THE CITY OF
CHARLOTTE
MICHIGAN

PROPOSED AGENDA
SPECIAL MEETING OF THE CHARLOTTE CITY COUNCIL
111 E. Lawrence Ave, Charlotte, MI 48813 (517) 543-2750
11:00 A.M. Friday May 23, 2025

Interested persons can participate in-person or via Zoom
Connect to Zoom from your computer, tablet, or smartphone
Website:https://us02web.zoom.us/j/88315486723
One tap mobile: +16465588656,,88315486723#
Telephone: (312) 626-6799 Webinar ID: 883 1548 6723

1. **Call to Order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Absence of Council Members**
5. **Public Comment -** Limit presentation to five (5) minutes. Attendees desiring to address council who are participating with ZOOM may raise your hand now or if attending via a phone call, press *9 (star nine) on your keypad
6. **Approval of Agenda**
7. **Discussion Item**
   a. FY 25/26 Budget
8. **Public Comment -** Limit presentation to five (5) minutes. Attendees desiring to address council who are participating with ZOOM may raise your hand now or if attending via a phone call, press *9 (star nine) on your keypad
9. **Staff Comments**
10. **Mayor and Council Comments**
11. **Adjourn**

~Mary LaRocque, City Clerk

ADDRESSING THE CITY COUNCIL

Comments shall be made only during times set aside for that purpose.
Each citizen may speak for up to 5 minutes during each public hearing and comments period.
Comments made during public hearings shall be relevant to the subject of the public hearing.
Comments shall be made from the podium unless otherwise directed by the Mayor.
Comments shall be directed to the Mayor and Council members.
Speakers shall begin by stating their name and indicate if they are a resident or non-resident of the City.
Speakers shall refrain from using vulgarity, hate speech or "fighting words."

THE CITY OF

CHARLOTTE

MICHIGAN

2025-2026 Proposed Budget

What Is the City of Charlotte's Budget?

The City of Charlotte's municipal budget is the official financial plan that outlines how our city collects and spends money each year. It helps ensure that public services, infrastructure, and community programs are funded in a way that supports residents, local businesses, and the future of our city. In short, it answers:

1. How much money does the City of Charlotte have to work with?

2. Where should that money go to best serve the community?

Who Builds the Budget?

City Manager & Finance Director:
Draft the proposed budget using data, projections, and department needs

City Council & Mayor:
Review, discuss, and vote to approve the final plan

You — The Community:
Public input helps guide priorities and ensures transparency

Why the Budget Matters for Charlotte

The budget plays a vital role in keeping Charlotte a great place to live, work, and visit. It helps fund and maintain:

•**Police and fire protection** to keep neighborhoods safe

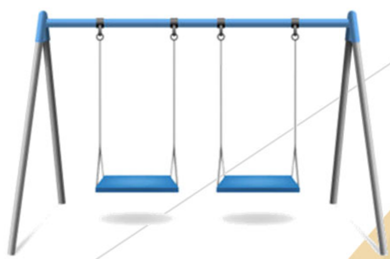
•**Street maintenance and infrastructure improvements**

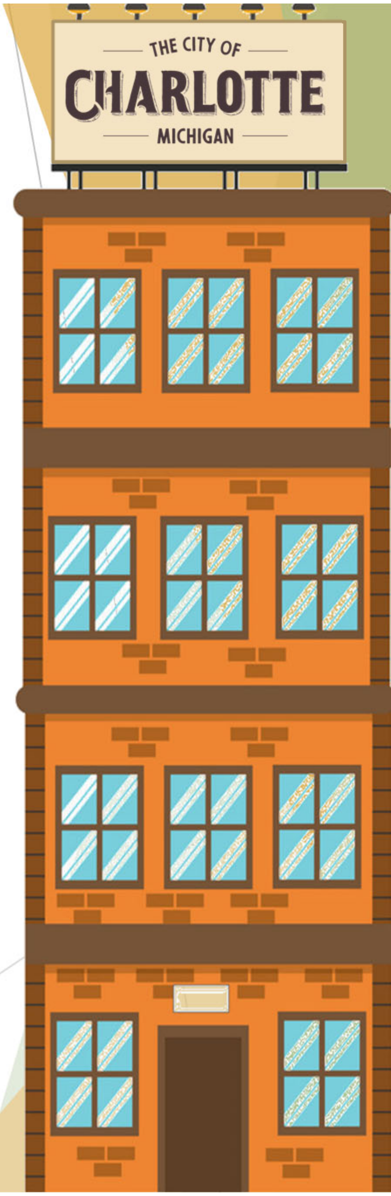
•**Reliable water, sewer, and utility services**

•**Parks, trails, and recreation programs**

•**City facilities, planning, and community development**

Every dollar is allocated with purpose — to preserve Charlotte's charm while supporting smart growth and high-quality services.





Why the Budget Matters for Charlotte

The municipal budget ensures that Charlotte remains:

- Safe
- Well-maintained
- Financially responsible
- Future-ready

It's not just a spreadsheet — it's a plan for **our shared quality of life**.

The Budget = Charlotte's Community Plan

The **City of Charlotte's budget** is more than numbers — it's a strategic tool that reflects our community's priorities and values.

By planning carefully, we ensure the services and spaces you rely on every day remain strong, efficient, and future-ready.

Because budgeting isn't just about balancing costs — it's about building the kind of community we're proud to call home.

A **steady (or stable) tax rate**—especially in the context of property taxes and millage rates—offers several **practical benefits** for both taxpayers and local governments. Here's a reasoned breakdown of the advantages:

- **Predictability for Taxpayers**
  - A stable millage rate simplifies personal budgeting by preventing significant fluctuations. Fewer rate changes also reduce the need for voter referendums and minimize political conflicts.
- **Government Budget Stability**
  - Consistent tax revenue enables the city to plan and deliver essential services—such as streets, public safety, parks, and administration—without unexpected shortfalls.
- **Encourages Community Investment**
  - Stable taxes provide homeowners and businesses with confidence to invest in property improvements, resulting in well-maintained neighborhoods and increased property values.
- **Supports Economic Planning**
  - Predictable operating costs allow local businesses to plan expenses more accurately, fostering a stronger overall economic environment.

Raising a Millage Rate

Pros	Cons
Enhanced Public Services An increased millage rate can provide additional funding for essential services such as police, fire departments, road maintenance, and public parks. This can lead to improved safety and quality of life for residents.	**Increased Financial Burden on Residents** Higher property taxes can strain household budgets, especially for those on fixed incomes or with limited financial resources.
Support for Education Additional revenue can be allocated to local schools, potentially improving educational resources, facilities, and programs for students.	**Potential Decrease in Property Values** If taxes become too burdensome, it may deter potential homebuyers, potentially leading to a decrease in property demand and values.
Infrastructure Improvements Funds from a higher millage rate can be used for infrastructure projects, such as repairing roads, upgrading public buildings, and enhancing utilities, which can benefit the entire community.	**Risk of Public Opposition** Residents may oppose tax increases, leading to potential conflicts and challenges in passing future tax-related measures.
Economic Development Investing in community projects and services can attract businesses and residents, fostering economic growth and increasing the city's tax base over time.	

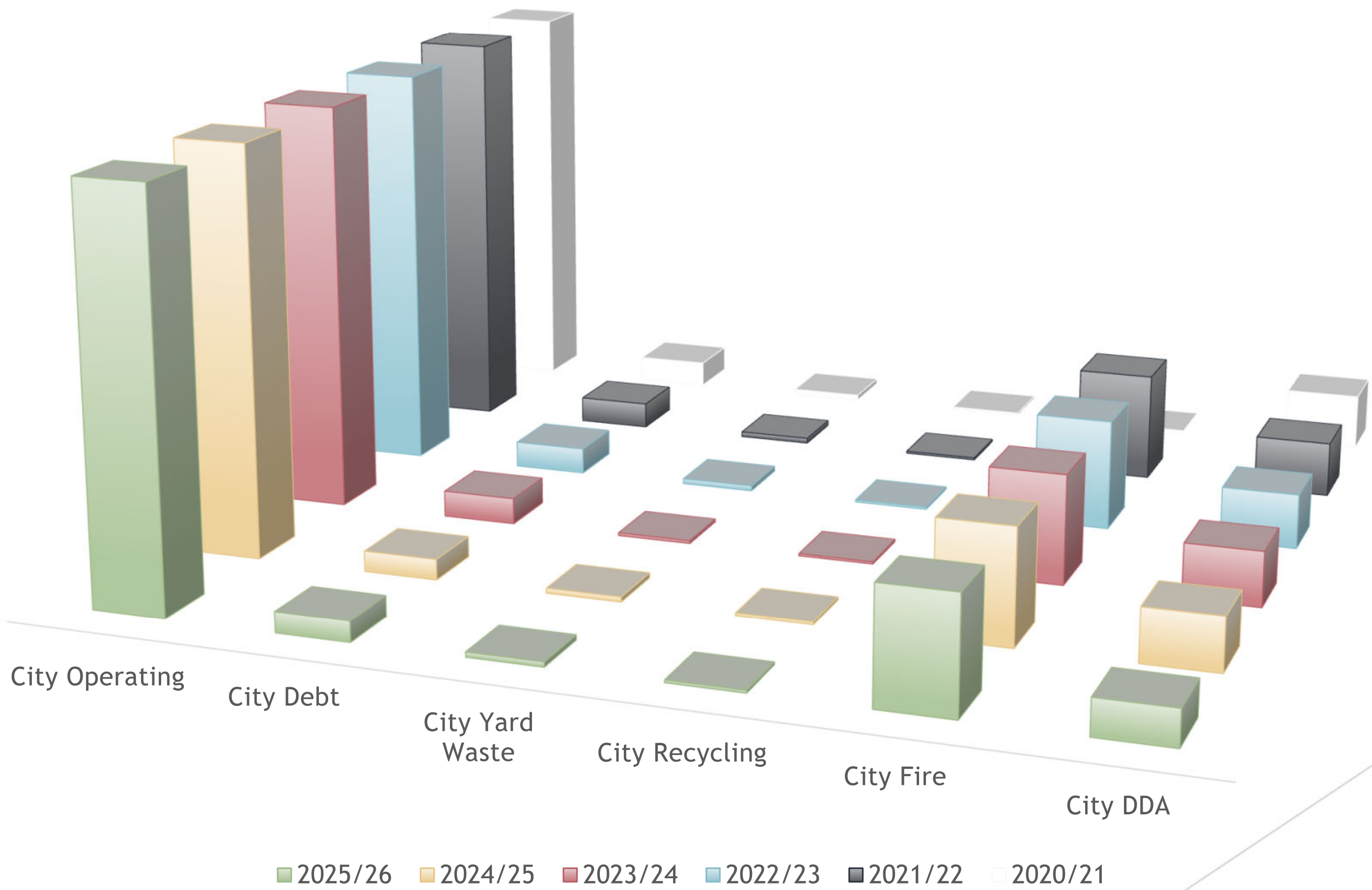
Lowering a Millage Rate

Pros	Cons
Reduced Financial Pressure on Residents Lower property taxes can provide immediate financial relief to homeowners, increasing disposable income and potentially boosting local spending.	**Reduced Funding for Public Services** A decrease in tax revenue can lead to budget shortfalls, potentially resulting in cuts to essential services like public safety, education, and infrastructure maintenance.
Increased Attractiveness for Homebuyers Lower taxes can make Charlotte more appealing to potential homebuyers, possibly leading to an increase in property demand and values.	**Deferred Maintenance and Projects** Limited funds may force the city to postpone necessary maintenance and development projects, which can lead to higher costs in the future.
Stimulus for Economic Activity With more disposable income, residents may spend more locally, supporting businesses and stimulating the local economy.	**Potential Negative Impact on Community Well-being** Reduced services and delayed projects can affect the overall quality of life for residents, potentially making the city less attractive to current and prospective residents.

Historical Tax Millage Rates

	2025/26	2024/25	2023/24	2022/23	2021/22	2020/21
City Operating	14.0606	14.0860	14.1369	14.1369	14.2524	14.2796
City Debt	0.7086	0.7051	0.9000	0.9000	0.9000	0.9000
City Yard Waste	0.1715	0.1697	0.0960	0.1800	0.1800	0.1800
City Recycling	0.0878	0.0904	0.0730	0.0730	0.0730	0.0730
City Fire	3.9265	3.9665	3.7620	3.8050	3.7450	-
City DDA	1.2158	1.8381	1.8890	1.8890	1.8980	1.9427
	18.7979	**18.8558**	**20.8569**	**20.9839**	**21.0484**	**17.3753**

Historical Tax Millage Rates



Proposed Expenditures 2025-2026

Fund #	Fund Name	Expenditure Amount	Fund #	Fund Name	Expenditure Amount
101	General Fund	$6,888,861	285	Camp Frances	$14,500
202	Major Street Fund	$1,315,776	286	Federal & State Grants Fund	$0
203	Local Street Fund	$1,329,364	295	Airport Fund	$196,520
206	Fire Fund	$2,436,375	304	2008 Facility Building G.O. Bond	$208,750
230	Drug Enforcement	$1,500	403	Revolving Fund	$0
232	Act 302 Police Training Fund	$5,400	510	Water and Sewer Fund	$4,405,257
243	Brownfield Redevelopment Fund	$90,000	518	Recycling Fund	$71,369
244	Economic Development Fund	$30,000	601	Motor Vehicle Pool Fund	$648,847
248	DDA Fund	$47,850	666	Information Technology Pool Fund	$304,560
250	LDFA Fund	$1,000,000	800	Charlotte Area Rec Co-Op	$41,650
Total Expenditures:	**$ 19,036,579**				

Proposed Revenues 2025-2026

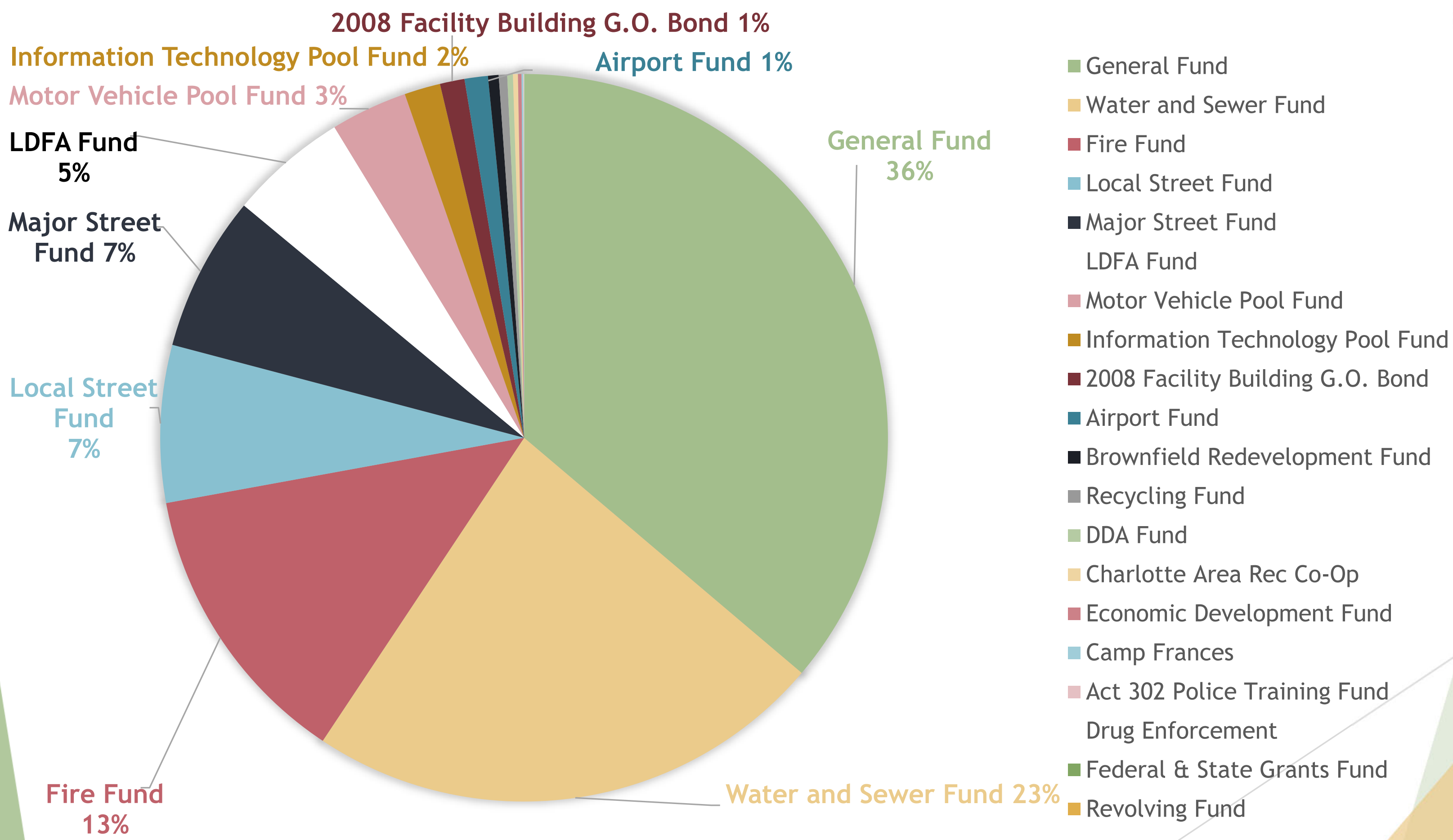
Fund #	Fund Name	Revenue Amount	Fund #	Fund Name	Revenue Amount
101	General Fund	$6,984,922	285	Camp Frances	$3,400
202	Major Street Fund	$1,315,776	286	Federal & State Grants Fund	$0
203	Local Street Fund	$488,697	295	Airport Fund	$196,520
206	Fire Fund	$2,437,378	304	2008 Facility Building G.O. Bond	$230,881
230	Drug Enforcement	$0	403	Revolving Fund	$12,000
232	Act 302 Police Training Fund	$5,400	510	Water and Sewer Fund	$4,711,224
243	Brownfield Redevelopment Fund	$102,000	518	Recycling Fund	$59,640
244	Economic Development Fund	$7,000	601	Motor Vehicle Pool Fund	$596,500
248	DDA Fund	$15,000	666	Information Technology Pool Fund	$240,850
250	LDFA Fund	$10,000	800	Charlotte Area Rec Co-Op	$30,000
		Total Revenues:	**$ 17,447,188**		

Cost to taxpayer

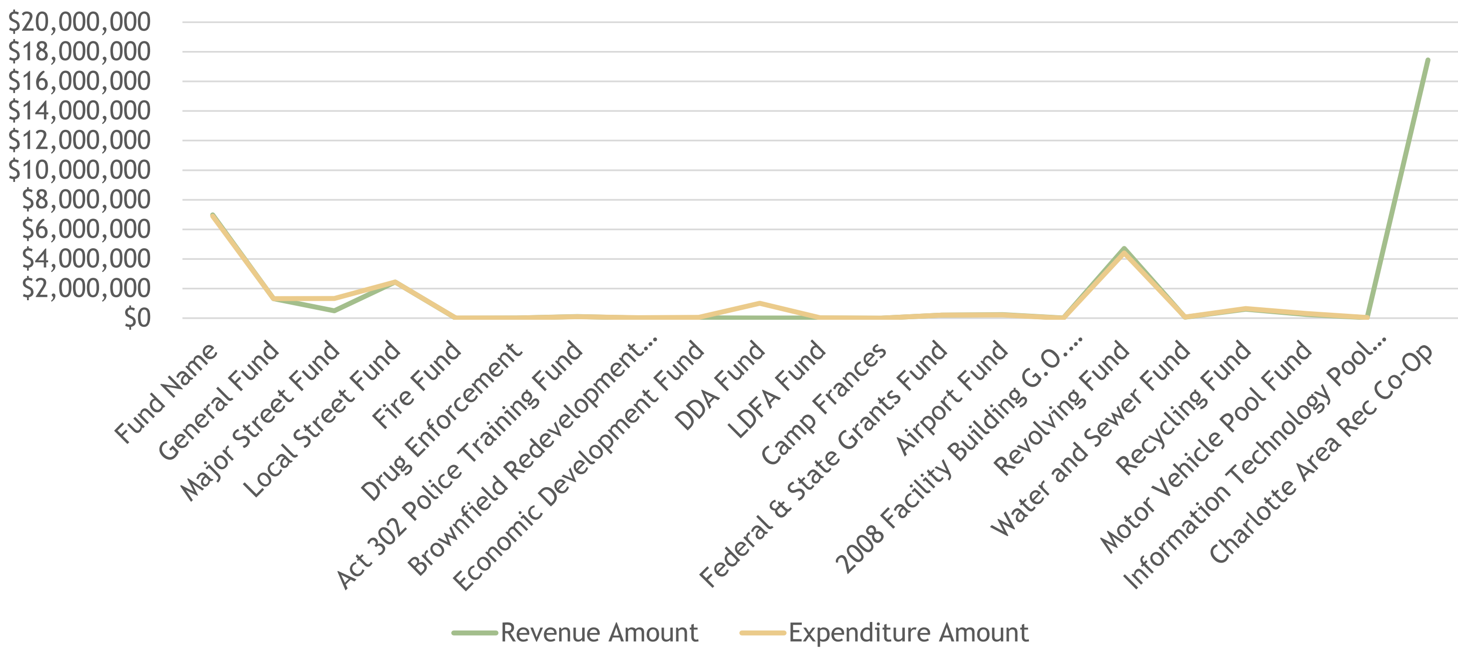
- In Michigan, the 3.1% Consumer Price Index (CPI), calculated by Michigan State Tax Commission, affects the capped value of a property in determining the maximum allowable increase in a property's capped value.
- The average residential taxable value in Charlotte in 2024 was $56,275. Assuming the maximum increase, the residence now has a taxable value of $58,020.
- The proposed budget decreases property taxes for the average resident $3.35 for the fiscal year 2025-2026.

