	1,042	2,056	3,231
202-480.000-717.000	WORKERS' COMPENSATION				12
202-480.000-720.000	EMPLOYER'S FICA	1,186	1,287	1,252	1,300
202-480.000-721.000	LIFE & DISABILITY INSURANCE		141	70	105
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	3,001	543		
202-480.000-726.000	SUPPLIES	2,080	24	2,500	1,500
202-480.000-801.000	CONTRACTUAL SERVICES	5,359	6,883	22,500	9,000
202-480.000-818.000	INSURANCE		73		110
202-480.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	4,658	8,374	6,200	8,500
Totals for dept 480.000 - DRAINAGE		34,140	39,093	55,720	44,568
Dept 480.500 - TRUNKLINE R.O.W. DRAINAGE					
202-480.500-702.000	WAGES	1,034	957	2,044	
202-480.500-703.000	OVERTIME PAY			100	
202-480.500-715.000	HEALTH INSURANCE	95	203	559	
202-480.500-716.000	RETIREMENT	39	39	257	
202-480.500-717.000	WORKERS' COMPENSATION				2

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 480.500 - TRUNKLINE R.O.W. DRAINAGE					
202-480.500-720.000	EMPLOYER'S FICA	75	69	156	
202-480.500-721.000	LIFE & DISABILITY INSURANCE		3		9
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	165	90		
202-480.500-726.000	SUPPLIES		225	100	
202-480.500-801.000	CONTRACTUAL SERVICES	249	1	1,000	750
202-480.500-818.000	INSURANCE		7		10
202-480.500-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	581	1,143	1,500	1,000
Totals for dept 480.500 - TRUNKLINE R.O.W. DRAINAGE		2,238	2,737	5,716	1,771
Dept 490.000 - TRAFFIC					
202-490.000-702.000	WAGES	15,272	11,226	15,222	14,425
202-490.000-703.000	OVERTIME PAY	847	375	750	650
202-490.000-710.000	HOLIDAY & OTHER PAY	1		56	
202-490.000-715.000	HEALTH INSURANCE	1,006	2,452	4,162	3,027
202-490.000-716.000	RETIREMENT	773	637	1,913	2,743
202-490.000-717.000	WORKERS' COMPENSATION				15
202-490.000-720.000	EMPLOYER'S FICA	1,159	837	1,164	1,104
202-490.000-721.000	LIFE & DISABILITY INSURANCE		60	50	50
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	3,279	330		
202-490.000-726.000	SUPPLIES	9,774	5,536	10,000	10,000
202-490.000-801.000	CONTRACTUAL SERVICES	13,887	44,749	16,263	46,344
202-490.000-818.000	INSURANCE		65		97
202-490.000-920.000	UTILITIES	1,984	999	2,100	2,000
202-490.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	2,644	2,041	2,200	2,400
Totals for dept 490.000 - TRAFFIC		50,626	69,307	53,880	82,855
Dept 490.500 - TRUNKLINE TRAFFIC					
202-490.500-702.000	WAGES	546	134	744	790
202-490.500-703.000	OVERTIME PAY	158	84	200	150
202-490.500-715.000	HEALTH INSURANCE	100	30	203	166
202-490.500-716.000	RETIREMENT	36	11	93	150
202-490.500-717.000	WORKERS' COMPENSATION				2
202-490.500-720.000	EMPLOYER'S FICA	51	16	57	60
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	182	25		
202-490.500-726.000	SUPPLIES	19	47	150	100
202-490.500-801.000	CONTRACTUAL SERVICES	1,039	1,454	500	
202-490.500-818.000	INSURANCE		4		5
202-490.500-920.000	UTILITIES			2,000	
202-490.500-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	193	11	250	200
Totals for dept 490.500 - TRUNKLINE TRAFFIC		2,324	1,816	4,197	1,623
Dept 500.000 - WINTER MAINTENANCE					
202-500.000-702.000	WAGES	7,270	13,557	15,749	17,520
202-500.000-703.000	OVERTIME PAY	2,845	5,549	5,500	5,500
202-500.000-710.000	HOLIDAY & OTHER PAY	6			
202-500.000-715.000	HEALTH INSURANCE	10	2,921	4,306	3,676
202-500.000-716.000	RETIREMENT	418	844	1,979	3,331
202-500.000-717.000	WORKERS' COMPENSATION				15
202-500.000-720.000	EMPLOYER'S FICA	733	1,387	1,205	1,340
202-500.000-721.000	LIFE & DISABILITY INSURANCE		81	140	80
202-500.000-725.000	FRINGE BENEFITS - ALLOCATED	1,745			
202-500.000-726.000	SUPPLIES	21,614	30,688	25,000	32,000
202-500.000-801.000	CONTRACTUAL SERVICES		7		
202-500.000-818.000	INSURANCE		49		75
202-500.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	2,258	23,982	21,000	24,000
Totals for dept 500.000 - WINTER MAINTENANCE		36,899	79,065	74,879	87,537
Dept 500.500 - TRUNKLINE WINTER MAINTENANCE					
202-500.500-702.000	WAGES	682	945	2,589	2,665
202-500.500-703.000	OVERTIME PAY	956	742	1,300	1,500
202-500.500-715.000	HEALTH INSURANCE	45	306	708	559
202-500.500-716.000	RETIREMENT	73	69	325	507
202-500.500-717.000	WORKERS' COMPENSATION				3
202-500.500-720.000	EMPLOYER'S FICA	119	122	198	204
202-500.500-721.000	LIFE & DISABILITY INSURANCE		5	10	22
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	275	15		
202-500.500-726.000	SUPPLIES	5,115	4,806	6,200	7,500
202-500.500-801.000	CONTRACTUAL SERVICES		1		
202-500.500-818.000	INSURANCE		6		
202-500.500-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	3,103	3,566	4,000	5,000
Totals for dept 500.500 - TRUNKLINE WINTER MAINTENANCE		10,368	10,583	15,330	17,960
Dept 900.000 - CAPITAL OUTLAY					
202-900.000-970.000	CAPITAL OUTLAY	92,704	540,116	925,250	1,317,425
Totals for dept 900.000 - CAPITAL OUTLAY		92,704	540,116	925,250	1,317,425

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
TOTAL APPROPRIATIONS		929,065	1,230,328	1,872,001	2,382,767
NET OF REVENUES/APPROPRIATIONS - FUND 202		153,897	275,323	(386,535)	14,405
BEGINNING FUND BALANCE		1,054,693	1,208,594	1,483,919	
ENDING FUND BALANCE		1,208,590	1,483,917	1,097,384	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	287,106	300,711	306,080	310,234
203-000.000-546.048	STATE GRANT - METRO ROW ACT	18,724	20,491	18,000	20,000
203-000.000-665.000	INTEREST	7,683	7,864	6,000	5,000
203-000.000-669.000	CHANGE IN INVESTMENTS	1,175	1,801		
203-000.000-687.300	OTHER REFUNDS	881			
203-000.000-692.000	OTHER REVENUE	3,469	23,335		
203-000.000-692.039	OTHER REVENUE - BPU	10,662	7,110	1,500	5,000
203-000.000-699.202	TRANSFER IN - MAJOR STREETS	225,000	100,000	200,000	250,000
203-000.000-699.204	TRANSFER IN - MUNICIPAL STREETS	951,592	2,178,371	1,100,000	
Totals for dept 000.000 -		1,506,292	2,639,683	1,631,580	590,234
TOTAL ESTIMATED REVENUES		1,506,292	2,639,683	1,631,580	590,234
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
203-175.000-960.000	BANK FEES	56	59	100	
203-175.000-995.101	TRANSFER OUT - GENERAL FUND	28,711	30,071	30,608	31,023
203-175.000-995.202	TRANSFER OUT - MAJOR STREETS	20,114			
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		48,881	30,130	30,708	31,023
Dept 444.000 - SIDEWALKS					
203-444.000-702.000	WAGES			1,277	1,071
203-444.000-715.000	HEALTH INSURANCE			349	225
203-444.000-716.000	RETIREMENT			160	204
203-444.000-720.000	EMPLOYER'S FICA			98	
203-444.000-726.000	SUPPLIES			250	250
203-444.000-801.000	CONTRACTUAL SERVICES		4,400	20,000	20,000
203-444.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF			250	
Totals for dept 444.000 - SIDEWALKS			4,400	22,384	21,750
Dept 450.000 - STREET SURFACE					
203-450.000-702.000	WAGES	64,741	71,996	82,907	86,829
203-450.000-702.100	WAGES - PART TIME			2,720	
203-450.000-703.000	OVERTIME PAY	753	1,039	2,510	1,250
203-450.000-710.000	HOLIDAY & OTHER PAY	40		183	125
203-450.000-715.000	HEALTH INSURANCE	3,437	14,280	24,380	14,798
203-450.000-716.000	RETIREMENT	3,779	4,611	11,031	14,093
203-450.000-717.000	WORKERS' COMPENSATION				4,389
203-450.000-720.000	EMPLOYER'S FICA	4,763	5,231	6,744	6,576
203-450.000-721.000	LIFE & DISABILITY INSURANCE		325	340	210
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	11,968	5,275		
203-450.000-726.000	SUPPLIES	19,348	15,266	20,000	15,000
203-450.000-801.000	CONTRACTUAL SERVICES	3,192	23,945	5,000	5,000
203-450.000-818.000	INSURANCE		356		538
203-450.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	17,941	15,980	20,000	19,000
203-450.000-941.000	RMEF REPLACEMENT CHARGE	54,104		111,820	137,975
Totals for dept 450.000 - STREET SURFACE		184,066	158,304	287,635	305,783
Dept 460.000 - R.O.W. MAINTENANCE					
203-460.000-702.000	WAGES	12,790	12,500	19,485	14,450
203-460.000-703.000	OVERTIME PAY	144	105	100	300
203-460.000-710.000	HOLIDAY & OTHER PAY	5		58	
203-460.000-715.000	HEALTH INSURANCE	729	2,300	5,328	3,032
203-460.000-716.000	RETIREMENT	746	776	2,448	2,747
203-460.000-717.000	WORKERS' COMPENSATION				9
203-460.000-720.000	EMPLOYER'S FICA	937	917	1,491	1,105
203-460.000-721.000	LIFE & DISABILITY INSURANCE		31	35	85
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	2,598	377		
203-460.000-726.000	SUPPLIES	681	208	1,000	1,500
203-460.000-801.000	CONTRACTUAL SERVICES	5,965	5,436	15,365	13,612
203-460.000-818.000	INSURANCE		57		
203-460.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	5,288	6,871	8,000	8,000
Totals for dept 460.000 - R.O.W. MAINTENANCE		29,883	29,578	53,310	44,840
Dept 470.000 - TREES					
203-470.000-702.000	WAGES	14,106	11,490	15,804	19,447
203-470.000-703.000	OVERTIME PAY	325	334	500	300
203-470.000-710.000	HOLIDAY & OTHER PAY	3			
203-470.000-715.000	HEALTH INSURANCE	211	1,538	4,321	4,081
203-470.000-716.000	RETIREMENT	718	480	1,986	3,697
203-470.000-717.000	WORKERS' COMPENSATION				7
203-470.000-720.000	EMPLOYER'S FICA	1,084	860	1,209	1,488
203-470.000-721.000	LIFE & DISABILITY INSURANCE		56	80	39
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	879	496		
203-470.000-726.000	SUPPLIES	1,036	406	1,000	500
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	2,492	936	1,200	1,000

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 470.000 - TREES					
203-470.000-801.000	CONTRACTUAL SERVICES	35,302	45,249	36,250	44,500
203-470.000-818.000	INSURANCE		82		124
203-470.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	3,193	4,547	7,000	4,750
Totals for dept 470.000 - TREES		59,349	66,474	69,350	79,933
Dept 480.000 - DRAINAGE					
203-480.000-702.000	WAGES	17,283	18,126	16,095	16,541
203-480.000-703.000	OVERTIME PAY			200	200
203-480.000-710.000	HOLIDAY & OTHER PAY	14		58	
203-480.000-715.000	HEALTH INSURANCE	1,149	3,037	4,401	3,471
203-480.000-716.000	RETIREMENT	973	1,031	2,022	3,145
203-480.000-717.000	WORKERS' COMPENSATION				15
203-480.000-720.000	EMPLOYER'S FICA	1,257	1,317	1,231	1,265
203-480.000-721.000	LIFE & DISABILITY INSURANCE		138	60	50
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	3,354	535		
203-480.000-726.000	SUPPLIES	3,645	2,426	5,000	3,750
203-480.000-801.000	CONTRACTUAL SERVICES	17,693	12,239	9,000	17,000
203-480.000-818.000	INSURANCE		52		79
203-480.000-920.000	UTILITIES	570	351	450	450
203-480.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	6,752	8,778	8,000	8,000
Totals for dept 480.000 - DRAINAGE		52,690	48,030	46,517	53,966
Dept 490.000 - TRAFFIC					
203-490.000-702.000	WAGES	2,499	4,373	6,145	7,130
203-490.000-703.000	OVERTIME PAY	277	111	275	275
203-490.000-710.000	HOLIDAY & OTHER PAY	2			
203-490.000-715.000	HEALTH INSURANCE	9	928	1,680	1,496
203-490.000-716.000	RETIREMENT	110	185	772	1,356
203-490.000-717.000	WORKERS' COMPENSATION				4
203-490.000-720.000	EMPLOYER'S FICA	201	323	470	545
203-490.000-721.000	LIFE & DISABILITY INSURANCE		21	18	66
203-490.000-725.000	FRINGE BENEFITS - ALLOCATED	397	254		
203-490.000-726.000	SUPPLIES	4,910	8,572	8,100	7,400
203-490.000-801.000	CONTRACTUAL SERVICES	2,924	4,563	2,000	3,500
203-490.000-818.000	INSURANCE		19		29
203-490.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	895	1,591	1,700	1,800
Totals for dept 490.000 - TRAFFIC		12,224	20,940	21,160	23,601
Dept 500.000 - WINTER MAINTENANCE					
203-500.000-702.000	WAGES	9,170	12,228	15,067	15,509
203-500.000-703.000	OVERTIME PAY	1,016	819	1,000	1,300
203-500.000-710.000	HOLIDAY & OTHER PAY	8			
203-500.000-715.000	HEALTH INSURANCE	24	1,706	4,119	3,254
203-500.000-716.000	RETIREMENT	513	676	1,893	2,949
203-500.000-717.000	WORKERS' COMPENSATION				15
203-500.000-720.000	EMPLOYER'S FICA	747	955	1,153	1,186
203-500.000-721.000	LIFE & DISABILITY INSURANCE		41	60	50
203-500.000-725.000	FRINGE BENEFITS - ALLOCATED	1,763			
203-500.000-726.000	SUPPLIES	16,895	18,168	18,000	19,500
203-500.000-801.000	CONTRACTUAL SERVICES		7		
203-500.000-818.000	INSURANCE		52		79
203-500.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	12,730	15,978	12,000	16,500
Totals for dept 500.000 - WINTER MAINTENANCE		42,866	50,630	53,292	60,342
Dept 900.000 - CAPITAL OUTLAY					
203-900.000-970.000	CAPITAL OUTLAY	1,052,864	2,215,625	1,038,000	
Totals for dept 900.000 - CAPITAL OUTLAY		1,052,864	2,215,625	1,038,000	
TOTAL APPROPRIATIONS		1,482,823	2,624,111	1,622,356	621,238
NET OF REVENUES/APPROPRIATIONS - FUND 203		23,469	15,572	9,224	(31,004)
BEGINNING FUND BALANCE		382,346	405,816	421,387	
ENDING FUND BALANCE		405,815	421,388	430,611	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
204-000.000-402.050	CURRENT TAXES - STREET MAINT.	366,952	394,912	463,359	479,716
204-000.000-402.060	CURRENT TAXES - 2021 LEAF	74,344	80,020	93,895	97,203
204-000.000-402.070	CURRENT TAXES - 2021 STREET RECON	520,544	560,215	657,304	680,535
204-000.000-404.000	SPECIAL ACTS	12,095	9,902		
204-000.000-411.000	DELINQUENT TAXES	674	1,426		
204-000.000-451.000	SPECIAL ASSESSMENTS	144,719	284,150	160,000	260,000
204-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	137,423	153,594	135,000	150,000
204-000.000-665.000	INTEREST	197,749	171,730	150,000	90,000
204-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	14,584	16,001		
204-000.000-692.000	OTHER REVENUE	500	3,901		
Totals for dept 000.000 -		1,469,584	1,675,851	1,659,558	1,757,454
TOTAL ESTIMATED REVENUES		1,469,584	1,675,851	1,659,558	1,757,454
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
204-175.000-964.000	REFUNDS & REBATES	222	548		
204-175.000-995.202	TRANSFER OUT - MAJOR STREETS		400,000		517,000
204-175.000-995.203	TRANSFER OUT - LOCAL STREETS	951,592	2,178,371	1,100,000	
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		951,814	2,578,919	1,100,000	517,000
Dept 572.000 - LEAF COLLECTION					
204-572.000-702.000	WAGES	19,503	19,069	25,988	27,209
204-572.000-703.000	OVERTIME PAY	206		1,000	500
204-572.000-710.000	HOLIDAY & OTHER PAY	40			
204-572.000-715.000	HEALTH INSURANCE		2,642	7,131	5,709
204-572.000-716.000	RETIREMENT	1,123	1,070	3,277	5,173
204-572.000-717.000	WORKERS' COMPENSATION				890
204-572.000-720.000	EMPLOYER'S FICA	1,473	1,399	1,988	2,082
204-572.000-721.000	LIFE & DISABILITY INSURANCE		127	240	289
204-572.000-725.000	FRINGE BENEFITS - ALLOCATED	3,288			
204-572.000-726.000	SUPPLIES			200	200
204-572.000-801.000	CONTRACTUAL SERVICES	11,585	10,896	17,000	17,000
204-572.000-818.000	INSURANCE		96		146
204-572.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	36,191	34,250	35,000	35,000
204-572.000-964.000	REFUNDS & REBATES	19	35		
Totals for dept 572.000 - LEAF COLLECTION		73,428	69,584	91,824	94,198
Dept 905.000 - DEBT SERVICE					
204-905.000-991.000	DEBT SERVICE - PRINCIPAL	240,000	250,000	265,000	280,000
204-905.000-993.000	INTEREST EXPENSE	115,000	103,000	90,500	77,250
Totals for dept 905.000 - DEBT SERVICE		355,000	353,000	355,500	357,250
TOTAL APPROPRIATIONS		1,380,242	3,001,503	1,547,324	968,448
NET OF REVENUES/APPROPRIATIONS - FUND 204		89,342	(1,325,652)	112,234	789,006
BEGINNING FUND BALANCE		3,239,859	3,329,203	2,003,552	
ENDING FUND BALANCE		3,329,201	2,003,551	2,115,786	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
208-000.000-644.000	CONCESSION SALES	6,955	5,085	5,866	5,000
208-000.000-651.000	USE & ADMISSION FEES	18,803	14,212	18,000	15,000
208-000.000-653.000	TEAM & EVENT FEES	2,800	2,985	2,300	
208-000.000-653.001	YOUTH PROGRAM FEES	43,963	42,635	43,000	23,045
208-000.000-665.000	INTEREST	146	43		
208-000.000-667.000	RENTS	35,478	34,086	53,217	53,217
208-000.000-675.000	CONTRIBUTIONS & DONATIONS	3,586			
208-000.000-687.300	OTHER REFUNDS	2,648			
208-000.000-692.000	OTHER REVENUE	5,622	8,019	7,500	8,000
208-000.000-699.101	TRANSFER IN - GENERAL FUND	61,241	68,865	27,218	11,000
Totals for dept 000.000 -		181,242	175,930	157,101	115,262
TOTAL ESTIMATED REVENUES		181,242	175,930	157,101	115,262
APPROPRIATIONS					
Dept 751.000 - RECREATION DEPARTMENT					
208-751.000-702.000	WAGES	71,358	68,125	45,542	27,974
208-751.000-702.100	WAGES - BEACH	9,971	15,158	15,231	19,601
208-751.000-702.441	WAGES - DPS			8,059	8,059
208-751.000-707.000	LONGEVITY PAY	1,100	1,100	667	1,100
208-751.000-710.000	HOLIDAY & OTHER PAY			335	200
208-751.000-715.000	HEALTH & LIFE INSURANCE	17,393	15,453	13,353	7,169
208-751.000-716.000	RETIREMENT	17,009	18,913	10,010	7,688
208-751.000-717.000	WORKERS' COMPENSATION	1,026	1,192	1,200	961
208-751.000-720.000	EMPLOYER'S FICA	5,912	6,041	3,426	2,106
208-751.000-721.000	DISABILITY INSURANCE	336	465	542	300
208-751.000-726.000	SUPPLIES	32,621	28,425	27,000	15,000
208-751.000-726.006	CONCESSION SUPPLIES	4,767	3,061	5,000	5,000
208-751.000-726.009	SUPPLIES - DPS			510	510