	2025/26	$ 58,020	2024/25	$ 56,275	Proposed Increase
City Operating	14.0606	$ 815.80	14.0860	$ 792.69	$ 23.11
City Debt	0.7086	$ 41.11	0.7051	$ 39.68	$ 1.43
City Yard Waste	0.1715	$ 9.95	0.1697	$ 9.55	$ 0.40
City Recycling	0.0878	$ 5.09	0.0904	$ 5.09	$ 0.00
City Fire	3.9265	$ 227.82	3.9665	$ 223.21	$ 4.61
City DDA	1.2158	$70.54	1.8381	$ 103.44	$ -32.90
	20.1708	**$ 1,170.31**	**20.8558**	**$ 1,173.66**	**-$ 3.35**

Expenditures categorized by fund

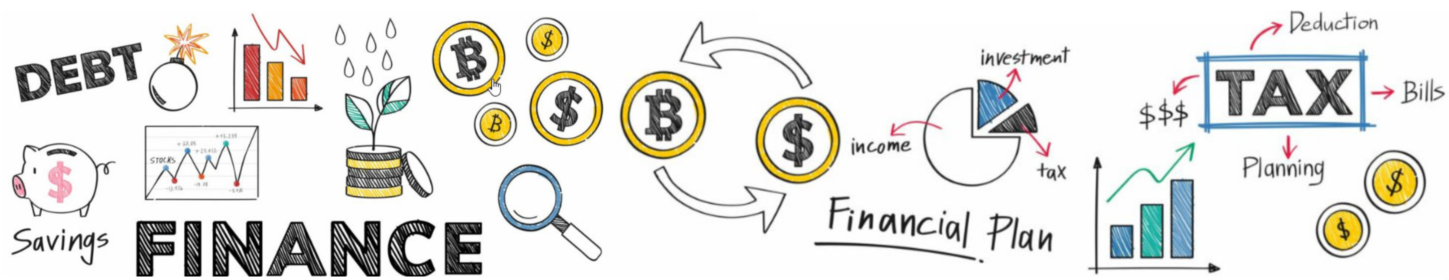


Revenues vs. Expenditures



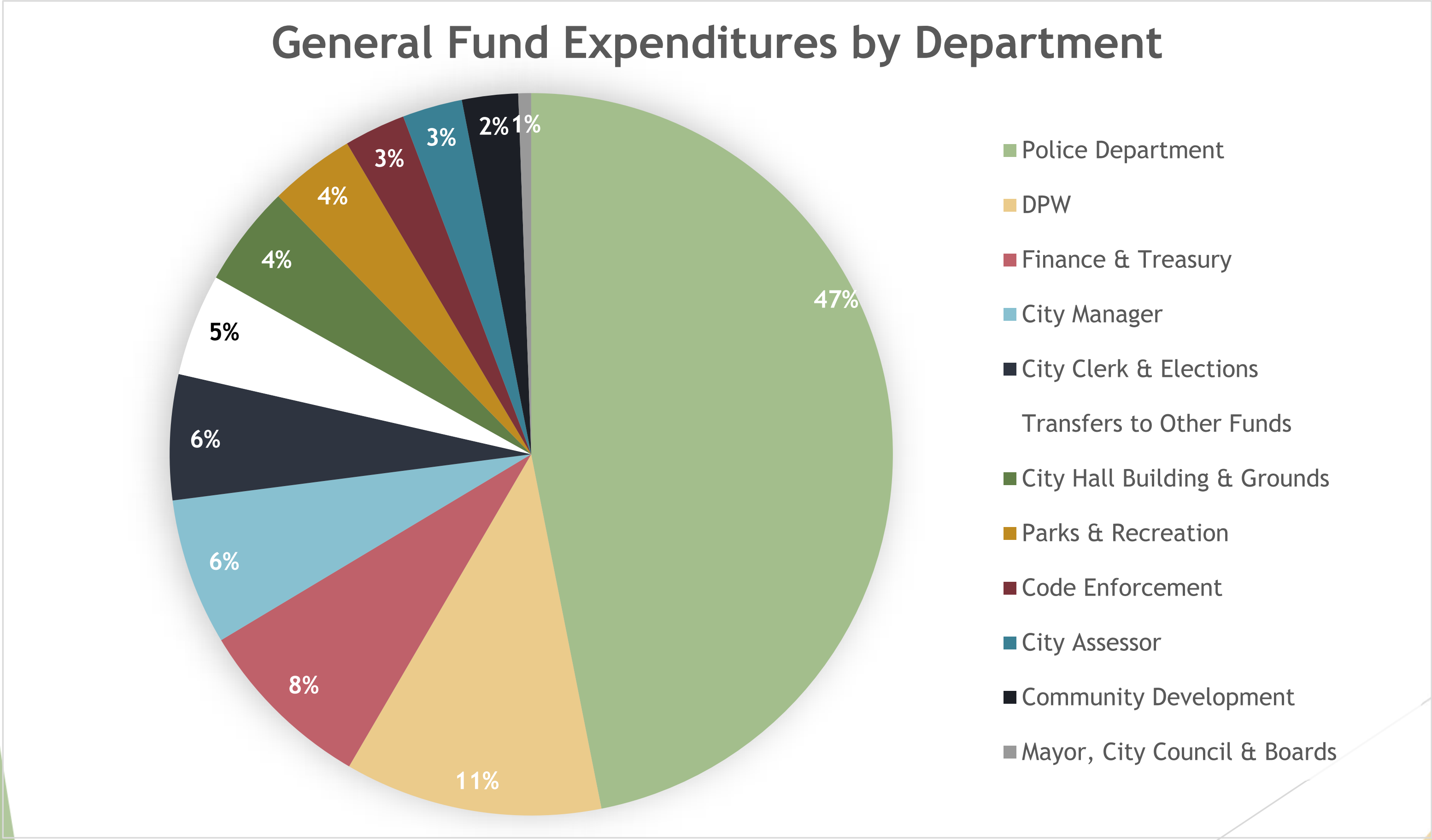
Fund balance requirements

- According to Council Policy 2021-06, the city aims to maintain a minimum fund balance equivalent to 17% of regular operating expenditures. This target is calculated annually during the budgeting process and serves as a guideline rather than a legal obligation. If the fund balance falls below this threshold, the policy recommends adopting a replenishment plan over one to three years, or as soon as fiscally feasible.
- This policy is designed to ensure fiscal stability and to provide a buffer for unforeseen financial challenges. While not a charter requirement, adherence to this policy reflects the city's commitment to prudent financial management.



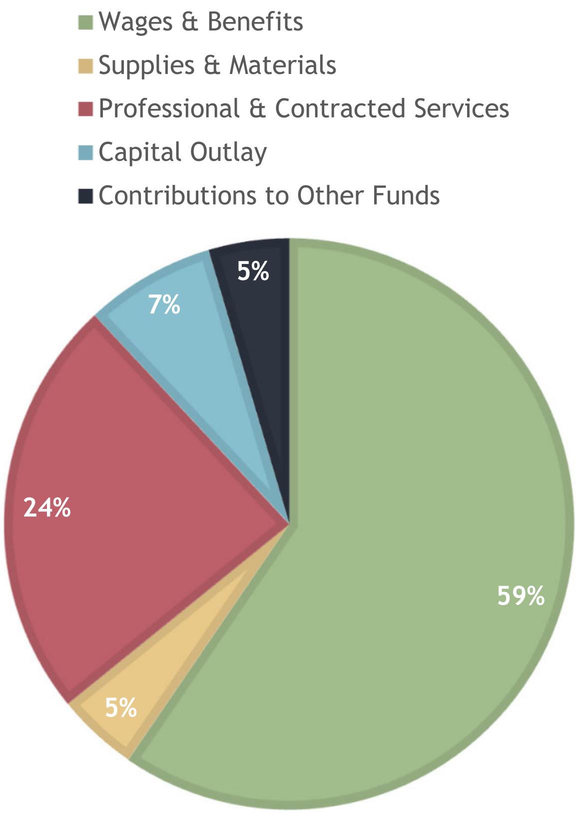
General Fund

Proposed Budget: General Fund



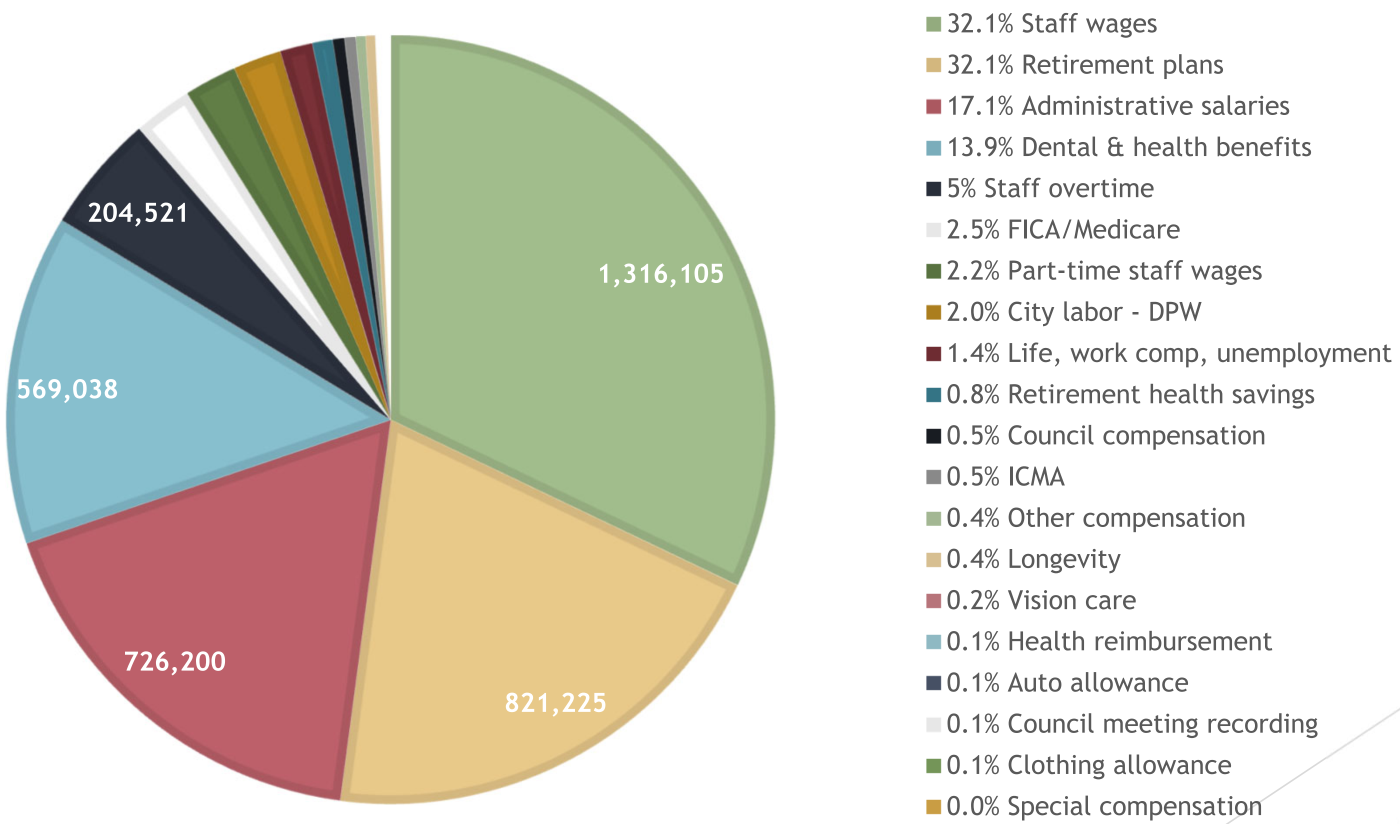
Proposed Budget: General Fund

EXPENDITURE AMOUNT

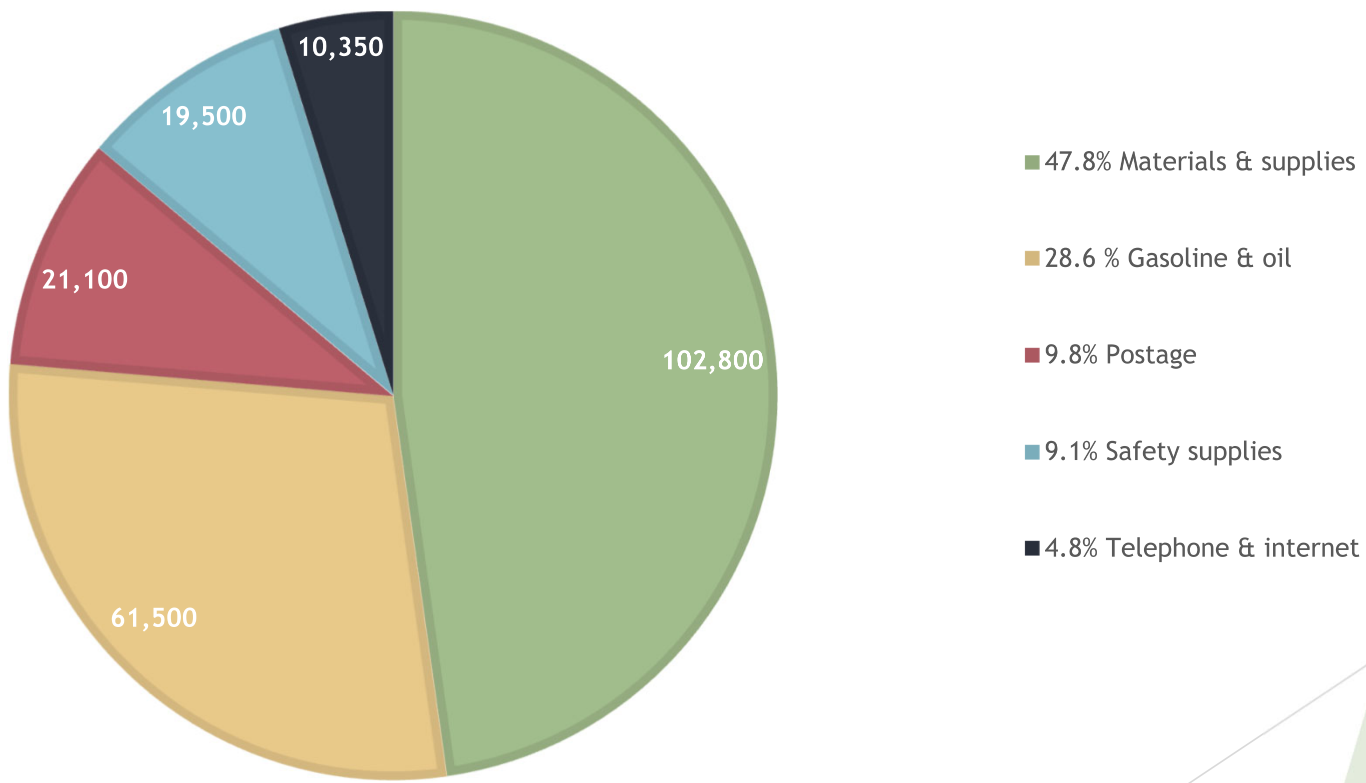


Wages & Benefits - 59%		
• Staff Wages • Retirement plans • Administrative salaries	• Dental & health benefits • Staff overtime • Other wages & benefits	$ 4,102,303
Supplies & Materials - 5%		
• Gasoline & oil • Materials & supplies • Postage	• Safety supplies • Telephone & internet	$ 316,750
Professional & Contracted Services - 24%		
• Contractual services • Professional services • MVP equipment rental • Utilities	• Insurance & bonds • Telephone & internet • Streetlights • Other services	$ 1,646,254
Capital Outlay - 7%		
• Improvements • Motor vehicles	• Equipment • Computer equipment	$ 508,560
Contributions to Other Funds - 5%		
• Local Streets • Fire	• Airport	$ 314,994

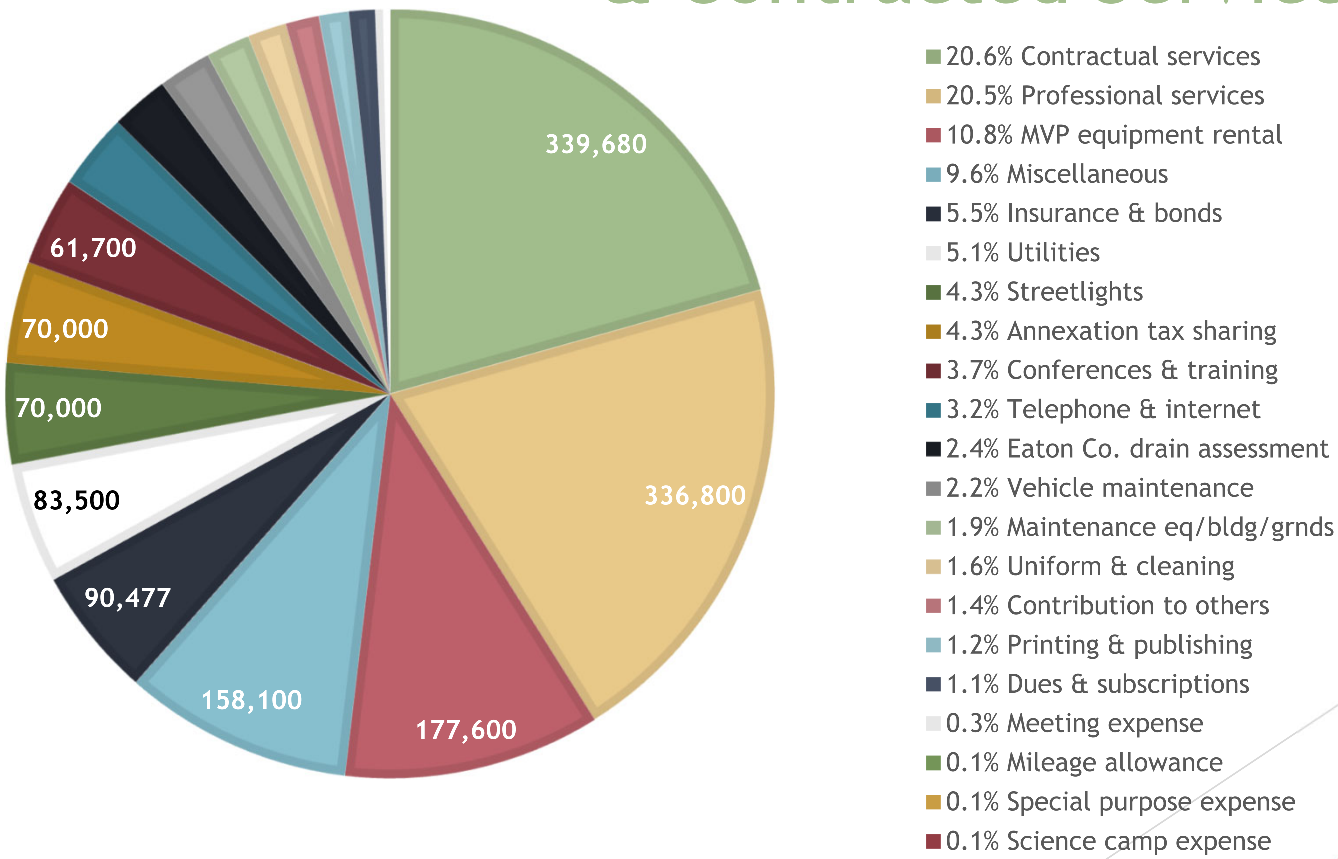
General Fund: Wages & Benefits



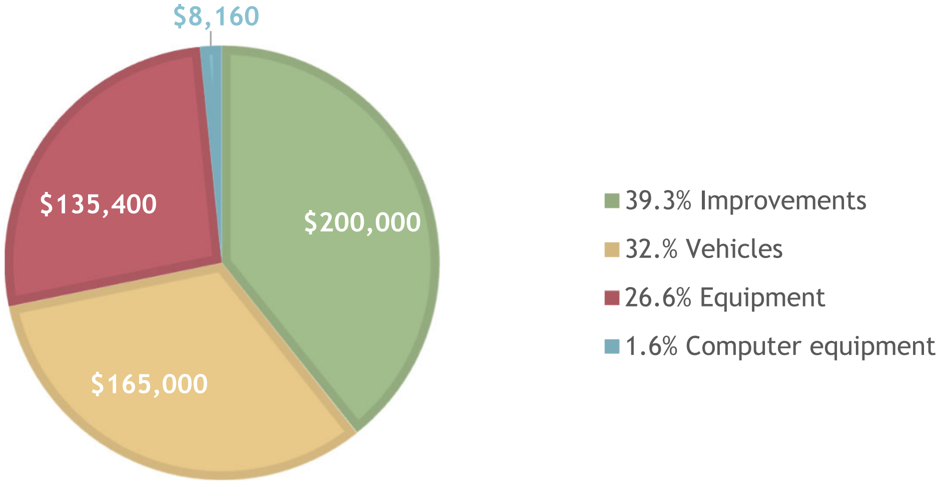
General Fund: Supplies & Materials



General Fund: Professional & Contracted Services

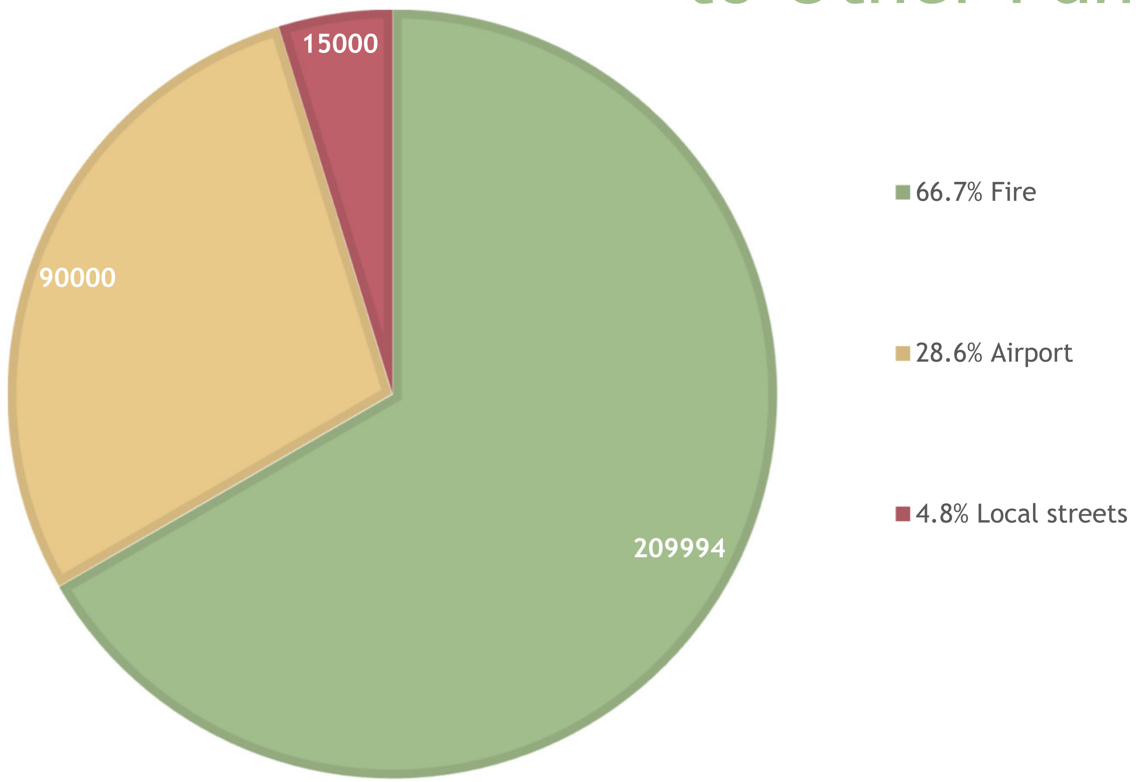


General Fund: Capital Outlay



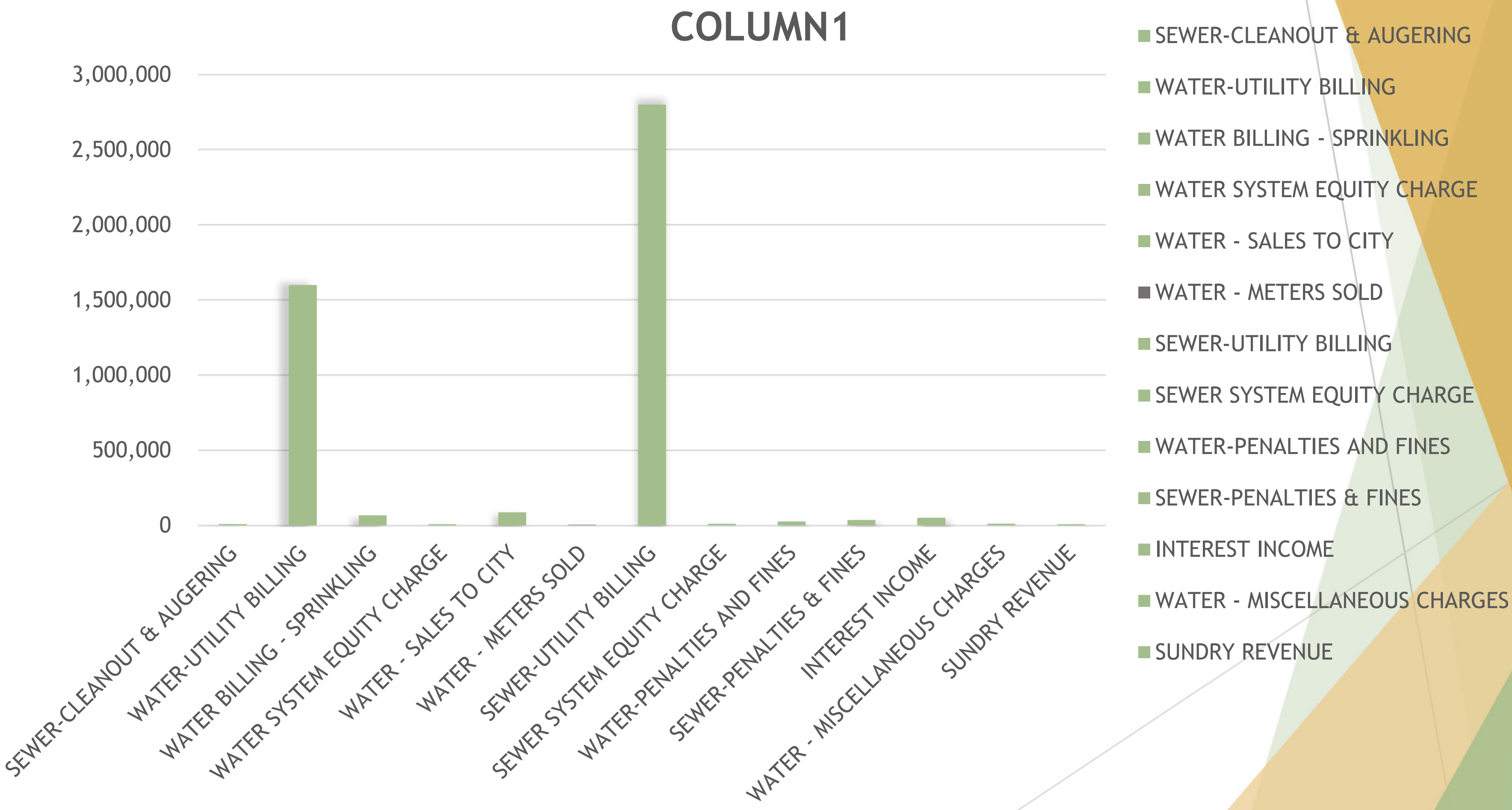
- Improvements: drinking fountain replacement, Council Chambers remodel, security cameras, community room improvements, HVAC improvements, office furniture, and public park improvements
- Vehicles: 2 Police patrol units including outfitting expenses
- Equipment: Council Chamber audio/visual improvements, office equipment, electronic poll book replacement, Police needs
- Computer equipment: computer replacement needs, other computer needs

General Fund: Contributions to Other Funds

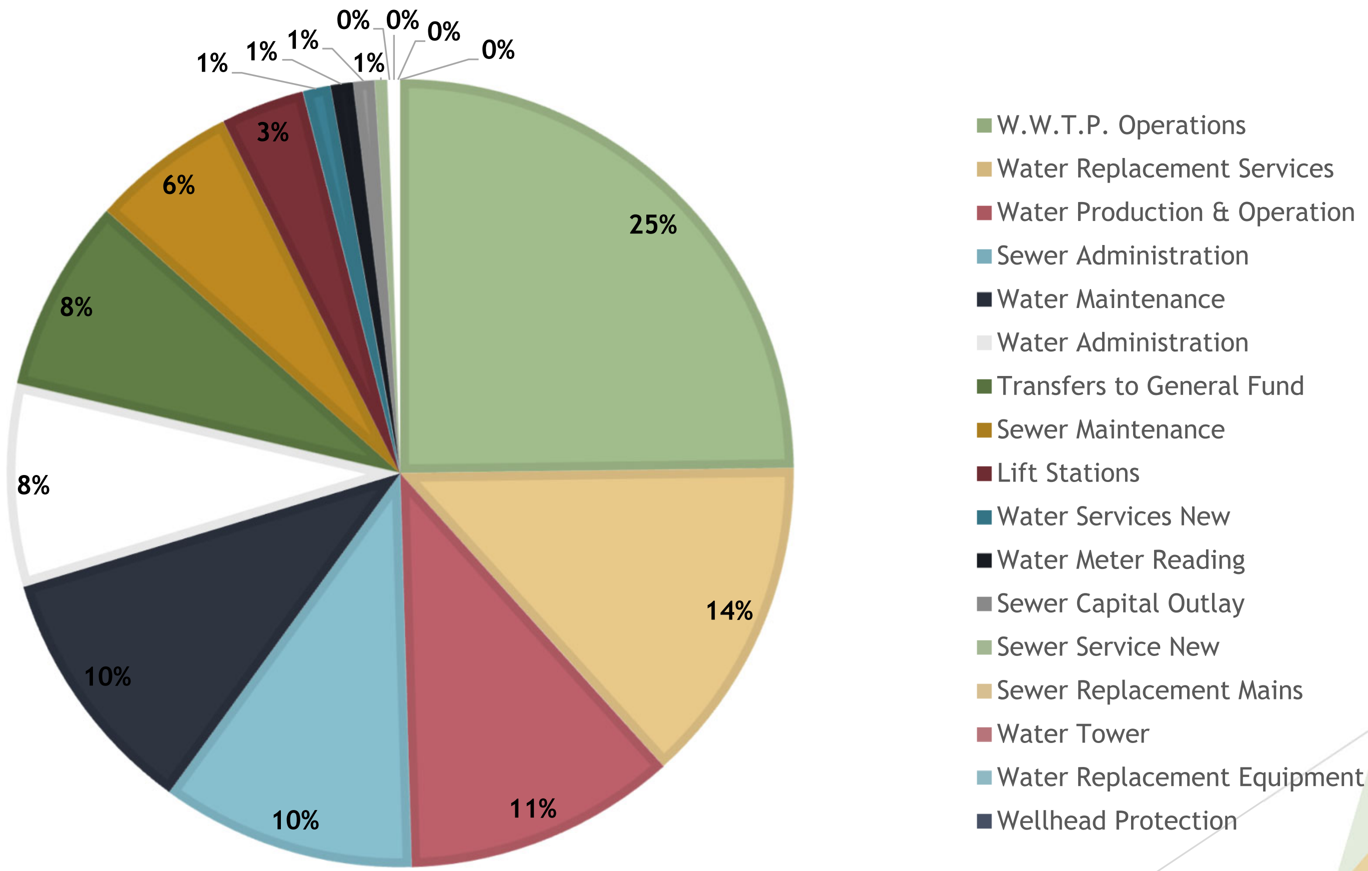


Water & Sewer Fund

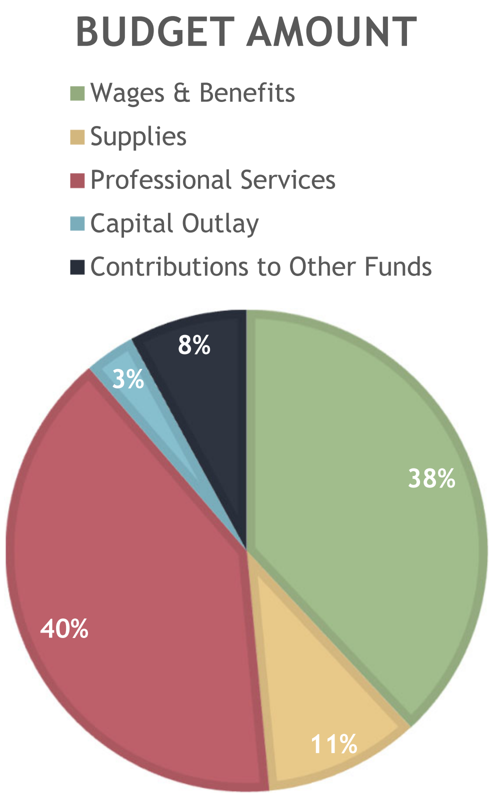
Proposed Revenues: Water & Sewer Fund



Proposed Expenses: Water & Sewer Fund



Proposed Budget: Water & Sewer Fund

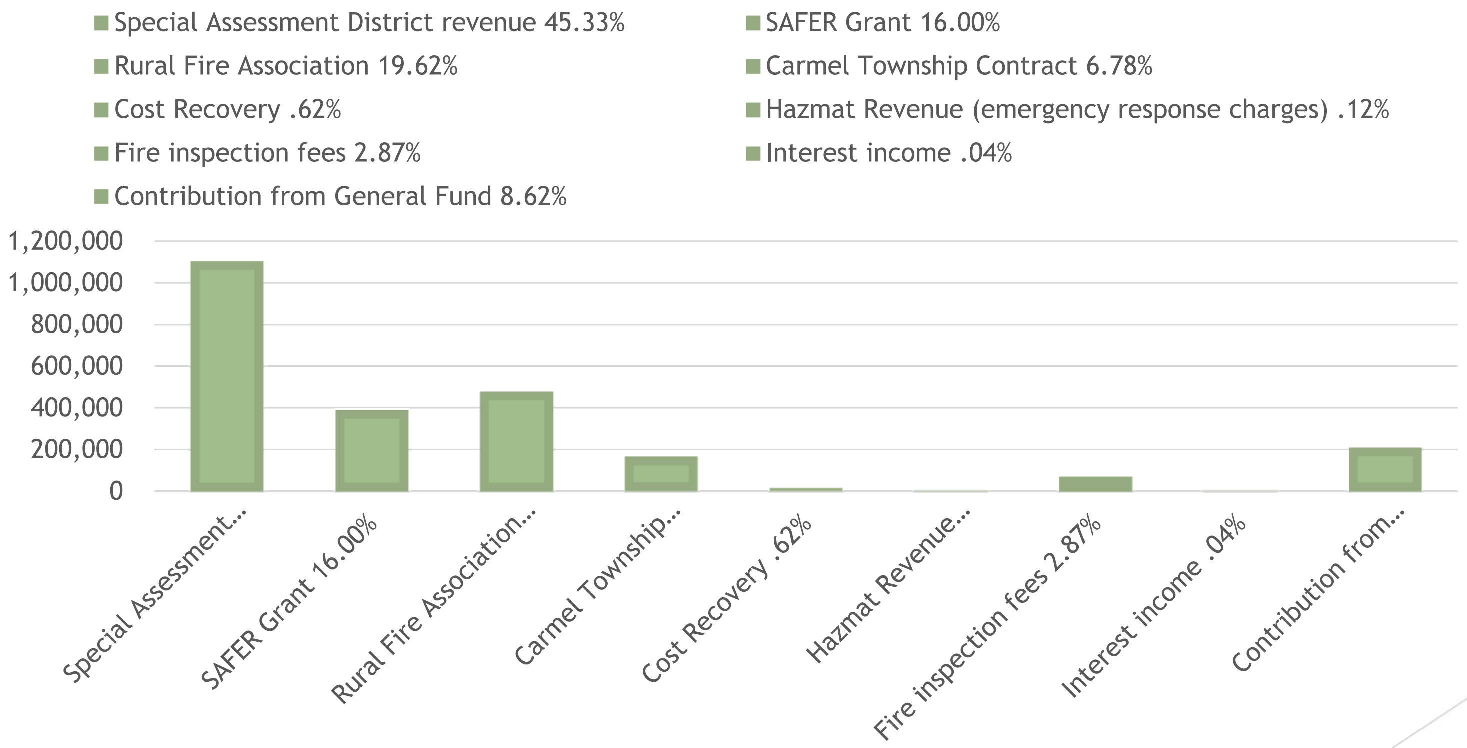


Wages & Benefits - 38%		
• Salaries/wages • Health, dental and vision insurance • Retirement contributions • Medicare & Social Security		$1,677,111
Supplies -11%		
• Materials & supplies • Postage	• Operating supplies • Laboratory supplies	$459,900
Professional Services - 40%		
• Professional services • Contractual services • Telephone & internet • Mileage • Printing & publishing • Utilities	• MVP equipment rental • Insurance & bonds • Dues & subscriptions • Conferences & training	$1,769,715
Capital Outlay - 3%		
• Improvements • County lift station		$148,531
Contributions to Other Funds - 8%		
• **General fund**		$350,000

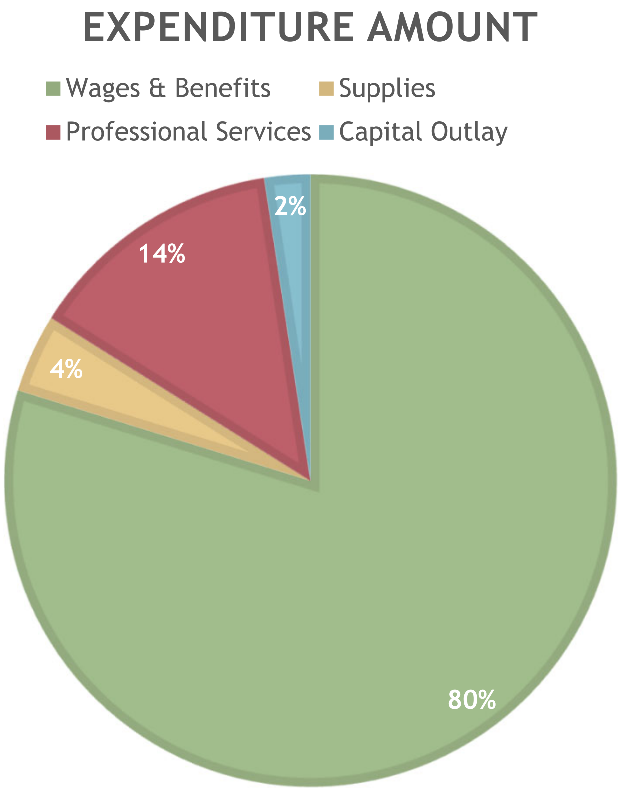
Fire Fund

Proposed Budget: Fire Fund

- Revenues



Proposed Budget: Fire Fund



Wages & Benefits - 80%		
• Salaries/wages • Health, dental and vision insurance • Retirement contributions • Medicare & Social Security		$ 1,943,652
Supplies - 4%		
• Medical supplies • Oxygen tanks • Cleaning supplies • Office supplies	• Truck maintenance & repair supplies • Gasoline and oil • Fire safety gear	$ 101,000
Professional Services - 14%		
• Maintain warning sirens • Maintain/replace fire extinguishers	• HVAC maintenance • Trash removal service • Pest prevention • Mowing	$ 332,723
Capital Outlay - 2%		
• Hot water pressure washer • Ice rescue equipment • Hand tools/work lights • Rescue tools and equipment		$ 59,000

*Includes SAFER Grant

Proposed Budget: Fire Fund

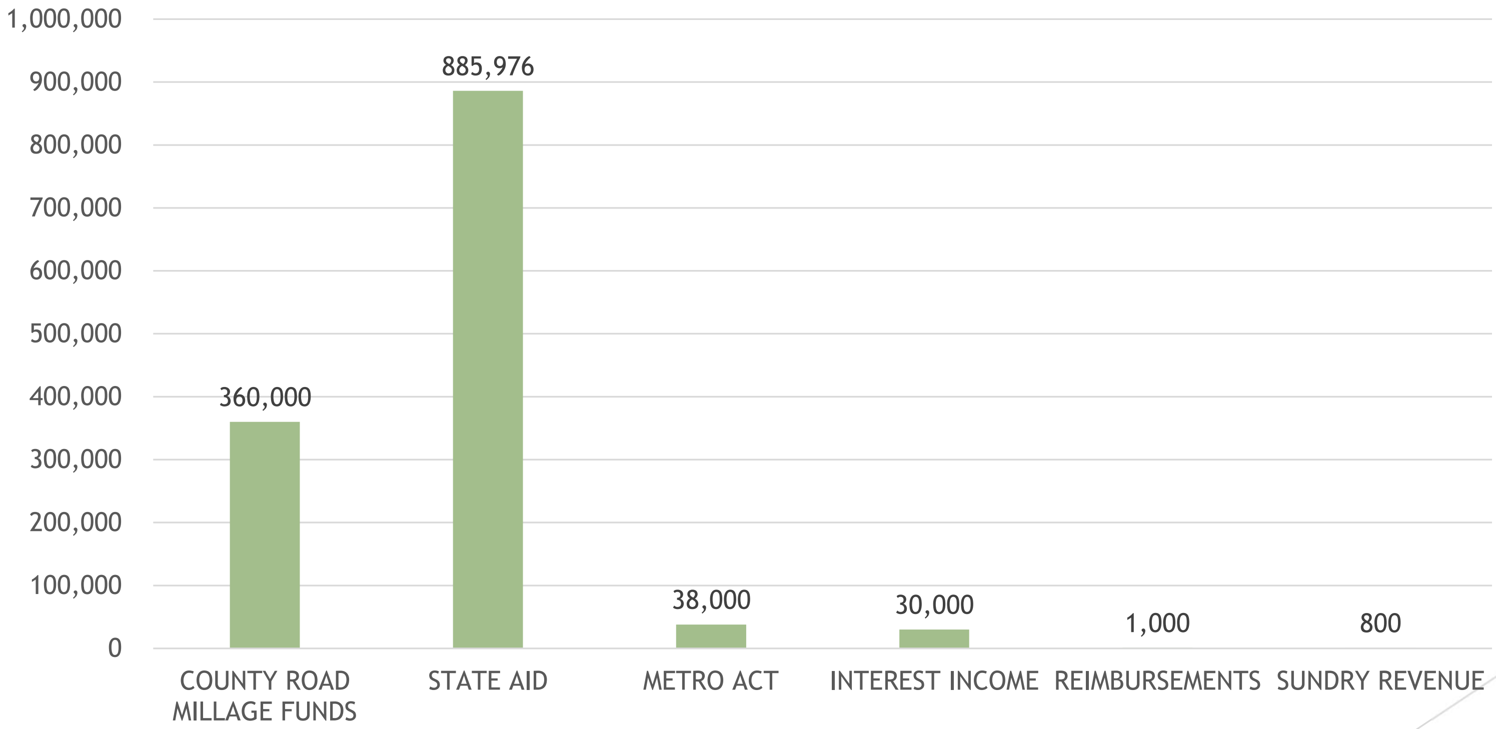
- Rural Association assistance calculation:

Total Budget:		$ 2,436,375	
		-246,768	Wages not associated with fire safety, prevention and protection serving rural area
		-389,917	Wages and benefits reimbursed by SAFER grant
		-74,423	Eaton Area EMS contract
		-5,000	Computer system needs
		$ 1,720,267	Expenses directly related to rural fire safety, prevention and protection
	27.8%	$ 478,235	Previous years' rural runs (Rural Association contribution)
	72.2%	$ 1,242,033	Previous years' city runs
		$ 1,242,033	City portion of rural budget
		+143,768	Wages associated with City fire safety, prevention and protection
		+74,423	Eaton Area EMS Contract
		+5,000	Computer system needs
		$ 1,465,224	Total City budget
		-165,270	Carmel Township contract
		$ 1,299,954	Total revenue needed
		$ 1,104,961	Special assessment revenue to defray 85% of costs
		281,410,392	Taxable value within special assessment territory
		3.9265	Millage rate required to produce needed revenue