208-751.000-801.000	CONTRACTUAL SERVICES	3,017	1,535	2,500	2,000
208-751.000-801.008	CONTRACTUAL SERVICES - OFFICIATING	15,855	15,210	15,500	6,500
208-751.000-801.011	CONTRACTUAL SERVICES - DPS			8,226	8,226
208-751.000-818.000	INSURANCE		822		1,242
208-751.000-850.000	TELEPHONE	109	115		
208-751.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF				1,000
208-751.000-964.000	REFUNDS & REBATES	100			
Totals for dept 751.000 - RECREATION DEPARTMENT		180,574	175,615	157,101	114,636
TOTAL APPROPRIATIONS		180,574	175,615	157,101	114,636
NET OF REVENUES/APPROPRIATIONS - FUND 208		668	315		626
BEGINNING FUND BALANCE		2,453	3,121	3,435	
ENDING FUND BALANCE		3,121	3,436	3,435	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
211-000.000-665.000	INTEREST	60	139	100	100
211-000.000-692.470	OTHER REVENUE - TREES	2,343	4,904		
Totals for dept 000.000 -		2,403	5,043	100	100
TOTAL ESTIMATED REVENUES		2,403	5,043	100	100
NET OF REVENUES/APPROPRIATIONS - FUND 211		2,403	5,043	100	100
BEGINNING FUND BALANCE			2,403	7,446	
ENDING FUND BALANCE		2,403	7,446	7,546	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
244-000.000-665.000	INTEREST	7,300	8,332	5,000	5,000
244-000.000-669.000	CHANGE IN INVESTMENTS	1,293	1,981		
244-000.000-673.000	SALE OF CITY PROPERTY	14,553	34,529		
244-000.000-692.000	OTHER REVENUE		24		
Totals for dept 000.000 -		<u>23,146</u>	<u>44,866</u>	<u>5,000</u>	<u>5,000</u>
TOTAL ESTIMATED REVENUES		<u>23,146</u>	<u>44,866</u>	<u>5,000</u>	<u>5,000</u>
APPROPRIATIONS					
Dept 728.000 - ECONOMIC DEVELOPMENT					
244-728.000-726.000	SUPPLIES	458		300	150
244-728.000-801.000	CONTRACTUAL SERVICES	2,963	2,375	8,250	13,260
244-728.000-806.000	LEGAL SERVICES			1,000	500
244-728.000-818.000	INSURANCE		382		578
244-728.000-955.000	MISCELLANEOUS/CONTINGENCY			100	
244-728.000-957.000	PROPERTY TAXES		10		
244-728.000-960.000	BANK FEES	61	64		
244-728.000-968.000	DEPRECIATION	2,923	2,923		
244-728.000-970.000	CAPITAL OUTLAY			13,552	25,000
244-728.000-995.101	TRANSFER OUT - GENERAL FUND			3,417	3,761
Totals for dept 728.000 - ECONOMIC DEVELOPMENT		<u>6,405</u>	<u>5,754</u>	<u>26,619</u>	<u>43,249</u>
TOTAL APPROPRIATIONS		<u>6,405</u>	<u>5,754</u>	<u>26,619</u>	<u>43,249</u>
NET OF REVENUES/APPROPRIATIONS - FUND 244		<u>16,741</u>	<u>39,112</u>	<u>(21,619)</u>	<u>(38,249)</u>
BEGINNING FUND BALANCE		329,580	346,319	385,432	
ENDING FUND BALANCE		346,321	385,431	363,813	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
247-000.000-402.000	CURRENT TAXES	140,077	160,435	156,912	161,149
247-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	14,917	26,404	26,000	25,000
247-000.000-665.000	INTEREST	4,747	6,193	3,000	3,000
247-000.000-665.100	INTEREST INCOME-LEASES (GASB 87)	2,415	2,101		
247-000.000-667.002	RENTS - DAWN THEATER	11,558	10,586		
247-000.000-673.003	GAIN/LOSS - LEASE TERMINATION		(19,758)		
247-000.000-675.004	CONTRIBUTIONS & DONATIONS-BEAUTIF1		1,275		
Totals for dept 000.000 -		173,714	187,236	185,912	189,149
TOTAL ESTIMATED REVENUES		173,714	187,236	185,912	189,149
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
247-175.000-702.000-215039	WAGES - FERRIS STREET PARKING	386			
247-175.000-716.000-215039	RETIREMENT - FERRIS STREET PARKING	14			
247-175.000-720.000-215039	EMPLOYER'S FICA - FERRIS STREET P	29			
247-175.000-801.000	CONTRACTUAL SERVICES	155	584		
247-175.000-818.000	INSURANCE	1,327	3,536	2,881	1,626
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		1,911	4,120	2,881	1,626
Dept 900.000 - CAPITAL OUTLAY					
247-900.000-801.000	CONTRACTUAL SERVICES	3,867	10,262	1,500	1,500
247-900.000-801.005	CONTRACTUAL SERVICES - DAWN THEAT		40		
247-900.000-801.007	CONTRACTUAL SERVICES - TIFA GRANTS	2,380			
247-900.000-801.247	CONTRACTUAL SERVICES - FACADE GRAN	12,000	11,073	20,000	10,000
247-900.000-801.248	CONTRACTUAL SERVICES - BUS ATTRACT		4,429		
247-900.000-806.000	LEGAL SERVICES		4,276	1,000	1,000
247-900.000-920.000	UTILITIES	534			
247-900.000-930.000	REPAIRS & MAINTENANCE	3,126	8,435	20,000	
247-900.000-957.000	PROPERTY TAXES			4,235	
247-900.000-964.000	REFUNDS AND REBATES	1,300			
247-900.000-968.000	DEPRECIATION	49,988	49,362		
247-900.000-970.000	CAPITAL OUTLAY			13,552	
247-900.000-993.000	INTEREST EXPENSE	4,717	3,356	2,890	2,530
247-900.000-995.101	TRANSFER OUT - GENERAL FUND			5,250	4,406
Totals for dept 900.000 - CAPITAL OUTLAY		77,912	91,233	68,427	19,436
TOTAL APPROPRIATIONS		79,823	95,353	71,308	21,062
NET OF REVENUES/APPROPRIATIONS - FUND 247		93,891	91,883	114,604	168,087
BEGINNING FUND BALANCE		2,112,656	2,206,548	2,298,430	
ENDING FUND BALANCE		2,206,547	2,298,431	2,413,034	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
252-000.000-665.000	INTEREST	175	94	100	50
252-000.000-675.000	CONTRIBUTIONS & DONATIONS	25,316	30,251	4,131	1,000
Totals for dept 000.000 -		25,491	30,345	4,231	1,050
TOTAL ESTIMATED REVENUES		25,491	30,345	4,231	1,050
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
252-175.000-726.000	SUPPLIES	25,317		4,131	1,000
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		25,317		4,131	1,000
Dept 900.000 - CAPITAL OUTLAY					
252-900.000-801.000-215066	CONTRACTUAL SERVICES		5,756		
252-900.000-970.000	CAPITAL OUTLAY		20,261		
Totals for dept 900.000 - CAPITAL OUTLAY			26,017		
TOTAL APPROPRIATIONS		25,317	26,017	4,131	1,000
NET OF REVENUES/APPROPRIATIONS - FUND 252		174	4,328	100	50
BEGINNING FUND BALANCE			174	4,502	
ENDING FUND BALANCE		174	4,502	4,602	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
265-000.000-659.000	DRUG FORFEITURES	687			500
265-000.000-665.000	INTEREST	147	149	100	100
Totals for dept 000.000 -		834	149	100	600
TOTAL ESTIMATED REVENUES		834	149	100	600
APPROPRIATIONS					
Dept 301.000 - POLICE DEPARTMENT					
265-301.000-726.000	SUPPLIES		51	3,000	3,000
265-301.000-801.000	CONTRACTUAL SERVICES		69		
Totals for dept 301.000 - POLICE DEPARTMENT			120	3,000	3,000
TOTAL APPROPRIATIONS			120	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		834	29	(2,900)	(2,400)
BEGINNING FUND BALANCE		5,048	5,882	5,912	
ENDING FUND BALANCE		5,882	5,911	3,012	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
271-000.000-402.000	CURRENT TAXES	151,080	163,104	172,775	196,715
271-000.000-404.000	SPECIAL ACTS	2,984	2,443	1,949	
271-000.000-411.000	DELINQUENT TAXES	127	5,384	500	2,000
271-000.000-569.000	STATE GRANT	11,783	12,544	11,500	11,700
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	20,970	26,428	20,000	20,000
271-000.000-587.000	CONT./LOCAL UNITS-CULTURE/REC	13,800	13,800	13,800	13,800
271-000.000-588.000	SUBSCRIPTION CARD SALES	2,791	3,086	3,000	3,000
271-000.000-629.000	COPIES / DUPLICATING	3,695	4,202	3,500	3,500
271-000.000-656.000	PENAL FINES	34,695	28,744	20,000	20,000
271-000.000-657.000	BOOK FINES	1,612	1,932	1,500	2,000
271-000.000-658.000	ORDINANCE FINES	1,478	1,218	1,000	1,500
271-000.000-665.000	INTEREST	31,391	41,237	30,000	30,000
271-000.000-667.000	RENTS	290	122		
271-000.000-667.271	RENTS - MEETING ROOMS	5,608	3,270	3,500	3,000
271-000.000-673.000	SALE OF CITY PROPERTY		10		
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	2,226	2,442	2,000	2,000
271-000.000-675.000	CONTRIBUTIONS AND DONATIONS	424,788	449	1,000	500
271-000.000-675.471	CONTRIBUTIONS & DONATIONS - LIBR	170			
271-000.000-675.790	CONTRIBUTIONS & DONATIONS - BOOKS	2,739	1,522	500	1,000
271-000.000-675.792	CONTR. & DONT.- CHILD. LIBRAR	1,820	4,523	100	100
271-000.000-687.300	OTHER REFUNDS	713	367	100	100
271-000.000-692.000	OTHER REVENUE	120	458	750	1,500
271-000.000-692.007	OTHER REVENUE - TRUSTS	24,710	24,958	25,000	23,000
271-000.000-692.008	OTHER REVENUE - WOODLAND	4,420	806	1,000	2,900
271-000.000-692.009	OTHER REVENUE - AMAZON SALES	201		100	100
271-000.000-692.011	OTHER REVENUE - MISC GRANTS	750	2,043	1,000	1,000
Totals for dept 000.000 -		744,961	345,092	314,574	339,415
TOTAL ESTIMATED REVENUES		744,961	345,092	314,574	339,415
APPROPRIATIONS					
Dept 790.000 - LIBRARY					
271-790.000-702.000	WAGES	48,682	52,319	52,003	56,238
271-790.000-702.100	WAGES - PART TIME	64,841	72,029	93,619	99,904
271-790.000-702.441	WAGES - DPS			2,500	2,500
271-790.000-710.000	HOLIDAY & OTHER PAY	1,520	577	500	500
271-790.000-715.000	HEALTH & LIFE INSURANCE	5,196	6,966	8,912	8,009