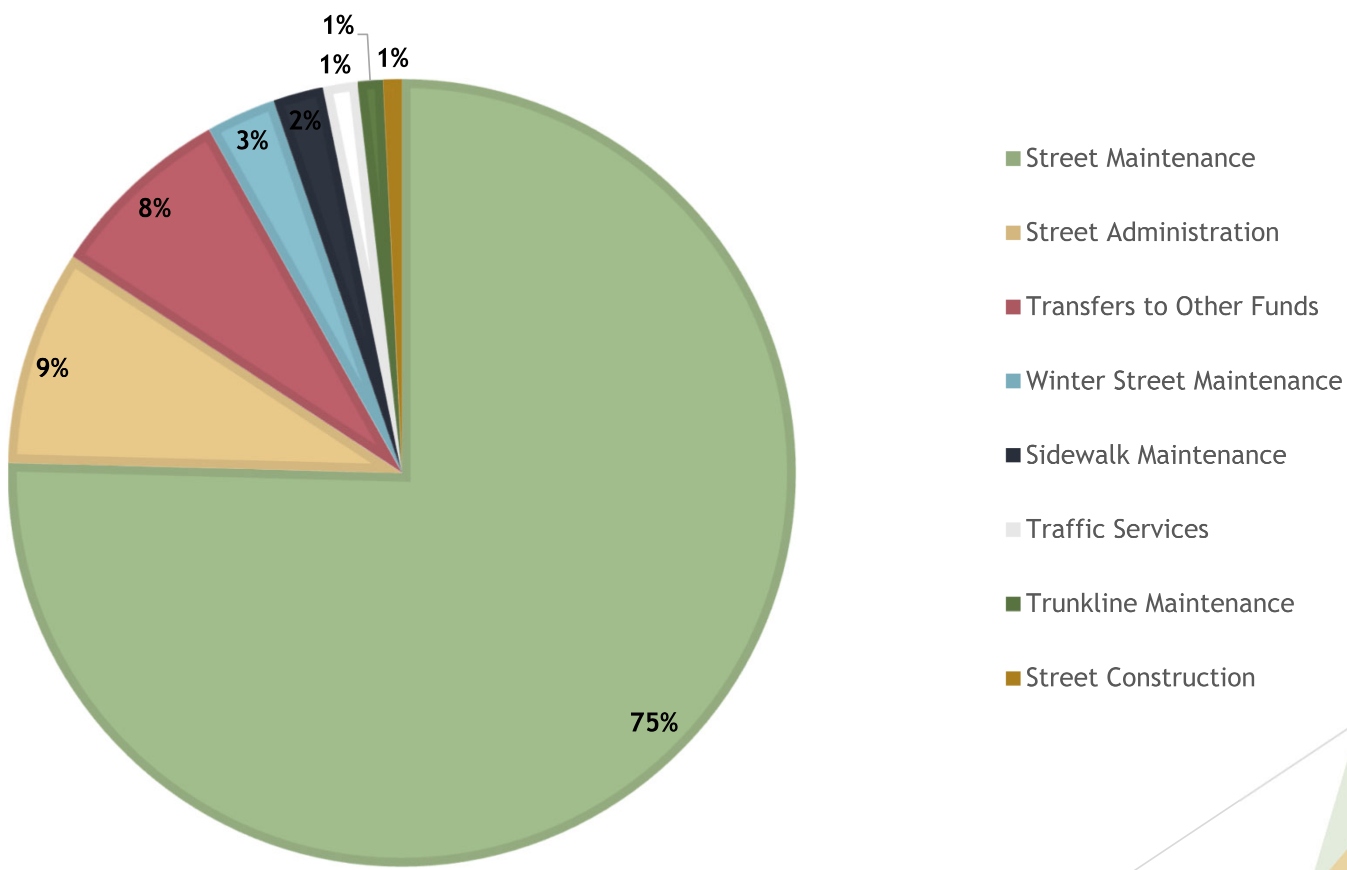
Major Streets
&
Local Streets

Proposed Budget: Major & Local Streets

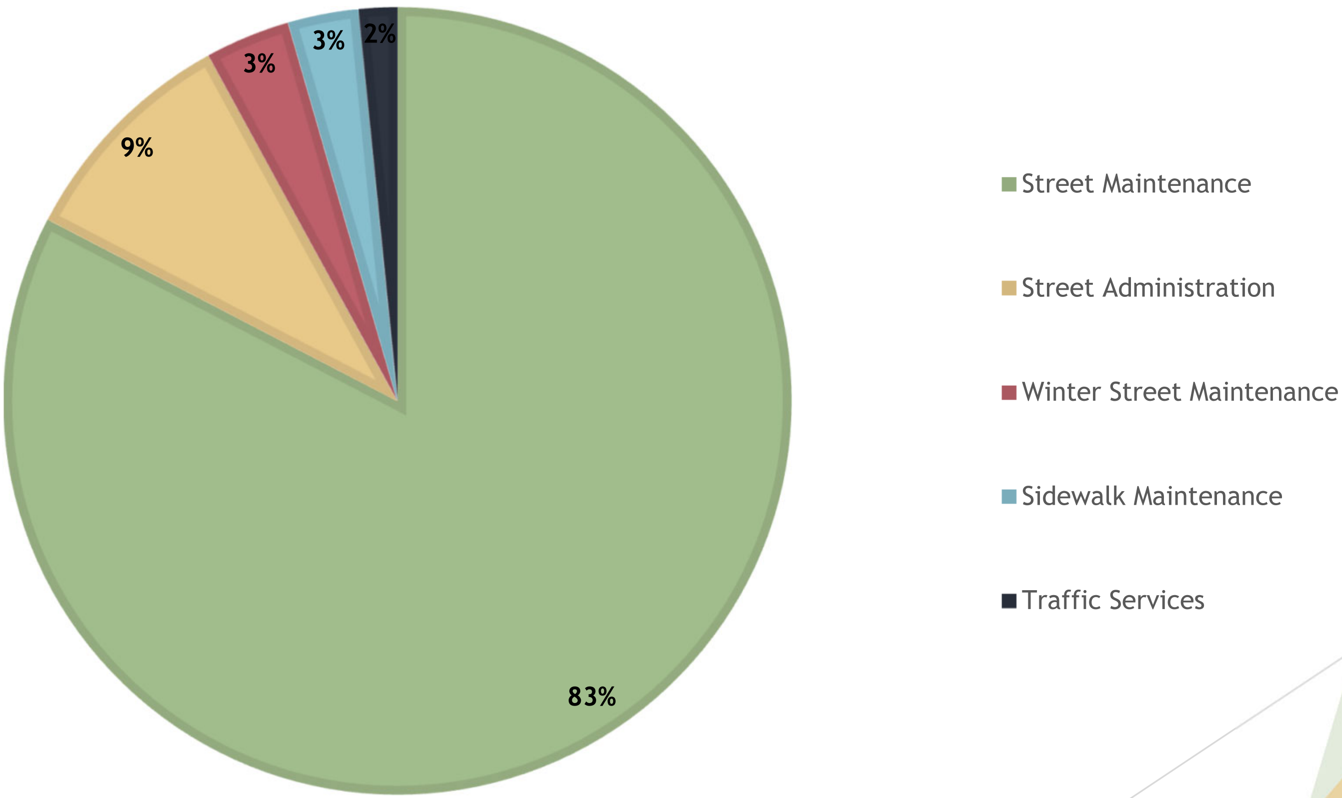
- Revenues



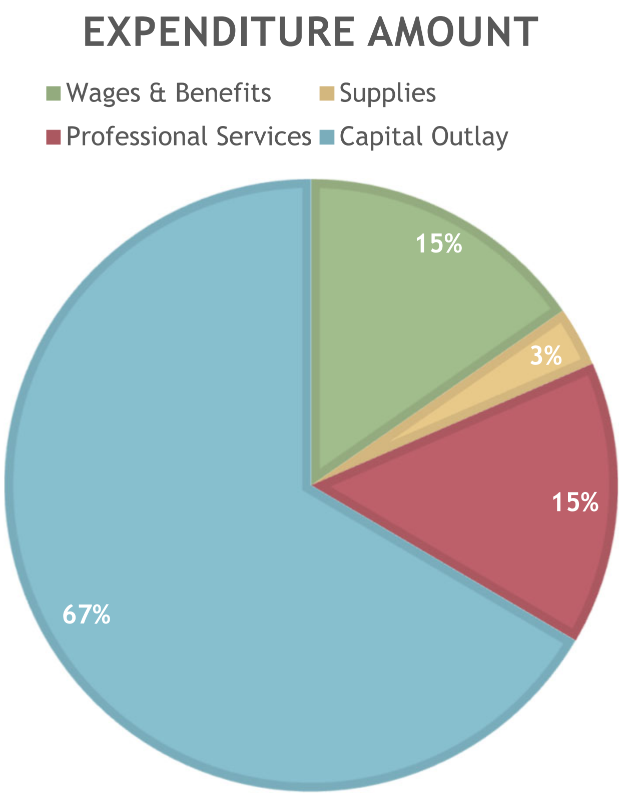
Proposed Expenses: Major Streets



Proposed Expenses: Local Streets



Proposed Budget: Major & Local Streets



Wages & Benefits - 15%		
• Salaries/wages • Health, dental and vision insurance • Retirement contributions • Medicare & Social Security		$ 405,585
Supplies - 3%		
• Coldpatch • Speed limit signs • Speed radar unit	• Salt • Sand, gravel, concrete, limestone • Traffic paint	$ 83,500
Professional Services - 15%		
• Safe Routes to School • PASER ratings • Street repairs • Mowing • Crack sealing • Road repairs	• ADA ramp improvements • MVP equipment rental • Snow removal • Street sweeping • Pavement markings	$ 396,055
Capital Outlay - 67%		
• Grant match/paving		$ 1,760,000

The most important thing to know about the proposed City of Charlotte 2025-2026 budget is that it reflects how the city allocates its financial resources to provide essential services, support community needs, and ensure fiscal responsibility, all while maintaining compliance with relevant policies and regulations.

Questions/Comments

THE CITY OF CHARLOTTE MICHIGAN

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Finance Director/Treasurer

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chorton@charlottemi.org
111 E. Lawrence Ave., Charlotte MI 48813

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 Y MANAGER REVIEW BUDGET
Dept 000.000							
101-000.000-402.000	CURRENT PROPERTY TAXES	3,450,188	3,633,452	3,724,300	3,845,279	4,236,665	4,236,665
101-000.000-402.001	YARD WASTE PROPERTY TAX	44,038	46,207	49,030	46,464	51,041	51,041
101-000.000-404.000	PRIOR YEAR TAXES		(1,704)	(2,000)	683	(2,000)	(2,000)
101-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX	(10)	262	250		200	200
101-000.000-432.000	PAYMENT IN LIEU OF TAXES	11,638	23,803	18,000		18,000	18,000
101-000.000-434.000	TRAILER PARK TAX	1,017	834	800	582	800	800
101-000.000-439.000	MARIJUANA EXCISE TAX				174,686	174,686	174,686
101-000.000-445.000	TAXES - INTEREST & PENALTIES	10,496	10,853	9,000	10,021	9,000	9,000
101-000.000-447.000	TAXES - COLLECTION FEES	139,251	143,965	147,000	154,604	151,557	151,557
101-000.000-451.000	SPECIAL ASSESSMENT REVENUE					13,000	13,000
101-000.000-477.000	CABLE FRANCHISE FEES	35,551	17,804	35,000	17,230	17,000	17,000
101-000.000-479.000	MARIHUANA LICENSE & APPLICATION		15,000		5,000	15,000	15,000
101-000.000-490.003	ZONING PERMIT FEE		280		4,758	25,000	25,000
101-000.000-490.004	OTHER PERMITS & FEES	515	1,130	750	515		
101-000.000-506.000	FEDERAL - DOJ	1,725			2,507		
101-000.000-528.000	FEDERAL GRANTS - OTHER	194,933					
101-000.000-543.001	LIQUOR LICENSE	11,097	18,005	11,000	5,072	11,000	11,000
101-000.000-543.100	STATE FUNDING-POLICE CPE				7,000		
101-000.000-569.000	OTHER STATE GRANT-PENSION		633,932				
101-000.000-573.000	LOCAL COMM STBLZTN SHARE TAX	382,027	389,495	325,000	158,020	380,000	380,000
101-000.000-574.000	REVENUE SHARING	1,162,995	1,009,204	1,010,000	499,882	982,435	982,435
101-000.000-574.001	REVENUE SHARING - CVTRS		178,796	194,000	91,974	183,953	183,953
101-000.000-574.002	REVENUE SHARING - CVTRS PS		3,438	3,600	65		
101-000.000-574.003	REVENUE SHARING - CVTRS 3-FACTOR I				9,861	19,885	19,885
101-000.000-576.000	STATE GRANTS - ELECTION REIMBURSEM		10,564				
101-000.000-581.000	COUNTY/LOCAL GRANTS				7,980		
101-000.000-626.002	WEED CUTTING		(1,685)				
101-000.000-626.005	MOWING/SNOW REMOVAL RECAPTURE					25,000	25,000
101-000.000-626.006	CITY LABOR RECAPTURE					10,000	10,000
101-000.000-626.007	DISPOSAL COST RECOVERY					5,000	5,000
101-000.000-628.000	COST RECOVERY	5,000	(10,981)		80		
101-000.000-628.001	ACCIDENT, FOIA, COPIES	3,589	2,912	3,500	2,599	2,000	2,000
101-000.000-628.002	RENTAL REGISTRATION FEE	17,100	39,500	5,000	28,730	25,000	25,000
101-000.000-629.000	SCHOOL PARTICIPATION REIMB.	43,339	45,845	43,000		45,000	45,000
101-000.000-631.001	ZONING ADMIN FEE					7,500	7,500
101-000.000-652.000	PARKING PERMITS					500	500
101-000.000-656.000	DISTRICT COURT FINES	9,583	8,281	7,000	7,199	7,000	7,000
101-000.000-656.001	PARKING FINES	2,080	6,119	4,000	5,080		
101-000.000-657.000	CIVIL INFRACTIONS	455			50		
101-000.000-665.000	INTEREST INCOME	104,574	173,166	100,000	101,077	150,000	150,000
101-000.000-667.001	RENT EARNED-CITY PROPERTY	880	860	880	850	800	800
101-000.000-670.000	SCIENCE CAMP REVENUE					200	200
101-000.000-673.000	GAIN/LOSS ON SALE OF ASSETS	11,923					
101-000.000-676.000	REIMBURSEMENTS	21	15,083		14,945	44,000	44,000
101-000.000-677.000	EQUIPMENT RENTAL RECAPTURE					9,000	9,000
101-000.000-680.000	SUNDRY REVENUE	67,390	146,900	15,000	37,309	600	600
101-000.000-680.001	RECONCILING DIFFERENCES				(54)		
101-000.000-689.000	CASH OVER/SHORT				5		
101-000.000-692.001	CONTRIBUTIONS FROM RETIREES	2,126	7,888	7,000	4,380	2,000	2,000
101-000.000-692.002	CONTRIBUTIONS FROM OTHERS	2,000	3,637				
101-000.000-692.003	CONTRIBUTIONS FROM RETIREES - OTH		6,011				
101-000.000-692.004	CONTRIBUTIONS - SCIENCE CAMP	500	101	800	305	100	100
101-000.000-692.005	CONTRIBUTIONS FOR POLICE		6,500		14,000	14,000	14,000
101-000.000-699.510	CONTRIBUTION FROM W & S FUND	349,992	349,992	350,000	174,996	350,000	350,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		6,066,013	6,935,449	6,061,910	5,433,734	6,984,922	6,984,922

Dept 101.000 - MAYOR, CITY COUNCIL & BOARDS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 101.000 - MAYOR, CITY COUNCIL & BOARDS							
101-101.000-708.000	COUNCIL COMPENSATION	13,818	14,176	12,650	14,215	13,283	20,420
101-101.000-721.000	FICA/MEDICARE - CITY SHARE	1,057	1,084	968	1,087	1,017	1,563
101-101.000-731.000	MATERIALS & SUPPLIES		479	1,000	286	1,000	1,000
101-101.000-956.000	MEETING EXPENSE		259	5,000	2,818	5,000	5,000
101-101.000-960.000	DUES & SUBSCRIPTIONS	(1,006)	5,676	5,000	6,260	6,500	6,500
101-101.000-965.000	CONFERENCES & TRAINING	2,983	4,378	7,500	3,775	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 101.000 - MAYOR, CITY (		(16,852)	(26,052)	(32,118)	(28,441)	(31,800)	(39,483)
Dept 172.000 - CITY MANAGER							
101-172.000-703.000	ADMINSTRATIVE SALARIES	86,415	78,798	150,000	115,382	147,000	147,000
101-172.000-704.000	STAFF WAGES		6,000				
101-172.000-704.200	HOLIDAY COMPENSATION	3,564	2,469				
101-172.000-709.420	MARIJUANA OVERSITE		957				
101-172.000-710.000	COMPENSATED ABSENCES	12,332	32,267				
101-172.000-715.000	HEALTH REIMBURSEMENT		1,000				
101-172.000-718.000	AUTO ALLOWANCE		8,551		6,311	4,800	4,800
101-172.000-721.000	FICA/MEDICARE - CITY SHARE	7,378	9,419	11,475	9,058	11,613	11,613
101-172.000-723.000	VISION CARE	273	61	400	214	412	412
101-172.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	881	1,303	1,300	972	1,411	1,411
101-172.000-725.604	DENTAL & HEALTH BENEFITS	20,442	18,454	22,807	17,161	24,632	24,632
101-172.000-728.000	RETIREMENT PLANS	11,786	161,972	29,400	11,538	14,701	14,701
101-172.000-728.001	RETIREMENT HEALTH SAVINGS				6,462	7,590	7,590
101-172.000-731.000	MATERIALS & SUPPLIES		120	300	289	300	300
101-172.000-732.000	POSTAGE	250	134	200	99	200	200
101-172.000-801.000	PROFESSIONAL SERVICES	73,830	142,599	80,000	63,216	80,000	80,000
101-172.000-801.100	PROFESSIONAL SERVICES-MARIJUANA O\				1,287		
101-172.000-850.000	TELEPHONE & INTERNET	7,576	6,938	6,500	4,388	6,500	6,500
101-172.000-861.000	MILEAGE ALLOWANCE		261	500			
101-172.000-900.000	PRINTING & PUBLISHING	2	365	200			
101-172.000-955.001	INSURANCE & BONDS	23	23	25	50		
101-172.000-960.000	DUES & SUBSCRIPTIONS		729	1,800		1,000	1,000
101-172.000-963.000	MISCELLANEOUS	151,090	60,588	150,000	150,000	150,000	150,000
101-172.000-965.000	CONFERENCES & TRAINING	2,782	1,405	1,500	664	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 172.000 - CITY MANAGER		(378,624)	(534,413)	(456,407)	(387,091)	(451,659)	(451,659)
Dept 215.000 - CITY CLERK							
101-215.000-680.000	SUNDRY REVENUE	1,302					
101-215.000-703.000	ADMINSTRATIVE SALARIES	60,195	65,930	61,952	60,443	88,200	88,200
101-215.000-704.000	STAFF WAGES	44,736	40,219	47,297	41,224	123,262	61,631
101-215.000-704.001	COUNCIL MEETING RECORDING		2,691	3,600	2,513	3,600	3,600
101-215.000-704.100	STAFF - OVERTIME	2,964	1,109	775	254	775	775
101-215.000-704.200	HOLIDAY COMPENSATION	5,457	5,157		5,390		
101-215.000-706.000	CITY LABOR - DPW				553		
101-215.000-709.350	OTHER COMPENSATION	14,085					
101-215.000-709.420	MARIJUANA OVERSITE		989		404		
101-215.000-710.000	COMPENSATED ABSENCES	7,465	11,555		11,325		
101-215.000-711.000	LONGEVITY	1,025	1,046	1,500			
101-215.000-719.000	CLOTHING ALLOWANCE	429	518	500	428	500	500
101-215.000-721.000	FICA/MEDICARE - CITY SHARE	9,117	9,603	8,358	9,064	16,550	11,836
101-215.000-722.000	ICMA - CITY SHARE				89		
101-215.000-723.000	VISION CARE	421	501		456	500	500
101-215.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	2,275	1,945	2,400	1,425	1,750	1,750
101-215.000-725.603	RETIREMENT HEALTH BENEFITS	7,645	4,264				
101-215.000-725.604	DENTAL & HEALTH BENEFITS	41,838	37,805	30,379	25,658	40,000	32,810
101-215.000-728.000	RETIREMENT PLANS	24,146	53,689	29,021	24,131	30,079	30,079
101-215.000-728.001	RETIREMENT HEALTH SAVINGS				7,429	4,590	4,590
101-215.000-731.000	MATERIALS & SUPPLIES	6,604	3,581	5,000	3,201	5,000	5,000

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 215.000 - CITY CLERK							
101-215.000-732.000	POSTAGE	964	3,907	1,000	1,722	1,500	1,500
101-215.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS			500		500	500
101-215.000-801.000	PROFESSIONAL SERVICES	14,936	2,344	8,000	11,326	13,000	13,000
101-215.000-810.000	CONTRACTUAL SERVICES	3,186	739	2,000	2,263	2,500	2,500
101-215.000-850.000	TELEPHONE & INTERNET	21,768	21,116	20,415	12,026	22,000	20,415
101-215.000-861.000	MILEAGE ALLOWANCE		1,198	500		200	200
101-215.000-900.000	PRINTING & PUBLISHING	9,281	8,414	10,000	9,033	8,000	8,000
101-215.000-941.000	MVP EQUIPMENT RENTAL				167	200	
101-215.000-955.001	INSURANCE & BONDS	116	102	150	200	150	150
101-215.000-956.000	MEETING EXPENSE		170	500		250	250
101-215.000-960.000	DUES & SUBSCRIPTIONS	520	571	420	676	420	420
101-215.000-963.000	MISCELLANEOUS	10		100	346	500	500
101-215.000-965.000	CONFERENCES & TRAINING	1,274	4,187	5,500	978	3,000	3,000
101-215.000-974.000	CAPITAL OUTLAY - EQUIPMENT					53,000	53,000
101-215.000-975.000	CAP. OUTLAY - COMPUTER EQUIP					4,000	4,000
NET OF REVENUES/APPROPRIATIONS - 215.000 - CITY CLERK		(279,155)	(283,350)	(239,867)	(232,724)	(424,026)	(348,706)
Dept 253.000 - FINANCE & TREASURY							
101-253.000-703.000	ADMINSTRATIVE SALARIES	66,889	39,031	90,000	37,139	105,000	105,000
101-253.000-704.000	STAFF WAGES	63,417	68,402	133,891	58,160	116,627	116,627
101-253.000-704.100	STAFF - OVERTIME	48	988	505	1,987	1,000	1,000
101-253.000-704.200	HOLIDAY COMPENSATION	7,084	7,229		4,905		
101-253.000-710.000	COMPENSATED ABSENCES	22,942	17,568		7,668		
101-253.000-711.000	LONGEVITY	740					
101-253.000-715.000	HEALTH REIMBURSEMENT	2,911	1,250				
101-253.000-721.000	FICA/MEDICARE - CITY SHARE	12,154	9,936	14,277	8,011	17,031	17,031
101-253.000-723.000	VISION CARE	569	776		530	937	937
101-253.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,064	2,494	1,080	1,551	3,414	3,414
101-253.000-725.604	DENTAL & HEALTH BENEFITS	35,861	32,956	68,420	46,444	54,454	56,900
101-253.000-728.000	RETIREMENT PLANS	36,806	56,501	46,288	22,933	49,101	49,101
101-253.000-728.001	RETIREMENT HEALTH SAVINGS				2,115	5,250	5,250
101-253.000-731.000	MATERIALS & SUPPLIES	1,608	1,674	3,000	1,492	3,000	3,000
101-253.000-732.000	POSTAGE	4,457	6,198	5,000	5,355	5,500	5,500
101-253.000-801.000	PROFESSIONAL SERVICES	72,048	157,070	45,000	185,779	60,000	45,000
101-253.000-810.000	CONTRACTUAL SERVICES	(301)	3,088	1,000	1,500	1,500	1,500
101-253.000-850.000	TELEPHONE & INTERNET	12,438	12,339	11,665	6,922	12,500	11,665
101-253.000-900.000	PRINTING & PUBLISHING	894	2,101	3,500	2,200	2,500	2,500
101-253.000-955.001	INSURANCE & BONDS	40,254	41,031	44,732	86,870	45,500	45,500
101-253.000-959.001	ANNEXATION TAX SHARING	68,139	61,348	79,500	56,005	70,000	70,000
101-253.000-960.000	DUES & SUBSCRIPTIONS	198	198	12,525	198	2,000	2,000
101-253.000-963.000	MISCELLANEOUS	5,871	2,818	5,000	5,830	5,000	5,000
101-253.000-963.001	SUNDRY - MISC CLEARING	(30)			103		
101-253.000-965.000	CONFERENCES & TRAINING	1,383	261	3,500	1,397	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - 253.000 - FINANCE & TR		(457,444)	(525,257)	(568,883)	(545,094)	(564,314)	(550,925)
Dept 257.000 - CITY ASSESSOR							
101-257.000-704.000	STAFF WAGES	41,185	42,935	51,266	36,203	56,514	56,514
101-257.000-704.200	HOLIDAY COMPENSATION	2,334	2,200		2,159		
101-257.000-709.000	OTHER COMPENSATION	420	455	1,800	578	1,800	1,800
101-257.000-710.000	COMPENSATED ABSENCES	6,883	6,417		6,192		
101-257.000-711.000	LONGEVITY	1,500	1,500	1,500	1,500	1,500	1,500
101-257.000-721.000	FICA/MEDICARE - CITY SHARE	3,951	4,009	3,922	3,430	4,439	4,439
101-257.000-723.000	VISION CARE	176	126		197	223	223
101-257.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	589	1,213	540	368	941	941
101-257.000-725.604	DENTAL & HEALTH BENEFITS	17,930	16,463	17,778	15,397	24,593	24,593
101-257.000-728.000	RETIREMENT PLANS	26,255	47,192	24,526	22,033	27,037	27,037
101-257.000-731.000	MATERIALS & SUPPLIES	106	1,042	600	1,839	1,000	1,000