271-790.000-716.000	RETIREMENT	2,998	4,205	3,640	3,937
271-790.000-717.000	WORKERS' COMPENSATION	132	156		194
271-790.000-720.000	EMPLOYER'S FICA	8,705	9,415	5,202	4,302
271-790.000-721.000	DISABILITY INSURANCE	168	378	200	420
271-790.000-725.000	FRINGE BENEFITS - ALLOCATED	1			
271-790.000-726.000	SUPPLIES	2,289	4,775	5,000	6,000
271-790.000-726.009	SUPPLIES - DPS		41	1,000	1,000
271-790.000-734.000	POSTAGE	279	201	350	350
271-790.000-750.000	PERIODICALS / MAGAZINES		301	301	301
271-790.000-801.000	CONTRACTUAL SERVICES	20,429	19,134	20,000	20,000
271-790.000-802.000	TECHNICAL SERVICES	9,584	9,262	14,462	13,335
271-790.000-810.000	DUES & SUBSCRIPTIONS	503	912	400	750
271-790.000-815.000	LIBRARY GRANT/DONATION EXPENDITURE	3,553	2,436	1,500	2,000
271-790.000-818.000	INSURANCE	2,246	7,652	3,000	7,784
271-790.000-850.000	TELEPHONE	2,326	1,934	2,000	1,740
271-790.000-860.000	TRANSPORTATION & MILEAGE		31	75	75
271-790.000-880.000	COMMUNITY PROMOTION	295	738	1,000	1,500
271-790.000-920.000	UTILITIES	16,588	18,361	20,000	20,000
271-790.000-930.000	REPAIRS & MAINTENANCE	4,345	4,150	2,500	5,000
271-790.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF			3,148	1,500
271-790.000-956.000	TRAINING & SEMINARS	(175)	300	750	750
271-790.000-956.200	LODGING & MEALS		612	750	750
271-790.000-964.000	REFUNDS & REBATES	68	91	100	100
271-790.000-970.000	CAPITAL OUTLAY		22,360	30,000	30,000
271-790.000-982.000	BOOKS	13,008	12,509	12,600	12,600
271-790.000-982.001	BOOKS - FROM DONATION MONIES		593		
271-790.000-982.002	BOOKS - LOST/DAMAGED	69	430	600	1,000
271-790.000-991.100	LEASE PRINCIPAL PAID	1,146	1,177		
271-790.000-993.100	LEASE INTEREST PAID	126	95		
Totals for dept 790.000 - LIBRARY		208,922	254,140	286,112	302,539
Dept 792.000 - LIBRARY - CHILDREN'S AREA					
271-792.000-726.000	PROGRAMS	788	1,501	1,500	2,000
271-792.000-726.001	SUPPLIES - GRANTS	2,242			1,000
271-792.000-726.010	SUPPLIES - SUMMER READING	1,159	932	1,200	1,200
271-792.000-726.792	SUPPLIES - FROM DONATIONS	1,034	253		
271-792.000-982.000	BOOKS	6,626	7,433	6,600	7,250
271-792.000-982.001	BOOKS - FROM DONATION MONIES	57	41		
Totals for dept 792.000 - LIBRARY - CHILDREN'S AREA		11,906	10,160	9,300	11,450

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
TOTAL APPROPRIATIONS		220,828	264,300	295,412	313,989
NET OF REVENUES/APPROPRIATIONS - FUND 271		524,133	80,792	19,162	25,426
BEGINNING FUND BALANCE		341,736	865,872	946,667	
ENDING FUND BALANCE		865,869	946,664	965,829	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
274-000.000-665.000	INTEREST	53	95	30	100
274-000.000-692.301	OTHER REVENUE - POLICE DEPT	1,100	1,768	1,000	1,000
Totals for dept 000.000 -		1,153	1,863	1,030	1,100
TOTAL ESTIMATED REVENUES		1,153	1,863	1,030	1,100
APPROPRIATIONS					
Dept 301.000 - POLICE DEPARTMENT					
274-301.000-726.000	SUPPLIES			2,000	2,000
Totals for dept 301.000 - POLICE DEPARTMENT				2,000	2,000
TOTAL APPROPRIATIONS				2,000	2,000
NET OF REVENUES/APPROPRIATIONS - FUND 274		1,153	1,863	(970)	(900)
BEGINNING FUND BALANCE		1,661	2,814	4,677	
ENDING FUND BALANCE		2,814	4,677	3,707	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
401-000.000-665.000	INTEREST	36,981	124,543	100,000	75,000
401-000.000-669.000	CHANGE IN INVESTMENTS	16,762	60,301		
401-000.000-692.000	OTHER REVENUE	50	733		
401-000.000-699.101	TRANSFER IN - GENERAL FUND	3,242,000			
Totals for dept 000.000 -		<u>3,295,793</u>	<u>185,577</u>	<u>100,000</u>	<u>75,000</u>
TOTAL ESTIMATED REVENUES		<u>3,295,793</u>	<u>185,577</u>	<u>100,000</u>	<u>75,000</u>
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
401-175.000-960.000	BANK FEES	884	1,961	1,100	
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		<u>884</u>	<u>1,961</u>	<u>1,100</u>	
Dept 444.000 - SIDEWALKS					
401-444.000-702.000	WAGES		185		
401-444.000-715.000	HEALTH INSURANCE		17		
401-444.000-716.000	RETIREMENT		13		
401-444.000-720.000	EMPLOYER'S FICA		14		
401-444.000-725.000	FRINGE BENEFITS - ALLOCATED		21		
401-444.000-818.000	INSURANCE		1		2
401-444.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF		111		
Totals for dept 444.000 - SIDEWALKS			<u>362</u>		<u>2</u>
Dept 756.000 - PARKS					
401-756.000-970.000	CAPITAL OUTLAY		30,479	50,000	57,440
Totals for dept 756.000 - PARKS			<u>30,479</u>	<u>50,000</u>	<u>57,440</u>
Dept 900.000 - CAPITAL OUTLAY					
401-900.000-802.000	TECHNICAL SERVICES		3,283		
401-900.000-970.000	CAPITAL OUTLAY	49,225	17,520	30,000	5,500
401-900.000-975.014	MITCHELL BUILDING IMPROVEMENT				7,000
401-900.000-975.018	MILLPOND DAM REPAIRS			129,037	150,000
401-900.000-975.019	T.I.F.A. - PARKING LOT REPAIR			27,103	
401-900.000-975.020	OAK GROVE CEMETERY IMPROVEMENTS				10,000
401-900.000-975.034	DPS SITE IMPROVEMENTS				75,000
401-900.000-975.038	CITY HALL IMPROVEMENTS		5,893	50,000	34,020
Totals for dept 900.000 - CAPITAL OUTLAY		<u>49,225</u>	<u>26,696</u>	<u>236,140</u>	<u>281,520</u>
TOTAL APPROPRIATIONS		<u>50,109</u>	<u>59,498</u>	<u>287,240</u>	<u>338,962</u>
NET OF REVENUES/APPROPRIATIONS - FUND 401		<u>3,245,684</u>	<u>126,079</u>	<u>(187,240)</u>	<u>(263,962)</u>
BEGINNING FUND BALANCE		718,978	3,964,662	4,090,741	
ENDING FUND BALANCE		3,964,662	4,090,741	3,903,501	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
408-000.000-665.000	INTEREST	183	12	50	
408-000.000-675.000	CONTRIBUTIONS & DONATIONS	11,939		6,900	
408-000.000-692.000	OTHER REVENUE	100			
408-000.000-692.408	OTHER REVENUE - TOURNAMENTS	3,991	3,959	4,000	4,000
408-000.000-699.101	TRANSFER IN - GENERAL FUND		4,500		
Totals for dept 000.000 -		16,213	8,471	10,950	4,000
TOTAL ESTIMATED REVENUES		16,213	8,471	10,950	4,000
APPROPRIATIONS					
Dept 751.000 - RECREATION DEPARTMENT					
408-751.000-726.000	SUPPLIES	681		480	
408-751.000-801.000	CONTRACTUAL SERVICES	3,565	8,412	8,800	4,000
408-751.000-818.000	INSURANCE		218	305	330
Totals for dept 751.000 - RECREATION DEPARTMENT		4,246	8,630	9,585	4,330
Dept 900.000 - CAPITAL OUTLAY					
408-900.000-970.000	CAPITAL OUTLAY	15,162			
Totals for dept 900.000 - CAPITAL OUTLAY		15,162			
TOTAL APPROPRIATIONS		19,408	8,630	9,585	4,330
NET OF REVENUES/APPROPRIATIONS - FUND 408		(3,195)	(159)	1,365	(330)
BEGINNING FUND BALANCE		5,604	2,409	2,249	
ENDING FUND BALANCE		2,409	2,250	3,614	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
409-000.000-665.000	INTEREST	1,947	2,121	2,000	1,500
409-000.000-669.000	CHANGE IN INVESTMENTS	822	1,258	162	
409-000.000-675.000	CONTRIBUTIONS & DONATIONS	16,448	6,010		
409-000.000-675.001	CONTRIBUTIONS & DONATIONS - PARK C	1,453	3,275	3,939	3,000
409-000.000-692.000	OTHER REVENUE		15		
Totals for dept 000.000 -		20,670	12,679	6,101	4,500
TOTAL ESTIMATED REVENUES		20,670	12,679	6,101	4,500
APPROPRIATIONS					
Dept 756.000 - PARKS					
409-756.000-726.000	SUPPLIES	1,429	228	200	200
409-756.000-801.000	CONTRACTUAL SERVICES	10,428	15,231	5,000	4,000
409-756.000-960.000	BANK FEES	39	41	65	
Totals for dept 756.000 - PARKS		11,896	15,500	5,265	4,200
TOTAL APPROPRIATIONS		11,896	15,500	5,265	4,200
NET OF REVENUES/APPROPRIATIONS - FUND 409		8,774	(2,821)	836	300
BEGINNING FUND BALANCE		64,263	73,037	70,216	
ENDING FUND BALANCE		73,037	70,216	71,052	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
481-000.000-515.000	FEDERAL GRANT - AIRPORT	77,371	2,144,896		
481-000.000-529.000-215056	FEDERAL GRANT - TERMINAL PARKING I			50,000	
481-000.000-569.000	STATE GRANT	2,009	56,444	146,000	
481-000.000-665.000	INTEREST	25,029	27,933	25,000	11,000
481-000.000-665.100	INTEREST INCOME-LEASES (GASB 87)	800			
481-000.000-667.000	RENTS	31,426	31,571	39,525	29,311
481-000.000-667.481	RENTS - AIRPORT HANGARS	39,225	36,210	34,000	67,200
481-000.000-669.000	CHANGE IN INVESTMENTS	4,045	6,195		
481-000.000-673.000	SALE OF PROPERTY		2,225		
481-000.000-687.300	OTHER REFUNDS	294	49		
481-000.000-692.000	OTHER REVENUE	168	103		
481-000.000-692.295	OTHER REVENUE - FUEL SALES	200,713	161,781	175,000	150,000
481-000.000-692.296	OTHER REVENUE - TAX EXEMPT SALES	71,600	67,738	72,000	50,000
481-000.000-692.297	OTHER REVENUE - FACILITY USAGE	12,228	20,353	25,000	10,000
Totals for dept 000.000 -		464,908	2,555,498	566,525	317,511
TOTAL ESTIMATED REVENUES		464,908	2,555,498	566,525	317,511