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 Y MANAGER REVIEW BUDGET
Dept 257.000 - CITY ASSESSOR							
101-257.000-732.000	POSTAGE	2,239	15	100	2,231	2,400	2,400
101-257.000-810.000	CONTRACTUAL SERVICES	55,038	50,984	50,500	38,540	54,000	54,000
101-257.000-850.000	TELEPHONE & INTERNET	6,217	5,891	5,835	3,474	5,835	5,835
101-257.000-900.000	PRINTING & PUBLISHING	300	3,389	1,300	910	1,500	1,500
101-257.000-960.000	DUES & SUBSCRIPTIONS	409	377	400	297	400	400
101-257.000-963.000	MISCELLANEOUS	10					
101-257.000-965.000	CONFERENCES & TRAINING	325	629	1,200	462	1,200	1,200
101-257.000-974.000	CAPITAL OUTLAY - EQUIPMENT			900		900	900
101-257.000-975.000	CAP. OUTLAY - COMPUTER EQUIP			660		660	660
NET OF REVENUES/APPROPRIATIONS - 257.000 - CITY ASSESSO		(165,867)	(184,837)	(162,827)	(135,810)	(184,942)	(184,942)
Dept 262.000 - ELECTIONS							
101-262.000-703.000	ADMINSTRATIVE SALARIES		431	7,000	1,535	5,000	5,000
101-262.000-704.000	STAFF WAGES		805	5,000	452	1,000	1,000
101-262.000-704.100	STAFF - OVERTIME		1,509	2,000	1,376	1,000	1,000
101-262.000-709.350	OTHER COMPENSATION		9,663	17,000	12,810	15,000	15,000
101-262.000-721.000	FICA/MEDICARE - CITY SHARE		942	918	1,193	1,683	1,224
101-262.000-725.604	DENTAL & HEALTH BENEFITS				312	500	500
101-262.000-728.000	RETIREMENT PLANS		1,302		742	1,500	1,500
101-262.000-731.000	MATERIALS & SUPPLIES		5,202	5,000	4,980	3,000	3,000
101-262.000-732.000	POSTAGE		7,937	6,000	403	2,000	2,000
101-262.000-801.000	PROFESSIONAL SERVICES			6,000	1,187	2,000	2,000
101-262.000-810.000	CONTRACTUAL SERVICES		6,346	3,200	5,433	3,000	3,000
101-262.000-861.000	MILEAGE ALLOWANCE		16	500		500	500
101-262.000-900.000	PRINTING & PUBLISHING		3,106	1,000	1,751	1,000	1,000
101-262.000-941.000	MVP EQUIPMENT RENTAL			200		200	
101-262.000-960.000	DUES & SUBSCRIPTIONS			100		100	100
101-262.000-963.000	MISCELLANEOUS			100		100	100
101-262.000-974.000	CAPITAL OUTLAY - EQUIPMENT					1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 262.000 - ELECTIONS			(37,259)	(54,018)	(32,174)	(38,583)	(37,924)
Dept 265.000 - CITY HALL BUILDING & GROUNDS							
101-265.000-704.000	STAFF WAGES		1,469		2,125		
101-265.000-706.000	CITY LABOR - DPW	719	829	1,000	1,054		1,500
101-265.000-707.000	PART-TIME STAFF WAGES				6,110	34,000	34,000
101-265.000-721.000	FICA/MEDICARE - CITY SHARE	55	84		578	2,716	2,716
101-265.000-722.000	ICMA - CITY SHARE		1				
101-265.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT					600	600
101-265.000-725.604	DENTAL & HEALTH BENEFITS		(8)		17		
101-265.000-728.000	RETIREMENT PLANS	212	1,971		1,479		
101-265.000-731.000	MATERIALS & SUPPLIES	4,359	27,496	8,000	11,270	10,000	7,500
101-265.000-738.000	OPERATING SUPPLIES				150	7,500	7,500
101-265.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS				3,064	10,000	10,000
101-265.000-810.000	CONTRACTUAL SERVICES	44,615	56,433	48,500	44,265	63,500	63,500
101-265.000-850.000	TELEPHONE & INTERNET	6,217	5,853	8,000	4,666	8,000	8,000
101-265.000-920.000	UTILITIES	116,059	128,032	130,000	89,586	65,000	65,000
101-265.000-941.000	MVP EQUIPMENT RENTAL	362	733	1,000	592		
101-265.000-955.001	INSURANCE & BONDS	6,749	7,087	8,000	18,637	11,000	11,000
101-265.000-963.000	MISCELLANEOUS					500	500
101-265.000-971.000	CAP. OUTLAY-IMPROVEMENTS	198,480	76,740	106,000	33,651	327,000	100,000
101-265.000-974.000	CAPITAL OUTLAY - EQUIPMENT	125		10,000	2,080		
NET OF REVENUES/APPROPRIATIONS - 265.000 - CITY HALL BU		(377,952)	(306,720)	(320,500)	(219,324)	(539,816)	(311,816)
Dept 301.000 - POLICE DEPARTMENT							
101-301.000-703.000	ADMINSTRATIVE SALARIES	70,602	115,065	161,585	140,165	215,250	215,250
101-301.000-704.000	STAFF WAGES	705,198	725,061	1,071,557	700,075	1,121,640	1,050,629

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 Y MANAGER REVIEW BUDGET
Dept 301.000 - POLICE DEPARTMENT							
101-301.000-704.100	STAFF - OVERTIME	146,706	147,081	175,000	135,330	190,000	190,000
101-301.000-704.200	HOLIDAY COMPENSATION	38,050	49,929		58,490	51,768	
101-301.000-706.000	CITY LABOR - DPW	348	169	350	1,598		
101-301.000-709.420	MARIJUANA OVERSITE		796		861		
101-301.000-710.000	COMPENSATED ABSENCES	124,329	102,505		122,313		
101-301.000-711.000	LONGEVITY	15,665	15,035	16,328	7,499	14,840	14,840
101-301.000-715.000	HEALTH REIMBURSEMENT	1,411	1,750		6,250	6,000	6,000
101-301.000-719.000	CLOTHING ALLOWANCE	554	818	500	429	1,000	1,000
101-301.000-721.000	FICA/MEDICARE - CITY SHARE	19,207	20,140	34,399	19,753	25,182	24,090
101-301.000-722.000	ICMA - CITY SHARE	21,410	12,319	17,500	11,295	17,500	17,500
101-301.000-723.000	VISION CARE	3,814	4,145		2,928	5,428	5,428
101-301.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	15,693	47,993	21,000	22,599	40,296	30,000
101-301.000-725.000	MEDICAL CLAIMS DEDUCTABLE				1,694		
101-301.000-725.603	RETIREMENT HEALTH BENEFITS	12,742	6,978				
101-301.000-725.604	DENTAL & HEALTH BENEFITS	245,050	220,937	334,264	266,750	394,246	368,067
101-301.000-728.000	RETIREMENT PLANS	464,528	981,317	566,879	518,920	696,672	627,481
101-301.000-728.001	RETIREMENT HEALTH SAVINGS				12,595	13,132	13,132
101-301.000-730.000	SAFETY SUPPLIES	11,812	14,000	15,000	728,291	16,500	16,500
101-301.000-731.000	MATERIALS & SUPPLIES	11,603	16,134	16,000	17,794	52,500	52,500
101-301.000-732.000	POSTAGE	2,970	1,964	4,000	1,485	3,000	3,000
101-301.000-734.000	GASOLINE & OIL	55,007	44,855	60,000	32,877	60,000	60,000
101-301.000-740.000	VEHICLE MAINTENANCE	19,480	12,502	20,000	17,143	30,000	30,000
101-301.000-801.000	PROFESSIONAL SERVICES	58,864	55,288	65,000	45,894	70,000	70,000
101-301.000-810.000	CONTRACTUAL SERVICES	18,521	40,762	49,000	32,591	101,500	49,500
101-301.000-815.000	UNIFORM & CLEANING	15,989	19,911	22,000	14,831	24,000	24,000
101-301.000-850.000	TELEPHONE & INTERNET	65,996	59,269	57,650	39,271	60,000	57,650
101-301.000-861.000	MILEAGE ALLOWANCE	205	334	750	273	1,000	1,000
101-301.000-900.000	PRINTING & PUBLISHING	600	591	2,000	865	2,000	2,000
101-301.000-941.000	MVP EQUIPMENT RENTAL	101		100	500	500	
101-301.000-955.001	INSURANCE & BONDS	23,861	23,896	25,000	51,733	27,927	27,927
101-301.000-960.000	DUES & SUBSCRIPTIONS	685	1,255	1,500	1,035	1,500	1,500
101-301.000-963.000	MISCELLANEOUS	9,094	(5,330)	500	216	500	500
101-301.000-965.000	CONFERENCES & TRAINING	2,962	4,718	27,500	12,451	25,000	25,000
101-301.000-965.100	POLICE CPE TRAINING				1,490		
101-301.000-971.000	CAP. OUTLAY-IMPROVEMENTS		15,117	20,000	12,422	10,000	
101-301.000-973.000	CAP. OUTLAY - MOTOR VEHICLES	109,750	107,924	125,000	133,246	165,000	165,000
101-301.000-974.000	CAPITAL OUTLAY - EQUIPMENT	57,373	41,283	62,500	51,127	102,000	80,500
NET OF REVENUES/APPROPRIATIONS - 301.000 - POLICE DEPAR		(2,350,180)	(2,906,511)	(2,972,862)	(3,225,079)	(3,545,881)	(3,229,994)
Dept 336.000 - FIRE DEPARTMENT							
101-336.000-810.000	CONTRACTUAL SERVICES	55					
NET OF REVENUES/APPROPRIATIONS - 336.000 - FIRE DEPARTM		(55)					
Dept 441.000 - PUBLIC WORKS ADMINISTRATION							
101-441.000-703.000	ADMINSTRATIVE SALARIES	42,165	43,143	58,016	38,945	61,000	61,000
101-441.000-704.000	STAFF WAGES	14,260	18,685	28,289	19,343	29,704	29,704
101-441.000-704.100	STAFF - OVERTIME	949	729	810	760	851	851
101-441.000-704.200	HOLIDAY COMPENSATION	1,506	1,855		1,838		
101-441.000-706.000	CITY LABOR - DPW		45		1,258		
101-441.000-710.000	COMPENSATED ABSENCES	14,723	16,706		26,348		
101-441.000-711.000	LONGEVITY	2,161	1,927	2,139	551		
101-441.000-712.000	SPECIAL COMPENSATION	767	595		317	700	700
101-441.000-715.000	HEALTH REIMBURSEMENT		203		119		
101-441.000-718.000	AUTO ALLOWANCE	911	913	950	85		
101-441.000-719.000	CLOTHING ALLOWANCE	1,154	911	1,150	775	1,200	1,200
101-441.000-721.000	FICA/MEDICARE - CITY SHARE	6,021	6,506	6,602	6,820	7,150	7,150
101-441.000-722.000	ICMA - CITY SHARE	888	536	875	632	919	919

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 Y MANAGER REVIEW BUDGET
Dept 441.000 - PUBLIC WORKS ADMINISTRATION							
101-441.000-723.000	VISION CARE	400	791		608	831	831
101-441.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	2,402	2,292	4,200	9,972	15,000	15,000
101-441.000-725.000	MEDICAL CLAIMS DEDUCTABLE				2,371		
101-441.000-725.603	RETIREMENT HEALTH BENEFITS	12,742	6,786				
101-441.000-725.604	DENTAL & HEALTH BENEFITS	598	324	21,563	15,896	24,632	24,632
101-441.000-728.000	RETIREMENT PLANS	26,682	64,719	33,610	32,741	35,291	35,291
101-441.000-728.001	RETIREMENT HEALTH SAVINGS				1,601	1,500	1,500
101-441.000-730.000	SAFETY SUPPLIES			1,200		3,000	3,000
101-441.000-731.000	MATERIALS & SUPPLIES	771	981	500	1,936	2,000	2,000
101-441.000-732.000	POSTAGE	2,938	1,364	3,000	990	3,000	3,000
101-441.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS					20,000	20,000
101-441.000-801.000	PROFESSIONAL SERVICES			500	42,763	500	500
101-441.000-810.000	CONTRACTUAL SERVICES	8,497	9,793	9,000	12,828	12,000	12,000
101-441.000-850.000	TELEPHONE & INTERNET	26,818	26,226	25,850	20,063	27,000	25,850
101-441.000-900.000	PRINTING & PUBLISHING	2,224	2,936	2,000	916	2,500	2,500
101-441.000-921.000	STREETLIGHTS					70,000	70,000
101-441.000-941.000	MVP EQUIPMENT RENTAL				17	163,900	162,900
101-441.000-955.001	INSURANCE & BONDS	1,301	1,465	1,400	3,198	1,600	1,600
101-441.000-960.000	DUES & SUBSCRIPTIONS	654	920	1,025	319	1,200	1,200
101-441.000-962.000	EATON COUNTY DRAIN ASSESSMENT	13,245	40,364	15,000	240	500	40,000
101-441.000-963.000	MISCELLANEOUS	44		50		500	500
101-441.000-965.000	CONFERENCES & TRAINING	1,940	3,269	2,600	4,005	12,000	12,000
NET OF REVENUES/APPROPRIATIONS - 441.000 - PUBLIC WORKS		(186,761)	(254,984)	(220,329)	(248,255)	(498,478)	(535,828)
Dept 442.000 - PARKING LOTS							
101-442.000-704.100	STAFF - OVERTIME	1,176		1,515	7	1,591	1,591
101-442.000-706.000	CITY LABOR - DPW	341	146		1,483		
101-442.000-721.000	FICA/MEDICARE - CITY SHARE	116	11		114	122	122
101-442.000-722.000	ICMA - CITY SHARE						50
101-442.000-725.604	DENTAL & HEALTH BENEFITS				24	50	50
101-442.000-728.000	RETIREMENT PLANS	438	73		423	500	1,000
101-442.000-731.000	MATERIALS & SUPPLIES	405		700	68	3,000	3,000
101-442.000-810.000	CONTRACTUAL SERVICES	840	1,553	3,000	1,382	12,420	12,420
101-442.000-920.000	UTILITIES	6,918	8,229	8,000	6,622	8,500	8,500
101-442.000-941.000	MVP EQUIPMENT RENTAL	1,297	329	1,400	1,942	2,000	
101-442.000-991.000	PRINCIPAL			50,000		50,000	
NET OF REVENUES/APPROPRIATIONS - 442.000 - PARKING LOTS		(11,531)	(10,341)	(64,615)	(12,065)	(78,183)	(26,733)
Dept 443.000 - LEAF COLLECTION							
101-443.000-704.100	STAFF - OVERTIME	2,095	1,936	2,020	1,239	2,182	2,182
101-443.000-706.000	CITY LABOR - DPW	6,655	9,128	17,229	6,134	18,091	18,091
101-443.000-711.000	LONGEVITY			326			
101-443.000-721.000	FICA/MEDICARE - CITY SHARE	666	840	1,088	552	1,551	1,551
101-443.000-722.000	ICMA - CITY SHARE			150			
101-443.000-725.604	DENTAL & HEALTH BENEFITS		(23)	4,612	2,730	4,981	4,981
101-443.000-728.000	RETIREMENT PLANS	2,424	5,821	4,057	2,092	4,260	4,260
101-443.000-731.000	MATERIALS & SUPPLIES		383	200		500	500
101-443.000-810.000	CONTRACTUAL SERVICES	26,955	28,793	35,100		35,100	40,000
101-443.000-941.000	MVP EQUIPMENT RENTAL	11,632	14,449	14,700	9,314	14,700	14,700
NET OF REVENUES/APPROPRIATIONS - 443.000 - LEAF COLLECT		(50,427)	(61,327)	(79,482)	(22,061)	(81,365)	(86,265)
Dept 444.000 - PARKING SERVICES/WINTER MAINT.							
101-444.000-704.100	STAFF - OVERTIME	1,354	237	1,515	1,240	1,591	1,591
101-444.000-706.000	CITY LABOR - DPW	2,370	1,676	8,615	2,652	9,046	9,046
101-444.000-711.000	LONGEVITY			163			
101-444.000-721.000	FICA/MEDICARE - CITY SHARE	283	145	544	290	814	814

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 Y MANAGER REVIEW BUDGET
Dept 444.000 - PARKING SERVICES/WINTER MAINT.							
101-444.000-722.000	ICMA - CITY SHARE			75			
101-444.000-725.604	DENTAL & HEALTH BENEFITS			2,306	1,670	2,491	2,491
101-444.000-728.000	RETIREMENT PLANS	1,080	891	2,028	1,104	2,130	2,130
101-444.000-731.000	MATERIALS & SUPPLIES	1,058		4,000	25,245	5,000	5,000
101-444.000-810.000	CONTRACTUAL SERVICES					13,000	13,000
101-444.000-941.000	MVP EQUIPMENT RENTAL	6,342	3,325	13,000	6,640	13,000	
NET OF REVENUES/APPROPRIATIONS - 444.000 - PARKING SERV		(12,487)	(6,274)	(32,246)	(38,841)	(47,072)	(34,072)
Dept 445.000 - TREE WORK							
101-445.000-704.100	STAFF - OVERTIME	232	682	505	470	531	531
101-445.000-706.000	CITY LABOR - DPW	22,812	21,020	51,689	15,125	54,274	54,274
101-445.000-707.000	PART-TIME STAFF WAGES		132				
101-445.000-711.000	LONGEVITY			977			
101-445.000-721.000	FICA/MEDICARE - CITY SHARE	1,752	1,659	3,263	1,172	4,193	4,193
101-445.000-722.000	ICMA - CITY SHARE	1		450			
101-445.000-725.604	DENTAL & HEALTH BENEFITS		(6)	13,835	6,749	14,942	14,942
101-445.000-728.000	RETIREMENT PLANS	6,620	11,296	12,170	4,425	12,779	12,779
101-445.000-731.000	MATERIALS & SUPPLIES	1,772	2,190	1,900	3,405	4,000	4,000
101-445.000-801.000	PROFESSIONAL SERVICES			200		13,300	13,300
101-445.000-810.000	CONTRACTUAL SERVICES	1,430	1,370	13,300	3,180	1,500	1,500
101-445.000-941.000	MVP EQUIPMENT RENTAL	59,123	40,731	63,000	37,851	50,000	
101-445.000-965.000	CONFERENCES & TRAINING					5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 445.000 - TREE WORK		(93,742)	(79,074)	(161,289)	(72,377)	(160,519)	(110,519)
Dept 460.000 - STREET MAINTENANCE							
101-460.000-706.000	CITY LABOR - DPW	187					
101-460.000-721.000	FICA/MEDICARE - CITY SHARE	14					
101-460.000-728.000	RETIREMENT PLANS	55					
101-460.000-731.000	MATERIALS & SUPPLIES	(6)					
101-460.000-941.000	MVP EQUIPMENT RENTAL	29					
NET OF REVENUES/APPROPRIATIONS - 460.000 - STREET MAINT		(279)					
Dept 703.000 - COMMUNITY DEVELOPMENT							
101-703.000-703.000	ADMINSTRATIVE SALARIES	61,252	55,641	73,861	31,851	78,750	78,750
101-703.000-704.000	STAFF WAGES	45,929	60,095	59,033	74,172		
101-703.000-704.100	STAFF - OVERTIME	264	1,819	515	331		
101-703.000-704.200	HOLIDAY COMPENSATION	5,846	5,857		4,060		
101-703.000-706.000	CITY LABOR - DPW	4,370	4,181	8,615	6,292	8,000	
101-703.000-709.420	MARIJUANA OVERSITE		1,527				
101-703.000-710.000	COMPENSATED ABSENCES	9,571	29,745				
101-703.000-711.000	LONGEVITY	1,500	2,075	1,663			
101-703.000-721.000	FICA/MEDICARE - CITY SHARE	9,657	11,489	10,710	6,537	11,883	6,025
101-703.000-722.000	ICMA - CITY SHARE		552	75	643		
101-703.000-723.000	VISION CARE	298	275		898	1,000	400
101-703.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	626	1,566	525	131	525	525
101-703.000-725.604	DENTAL & HEALTH BENEFITS	22,712	20,800	25,113	14,605	27,123	8,800
101-703.000-728.000	RETIREMENT PLANS	42,021	90,257	39,579	22,147	41,558	3,426
101-703.000-728.001	RETIREMENT HEALTH SAVINGS		49	2,216	431	2,394	2,363
101-703.000-731.000	MATERIALS & SUPPLIES	3,521	3,351	2,500	3,531	1,000	1,000
101-703.000-732.000	POSTAGE	250	367	500	297	1,000	1,000
101-703.000-755.000	CONTRIBUTION TO OTHERS	36,000	8,000			8,000	8,000
101-703.000-801.000	PROFESSIONAL SERVICES		44,525	60,027	9,974	60,000	20,000
101-703.000-810.000	CONTRACTUAL SERVICES	1,921	44,676	2,000	33,713	30,000	20,000
101-703.000-850.000	TELEPHONE & INTERNET	12,838	10,941	10,350	9,301	10,000	10,350
101-703.000-861.000	MILEAGE ALLOWANCE					500	500
101-703.000-900.000	PRINTING & PUBLISHING	490	435	1,000	190	1,000	1,000