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
481-175.000-702.000-215059	WAGES			16,800	
481-175.000-703.000	OVERTIME PAY		7,850	12,000	
481-175.000-720.000	EMPLOYER'S FICA		601	2,203	
481-175.000-801.000	CONTRACTUAL SERVICES	218	2,638	290	400
481-175.000-818.000	INSURANCE	1,741	3,914	1,970	3,522
481-175.000-930.000	REPAIRS & MAINTENANCE	1,340	6,326	6,500	13,000
481-175.000-960.000	BANK FEES	192	202	200	
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		3,491	21,531	39,963	16,922
Dept 900.000 - CAPITAL OUTLAY					
481-900.000-726.000	SUPPLIES		17,583		100
481-900.000-740.295	FUEL & LUBRICANTS - AVIATION	186,255	155,843	200,000	140,000
481-900.000-801.000	CONTRACTUAL SERVICES	13,515	6,977	11,500	2,000
481-900.000-970.000	CAPITAL OUTLAY	106,815	2,755,441	321,000	
481-900.000-995.101	TRANSFER OUT - GENERAL FUND			50,000	100,000
Totals for dept 900.000 - CAPITAL OUTLAY		306,585	2,935,844	582,500	242,100
TOTAL APPROPRIATIONS		310,076	2,957,375	622,463	259,022
NET OF REVENUES/APPROPRIATIONS - FUND 481		154,832	(401,877)	(55,938)	58,489
BEGINNING FUND BALANCE		610,866	765,697	363,822	
ENDING FUND BALANCE		765,698	363,820	307,884	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
582-000.000-569.000	STATE GRANT	5,000			
582-000.000-593.000	INTERDEPARTMENTAL REVENUE	221,335	233,819	246,188	240,721
582-000.000-613.000	RESIDENTIAL SALES	5,284,697	5,332,422	5,646,994	6,201,600
582-000.000-613.100	EV SALES	1,947	2,604	4,000	1,799
582-000.000-614.000	BUSINESS SALES	1,639,926	1,802,319	1,922,297	2,095,080
582-000.000-615.000	COMMERCIAL SALES	3,262,392	3,226,324	3,393,729	3,684,240
582-000.000-616.000	INDUSTRY SALES	3,665,300	3,873,178	3,902,158	4,512,480
582-000.000-617.000	STREET LIGHT SALES	51,077	51,085	52,107	51,000
582-000.000-665.000	INTEREST	207,036	272,100	250,000	200,000
582-000.000-669.000	CHANGE IN INVESTMENTS	167,653	236,446		
582-000.000-669.001	GAIN (LOSS) ON MSCPA INVESTMENT	142,002	19,226		
582-000.000-673.001	GAIN ON SALE OF PROPERTY	(350,853)	(58,986)		
582-000.000-679.000	LATE CHARGES	55,525	60,332	55,000	60,000
582-000.000-680.000	INVENTORY ADJUSTMENT	9			
582-000.000-687.300	OTHER REFUNDS	35,245			
582-000.000-689.000	CASH OVER & (SHORT)	(284)	5		
582-000.000-692.000-215064	OTHER REVENUE - COLLEGE FEEDER		41,059	60,076	30,000
582-000.000-692.001	OTHER REVENUE - MISC OPERATING	131,601	201,324	125,000	125,000
582-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	13,299	17,226	25,000	25,000
Totals for dept 000.000 -		14,532,907	15,310,483	15,682,549	17,226,920
TOTAL ESTIMATED REVENUES		14,532,907	15,310,483	15,682,549	17,226,920
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
582-175.000-702.000	WAGES	463,017	577,134	432,055	428,474
582-175.000-702.100	WAGES - PART TIME			18,613	22,198
582-175.000-703.000	OVERTIME PAY	204	90		
582-175.000-705.000	VACATION TIME PAY	4,597			
582-175.000-707.000	LONGEVITY PAY	7,100	6,384	6,556	
582-175.000-710.000	HOLIDAY & OTHER PAY	14,036	7,873	2,350	2,100
582-175.000-714.000	COMPENSATED ABSENCES	13,015	(680)		
582-175.000-715.000	HEALTH INSURANCE	201,776	64,858	70,837	75,383
582-175.000-716.000	RETIREMENT	563,772	154,283	91,896	95,793
582-175.000-717.000	WORKERS' COMPENSATION	6,638	7,954	666	733
582-175.000-720.000	EMPLOYER'S FICA	34,508	41,150	32,497	32,116
582-175.000-721.000	LIFE & DISABILITY INSURANCE	4,589	3,144	2,052	2,052
582-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(275,641)	(134,738)		
582-175.000-726.000	SUPPLIES	15,070	15,173	20,030	22,000
582-175.000-742.000	CLOTHING / UNIFORMS	4,316	1,833	1,500	1,500
582-175.000-801.000	CONTRACTUAL SERVICES	96,191	111,267	138,000	141,000
582-175.000-802.000	TECHNICAL SERVICES	56,778	45,070	91,601	94,562
582-175.000-803.000	ENERGY OPTIMIZATION			185,000	185,000
582-175.000-806.000	LEGAL SERVICES	825	1,785	1,500	1,500
582-175.000-810.000	DUES & SUBSCRIPTIONS	18,783	2,208	27,500	27,500
582-175.000-818.000	INSURANCE	119,522	141,047	137,957	148,994
582-175.000-820.000	PILOT	827,893	857,537	895,277	992,772
582-175.000-850.000	TELEPHONE	11,812	10,672	10,130	8,130
582-175.000-880.000	COMMUNITY PROMOTION	2,878	19,098	21,370	21,450
582-175.000-905.000	PUBLISHING / NOTICES		119		
582-175.000-906.000	SPONSORSHIPS	7,500	7,500	7,500	8,250
582-175.000-920.000	UTILITIES		27	1,000	1,534
582-175.000-920.400	UTILITIES - GAS	1,940	3,240		
582-175.000-930.000	REPAIRS & MAINTENANCE	2,191	5,014	5,000	5,000
582-175.000-955.000	MISCELLANEOUS/CONTINGENCY	(3,724)			
582-175.000-955.588	MISC. - CDL LICENSING/TESTING	929	207	1,000	500
582-175.000-956.000	TRAINING & SEMINARS	4,342	5,287	5,000	5,300
582-175.000-956.200	LODGING & MEALS	6,209	3,349	5,000	5,000
582-175.000-960.000	BANK FEES	9,709	9,106	10,000	
582-175.000-963.000	WRITE OFF BAD DEBT(S)	414	513		
582-175.000-968.000	DEPRECIATION	38,804	39,756		
582-175.000-968.100	AMORTIZATION OF LEASED ASSETS	10,638	10,638		
582-175.000-968.200	AMORTIZATION EXPENSE SBITA	5,385	5,385		
582-175.000-969.000	INTERDEPARTMENTAL EXPENSE	7,071	7,036	8,000	10,000
582-175.000-993.100	LEASE INTEREST PAID	323	241		
582-175.000-993.200	INTEREST EXPENSE SBITA	526	526		
582-175.000-995.640	TRANSFER OUT - RMEF		46,500		
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		2,283,936	2,077,586	2,229,887	2,338,841
Dept 543.000 - OPERATIONS					
582-543.000-702.000	WAGES	71,827			
582-543.000-703.000	OVERTIME PAY	2,542			
582-543.000-715.000	HEALTH INSURANCE	3,503			
582-543.000-716.000	RETIREMENT	693			
582-543.000-720.000	EMPLOYER'S FICA	5,087			
582-543.000-725.100	MISCELLANEOUS FRINGE EXPENSE	29,713			

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 543.000 - OPERATIONS					
582-543.000-726.000	SUPPLIES	8,105			
582-543.000-739.000	PURCHASED POWER	9,143,996			
582-543.000-739.002	CITY SHARE OF AMP ASSETS	599,802			
582-543.000-740.000	FUEL & LUBRICANTS	38,750			
582-543.000-740.100	FUEL OIL - ENGINE #5	16,396			
582-543.000-740.200	FUEL OIL - ENGINE #6	10,067			
582-543.000-740.300	NATURAL GAS - ENGINE #5	233			
582-543.000-740.400	NATURAL GAS - ENGINE #6	233			
582-543.000-742.000	CLOTHING / UNIFORMS	502			
582-543.000-771.000	INVENTORY ADJUSTMENT	(11,488)			
582-543.000-801.000	CONTRACTUAL SERVICES	11,058			
582-543.000-920.400	UTILITIES - GAS	12,002			
582-543.000-930.000	REPAIRS & MAINTENANCE - BLDG	8,493			
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	14,583			
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	8,979			
582-543.000-968.000	DEPRECIATION	145,942			
582-543.000-969.000	INTERDEPARTMENTAL EXPENSE	25,712			
Totals for dept 543.000 - OPERATIONS		10,146,730			
Dept 544.000 - OPERATIONS					
582-544.000-702.000	WAGES	606,404	784,695	937,918	1,103,780
582-544.000-703.000	OVERTIME PAY	55,716	79,498		80,000
582-544.000-710.000	HOLIDAY & OTHER PAY		1	500	1,000
582-544.000-715.000	HEALTH INSURANCE	33,327	163,857	241,232	220,457
582-544.000-716.000	RETIREMENT	15,109	24,536	214,766	219,930
582-544.000-717.000	WORKERS' COMPENSATION			7,634	9,211
582-544.000-720.000	EMPLOYER'S FICA	46,477	61,080	71,247	84,020
582-544.000-721.000	LIFE & DISABILITY INSURANCE		3,911	2,448	5,303
582-544.000-723.999	CAPITALIZED WAGES AND FRINGES		(4,549)		
582-544.000-725.100	MISCELLANEOUS FRINGE EXPENSE	243,278	135,515		
582-544.000-726.000	SUPPLIES		1,724	45,000	45,000
582-544.000-726.008	SUPPLIES - SAFETY		826	5,000	5,000
582-544.000-726.800	SUPPLIES - OPERATIONS	45,048	15,246		
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	45,177	44,948	45,500	45,500
582-544.000-739.000	PURCHASED POWER		10,048,939	10,591,604	10,591,604
582-544.000-740.000	FUEL & LUBRICANTS - EQUIPMENT	25,116	24,455	25,000	25,000
582-544.000-740.050	LUBRICANTS - ENGINES			10,000	10,000
582-544.000-740.100	FUEL OIL - ENGINE #5		13,088	15,000	17,500
582-544.000-740.200	FUEL OIL - ENGINE #6		13,088	15,000	17,500
582-544.000-740.300	NATURAL GAS - ENGINE #5		242	15,000	20,000
582-544.000-740.400	NATURAL GAS - ENGINE #6		242	15,000	20,000
582-544.000-742.000	CLOTHING / UNIFORMS	17,945	18,557	17,000	21,000
582-544.000-801.000	CONTRACTUAL SERVICES	30,521	49,608	51,000	51,000
582-544.000-801.300	CONTRACTUAL SERVICES - TREE TRIMMI	15,741	197,452	350,000	60,000
582-544.000-920.000	UTILITIES		14,168	2,000	15,000