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 Y MANAGER REVIEW BUDGET
Dept 703.000 - COMMUNITY DEVELOPMENT							
101-703.000-941.000	MVP EQUIPMENT RENTAL	5,318	7,661		6,262	5,000	
101-703.000-955.001	INSURANCE & BONDS	553	521		2,237	2,000	1,300
101-703.000-956.001	SPECIAL PURPOSE EXPENSES		1,300	1,500	7,143	1,500	1,500
101-703.000-960.000	DUES & SUBSCRIPTIONS	230	924	400	353	4,000	4,000
101-703.000-963.000	MISCELLANEOUS	10	5,012	100		500	500
101-703.000-965.000	CONFERENCES & TRAINING	455	125	1,500	1,680	2,000	2,000
101-703.000-974.000	CAPITAL OUTLAY - EQUIPMENT				627		
101-703.000-975.000	CAP. OUTLAY - COMPUTER EQUIP				2,665	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 703.000 - COMMUNITY DE'		(265,632)	(413,766)	(301,782)	(240,071)	(298,733)	(172,439)
Dept 704.000 - CODE ENFORCEMENT							
101-704.000-703.000	ADMINSTRATIVE SALARIES					26,000	26,000
101-704.000-704.000	STAFF WAGES					55,000	
101-704.000-704.100	STAFF - OVERTIME					5,000	5,000
101-704.000-706.000	CITY LABOR - DPW					12,000	
101-704.000-707.000	PART-TIME STAFF WAGES					40,000	40,000
101-704.000-721.000	FICA/MEDICARE - CITY SHARE					10,557	5,432
101-704.000-722.000	ICMA - CITY SHARE					700	700
101-704.000-723.000	VISION CARE					420	102
101-704.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT					2,880	2,800
101-704.000-725.604	DENTAL & HEALTH BENEFITS					18,000	5,640
101-704.000-728.000	RETIREMENT PLANS					40,000	12,440
101-704.000-728.001	RETIREMENT HEALTH SAVINGS						363
101-704.000-731.000	MATERIALS & SUPPLIES					4,000	4,000
101-704.000-732.000	POSTAGE					2,500	2,500
101-704.000-734.000	GASOLINE & OIL					1,500	1,500
101-704.000-738.000	OPERATING SUPPLIES					4,000	4,000
101-704.000-740.000	VEHICLE MAINTENANCE					6,750	6,750
101-704.000-801.000	PROFESSIONAL SERVICES					23,000	23,000
101-704.000-810.000	CONTRACTUAL SERVICES					28,500	28,500
101-704.000-815.000	UNIFORM & CLEANING					2,800	2,800
101-704.000-850.000	TELEPHONE & INTERNET						6,500
101-704.000-900.000	PRINTING & PUBLISHING					2,000	2,000
101-704.000-941.000	MVP EQUIPMENT RENTAL					8,000	
101-704.000-955.001	INSURANCE & BONDS					2,000	2,000
101-704.000-960.000	DUES & SUBSCRIPTIONS					1,000	1,000
101-704.000-963.000	MISCELLANEOUS					500	500
101-704.000-965.000	CONFERENCES & TRAINING					3,000	3,000
101-704.000-975.000	CAP. OUTLAY - COMPUTER EQUIP					2,500	2,500
NET OF REVENUES/APPROPRIATIONS - 704.000 - CODE ENFORCEI						(302,607)	(189,027)
Dept 751.000 - PARKS & RECREATION							
101-751.000-670.000	SCIENCE CAMP REVENUE	723					
101-751.000-704.000	STAFF WAGES					41,600	
101-751.000-704.100	STAFF - OVERTIME	988	2,664	1,515	1,690	1,591	
101-751.000-706.000	CITY LABOR - DPW	12,526	13,351	25,844	13,840	27,137	
101-751.000-707.000	PART-TIME STAFF WAGES		4,272	6,060	7,105	33,280	16,640
101-751.000-711.000	LONGEVITY			489			
101-751.000-721.000	FICA/MEDICARE - CITY SHARE	1,029	1,544	1,632	1,706	6,654	1,273
101-751.000-722.000	ICMA - CITY SHARE	2		225			
101-751.000-723.000	VISION CARE					420	
101-751.000-725.604	DENTAL & HEALTH BENEFITS		(38)	6,918	4,777	8,800	
101-751.000-728.000	RETIREMENT PLANS	3,880	8,311	6,085	4,406	11,802	
101-751.000-731.000	MATERIALS & SUPPLIES	9,850	8,110	8,000	5,591	10,000	10,000
101-751.000-755.000	CONTRIBUTION TO OTHERS	15,162	15,162	15,500		15,162	15,162
101-751.000-757.000	SCIENCE CAMP EXPENSES	770	687	1,000	1,128	1,200	1,200
101-751.000-801.000	PROFESSIONAL SERVICES		11,000	9,000		70,000	70,000

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Dept 751.000 - PARKS & RECREATION							
101-751.000-810.000	CONTRACTUAL SERVICES	22,373	28,342	24,600	24,478	38,260	38,260
101-751.000-920.000	UTILITIES	9,304	8,082	12,500	6,069	10,000	10,000
101-751.000-941.000	MVP EQUIPMENT RENTAL	15,242	21,867	19,000	19,943	19,000	
101-751.000-941.008	CAPITAL OUTLAY - POCKET PARK			1,000	1,160		
101-751.000-955.001	INSURANCE & BONDS	856	680	850	2,360	1,000	1,000
101-751.000-956.001	SPECIAL PURPOSE EXPENSES		145		251		
101-751.000-971.000	CAP. OUTLAY-IMPROVEMENTS			15,000	7,092	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - 751.000 - PARKS & RECR		(91,259)	(124,179)	(155,218)	(101,596)	(395,906)	(263,535)
Dept 999.000 - TRANSFERS TO OTHER FUNDS							
101-999.000-995.203	CONTRIB. TO LOCAL STREET FUND	15,000	15,000			15,000	15,000
101-999.000-995.206	CONTRIB TO FIRE FUND	153,300	172,200	303,901	137,332	209,994	209,994
101-999.000-995.232	CONTRIB. TO POL. TRAINING FUN	4,659	4,860				
101-999.000-995.248	CONTRIBUTION TO DDA		10,000				
101-999.000-995.295	CONTRIB TO AIRPORT FUND		80,700	78,324		90,000	90,000
NET OF REVENUES/APPROPRIATIONS - 999.000 - TRANSFERS TO		(172,959)	(282,760)	(382,225)	(137,332)	(314,994)	(314,994)
ESTIMATED REVENUES - FUND 101		6,068,038	6,935,449	6,061,910	5,433,734	6,984,922	6,984,922
APPROPRIATIONS - FUND 101		4,913,231	6,037,104	6,204,668	5,678,335	7,958,878	6,888,861
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,154,807	898,345	(142,758)	(244,601)	(973,956)	96,061
BEGINNING FUND BALANCE		1,475,519	2,566,219	3,371,139	3,371,139	3,126,538	3,126,538
ENDING FUND BALANCE		2,630,326	3,464,564	3,228,381	3,126,538	2,152,582	3,222,599

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Dept 000.000							
202-000.000-418.000	COUNTY ROAD MILLAGE FUNDS	361,493	378,399	360,000	2,454	360,000	360,000
202-000.000-528.000	FEDERAL GRANTS - OTHER		673,753				
202-000.000-546.000	STATE AID	816,281	835,607	970,000	588,338	885,976	885,976
202-000.000-546.001	STATE REV SHARING-TRUNKLINES	4,450	11,920	12,000	1,323		
202-000.000-548.000	METRO ACT	37,735	36,000	38,000		38,000	38,000
202-000.000-569.000	OTHER STATE GRANT-PENSION		25,371				
202-000.000-665.000	INTEREST INCOME	25,063	42,195		25,022	30,000	30,000
202-000.000-676.000	REIMBURSEMENTS		74,459	1,000		1,000	1,000
202-000.000-680.000	SUNDRY REVENUE	962	2,332	800		800	800
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,245,984	2,080,036	1,381,800	617,137	1,315,776	1,315,776
Dept 446.000 - SIDEWALK MAINTENANCE							
202-446.000-706.000	CITY LABOR - DPW		860	3,100	1,127	3,255	3,255
202-446.000-721.000	FICA/MEDICARE - CITY SHARE		65		85	250	250
202-446.000-725.604	DENTAL & HEALTH BENEFITS				98	83	83
202-446.000-728.000	RETIREMENT PLANS		431		320	636	636
202-446.000-731.000	MATERIALS & SUPPLIES		403	5,000	933	2,000	2,000
202-446.000-801.000	PROFESSIONAL SERVICES		35,806	2,000		20,000	20,000
202-446.000-941.000	MVP EQUIPMENT RENTAL		882	6,000	957	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 446.000 - SIDEWALK MAI			(38,447)	(16,100)	(3,520)	(27,224)	(27,224)
Dept 450.000 - STREET CONSTRUCTION							
202-450.000-801.000	PROFESSIONAL SERVICES					10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 450.000 - STREET CONST						(10,000)	(10,000)
Dept 460.000 - STREET MAINTENANCE							
202-460.000-704.100	STAFF - OVERTIME	94	746	605	246	636	636
202-460.000-706.000	CITY LABOR - DPW	9,828	12,741	29,067	6,673	30,521	30,521
202-460.000-711.000	LONGEVITY			489			
202-460.000-721.000	FICA/MEDICARE - CITY SHARE	756	1,022	1,632	521	2,384	2,384
202-460.000-722.000	ICMA - CITY SHARE			225			
202-460.000-725.604	DENTAL & HEALTH BENEFITS		(54)	6,918	3,062	7,472	7,472
202-460.000-728.000	RETIREMENT PLANS	2,807	6,916	6,085	1,963	6,390	6,390
202-460.000-731.000	MATERIALS & SUPPLIES	10,523	17,155	21,000	6,068	20,000	20,000
202-460.000-801.000	PROFESSIONAL SERVICES	94,185	83,769	76,500	(36,625)	1,600	1,600
202-460.000-810.000	CONTRACTUAL SERVICES	6,572	22,664	25,300	9,552	60,000	68,275
202-460.000-941.000	MVP EQUIPMENT RENTAL	26,598	35,801	33,000	16,547	25,000	25,000
202-460.000-942.000	HYDRANT MAINTENANCE	8,400	8,525	9,300	9,410	9,300	
202-460.000-971.000	CAP. OUTLAY-IMPROVEMENTS	576,936	1,260,413	500,000	2,508	830,000	830,000
NET OF REVENUES/APPROPRIATIONS - 460.000 - STREET MAINT		(736,699)	(1,449,698)	(710,121)	(19,925)	(993,303)	(992,278)
Dept 470.000 - TRAFFIC SERVICES							
202-470.000-704.100	STAFF - OVERTIME	143		100	349	500	500
202-470.000-706.000	CITY LABOR - DPW	1,574	1,709		1,007	1,500	1,500
202-470.000-721.000	FICA/MEDICARE - CITY SHARE	131	130		104	153	153
202-470.000-722.000	ICMA - CITY SHARE				14		
202-470.000-725.604	DENTAL & HEALTH BENEFITS		(3)		13	30	30
202-470.000-728.000	RETIREMENT PLANS	506	929		384	770	770
202-470.000-731.000	MATERIALS & SUPPLIES	805	719	1,200	5,403	5,000	5,000
202-470.000-810.000	CONTRACTUAL SERVICES	9,956	9,205	9,400	7,912	9,400	9,400
202-470.000-941.000	MVP EQUIPMENT RENTAL	2,972	1,010	2,000	554	1,100	1,100
NET OF REVENUES/APPROPRIATIONS - 470.000 - TRAFFIC SERV		(16,087)	(13,699)	(12,700)	(15,740)	(18,453)	(18,453)
Dept 480.000 - WINTER STREET MAINTENANCE							
202-480.000-704.100	STAFF - OVERTIME	3,783	1,265	2,880	3,708	3,024	3,024
202-480.000-706.000	CITY LABOR - DPW	1,136	2,283		2,481	2,500	2,500

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 480.000 - WINTER STREET MAINTENANCE							
202-480.000-721.000	FICA/MEDICARE - CITY SHARE	373	269		460	423	243
202-480.000-725.604	DENTAL & HEALTH BENEFITS				1,485	1,326	1,326
202-480.000-728.000	RETIREMENT PLANS	1,419	1,689		1,756	1,568	1,568
202-480.000-731.000	MATERIALS & SUPPLIES	16,122	14,636	16,000	569	16,000	16,000
202-480.000-941.000	MVP EQUIPMENT RENTAL	10,865	8,085		12,759	13,000	13,000
NET OF REVENUES/APPROPRIATIONS - 480.000 - WINTER STREE		(33,698)	(28,227)	(18,880)	(23,218)	(37,841)	(37,661)
Dept 490.000 - TRUNKLINE MAINTENANCE							
202-490.000-704.100	STAFF - OVERTIME	1,091	180	1,795	167	1,885	1,855
202-490.000-706.000	CITY LABOR - DPW	655	318		460	500	500
202-490.000-721.000	FICA/MEDICARE - CITY SHARE	133	38		48	183	183
202-490.000-725.604	DENTAL & HEALTH BENEFITS				(7)		
202-490.000-728.000	RETIREMENT PLANS	515	263		178		
202-490.000-920.000	UTILITIES	5,166	5,342	5,200	3,324	5,200	5,200
202-490.000-941.000	MVP EQUIPMENT RENTAL	6,553	2,061	9,000	1,595	3,000	3,000
202-490.000-942.000	HYDRANT MAINTENANCE	3,000	2,750	3,000	3,000	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 490.000 - TRUNKLINE MA		(17,113)	(10,952)	(18,995)	(8,765)	(13,768)	(13,738)
Dept 520.000 - STREET ADMINISTRATION							
202-520.000-703.000	ADMINSTRATIVE SALARIES	29,816	29,973	39,475	20,603	41,500	41,500
202-520.000-704.000	STAFF WAGES	9,727	10,936	20,796	9,788	21,836	21,836
202-520.000-704.100	STAFF - OVERTIME	796	602	770	646	809	809
202-520.000-704.200	HOLIDAY COMPENSATION	1,401	1,523		1,423		
202-520.000-706.000	CITY LABOR - DPW		18		446		
202-520.000-710.000	COMPENSATED ABSENCES	7,810	9,797		14,610		
202-520.000-711.000	LONGEVITY	1,104	1,077	1,015	367		
202-520.000-712.000	SPECIAL COMPENSATION	319	307		165	300	300
202-520.000-715.000	HEALTH REIMBURSEMENT		79		42	100	100
202-520.000-718.000	AUTO ALLOWANCE	455	457	419	42		
202-520.000-719.000	CLOTHING ALLOWANCE	483	476		236	500	500
202-520.000-721.000	FICA/MEDICARE - CITY SHARE	3,997	4,206	4,611	3,676	4,976	4,976
202-520.000-722.000	ICMA - CITY SHARE	743	437		537	683	683
202-520.000-723.000	VISION CARE	174	146		92	165	156
202-520.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	4,514	966	1,650	2,147	2,295	2,295
202-520.000-725.604	DENTAL & HEALTH BENEFITS	7,006	8,462	14,656	10,454	15,829	15,829
202-520.000-728.000	RETIREMENT PLANS	17,555	43,214	23,392	18,764	24,562	24,562
202-520.000-728.001	RETIREMENT HEALTH SAVINGS			358	1,322	376	376
202-520.000-941.000	MVP EQUIPMENT RENTAL				6		
202-520.000-963.000	MISCELLANEOUS	160				500	500
202-520.000-965.000	CONFERENCES & TRAINING		50			2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 520.000 - STREET ADMIN		(86,060)	(112,726)	(107,142)	(85,366)	(116,431)	(116,422)
Dept 999.000 - TRANSFERS TO OTHER FUNDS							
202-999.000-995.203	CONTRIB. TO LOCAL STREET FUND	166,664	99,996	100,000	49,998	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - 999.000 - TRANSFERS TO		(166,664)	(99,996)	(100,000)	(49,998)	(100,000)	(100,000)
ESTIMATED REVENUES - FUND 202		1,245,984	2,080,036	1,381,800	617,137	1,315,776	1,315,776
APPROPRIATIONS - FUND 202		1,056,321	1,753,745	983,938	206,532	1,317,020	1,315,776
NET OF REVENUES/APPROPRIATIONS - FUND 202		189,663	326,291	397,862	410,605	(1,244)	
BEGINNING FUND BALANCE		1,213,425	1,403,088	1,729,382	1,729,382	2,139,987	2,139,987
ENDING FUND BALANCE		1,403,088	1,729,379	2,127,244	2,139,987	2,138,743	2,139,987

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
203-000.000-451.000	SPECIAL ASSESSMENT REVENUE	3,684	3,339	3,500	3,335	3,000	3,000
203-000.000-474.000	ASSESSMENT/LIEN INTEREST	339	261	300	193	200	200
203-000.000-540.000	STATE GRANTS				139,177		
203-000.000-546.000	STATE AID	313,183	320,996	370,000	226,109	340,497	340,497
203-000.000-569.000	OTHER STATE GRANT-PENSION		28,752				
203-000.000-665.000	INTEREST INCOME	19,642	34,013		16,363	30,000	30,000
203-000.000-680.000	SUNDRY REVENUE	13,931	3,588	1,000			
203-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	15,000	15,000	15,000		15,000	15,000
203-000.000-699.202	CONTRIBUTION FROM MAJOR STREE	166,664	99,996	100,000	49,998	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		532,443	505,945	489,800	435,175	488,697	488,697
Dept 446.000 - SIDEWALK MAINTENANCE							
203-446.000-706.000	CITY LABOR - DPW		925	3,500	6,130	3,500	3,500
203-446.000-721.000	FICA/MEDICARE - CITY SHARE		70		462	268	268
203-446.000-725.604	DENTAL & HEALTH BENEFITS				826	235	235
203-446.000-728.000	RETIREMENT PLANS		480		1,739	993	993
203-446.000-731.000	MATERIALS & SUPPLIES			8,000	1,669	2,500	2,500
203-446.000-801.000	PROFESSIONAL SERVICES		53,709	4,000		4,000	4,000
203-446.000-810.000	CONTRACTUAL SERVICES					20,000	20,000
203-446.000-941.000	MVP EQUIPMENT RENTAL		1,349	7,000	7,549	7,000	7,000
NET OF REVENUES/APPROPRIATIONS - 446.000 - SIDEWALK MAI			(56,533)	(22,500)	(18,375)	(38,496)	(38,496)
Dept 460.000 - STREET MAINTENANCE							
203-460.000-704.100	STAFF - OVERTIME	834	1,160	1,360	806	1,360	1,360
203-460.000-706.000	CITY LABOR - DPW	20,094	23,646	46,811	29,976	49,152	49,152
203-460.000-711.000	LONGEVITY			814			
203-460.000-721.000	FICA/MEDICARE - CITY SHARE	1,594	1,885	2,719	2,297	3,761	3,761
203-460.000-722.000	ICMA - CITY SHARE	2		375			
203-460.000-725.604	DENTAL & HEALTH BENEFITS		(53)	11,529	7,533	12,452	12,452
203-460.000-728.000	RETIREMENT PLANS	5,998	12,858	10,142	8,647	10,650	10,650
203-460.000-731.000	MATERIALS & SUPPLIES	17,691	23,186	21,000	11,268	21,000	21,000
203-460.000-801.000	PROFESSIONAL SERVICES	35,299	65,832	2,000	(47,383)	3,200	3,200
203-460.000-810.000	CONTRACTUAL SERVICES	5,409	725	26,500	14,000	68,080	68,080
203-460.000-941.000	MVP EQUIPMENT RENTAL	60,870	77,013	82,000	79,464	82,000	82,000
203-460.000-942.000	HYDRANT MAINTENANCE	15,804	15,301	16,700	16,700	16,700	16,700
203-460.000-971.000	CAP. OUTLAY-IMPROVEMENTS					830,000	830,000
NET OF REVENUES/APPROPRIATIONS - 460.000 - STREET MAINT		(163,595)	(221,553)	(221,950)	(123,308)	(1,098,355)	(1,098,355)
Dept 470.000 - TRAFFIC SERVICES							
203-470.000-704.100	STAFF - OVERTIME	59		100	13	100	100
203-470.000-706.000	CITY LABOR - DPW	585	1,014		4,556	5,000	5,000
203-470.000-721.000	FICA/MEDICARE - CITY SHARE	49	77		348	391	391
203-470.000-725.604	DENTAL & HEALTH BENEFITS		(2)		89	89	89
203-470.000-728.000	RETIREMENT PLANS	180	534		1,296	1,451	1,451
203-470.000-731.000	MATERIALS & SUPPLIES	777	1,562	1,200	1,577	2,000	2,000
203-470.000-810.000	CONTRACTUAL SERVICES	7,640	6,308	7,640	6,263	7,500	7,500
203-470.000-941.000	MVP EQUIPMENT RENTAL	1,269	1,093	1,300	3,440	4,500	4,500
NET OF REVENUES/APPROPRIATIONS - 470.000 - TRAFFIC SERV		(10,559)	(10,586)	(10,240)	(17,582)	(21,031)	(21,031)
Dept 480.000 - WINTER STREET MAINTENANCE							
203-480.000-704.100	STAFF - OVERTIME	5,902	1,264	4,290	5,457	4,505	4,505
203-480.000-706.000	CITY LABOR - DPW	1,636	2,547		4,232	4,000	4,000
203-480.000-721.000	FICA/MEDICARE - CITY SHARE	572	288		713	651	651
203-480.000-725.604	DENTAL & HEALTH BENEFITS				2,000	1,756	1,756
203-480.000-728.000	RETIREMENT PLANS	2,072	1,859		2,706	2,376	2,376
203-480.000-731.000	MATERIALS & SUPPLIES	16,167	15,109	14,000	569	15,000	15,000