582-544.000-930.000	REPAIRS & MAINTENANCE	138,285	165,568	140,000	140,000
582-544.000-930.025	REPAIRS & MAINTENANCE - POWER PLAN			55,000	50,000
582-544.000-930.050	REPAIRS & MAINT. - ENGINE #5		2,214	5,000	5,000
582-544.000-930.060	REPAIRS & MAINT. - ENGINE #6		2,547	5,000	5,000
582-544.000-930.546	REPAIRS & MAINT. - SUBSTATIONS	111,804	67,007	100,000	100,000
582-544.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF		65		
582-544.000-956.000	TRAINING & SEMINARS	22,869	15,121	25,000	15,000
582-544.000-968.000	DEPRECIATION	585,666	688,097		
582-544.000-969.000	INTERDEPARTMENTAL EXPENSE	9,918	36,765	9,500	40,000
Totals for dept 544.000 - OPERATIONS		2,048,401	12,668,511	13,017,349	13,022,805
Dept 900.000 - CAPITAL OUTLAY					
582-900.000-970.000	CAPITAL OUTLAY			4,795,556	2,453,000
Totals for dept 900.000 - CAPITAL OUTLAY				4,795,556	2,453,000
TOTAL APPROPRIATIONS		14,479,067	14,746,097	20,042,792	17,814,646
NET OF REVENUES/APPROPRIATIONS - FUND 582		53,840	564,386	(4,360,243)	(587,726)
BEGINNING FUND BALANCE		26,681,394	26,735,236	27,330,493	
FUND BALANCE ADJUSTMENTS			30,869		
ENDING FUND BALANCE		26,735,234	27,330,491	22,970,250	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
588-000.000-529.000	FEDERAL GRANT	72,090	69,003	72,343	74,064
588-000.000-538.000	FEDERAL GRANT - CAPITAL	76,418	139,788		
588-000.000-569.000	STATE GRANT	130,748	125,672	122,941	136,526
588-000.000-569.030	STATE GRANT - PRIOR YEAR ACTIVITY	6,622			
588-000.000-569.588	STATE GRANT - CAPITAL	98,677	57,096		
588-000.000-628.000	ADVERTISING REVENUE			36,000	
588-000.000-651.000	USE & ADMISSION FEES	45,817	59,626	58,000	58,000
588-000.000-665.000	INTEREST	2,713	2,396		
588-000.000-673.001	GAIN ON SALE OF PROPERTY		11,230		
588-000.000-687.300	OTHER REFUNDS	4,597			
588-000.000-692.000	OTHER REVENUE	834	3,343		
588-000.000-699.101	TRANSFER IN - GENERAL FUND	74,837	121,655	112,623	142,877
Totals for dept 000.000 -		513,353	589,809	401,907	411,467
TOTAL ESTIMATED REVENUES		513,353	589,809	401,907	411,467
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
588-175.000-995.101	TRANSFER OUT - GENERAL FUND	43,234	48,666	43,000	40,000
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		43,234	48,666	43,000	40,000
Dept 596.000 - DIAL-A-RIDE					
588-596.000-702.000	WAGES	172,215	191,185	176,925	198,973
588-596.000-703.000	OVERTIME PAY	320	252	1,000	500
588-596.000-704.000	SICK TIME PAY			1,304	1,368
588-596.000-705.000	VACATION TIME PAY	807			
588-596.000-706.000	PERSONAL TIME PAY			1,048	
588-596.000-707.000	LONGEVITY PAY	1,100	1,100	1,100	1,100
588-596.000-710.000	HOLIDAY & OTHER PAY	1,417	1,502	1,500	3,594
588-596.000-714.000	COMPENSATED ABSENCES	(662)	7,807		
588-596.000-715.000	HEALTH INSURANCE	32,878	29,982	38,753	36,170
588-596.000-716.000	RETIREMENT	8,811	9,783	18,658	19,508
588-596.000-717.000	WORKERS' COMPENSATION	2,175	2,904	3,000	3,200
588-596.000-720.000	EMPLOYER'S FICA	12,290	13,544	13,451	13,854
588-596.000-721.000	LIFE & DISABILITY INSURANCE	849	1,456	835	2,200
588-596.000-725.000	FRINGE BENEFITS - ALLOCATED	706	352	500	
588-596.000-726.000	SUPPLIES	2,489	2,390	4,900	4,000
588-596.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	1,237	4,711	6,000	5,000
588-596.000-740.000	FUEL & LUBRICANTS	31,048	27,820	31,000	30,500
588-596.000-742.000	CLOTHING / UNIFORMS		855	300	300
588-596.000-801.000	CONTRACTUAL SERVICES	15,620	25,247	20,000	20,000
588-596.000-818.000	INSURANCE	6,808	10,739	12,000	17,000
588-596.000-850.000	TELEPHONE	218	230	300	300
588-596.000-900.000	PRINTING				500
588-596.000-905.000	PUBLISHING / NOTICES				150
588-596.000-920.000	UTILITIES	5,478	6,749	6,200	6,750
588-596.000-930.000	REPAIRS & MAINTENANCE	13	64	2,500	2,000
588-596.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	658	1,224	1,500	1,000
588-596.000-955.588	MISC. - CDL LICENSING/TESTING	553	715	2,875	2,000
588-596.000-956.000	TRAINING & SEMINARS		470	1,000	1,000
588-596.000-956.200	LODGING & MEALS				500
588-596.000-968.000	DEPRECIATION	66,309	80,271		
Totals for dept 596.000 - DIAL-A-RIDE		363,337	421,352	346,649	371,467
TOTAL APPROPRIATIONS		406,571	470,018	389,649	411,467
NET OF REVENUES/APPROPRIATIONS - FUND 588		106,782	119,791	12,258	
BEGINNING FUND BALANCE		705,320	812,102	932,020	
FUND BALANCE ADJUSTMENTS			126		
ENDING FUND BALANCE		812,102	932,019	944,278	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
590-000.000-529.000	FEDERAL GRANT	569,275	561,607		
590-000.000-593.000	INTERDEPARTMENTAL REVENUE	6,699	7,413	7,000	8,338
590-000.000-613.000	RESIDENTIAL SALES	1,137,155	1,208,839	1,198,632	1,250,000
590-000.000-614.000	BUSINESS SALES	243,844	282,410	271,488	302,000
590-000.000-615.000	COMMERCIAL SALES	603,838	656,014	643,083	670,000
590-000.000-616.000	INDUSTRY SALES	363,449	514,018	544,476	554,000
590-000.000-619.000	APARTMENT SALES	447,501	441,288	444,428	434,000
590-000.000-665.000	INTEREST	217,377	182,322	190,000	120,000
590-000.000-669.000	CHANGE IN INVESTMENTS	25,630	4,418		
590-000.000-673.001	GAIN ON SALE OF PROPERTY	(27,676)			
590-000.000-679.000	LATE CHARGES	12,794	13,255	12,000	15,000
590-000.000-680.000	INVENTORY ADJUSTMENT	(856)			
590-000.000-687.300	OTHER REFUNDS	14,556			
590-000.000-692.000-215065	OTHER REVENUE - COLLEGE HOTEL UTII		149,256	63,632	
590-000.000-692.001	OTHER REVENUE - MISC OPERATING	16,003	20,531	16,000	16,000
590-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	148,755	98,301	80,000	80,000
Totals for dept 000.000 -		3,778,344	4,139,672	3,470,739	3,449,338
TOTAL ESTIMATED REVENUES		3,778,344	4,139,672	3,470,739	3,449,338
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
590-175.000-702.000	WAGES	228,006	258,526	236,548	231,059
590-175.000-702.100	WAGES - PART TIME			11,046	11,099
590-175.000-703.000	OVERTIME PAY	68	13		
590-175.000-705.000	VACATION TIME PAY	89			
590-175.000-707.000	LONGEVITY PAY	840	192	778	
590-175.000-710.000	HOLIDAY & OTHER PAY	6,119	3,551	1,175	1,175
590-175.000-714.000	COMPENSATED ABSENCES	6,250	(7,222)		
590-175.000-715.000	HEALTH INSURANCE	88,215	48,728	52,480	39,694
590-175.000-716.000	RETIREMENT	130,489	76,438	46,318	48,975
590-175.000-717.000	WORKERS' COMPENSATION	2,152	2,559	450	399
590-175.000-720.000	EMPLOYER'S FICA	16,224	17,913	17,773	17,236
590-175.000-721.000	LIFE & DISABILITY INSURANCE	1,615	1,478	1,750	1,750
590-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(63,356)	(19,157)		
590-175.000-726.000	SUPPLIES	7,147	6,248	8,000	9,000
590-175.000-726.200	SUPPLIES - OFFICE	21			
590-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	726	116		
590-175.000-742.000	CLOTHING / UNIFORMS	106	928	800	1,000
590-175.000-801.000	CONTRACTUAL SERVICES	66,652	41,970	64,900	66,000
590-175.000-801.070	CONTRACTUAL SERVICES - BOND COSTS	1,200			
590-175.000-802.000	TECHNICAL SERVICES	29,281	22,863	37,356	39,406
590-175.000-810.000	DUES & SUBSCRIPTIONS	1,242	2,789	7,000	3,500
590-175.000-818.000	INSURANCE	36,245	32,307	47,299	51,083
590-175.000-820.000	PILOT	167,326	186,184	186,126	192,600
590-175.000-850.000	TELEPHONE	4,370	3,442	3,305	3,305
590-175.000-880.000	COMMUNITY PROMOTION	1,439	2,027	2,188	2,188
590-175.000-906.000	SPONSORSHIPS	3,750	3,750	3,750	4,125
590-175.000-920.000	UTILITIES		13	1,500	1,500
590-175.000-920.400	UTILITIES - GAS	970	1,664		
590-175.000-930.000	REPAIRS & MAINTENANCE	1,571	1,238	2,000	2,000
590-175.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	109	331		
590-175.000-955.000	MISCELLANEOUS/CONTINGENCY	25			
590-175.000-955.588	MISC. - CDL LICENSING/TESTING	138	167	500	500
590-175.000-956.000	TRAINING & SEMINARS	1,924	2,395	4,500	5,000
590-175.000-956.200	LODGING & MEALS	525	1,339	1,500	1,500
590-175.000-960.000	BANK FEES	1,550	1,616	2,100	
590-175.000-963.000	WRITE OFF BAD DEBT(S)	207	255		
590-175.000-968.000	DEPRECIATION	12,397	20,701		
590-175.000-968.100	AMORTIZATION OF LEASED ASSETS	1,197	1,197		
590-175.000-968.200	AMORTIZATION EXPENSE SBITA	2,693	4,607		
590-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,362	3,344	3,500	4,500
590-175.000-993.000	INTEREST EXPENSE	252,908	235,020	228,125	207,018
590-175.000-993.100	LEASE INTEREST PAID	162	120		7,554
590-175.000-993.200	INTEREST EXPENSE SBITA	263	431		
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		1,016,217	960,081	972,767	953,166
Dept 546.000 - OPERATIONS					
590-546.000-702.000	WAGES	70,370	185,355	217,953	231,461
590-546.000-702.019	WAGES - COVID 19		3,742		
590-546.000-703.000	OVERTIME PAY	4,194	18,313		25,000
590-546.000-710.000	HOLIDAY & OTHER PAY	3	315	700	1,400
590-546.000-715.000	HEALTH INSURANCE	3,392	41,828	57,176	59,734
590-546.000-716.000	RETIREMENT	2,915	13,071	20,047	21,410
590-546.000-717.000	WORKERS' COMPENSATION			2,150	2,118
590-546.000-720.000	EMPLOYER'S FICA	5,357	14,741	16,673	17,707

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 546.000 - OPERATIONS					
590-546.000-721.000	LIFE & DISABILITY INSURANCE		1,228	1,000	1,416
590-546.000-723.999	CAPITALIZED WAGES AND FRINGES	(14,156)			
590-546.000-725.100	MISCELLANEOUS FRINGE EXPENSE	25,633			
590-546.000-726.000	SUPPLIES		19,620		59,000
590-546.000-726.008	SUPPLIES - SAFETY		67,851	59,000	59,000
590-546.000-726.800	SUPPLIES - OPERATIONS	1,190	157	5,000	5,000
590-546.000-727.800	SUPPLIES - CHEMICALS		673		
590-546.000-730.000	VEH./EQUIP. MAINT. SUPPLIES		4,265	48,000	60,000
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES	7,389	290	3,000	5,000
590-546.000-740.000	FUEL & LUBRICANTS		2,668		
590-546.000-742.000	CLOTHING / UNIFORMS	3,242	9,049	8,500	8,500
590-546.000-801.000	CONTRACTUAL SERVICES		3,031	3,500	3,500
590-546.000-810.000	DUES & SUBSCRIPTIONS		141,621	160,000	200,000
590-546.000-920.000	UTILITIES		28,333	1,000	1,000
590-546.000-920.400	UTILITIES - GAS	440	762	26,500	33,000
590-546.000-930.000	REPAIRS & MAINTENANCE	12,570	74,807	410,000	90,000
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS	1,226	10,568		
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS	46,955	3,782		
590-546.000-930.970	REPAIRS & MAINT. - MANHOLES	4,295	546		
590-546.000-930.980	REPAIRS & MAINT. - SERVICE LINES	2,046	750		
590-546.000-956.000	TRAINING & SEMINARS	2,528	3,315	3,500	3,500
590-546.000-968.000	DEPRECIATION	90,241	461,474		
590-546.000-969.000	INTERDEPARTMENTAL EXPENSE	7,552	97,246	6,500	90,000
Totals for dept 546.000 - OPERATIONS		277,382	1,209,401	1,050,199	918,746
Dept 547.000 - TREATMENT					
590-547.000-702.000	WAGES	123,515			
590-547.000-703.000	OVERTIME PAY	12,365			
590-547.000-710.000	HOLIDAY & OTHER PAY	677			
590-547.000-715.000	HEALTH INSURANCE	9,046			
590-547.000-716.000	RETIREMENT	7,416			
590-547.000-720.000	EMPLOYER'S FICA	9,234			
590-547.000-725.100	MISCELLANEOUS FRINGE EXPENSE	41,962			
590-547.000-726.900	SUPPLIES - LABORATORY	33,255			
590-547.000-727.500	SUPPLIES - CHLORINE	12,509			
590-547.000-727.600	SUPPLIES - FERROUS CHLORIDE	27,733			
590-547.000-727.700	SUPPLIES - DIOXIDE	6,385			
590-547.000-727.800	SUPPLIES - CHEMICALS	266			
590-547.000-730.039	BPU VEHICLE MAINT/SUPPLIES	135			
590-547.000-740.000	FUEL & LUBRICANTS	10,827			
590-547.000-742.000	CLOTHING / UNIFORMS	374			
590-547.000-801.000	CONTRACTUAL SERVICES	128,914			
590-547.000-920.400	UTILITIES - GAS	19,106			
590-547.000-930.000	REPAIRS & MAINTENANCE	50,234			
590-547.000-930.900	REPAIRS & MAINT. - LABORATORY	14,354			
590-547.000-956.000	TRAINING & SEMINARS	1,706			
590-547.000-968.000	DEPRECIATION	330,499			
590-547.000-969.000	INTERDEPARTMENTAL EXPENSE	86,959			
Totals for dept 547.000 - TREATMENT		927,471			
Dept 900.000 - CAPITAL OUTLAY					
590-900.000-970.000	CAPITAL OUTLAY			1,960,438	1,291,000
Totals for dept 900.000 - CAPITAL OUTLAY				1,960,438	1,291,000
TOTAL APPROPRIATIONS		2,221,070	2,169,482	3,983,404	3,162,912
NET OF REVENUES/APPROPRIATIONS - FUND 590		1,557,274	1,970,190	(512,665)	286,426
BEGINNING FUND BALANCE		9,704,316	11,261,589	13,230,759	
FUND BALANCE ADJUSTMENTS			(1,019)		
ENDING FUND BALANCE		11,261,590	13,230,760	12,718,094	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
591-000.000-529.000	FEDERAL GRANT	667,590	3,690		
591-000.000-593.000	INTERDEPARTMENTAL REVENUE	11,914	12,967	12,418	15,092
591-000.000-613.000	RESIDENTIAL SALES	902,090	1,003,268	1,093,137	1,121,251
591-000.000-614.000	BUSINESS SALES	244,362	281,154	310,460	384,093
591-000.000-615.000	COMMERCIAL SALES	517,296	577,553	660,651	764,686
591-000.000-616.000	INDUSTRY SALES	239,150	355,804	356,335	475,907
591-000.000-619.000	APARTMENT SALES	340,240	353,653	390,625	408,080
591-000.000-665.000	INTEREST	147,128	93,928	100,000	70,000
591-000.000-669.000	CHANGE IN INVESTMENTS	9,766	2,366		
591-000.000-673.001	GAIN ON SALE OF PROPERTY	27,330			
591-000.000-679.000	LATE CHARGES	9,693	10,750	11,000	11,000
591-000.000-680.000	INVENTORY ADJUSTMENT	215			
591-000.000-687.300	OTHER REFUNDS	13,928			
591-000.000-692.000-215065	OTHER REVENUE - COLLEGE HOTEL UTII			27,500	
591-000.000-692.001	OTHER REVENUE - MISC OPERATING	16,575	27,983	15,000	15,000
591-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	45,361	43,938	30,000	30,000
Totals for dept 000.000 -		3,192,638	2,767,054	3,007,126	3,295,109
TOTAL ESTIMATED REVENUES		3,192,638	2,767,054	3,007,126	3,295,109
APPROPRIATIONS					
Dept 175.000 - ADMINISTRATIVE SERVICES					
591-175.000-702.000	WAGES	215,630	223,228	264,209	246,566
591-175.000-702.100	WAGES - PART TIME			11,046	11,099
591-175.000-703.000	OVERTIME PAY	170	13		
591-175.000-705.000	VACATION TIME PAY	1,983			
591-175.000-707.000	LONGEVITY PAY		192	778	
591-175.000-710.000	HOLIDAY & OTHER PAY	5,550	2,760	1,250	1,250
591-175.000-714.000	COMPENSATED ABSENCES	1,738	2,983		
591-175.000-715.000	HEALTH INSURANCE	81,968	37,333	58,758	40,895
591-175.000-716.000	RETIREMENT	131,484	81,257	49,012	50,024
591-175.000-717.000	WORKERS' COMPENSATION	2,907	3,373	450	416
591-175.000-720.000	EMPLOYER'S FICA	15,611	15,497	19,859	18,383
591-175.000-721.000	LIFE & DISABILITY INSURANCE	1,738	1,272	850	850
591-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(57,956)	(25,156)		
591-175.000-726.000	SUPPLIES	7,753	6,944	8,000	9,000
591-175.000-726.200	SUPPLIES - OFFICE	21			
591-175.000-730.000	VEH./EQUIP. MAINT. SUPPLIES			500	500
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	10			
591-175.000-742.000	CLOTHING / UNIFORMS	438	806	800	1,000
591-175.000-801.000	CONTRACTUAL SERVICES	41,456	41,765	64,900	66,000
591-175.000-801.070	CONTRACTUAL SERVICES - BOND COSTS		1,700		
591-175.000-802.000	TECHNICAL SERVICES	29,019	22,777	37,356	39,406
591-175.000-806.000	LEGAL SERVICES		660		
591-175.000-810.000	DUES & SUBSCRIPTIONS	5,400	5,291	6,500	6,500
591-175.000-818.000	INSURANCE	35,779	30,793	47,408	51,201
591-175.000-820.000	PILOT	134,008	153,958	168,672	189,241
591-175.000-850.000	TELEPHONE	4,442	3,559	3,305	3,305
591-175.000-880.000	COMMUNITY PROMOTION	1,439	2,027	2,188	2,188
591-175.000-906.000	SPONSORSHIPS	3,750	3,750	3,750	4,125
591-175.000-920.000	UTILITIES		13	200	800
591-175.000-920.400	UTILITIES - GAS	970	1,642		
591-175.000-930.000	REPAIRS & MAINTENANCE	1,834	1,338	3,000	3,000
591-175.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	512	459		
591-175.000-955.000	MISCELLANEOUS/CONTINGENCY	25			
591-175.000-955.588	MISC. - CDL LICENSING/TESTING	138	235	500	500
591-175.000-956.000	TRAINING & SEMINARS	833	1,781	4,000	4,000
591-175.000-956.200	LODGING & MEALS	736	976	1,500	1,500
591-175.000-957.000	PROPERTY TAXES	178			
591-175.000-960.000	BANK FEES	1,346	920	1,200	
591-175.000-963.000	WRITE OFF BAD DEBT(S)	207	255		
591-175.000-968.000	DEPRECIATION	12,483	19,421		
591-175.000-968.100	AMORTIZATION OF LEASED ASSETS	1,197	1,197		
591-175.000-968.200	AMORTIZATION EXPENSE SBITA	2,693	4,607		
591-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,362	3,344	3,500	4,500
591-175.000-993.000	INTEREST EXPENSE	107,117	103,102	105,000	100,982
591-175.000-993.100	LEASE INTEREST PAID	162	120		7,554
591-175.000-993.200	INTEREST EXPENSE SBITA	263	431		
Totals for dept 175.000 - ADMINISTRATIVE SERVICES		798,394	756,623	868,491	864,785
Dept 543.000 - OPERATIONS					
591-543.000-702.000	WAGES	2,987	186,740	231,350	237,568
591-543.000-703.000	OVERTIME PAY	2,938	19,673		20,000
591-543.000-710.000	HOLIDAY & OTHER PAY	30	177	300	600
591-543.000-715.000	HEALTH INSURANCE	296	40,132	59,957	65,883
591-543.000-716.000	RETIREMENT	319	11,451	27,372	28,782

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 543.000 - OPERATIONS					
591-543.000-717.000	WORKERS' COMPENSATION			2,950	3,121