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 480.000 - WINTER STREET MAINTENANCE							
203-480.000-941.000	MVP EQUIPMENT RENTAL	13,697	8,324	18,000	17,460	18,000	18,000
NET OF REVENUES/APPROPRIATIONS - 480.000 - WINTER STREE'		(40,046)	(29,391)	(36,290)	(33,137)	(46,288)	(46,288)
Dept 520.000 - STREET ADMINISTRATION							
203-520.000-703.000	ADMINSTRATIVE SALARIES	29,815	29,973	39,475	20,603	41,500	41,500
203-520.000-704.000	STAFF WAGES	12,294	13,140	23,065	11,708	24,219	24,219
203-520.000-704.100	STAFF - OVERTIME	986	744	830	798	872	872
203-520.000-704.200	HOLIDAY COMPENSATION	1,505	1,629		1,524		
203-520.000-706.000	CITY LABOR - DPW		23		701	1,000	1,000
203-520.000-710.000	COMPENSATED ABSENCES	9,119	10,670		15,938		
203-520.000-711.000	LONGEVITY	1,383	1,245	1,095	396		
203-520.000-712.000	SPECIAL COMPENSATION	442	379		229	553	553
203-520.000-715.000	HEALTH REIMBURSEMENT		102		66	160	160
203-520.000-718.000	AUTO ALLOWANCE	455	457	419	42	500	500
203-520.000-719.000	CLOTHING ALLOWANCE	627	527		286	500	500
203-520.000-721.000	FICA/MEDICARE - CITY SHARE	4,360	4,483	4,784	3,974	5,264	5,264
203-520.000-722.000	ICMA - CITY SHARE	859	469		611	1,279	1,279
203-520.000-723.000	VISION CARE	219	162		128	200	200
203-520.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	419	1,152	1,650	2,052	2,300	2,300
203-520.000-725.604	DENTAL & HEALTH BENEFITS	6,057	7,947	15,569	11,273	16,815	16,815
203-520.000-728.000	RETIREMENT PLANS	18,657	44,832	23,959	19,710	25,167	25,167
203-520.000-728.001	RETIREMENT HEALTH SAVINGS			358	1,322	2,865	2,865
203-520.000-941.000	MVP EQUIPMENT RENTAL				9		
203-520.000-965.000	CONFERENCES & TRAINING					2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 520.000 - STREET ADMIN		(87,197)	(117,934)	(111,204)	(91,370)	(125,194)	(125,194)
ESTIMATED REVENUES - FUND 203		532,443	505,945	489,800	435,175	488,697	488,697
APPROPRIATIONS - FUND 203		301,397	435,997	402,184	283,772	1,329,364	1,329,364
NET OF REVENUES/APPROPRIATIONS - FUND 203		231,046	69,948	87,616	151,403	(840,667)	(840,667)
BEGINNING FUND BALANCE		814,778	1,045,824	1,115,772	1,115,772	1,267,175	1,267,175
ENDING FUND BALANCE		1,045,824	1,115,772	1,203,388	1,267,175	426,508	426,508

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
206-000.000-402.000	CURRENT PROPERTY TAXES	879,936	919,760	1,063,969	1,005,022	1,104,961	1,104,961
206-000.000-404.000	PRIOR YEAR TAXES		(381)				
206-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX		44				
206-000.000-528.000	FEDERAL GRANTS - OTHER		714,843	378,560	30,631	389,917	389,917
206-000.000-540.000	STATE GRANTS	740,618	55,000	224,382	21,000		
206-000.000-569.000	OTHER STATE GRANT-PENSION		280,493				
206-000.000-626.001	RURAL FIRE ASSOCIATION	408,685	475,085	428,906		478,235	478,235
206-000.000-626.004	CARMEL TWP CONTRACT REV			146,077	139,157	165,271	165,271
206-000.000-628.000	COST RECOVERY	9,850	(4,688)	15,000	516,688	15,000	15,000
206-000.000-630.000	HAZMAT REVENUE		138			3,000	3,000
206-000.000-631.000	FIRE INSPECTION FEE		1,400	50,000	6,325	70,000	70,000
206-000.000-665.000	INTEREST INCOME	4,385	7,782		1,342	1,000	1,000
206-000.000-676.336	GRANT MATCH SHARE REIMBURSED FROM		47,686				
206-000.000-680.000	SUNDRY REVENUE	12,161	5,505		3,721		
206-000.000-690.000	Contributed Capital			257,837			
206-000.000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED		39,951				
206-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	153,300	172,200	303,901	137,332	209,994	209,994
NET OF REVENUES/APPROPRIATIONS - 000.000 -		2,208,935	2,714,818	2,868,632	1,861,218	2,437,378	2,437,378
Dept 336.000 - FIRE DEPARTMENT							
206-336.000-703.000	ADMINSTRATIVE SALARIES	15,132	64,199	160,000	90,257	175,072	175,072
206-336.000-704.000	STAFF WAGES	320,818	328,154	490,749	387,612	524,500	524,500
206-336.000-704.100	STAFF - OVERTIME	146,944	145,382	70,000	86,887	80,000	80,000
206-336.000-704.200	HOLIDAY COMPENSATION	23,836	28,674	30,000	35,868	28,200	28,200
206-336.000-706.000	CITY LABOR - DPW	20	97		123		
206-336.000-707.000	PART-TIME STAFF WAGES	22,335	21,940	10,000	7,553	50,000	50,000
206-336.000-709.000	OTHER COMPENSATION				11,300	10,800	10,800
206-336.000-709.420	MARIJUANA OVERSITE		436		405		
206-336.000-710.000	COMPENSATED ABSENCES	36,114	59,340		58,379		
206-336.000-711.000	LONGEVITY	2,680	3,000	4,982			
206-336.000-712.000	SPECIAL COMPENSATION	6,016	3,795	7,260	5,710	13,000	13,000
206-336.000-713.000	FIRE STIPEND	28,220	26,208	65,000	50,132	80,000	80,000
206-336.000-714.000	UNUSED SICK & VACATION LEAVE					10,000	10,000
206-336.000-715.000	HEALTH REIMBURSEMENT		2,500	3,000	5,000	4,000	4,000
206-336.000-718.000	AUTO ALLOWANCE	781		9,600	8,000	9,600	9,600
206-336.000-719.000	CLOTHING ALLOWANCE		96				
206-336.000-721.000	FICA/MEDICARE - CITY SHARE	12,817	17,190	19,063	19,569	19,063	19,063
206-336.000-722.000	ICMA - CITY SHARE	3,683	2,562	3,500	1,923	3,500	3,500
206-336.000-723.000	VISION CARE	1,881	2,086	5,000	2,613	5,000	5,000
206-336.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	11,277	9,522	15,000	25,247	35,000	35,000
206-336.000-725.000	MEDICAL CLAIMS DEDUCTABLE				212	2,500	2,500
206-336.000-725.603	RETIREMENT HEALTH BENEFITS	9,344	4,976			3,000	3,000
206-336.000-725.604	DENTAL & HEALTH BENEFITS	113,560	102,309	167,133	140,719	180,000	180,000
206-336.000-728.000	RETIREMENT PLANS	302,906	590,831	306,835	340,089	315,000	315,000
206-336.000-728.001	RETIREMENT HEALTH SAVINGS	573	373	1,000	8,339	5,500	5,500
206-336.000-730.000	SAFETY SUPPLIES		982	10,000	5,954	10,000	10,000
206-336.000-731.000	MATERIALS & SUPPLIES	6,865	42,150	8,000	9,083	10,250	10,250
206-336.000-731.200	FIRE EQUIP STATE GRANT 2023 UNDER		14,488				
206-336.000-732.000	POSTAGE	1,429	318	750	521	750	750
206-336.000-734.000	GASOLINE & OIL	18,451	16,199	25,000	16,279	22,000	22,000
206-336.000-738.000	OPERATING SUPPLIES	11,042	18,043	38,000	34,399	53,000	53,000
206-336.000-738.001	HAZ-MAT SUPPLIES	2,446	1,936	5,000	2,499	5,000	5,000
206-336.000-740.000	VEHICLE MAINTENANCE	32,938	30,245	35,000	43,437	40,000	40,000
206-336.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	18,644	18,867	20,000	12,361	34,000	34,000
206-336.000-801.000	PROFESSIONAL SERVICES	9,275	5,307	10,000	2,120	5,000	5,000
206-336.000-810.000	CONTRACTUAL SERVICES	45,698	38,822	46,250	34,357	46,250	46,250
206-336.000-815.000	UNIFORM & CLEANING	19,210	13,453	12,000	11,010	12,000	12,000

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 336.000 - FIRE DEPARTMENT							
206-336.000-835.000	EATON AREA EMS		69,273	68,822	69,190	74,423	74,423
206-336.000-850.000	TELEPHONE & INTERNET	83,117	67,353	20,000	15,427	5,000	5,000
206-336.000-851.000	INFORMATION TECHNOLOGY		1,659	14,750	3,644	20,000	20,000
206-336.000-861.000	MILEAGE ALLOWANCE	1,492	255	750		500	500
206-336.000-900.000	PRINTING & PUBLISHING	3,799	976	2,000	1,252	2,500	2,500
206-336.000-920.000	UTILITIES	43,607	33,044	40,000	29,931	40,000	40,000
206-336.000-941.000	MVP EQUIPMENT RENTAL	106	12	750	238		
206-336.000-942.000	HYDRANT MAINTENANCE	8,700	8,635	9,500	9,420	10,000	10,000
206-336.000-955.001	INSURANCE & BONDS	10,165	9,922	11,000	24,360	11,000	11,000
206-336.000-960.000	DUES & SUBSCRIPTIONS	1,991	3,652	2,500	3,781	18,050	18,050
206-336.000-963.000	MISCELLANEOUS	357	355	1,000	688	1,000	1,000
206-336.000-965.000	CONFERENCES & TRAINING	3,030	3,794	10,000	7,467	13,000	13,000
206-336.000-974.000	CAPITAL OUTLAY - EQUIPMENT	778,703		785,623	409,315	49,000	49,000
206-336.000-974.100	FEMA GRANT 2023		797,565				
206-336.000-974.200	FIRE EQUIPMENT STATE GRANT 2023		36,233				
206-336.000-975.000	CAP. OUTLAY - COMPUTER EQUIP	3,354			140	10,000	10,000
206-336.000-991.000	PRINCIPAL	22,250	22,692	11,463	11,346		
206-336.000-994.000	INTEREST EXPENSE	1,128	684	229	342		
NET OF REVENUES/APPROPRIATIONS - 336.000 - FIRE DEPARTM		(2,186,734)	(2,670,584)	(2,556,509)	(2,044,498)	(2,046,458)	(2,046,458)
Dept 338.000 - FEMA SAFER GRANT							
206-338.000-704.000	STAFF WAGES			159,719	110,046	164,511	164,511
206-338.000-704.100	STAFF - OVERTIME			13,989	15,453	7,993	7,993
206-338.000-704.200	HOLIDAY COMPENSATION			5,000	5,961	11,568	11,568
206-338.000-709.350	OTHER COMPENSATION			763	1,800	786	786
206-338.000-710.000	COMPENSATED ABSENCES				5,651		
206-338.000-715.000	HEALTH REIMBURSEMENT				1,750		
206-338.000-721.000	FICA/MEDICARE - CITY SHARE			13,671	1,854	14,081	14,081
206-338.000-723.000	VISION CARE			1,220	143	1,256	1,256
206-338.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT			8,389	3,797	8,640	8,640
206-338.000-725.604	DENTAL & HEALTH BENEFITS			54,406	15,792	56,038	56,038
206-338.000-728.000	RETIREMENT PLANS			121,402	71,966	125,044	125,044
NET OF REVENUES/APPROPRIATIONS - 338.000 - FEMA SAFER G				(378,559)	(234,213)	(389,917)	(389,917)
ESTIMATED REVENUES - FUND 206		2,208,935	2,714,818	2,868,632	1,861,218	2,437,378	2,437,378
APPROPRIATIONS - FUND 206		2,186,734	2,670,584	2,935,068	2,278,711	2,436,375	2,436,375
NET OF REVENUES/APPROPRIATIONS - FUND 206		22,201	44,234	(66,436)	(417,493)	1,003	1,003
BEGINNING FUND BALANCE			22,201	66,436	66,436	(351,057)	(351,057)
ENDING FUND BALANCE		22,201	66,435		(351,057)	(350,054)	(350,054)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
230-000.000-658.000	FORFEITURES	50					
230-000.000-665.000	INTEREST INCOME	184	232		90		
NET OF REVENUES/APPROPRIATIONS - 000.000 -		234	232		90		
Dept 302.000 - ACT 302 POLICE TRAINING							
230-302.000-731.000	MATERIALS & SUPPLIES	1,500	1,812	1,500		1,500	1,500
230-302.000-759.000	FORFEITURE REIMBURSEMENTS	1,942					
NET OF REVENUES/APPROPRIATIONS - 302.000 - ACT 302 POLI		(3,442)	(1,812)	(1,500)		(1,500)	(1,500)
ESTIMATED REVENUES - FUND 230		234	232		90		
APPROPRIATIONS - FUND 230		3,442	1,812	1,500		1,500	1,500
NET OF REVENUES/APPROPRIATIONS - FUND 230		(3,208)	(1,580)	(1,500)	90	(1,500)	(1,500)
BEGINNING FUND BALANCE		11,211	8,003	6,422	6,422	6,512	6,512
ENDING FUND BALANCE		8,003	6,423	4,922	6,512	5,012	5,012

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
232-000.000-546.000	STATE AID	3,024	7,473	5,000	2,795	5,000	5,000
232-000.000-665.000	INTEREST INCOME	369	519	400	299	400	400
232-000.000-699.101	CONTRIBUTION FROM GENERAL FUND	4,659	4,860				
NET OF REVENUES/APPROPRIATIONS - 000.000 -		8,052	12,852	5,400	3,094	5,400	5,400
Dept 303.000 - ACT 302 POLICE TRAINING							
232-303.000-802.001	302 TRAINING	6,306		4,000	(2,606)	4,000	4,000
232-303.000-965.000	CONFERENCES & TRAINING	3,700	4,455	1,400	790	1,400	1,400
NET OF REVENUES/APPROPRIATIONS - 303.000 - ACT 302 POLI		(10,006)	(4,455)	(5,400)	1,816	(5,400)	(5,400)
ESTIMATED REVENUES - FUND 232		8,052	12,852	5,400	3,094	5,400	5,400
APPROPRIATIONS - FUND 232		10,006	4,455	5,400	(1,816)	5,400	5,400
NET OF REVENUES/APPROPRIATIONS - FUND 232		(1,954)	8,397		4,910		
BEGINNING FUND BALANCE		13,691	11,735	20,133	20,133	25,043	25,043
ENDING FUND BALANCE		11,737	20,132	20,133	25,043	25,043	25,043

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
243-000.000-402.002	TAX CAPTURE	99,807	106,239	105,000		100,000	100,000
243-000.000-665.000	INTEREST INCOME	2,252	4,677		2,038	2,000	2,000
243-000.000-957.000	TAX EXPENDITURES	89,635	85,893	90,000			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		12,424	25,023	15,000	2,038	102,000	102,000
Dept 728.000 - ECONOMIC DEVELOPMENT							
243-728.000-810.000	CONTRACTUAL SERVICES	17,441					
243-728.000-957.000	TAX EXPENDITURES					90,000	90,000
NET OF REVENUES/APPROPRIATIONS - 728.000 - ECONOMIC DEVI		(17,441)				(90,000)	(90,000)
ESTIMATED REVENUES - FUND 243		102,059	110,916	105,000	2,038	102,000	102,000
APPROPRIATIONS - FUND 243		107,076	85,893	90,000		90,000	90,000
NET OF REVENUES/APPROPRIATIONS - FUND 243		(5,017)	25,023	15,000	2,038	12,000	12,000
BEGINNING FUND BALANCE		42,798	37,782	62,804	62,804	64,842	64,842
ENDING FUND BALANCE		37,781	62,805	77,804	64,842	76,842	76,842

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
244-000.000-665.000	INTEREST INCOME	1,262	4,876		3,435	2,000	2,000
244-000.000-667.001	RENT EARNED-CITY PROPERTY	5,500	(384)	10,100	8,000	5,000	5,000
244-000.000-673.000	GAIN/LOSS ON SALE OF ASSETS		196,843				
244-000.000-680.000	SUNDRY REVENUE		18,484				
NET OF REVENUES/APPROPRIATIONS - 000.000 -		6,762	219,819	10,100	11,435	7,000	7,000
Dept 728.000 - ECONOMIC DEVELOPMENT							
244-728.000-706.000	CITY LABOR - DPW				383		
244-728.000-721.000	FICA/MEDICARE - CITY SHARE				29		
244-728.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	511			(29)		
244-728.000-725.604	DENTAL & HEALTH BENEFITS				5		
244-728.000-728.000	RETIREMENT PLANS	(752)			109		
244-728.000-810.000	CONTRACTUAL SERVICES	4,794	27,271	33,000	34,724	30,000	30,000
244-728.000-941.000	MVP EQUIPMENT RENTAL				562		
NET OF REVENUES/APPROPRIATIONS - 728.000 - ECONOMIC DEV		(4,553)	(27,271)	(33,000)	(35,783)	(30,000)	(30,000)
ESTIMATED REVENUES - FUND 244		6,762	219,819	10,100	11,435	7,000	7,000
APPROPRIATIONS - FUND 244		4,553	27,271	33,000	35,783	30,000	30,000
NET OF REVENUES/APPROPRIATIONS - FUND 244		2,209	192,548	(22,900)	(24,348)	(23,000)	(23,000)
BEGINNING FUND BALANCE		60,056	62,266	254,815	254,815	230,467	230,467
ENDING FUND BALANCE		62,265	254,814	231,915	230,467	207,467	207,467

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
248-000.000-402.000	CURRENT PROPERTY TAXES	13,839	56,080	14,175	15,655	13,000	13,000
248-000.000-402.002	TAX CAPTURE	30,363					
248-000.000-451.000	SPECIAL ASSESSMENT REVENUE	13,377	13,114	10,000	13,595		
248-000.000-569.000	OTHER STATE GRANT-PENSION		491				
248-000.000-652.000	PARKING PERMITS	770	2,475	1,000	2,030		
248-000.000-665.000	INTEREST INCOME	539	2,103		1,314	2,000	2,000
248-000.000-699.101	CONTRIBUTION FROM GENERAL FUND		10,000				
NET OF REVENUES/APPROPRIATIONS - 000.000 -		58,888	84,263	25,175	32,594	15,000	15,000
Dept 728.000 - ECONOMIC DEVELOPMENT							
248-728.000-704.100	STAFF - OVERTIME	189	232	150	1,280		
248-728.000-706.000	CITY LABOR - DPW	4,951	1,738	8,615	4,061		
248-728.000-711.000	LONGEVITY			163			
248-728.000-721.000	FICA/MEDICARE - CITY SHARE	392	150	544	403		
248-728.000-722.000	ICMA - CITY SHARE			75			
248-728.000-725.604	DENTAL & HEALTH BENEFITS		(4)	2,306	612		
248-728.000-728.000	RETIREMENT PLANS	1,449	1,034	2,028	1,515		
248-728.000-731.000	MATERIALS & SUPPLIES	1,536	760		3,086	22,000	22,000
248-728.000-810.000	CONTRACTUAL SERVICES	20,069	17,869	20,000	16,281	20,000	20,000
248-728.000-900.000	PRINTING & PUBLISHING	273	341		160	350	350
248-728.000-941.000	MVP EQUIPMENT RENTAL	5,130	2,382		5,478		
248-728.000-960.000	DUES & SUBSCRIPTIONS					500	500
248-728.000-965.000	CONFERENCES & TRAINING					5,000	5,000
248-728.000-971.000	CAP. OUTLAY-IMPROVEMENTS	9,421					
NET OF REVENUES/APPROPRIATIONS - 728.000 - ECONOMIC DEVI		(43,410)	(24,502)	(33,881)	(32,876)	(47,850)	(47,850)
ESTIMATED REVENUES - FUND 248		58,888	84,263	25,175	32,594	15,000	15,000
APPROPRIATIONS - FUND 248		43,410	24,502	33,881	32,876	47,850	47,850
NET OF REVENUES/APPROPRIATIONS - FUND 248		15,478	59,761	(8,706)	(282)	(32,850)	(32,850)
BEGINNING FUND BALANCE		223,622	239,101	298,862	298,862	298,580	298,580
ENDING FUND BALANCE		239,100	298,862	290,156	298,580	265,730	265,730

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
250-000.000-665.000	INTEREST INCOME	22,313	36,155	5,000	16,732	10,000	10,000
250-000.000-696.003	LOAN REPAYMENT	1,128	684	229	342		
NET OF REVENUES/APPROPRIATIONS - 000.000 -		23,441	36,839	5,229	17,074	10,000	10,000
Dept 728.000 - ECONOMIC DEVELOPMENT							
250-728.000-801.000	PROFESSIONAL SERVICES	14,442	4,150	50,000			
250-728.000-971.000	CAP. OUTLAY-IMPROVEMENTS			450,000		1,000,000	1,000,000
NET OF REVENUES/APPROPRIATIONS - 728.000 - ECONOMIC DEV		(14,442)	(4,150)	(500,000)		(1,000,000)	(1,000,000)
ESTIMATED REVENUES - FUND 250		23,441	36,839	5,229	17,074	10,000	10,000
APPROPRIATIONS - FUND 250		14,442	4,150	500,000		1,000,000	1,000,000
NET OF REVENUES/APPROPRIATIONS - FUND 250		8,999	32,689	(494,771)	17,074	(990,000)	(990,000)
BEGINNING FUND BALANCE		1,167,952	1,176,951	1,209,640	1,209,640	1,226,714	1,226,714
ENDING FUND BALANCE		1,176,951	1,209,640	714,869	1,226,714	236,714	236,714

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
285-000.000-665.000	INTEREST INCOME	320	484	300	252	400	400
285-000.000-667.001	RENT EARNED-CITY PROPERTY	5,216	5,392	3,200	4,270	3,000	3,000
285-000.000-680.000	SUNDRY REVENUE		87				
285-000.000-692.002	CONTRIBUTIONS FROM OTHERS	190	375		2,571		
NET OF REVENUES/APPROPRIATIONS - 000.000 -		5,726	6,338	3,500	7,093	3,400	3,400
Dept 751.000 - PARKS & RECREATION							
285-751.000-731.000	MATERIALS & SUPPLIES	522	1,081	500	386	10,000	10,000
285-751.000-734.000	GASOLINE & OIL		399			500	500
285-751.000-810.000	CONTRACTUAL SERVICES	2,720	200	2,000		2,500	2,500
285-751.000-920.000	UTILITIES	1,345	1,302	1,000	1,249	1,500	1,500
285-751.000-955.001	INSURANCE & BONDS	39	34		89	50	
285-751.000-956.001	SPECIAL PURPOSE EXPENSES		150		70		
285-751.000-963.000	MISCELLANEOUS	8,250				500	
NET OF REVENUES/APPROPRIATIONS - 751.000 - PARKS & RECRI		(12,876)	(3,166)	(3,500)	(1,794)	(15,050)	(14,500)
ESTIMATED REVENUES - FUND 285		5,726	6,338	3,500	7,093	3,400	3,400
APPROPRIATIONS - FUND 285		12,876	3,166	3,500	1,794	15,050	14,500
NET OF REVENUES/APPROPRIATIONS - FUND 285		(7,150)	3,172		5,299	(11,650)	(11,100)
BEGINNING FUND BALANCE		20,962	13,813	16,986	16,986	22,285	22,285
ENDING FUND BALANCE		13,812	16,985	16,986	22,285	10,635	11,185