591-543.000-720.000	EMPLOYER'S FICA	408	14,826	17,698	18,174
591-543.000-721.000	LIFE & DISABILITY INSURANCE		1,146	1,150	1,704
591-543.000-725.100	MISCELLANEOUS FRINGE EXPENSE	2,026	26,132		
591-543.000-726.000	SUPPLIES		74,446	11,000	11,000
591-543.000-726.008	SUPPLIES - SAFETY			5,000	5,000
591-543.000-727.800	SUPPLIES - CHEMICALS		8,984	135,000	135,000
591-543.000-730.000	VEH./EQUIP. MAINT. SUPPLIES		2,205	500	2,000
591-543.000-740.000	FUEL & LUBRICANTS		7,928	8,500	8,500
591-543.000-742.000	CLOTHING / UNIFORMS		3,288	2,500	3,500
591-543.000-801.000	CONTRACTUAL SERVICES		22,095	32,000	45,000
591-543.000-801.588	CONTRACTUAL SERVICES - ENGINEERING				2,500
591-543.000-920.000	UTILITIES		3,384	1,000	3,000
591-543.000-930.000	REPAIRS & MAINTENANCE	356	105,119	88,000	95,000
591-543.000-930.990	REPAIRS & MAINT. - LEAD SERVICES		328,673	360,000	300,000
591-543.000-955.000	MISCELLANEOUS/CONTINGENCY		1,500		
591-543.000-956.000	TRAINING & SEMINARS	2,585	2,105	6,500	6,500
591-543.000-968.000	DEPRECIATION	30,935	317,955		
591-543.000-969.000	INTERDEPARTMENTAL EXPENSE	27,789	104,910		105,000
Totals for dept 543.000 - OPERATIONS		70,669	1,282,869	990,777	1,097,832
Dept 544.000 - OPERATIONS					
591-544.000-702.000	WAGES	136,574			
591-544.000-703.000	OVERTIME PAY	5,711			
591-544.000-710.000	HOLIDAY & OTHER PAY	8			
591-544.000-715.000	HEALTH INSURANCE	7,041			
591-544.000-716.000	RETIREMENT	6,363			
591-544.000-720.000	EMPLOYER'S FICA	10,253			
591-544.000-723.999	CAPITALIZED WAGES AND FRINGES	(8,484)			
591-544.000-725.100	MISCELLANEOUS FRINGE EXPENSE	50,967			
591-544.000-726.800	SUPPLIES - OPERATIONS	4,802			
591-544.000-730.039	BPV VEHICLE MAINT/SUPPLIES	6,648			
591-544.000-740.000	FUEL & LUBRICANTS	9,417			
591-544.000-742.000	CLOTHING / UNIFORMS	4,162			
591-544.000-801.000	CONTRACTUAL SERVICES	22,329			
591-544.000-930.000	REPAIRS & MAINTENANCE	88,658			
591-544.000-930.990	REPAIRS & MAINT. - LEAD SERVICES	313,308			
591-544.000-956.000	TRAINING & SEMINARS	1,945			
591-544.000-968.000	DEPRECIATION	173,975			
591-544.000-969.000	INTERDEPARTMENTAL EXPENSE	4,505			
Totals for dept 544.000 - OPERATIONS		838,182			
Dept 545.000 - PURIFICATION					
591-545.000-702.000	WAGES	37,447			
591-545.000-703.000	OVERTIME PAY	6,032			
591-545.000-710.000	HOLIDAY & OTHER PAY	257			
591-545.000-715.000	HEALTH INSURANCE	3,165			
591-545.000-716.000	RETIREMENT	2,294			
591-545.000-720.000	EMPLOYER'S FICA	2,829			
591-545.000-725.100	MISCELLANEOUS FRINGE EXPENSE	13,709			
591-545.000-727.100	SUPPLIES - POTASSIUM PERMANGANATE	3,931			
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	74,014			
591-545.000-727.300	SUPPLIES - FLOURIDE	3,656			
591-545.000-727.400	SUPPLIES - PHOSPHATE	15,205			
591-545.000-920.400	UTILITIES - GAS	2,694			
591-545.000-930.000	REPAIRS & MAINTENANCE	5,945			
591-545.000-968.000	DEPRECIATION	109,747			
591-545.000-969.000	INTERDEPARTMENTAL EXPENSE	65,113			
Totals for dept 545.000 - PURIFICATION		346,038			
Dept 900.000 - CAPITAL OUTLAY					
591-900.000-970.000	CAPITAL OUTLAY			1,433,641	1,262,500
Totals for dept 900.000 - CAPITAL OUTLAY				1,433,641	1,262,500
TOTAL APPROPRIATIONS		2,053,283	2,039,492	3,292,909	3,225,117
NET OF REVENUES/APPROPRIATIONS - FUND 591		1,139,355	727,562	(285,783)	69,992
BEGINNING FUND BALANCE		7,091,546	8,230,900	8,957,969	
FUND BALANCE ADJUSTMENTS			(488)		
ENDING FUND BALANCE		8,230,901	8,957,974	8,672,186	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
633-000.000-643.000	SALE OF MATERIALS	10,903	2,338		
633-000.000-665.000	INTEREST	681	736	300	500
633-000.000-680.000	INVENTORY ADJUSTMENT	(3,623)			
Totals for dept 000.000 -		7,961	3,074	300	500
TOTAL ESTIMATED REVENUES		7,961	3,074	300	500
APPROPRIATIONS					
Dept 236.000 - PUBLIC SERVICES INVENTORY					
633-236.000-726.000	SUPPLIES	5,424	1,983		
633-236.000-801.000	CONTRACTUAL SERVICES	81			
Totals for dept 236.000 - PUBLIC SERVICES INVENTORY		5,505	1,983		
TOTAL APPROPRIATIONS		5,505	1,983		
NET OF REVENUES/APPROPRIATIONS - FUND 633		2,456	1,091	300	500
BEGINNING FUND BALANCE		161,422	163,878	164,968	
ENDING FUND BALANCE		163,878	164,969	165,268	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
640-000.000-665.000	INTEREST	5,098	7,974	5,000	5,000
640-000.000-667.000	RENTS	173,278	219,705	220,724	229,850
640-000.000-667.001	RENTS - REPLACEMENT	232,592	103,227	353,000	130,596
640-000.000-673.000	SALE OF CITY PROPERTY		185		
640-000.000-673.001	GAIN ON SALE OF PROPERTY	16,576	6,700		
640-000.000-692.000	OTHER REVENUE	12,244	3,816		
640-000.000-692.039	OTHER REVENUE - BPU		403		
640-000.000-699.582	TRANSFER IN - ELECTRIC		46,500		
Totals for dept 000.000 -		439,788	388,510	578,724	365,446
TOTAL ESTIMATED REVENUES		439,788	388,510	578,724	365,446
APPROPRIATIONS					
Dept 443.000 - MOBILE EQUIPMENT MAINTENANCE					
640-443.000-702.000	WAGES	27,271	37,789	35,715	36,642
640-443.000-703.000	OVERTIME PAY	210	872	500	500
640-443.000-710.000	HOLIDAY & OTHER PAY	1	250		
640-443.000-715.000	HEALTH INSURANCE	8	311	9,800	7,689
640-443.000-716.000	RETIREMENT	1,862	2,599	4,504	6,967
640-443.000-717.000	WORKERS' COMPENSATION	49		350	600
640-443.000-720.000	EMPLOYER'S FICA	2,093	2,965	2,732	2,803
640-443.000-721.000	LIFE & DISABILITY INSURANCE		244	120	300
640-443.000-725.000	FRINGE BENEFITS - ALLOCATED	12	863		
640-443.000-726.000	SUPPLIES	4,664	4,293	4,500	5,000
640-443.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	19,550	31,362	36,000	32,000
640-443.000-740.000	FUEL & LUBRICANTS	30,255	29,895	33,000	33,000
640-443.000-742.000	CLOTHING / UNIFORMS			125	130
640-443.000-801.000	CONTRACTUAL SERVICES	36,824	34,319	32,917	30,455
640-443.000-818.000	INSURANCE	24,927	31,373	21,533	21,162
640-443.000-850.000	TELEPHONE	109	115		
640-443.000-920.000	UTILITIES	7,058	8,405	6,300	8,000
640-443.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	1,107	1,359	1,200	1,200
640-443.000-955.441	MISC. - SHOE ALLOWANCE			125	130
640-443.000-955.588	MISC. - CDL LICENSING/TESTING		100	3,000	1,750
640-443.000-956.000	TRAINING & SEMINARS	732	1,857	2,450	2,450
640-443.000-968.000	DEPRECIATION	131,571	119,141		
640-443.000-981.000	CAPITAL OUTLAY - VEHICLES			205,000	189,000
640-443.000-983.000	CAPITAL OUTLAY - SMALL EQUIP			900	900
640-443.000-991.100	LEASE PRINCIPAL PAID				96,703
640-443.000-993.100	LEASE INTEREST PAID				19,478
Totals for dept 443.000 - MOBILE EQUIPMENT MAINTENANC		288,303	308,112	400,771	496,859
TOTAL APPROPRIATIONS		288,303	308,112	400,771	496,859
NET OF REVENUES/APPROPRIATIONS - FUND 640		151,485	80,398	177,953	(131,413)
BEGINNING FUND BALANCE		671,957	823,442	903,837	
ENDING FUND BALANCE		823,442	903,840	1,081,790	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000.000					
663-000.000-402.150	CURRENT TAXES - FIRE CAPITAL	147,553	158,801	186,325	192,908
663-000.000-404.000	SPECIAL ACTS	3,000	2,456	2,425	2,500
663-000.000-411.000	DELINQUENT TAXES	127	243		
663-000.000-665.000	INTEREST	4,425	5,931	4,000	6,000
663-000.000-669.000	CHANGE IN INVESTMENTS	5	7		
663-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	2,237	2,455		
663-000.000-675.000	CONTRIBUTIONS & DONATIONS	1,367	288		
Totals for dept 000.000 -		158,714	170,181	192,750	201,408
TOTAL ESTIMATED REVENUES		158,714	170,181	192,750	201,408
APPROPRIATIONS					
Dept 336.000 - FIRE DEPARTMENT					
663-336.000-964.000	REFUNDS & REBATES	37	89		
663-336.000-970.000	CAPITAL OUTLAY	97,855	67,594	100,000	25,000
663-336.000-983.000	CAPITAL OUTLAY - SMALL EQUIP	14,407	38,332	4,000	4,000
Totals for dept 336.000 - FIRE DEPARTMENT		112,299	106,015	104,000	29,000
TOTAL APPROPRIATIONS		112,299	106,015	104,000	29,000
NET OF REVENUES/APPROPRIATIONS - FUND 663		46,415	64,166	88,750	172,408
BEGINNING FUND BALANCE		92,567	138,983	203,148	
ENDING FUND BALANCE		138,982	203,149	291,898	
ESTIMATED REVENUES - ALL FUNDS		37,115,716	38,326,054	35,273,577	36,808,491
APPROPRIATIONS - ALL FUNDS		32,682,352	35,761,303	40,542,461	36,219,094
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		4,433,364	2,564,751	(5,268,884)	589,397
BEGINNING FUND BALANCE - ALL FUNDS		59,472,391	63,905,759	66,500,007	
FUND BALANCE ADJUSTMENTS - ALL FUNDS			29,488		
ENDING FUND BALANCE - ALL FUNDS		63,905,755	66,499,998	61,231,123	