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
286-000.000-522.000	CDBG			236,000			
286-000.000-665.000	INTEREST INCOME	420	681		311		
NET OF REVENUES/APPROPRIATIONS - 000.000 -		420	681	236,000	311		
Dept 729.000 - MSHDA GRANT							
286-729.000-801.000	PROFESSIONAL SERVICES			36,000	7,695		
286-729.000-963.000	MISCELLANEOUS			200,000			
NET OF REVENUES/APPROPRIATIONS - 729.000 - MSHDA GRANT				(236,000)	(7,695)		
ESTIMATED REVENUES - FUND 286		420	681	236,000	311		
APPROPRIATIONS - FUND 286				236,000	7,695		
NET OF REVENUES/APPROPRIATIONS - FUND 286		420	681		(7,384)		
BEGINNING FUND BALANCE		21,283	21,703	22,383	22,383	14,999	14,999
ENDING FUND BALANCE		21,703	22,384	22,383	14,999	14,999	14,999

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 Y MANAGER REVIEW BUDGET
Dept 000.000							
295-000.000-528.000	FEDERAL GRANTS - OTHER	68,231	798,544	14,400	45,000		
295-000.000-529.000	FEDERAL GRANTS		51,157				
295-000.000-540.000	STATE GRANTS		47,159				
295-000.000-569.000	OTHER STATE GRANT-PENSION		257				
295-000.000-645.000	FUEL SALES	64,124	79,122	65,000	41,413	65,000	65,000
295-000.000-667.000	AIRPORT HANGER RENT	43,860	37,025	44,000	34,310	41,520	41,520
295-000.000-667.001	RENT EARNED-CITY PROPERTY	12,500		8,000			
295-000.000-680.000	SUNDRY REVENUE		1,160		250		
295-000.000-699.101	CONTRIBUTION FROM GENERAL FUND		80,700	78,324		90,000	90,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		188,715	1,095,124	209,724	120,973	196,520	196,520
Dept 595.000 - AIRPORT							
295-595.000-704.100	STAFF - OVERTIME	226	119	505		531	531
295-595.000-706.000	CITY LABOR - DPW	2,099	1,041		1,225	5,000	5,000
295-595.000-721.000	FICA/MEDICARE - CITY SHARE	177	88		91	118	118
295-595.000-725.604	DENTAL & HEALTH BENEFITS		(3)		171	49	49
295-595.000-728.000	RETIREMENT PLANS	667	542		348	285	285
295-595.000-731.000	MATERIALS & SUPPLIES	423	1,880	2,000	1,704	6,000	6,000
295-595.000-734.000	GASOLINE & OIL	61,326	83,249	60,000	42,241	60,000	60,000
295-595.000-741.000	MAINTENANCE - EQ/BLDG/GRNDS	820	10,877	2,000	9,629	15,000	15,000
295-595.000-743.000	TAXES	12,037	13,060	13,000	10,475	13,000	13,000
295-595.000-801.000	PROFESSIONAL SERVICES	34,008	18,890	5,000	127,696	6,000	6,000
295-595.000-810.000	CONTRACTUAL SERVICES	12,607	69,060	44,884	61,137	32,879	32,879
295-595.000-850.000	TELEPHONE & INTERNET	6,217	6,201	5,835	3,403	5,835	5,835
295-595.000-920.000	UTILITIES	14,752	13,961	13,000	11,436	14,000	14,000
295-595.000-941.000	MVP EQUIPMENT RENTAL	4,069	2,038	4,000	989	2,000	2,000
295-595.000-955.001	INSURANCE & BONDS	9,360	14,410	11,000	12,527	11,000	11,000
295-595.000-963.000	MISCELLANEOUS	3,122	3,600	2,500	2,615	4,100	4,100
295-595.000-971.000	CAP. OUTLAY-IMPROVEMENTS	30,318	875,140	46,000		20,723	20,723
NET OF REVENUES/APPROPRIATIONS - 595.000 - AIRPORT		(192,228)	(1,114,153)	(209,724)	(285,687)	(196,520)	(196,520)
ESTIMATED REVENUES - FUND 295		188,715	1,095,124	209,724	120,973	196,520	196,520
APPROPRIATIONS - FUND 295		192,228	1,114,153	209,724	285,687	196,520	196,520
NET OF REVENUES/APPROPRIATIONS - FUND 295		(3,513)	(19,029)		(164,714)		
BEGINNING FUND BALANCE		(280,884)	(284,396)	(303,425)	(303,425)	(468,139)	(468,139)
ENDING FUND BALANCE		(284,397)	(303,425)	(303,425)	(468,139)	(468,139)	(468,139)

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
304-000.000-402.000	CURRENT PROPERTY TAXES	221,209	232,889	183,700	210,881	210,881	210,881
304-000.000-404.000	PRIOR YEAR TAXES		(90)				
304-000.000-432.000	PAYMENT IN LIEU OF TAXES		1,496				
304-000.000-573.000	LOCAL COMM STBLZTN SHARE TAX	13,409	15,065	15,000		15,000	15,000
304-000.000-665.000	INTEREST INCOME	3,522	7,879	5,000	3,554	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		238,140	257,239	203,700	214,435	230,881	230,881
Dept 906.000 - DEBT SERVICE							
304-906.000-991.000	PRINCIPAL	150,000	160,000	165,000	165,000	175,000	175,000
304-906.000-994.000	INTEREST EXPENSE	48,000	43,500	38,700	38,700	33,750	33,750
NET OF REVENUES/APPROPRIATIONS - 906.000 - DEBT SERVICE		(198,000)	(203,500)	(203,700)	(203,700)	(208,750)	(208,750)
ESTIMATED REVENUES - FUND 304		238,140	257,239	203,700	214,435	230,881	230,881
APPROPRIATIONS - FUND 304		198,000	203,500	203,700	203,700	208,750	208,750
NET OF REVENUES/APPROPRIATIONS - FUND 304		40,140	53,739		10,735	22,131	22,131
BEGINNING FUND BALANCE		65,416	105,556	159,295	159,295	170,030	170,030
ENDING FUND BALANCE		105,556	159,295	159,295	170,030	192,161	192,161

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
403-000.000-665.000	INTEREST INCOME	10,131	18,517	12,000	9,360	12,000	12,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		10,131	18,517	12,000	9,360	12,000	12,000
ESTIMATED REVENUES - FUND 403		10,131	18,517	12,000	9,360	12,000	12,000
APPROPRIATIONS - FUND 403							
NET OF REVENUES/APPROPRIATIONS - FUND 403		10,131	18,517	12,000	9,360	12,000	12,000
BEGINNING FUND BALANCE		812,727	822,858	841,375	841,375	850,735	850,735
ENDING FUND BALANCE		822,858	841,375	853,375	850,735	862,735	862,735

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 Y MANAGER REVIEW BUDGET
Dept 000.000							
510-000.000-528.000	FEDERAL GRANTS - OTHER	12,248					
510-000.000-540.000	STATE GRANTS	139,720	114,524				
510-000.000-569.000	OTHER STATE GRANT-PENSION		229,250				
510-000.000-621.000	SEWER TAP FEES	1,750					
510-000.000-626.003	SEWER-CLEANOUT & AUGERING	14,015	10,540	9,000	9,860	9,000	9,000
510-000.000-642.000	WATER-UTILITY BILLING	1,683,314	1,799,040	1,658,000	1,547,804	1,600,000	1,600,000
510-000.000-642.001	WATER BILLING - SPRINKLING	66,285	66,816	66,000	59,544	66,000	66,000
510-000.000-642.002	WATER SYSTEM EQUITY CHARGE	4,850	7,750	7,600	13,050	7,600	7,600
510-000.000-642.003	WATER - SALES TO CITY	78,900	86,124	86,124	86,230	86,124	86,124
510-000.000-642.004	WATER - METERS SOLD	6,088	15,690	6,500	4,787	3,000	3,000
510-000.000-643.000	SEWER-UTILITY BILLING	2,871,608	2,941,015	2,800,000	2,430,836	2,800,000	2,800,000
510-000.000-643.001	SEWER SYSTEM EQUITY CHARGE	8,850	14,050	10,500	24,250	10,500	10,500
510-000.000-656.002	WATER-PENALTIES AND FINES	30,013	24,745	25,000	23,580	25,000	25,000
510-000.000-656.003	SEWER-PENALTIES & FINES	52,036	40,506	45,000	38,691	35,000	35,000
510-000.000-665.000	INTEREST INCOME	65,818	92,895	37,000	49,039	50,000	50,000
510-000.000-676.000	REIMBURSEMENTS		(1,046)				
510-000.000-679.001	WATER - MISCELLANEOUS CHARGES	14,020	13,667	11,000	14,560	11,000	11,000
510-000.000-679.002	WATER-SUNDRY	100	150	100	40		
510-000.000-680.000	SUNDRY REVENUE	13,529	39,648	14,000	8,930	8,000	8,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		5,063,144	5,495,364	4,775,824	4,311,201	4,711,224	4,711,224
Dept 537.000 - SEWER ADMINISTRATION							
510-537.000-703.000	ADMINSTRATIVE SALARIES	119,243	120,650	100,893	107,611	105,938	105,938
510-537.000-704.000	STAFF WAGES	22,381	29,973	87,702	23,646	92,088	92,088
510-537.000-704.100	STAFF - OVERTIME	859	750	1,030	646	1,082	1,082
510-537.000-704.200	HOLIDAY COMPENSATION	4,308	4,987		4,599		
510-537.000-706.000	CITY LABOR - DPW		189		5,039	5,000	5,000
510-537.000-710.000	COMPENSATED ABSENCES	985	88,187		48,558		
510-537.000-711.000	LONGEVITY	5,875	5,688	3,683	1,820		
510-537.000-712.000	SPECIAL COMPENSATION	2,422	2,017		935	9,173	9,173
510-537.000-715.000	HEALTH REIMBURSEMENT	1,455	2,355		1,727	3,250	3,250
510-537.000-718.000	AUTO ALLOWANCE	607	609	620	57	500	500
510-537.000-719.000	CLOTHING ALLOWANCE	4,287	4,159		1,732	5,000	5,000
510-537.000-721.000	FICA/MEDICARE - CITY SHARE	15,670	17,239	14,428	14,800	16,948	16,948
510-537.000-722.000	ICMA - CITY SHARE	1,285	1,187		810		
510-537.000-723.000	VISION CARE	2,216	2,219		1,438	2,287	2,287
510-537.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	2,050	2,858	5,775	5,050	6,064	6,064
510-537.000-725.604	DENTAL & HEALTH BENEFITS	149,421	139,950	42,388	33,125	45,780	45,780
510-537.000-728.000	RETIREMENT PLANS	58,038	140,817	66,101	62,406	69,407	69,407
510-537.000-728.001	RETIREMENT HEALTH SAVINGS			1,790	5,668	7,500	7,500
510-537.000-731.000	MATERIALS & SUPPLIES	655	521	300		500	500
510-537.000-732.000	POSTAGE	2,979	5,527		3,448	3,500	3,500
510-537.000-801.000	PROFESSIONAL SERVICES	6,650	750	500		500	500
510-537.000-850.000	TELEPHONE & INTERNET	39,249	35,369	35,260	20,568	35,260	35,260
510-537.000-900.000	PRINTING & PUBLISHING	2,566	2,869	2,700	2,376	2,700	2,700
510-537.000-941.000	MVP EQUIPMENT RENTAL				68	100	100
510-537.000-942.000	HYDRANT MAINTENANCE	21,504	21,868	23,850	23,850	23,850	23,850
510-537.000-955.001	INSURANCE & BONDS	9,887	7,455	10,500	26,005	13,000	13,000
510-537.000-960.000	DUES & SUBSCRIPTIONS	2,092	1,786	2,000	3,888	5,500	5,500
510-537.000-963.000	MISCELLANEOUS	(221)		100		100	100
510-537.000-965.000	CONFERENCES & TRAINING	3,067	3,252	4,000	1,343	6,000	6,000
510-537.000-968.000	DEPRECIATION EXPENSE	574,052	599,712				
510-537.000-986.000	PENSION EXPENSE	129,104	(306,634)				
510-537.000-994.000	INTEREST EXPENSE	52,541	38,141				
NET OF REVENUES/APPROPRIATIONS - 537.000 - SEWER ADMINI		(1,235,227)	(974,450)	(403,620)	(401,213)	(461,027)	(461,027)

Dept 540.000 - SEWER MAINTENANCE

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 540.000 - SEWER MAINTENANCE							
510-540.000-704.100	STAFF - OVERTIME	2,130	1,975	2,100	2,235	2,205	2,205
510-540.000-706.000	CITY LABOR - DPW	39,206	39,815	63,982	31,389	67,182	67,182
510-540.000-711.000	LONGEVITY			1,466			
510-540.000-721.000	FICA/MEDICARE - CITY SHARE	3,117	3,136	4,895	2,489	5,309	5,309
510-540.000-722.000	ICMA - CITY SHARE	7		675			
510-540.000-725.604	DENTAL & HEALTH BENEFITS		(108)	20,753	13,503	25,000	25,000
510-540.000-728.000	RETIREMENT PLANS	11,721	21,297	18,255	9,539	20,000	20,000
510-540.000-731.000	MATERIALS & SUPPLIES	9,183	4,401	7,500	4,294	7,500	7,500
510-540.000-810.000	CONTRACTUAL SERVICES	5,551	350	3,000	325	53,000	53,000
510-540.000-941.000	MVP EQUIPMENT RENTAL	86,335	82,479	83,000	55,227	83,000	83,000
NET OF REVENUES/APPROPRIATIONS - 540.000 - SEWER MAINTE		(157,250)	(153,345)	(205,626)	(119,001)	(263,196)	(263,196)
Dept 545.000 - LIFT STATIONS							
510-545.000-704.100	STAFF - OVERTIME	4,312	3,066	4,640	3,613	4,872	4,872
510-545.000-704.200	HOLIDAY COMPENSATION	196	182		1,327		
510-545.000-706.000	CITY LABOR - DPW	12,640	10,808	14,218	18,776	14,929	14,929
510-545.000-711.000	LONGEVITY			326			
510-545.000-721.000	FICA/MEDICARE - CITY SHARE	1,321	1,070	1,088	1,802	1,515	1,515
510-545.000-722.000	ICMA - CITY SHARE	275	129	150	287	243	243
510-545.000-725.604	DENTAL & HEALTH BENEFITS		(30)	4,612	4,190	4,657	4,657
510-545.000-728.000	RETIREMENT PLANS	4,725	6,965	4,057	6,376	4,260	4,260
510-545.000-731.000	MATERIALS & SUPPLIES	7,171	9,603	9,000	11,355	9,000	9,000
510-545.000-810.000	CONTRACTUAL SERVICES	22,239	16,601	27,000	26,445	27,000	27,000
510-545.000-920.000	UTILITIES	84,095	78,014	72,000	49,370	72,000	72,000
510-545.000-941.000	MVP EQUIPMENT RENTAL	8,260	8,353	11,000	13,910	13,000	13,000
NET OF REVENUES/APPROPRIATIONS - 545.000 - LIFT STATION		(145,234)	(134,761)	(148,091)	(137,451)	(151,476)	(151,476)
Dept 550.000 - W.W.T.P. OPERATIONS							
510-550.000-704.100	STAFF - OVERTIME	13,573	10,364	11,615	10,548	12,196	12,196
510-550.000-704.200	HOLIDAY COMPENSATION	2,174	3,979		3,079		
510-550.000-706.000	CITY LABOR - DPW	157,085	151,646	287,221	140,845	301,583	301,853
510-550.000-707.000	PART-TIME STAFF WAGES			7,500		7,875	7,875
510-550.000-711.000	LONGEVITY			4,235			
510-550.000-721.000	FICA/MEDICARE - CITY SHARE	13,593	12,688	14,140	11,735	24,607	24,607
510-550.000-722.000	ICMA - CITY SHARE	6,571	2,377	1,950	2,370	3,394	3,394
510-550.000-725.604	DENTAL & HEALTH BENEFITS		(374)	59,952	39,664	64,749	64,749
510-550.000-728.000	RETIREMENT PLANS	46,652	79,726	52,736	40,943	55,373	55,373
510-550.000-731.000	MATERIALS & SUPPLIES	22,429	26,450	37,000	39,645	77,000	77,000
510-550.000-738.000	OPERATING SUPPLIES	65,723	108,584	66,000	62,480	66,000	66,000
510-550.000-739.000	LABORATORY SUPPLIES	25,548	23,000	30,000	29,705	30,000	30,000
510-550.000-801.000	PROFESSIONAL SERVICES	22,392	25,972	33,000	7,460	30,000	30,000
510-550.000-810.000	CONTRACTUAL SERVICES	122,621	139,360	132,600	118,931	135,000	135,000
510-550.000-850.000	TELEPHONE & INTERNET	116					
510-550.000-861.000	MILEAGE ALLOWANCE				68		
510-550.000-920.000	UTILITIES	151,484	155,627	160,000	107,215	160,000	160,000
510-550.000-941.000	MVP EQUIPMENT RENTAL	8,465	6,612	9,000	6,248	9,000	9,000
510-550.000-965.000	CONFERENCES & TRAINING	2,341	2,855	2,500	4,670	5,000	5,000
510-550.000-971.000	CAP. OUTLAY-IMPROVEMENTS					110,000	110,000
NET OF REVENUES/APPROPRIATIONS - 550.000 - W.W.T.P. OPE		(660,767)	(748,866)	(909,449)	(625,606)	(1,091,777)	(1,092,047)
Dept 555.000 - WATER ADMINISTRATION							
510-555.000-703.000	ADMINSTRATIVE SALARIES	88,039	89,459	100,893	73,916	105,938	105,938
510-555.000-704.000	STAFF WAGES	20,676	34,262	53,657	25,619	58,218	58,218
510-555.000-704.100	STAFF - OVERTIME	1,073	950	1,010	837	1,061	1,061
510-555.000-704.200	HOLIDAY COMPENSATION	2,775	3,395		3,201		
510-555.000-706.000	CITY LABOR - DPW		221		4,478		

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 555.000 - WATER ADMINISTRATION							
510-555.000-710.000	COMPENSATED ABSENCES	33,659	59,343		44,893		
510-555.000-711.000	LONGEVITY	4,612	6,445	3,045	1,756		
510-555.000-712.000	SPECIAL COMPENSATION	1,687	2,390		867	2,267	2,267
510-555.000-715.000	HEALTH REIMBURSEMENT	1,455	2,500		1,674	4,049	4,049
510-555.000-718.000	AUTO ALLOWANCE	608	609	620	57		
510-555.000-719.000	CLOTHING ALLOWANCE	2,810	4,453		2,035	2,000	2,000
510-555.000-721.000	FICA/MEDICARE - CITY SHARE	12,006	15,444	11,823	12,007	13,269	13,269
510-555.000-722.000	ICMA - CITY SHARE	1,280	1,320		880	1,009	1,009
510-555.000-723.000	VISION CARE	1,661	2,360		1,438	2,000	2,000
510-555.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	8,206	6,926	5,775	6,927	6,064	6,064
510-555.000-725.604	DENTAL & HEALTH BENEFITS	75,906	68,900	32,862	24,711	35,491	35,491
510-555.000-728.000	RETIREMENT PLANS	53,994	136,320	60,872	56,919	63,916	63,916
510-555.000-728.001	RETIREMENT HEALTH SAVINGS			1,790	4,869	1,881	1,881
510-555.000-731.000	MATERIALS & SUPPLIES	225	231	250	329	500	500
510-555.000-732.000	POSTAGE	4,934	5,411		3,566	3,500	3,500
510-555.000-801.000	PROFESSIONAL SERVICES	282,942	174,053		7,229	10,000	10,000
510-555.000-810.000	CONTRACTUAL SERVICES	29,770	18,715	19,000	7,528	19,000	19,000
510-555.000-850.000	TELEPHONE & INTERNET	116					
510-555.000-900.000	PRINTING & PUBLISHING	3,196	3,827	3,800	2,742	3,500	3,500
510-555.000-941.000	MVP EQUIPMENT RENTAL				61		
510-555.000-942.000	HYDRANT MAINTENANCE	21,492	21,868	23,850	23,850	23,850	23,850
510-555.000-955.001	INSURANCE & BONDS	4,158	4,261	4,600	10,648	5,500	5,500
510-555.000-960.000	DUES & SUBSCRIPTIONS	1,040	1,307	1,700	920	1,500	1,500
510-555.000-963.000	MISCELLANEOUS	113					
510-555.000-965.000	CONFERENCES & TRAINING	637	1,591	1,900	185	1,900	1,900
NET OF REVENUES/APPROPRIATIONS - 555.000 - WATER ADMINI		(659,070)	(666,561)	(327,447)	(324,142)	(366,413)	(366,413)
Dept 560.000 - WATER MAINTENANCE							
510-560.000-704.100	STAFF - OVERTIME	4,762	6,988	5,860	5,143	6,153	6,153
510-560.000-704.200	HOLIDAY COMPENSATION				3,045		
510-560.000-706.000	CITY LABOR - DPW	56,285	86,755	113,746	62,453	119,434	119,434
510-560.000-710.000	COMPENSATED ABSENCES				9,105		
510-560.000-711.000	LONGEVITY			2,606			
510-560.000-719.000	CLOTHING ALLOWANCE				375	500	500
510-560.000-721.000	FICA/MEDICARE - CITY SHARE	4,623	7,094	8,702	6,016	9,417	9,417
510-560.000-722.000	ICMA - CITY SHARE	30	131	1,200	332	1,260	1,260
510-560.000-725.604	DENTAL & HEALTH BENEFITS		(211)	36,893	23,663	39,845	39,845
510-560.000-728.000	RETIREMENT PLANS	17,598	47,718	32,453	21,931	34,076	34,076
510-560.000-731.000	MATERIALS & SUPPLIES	119,061	89,060	75,000	42,385	75,000	75,000
510-560.000-810.000	CONTRACTUAL SERVICES	39,737	68,093	40,000	10,320	40,000	40,000
510-560.000-941.000	MVP EQUIPMENT RENTAL	114,096	226,721	130,000	114,262	130,000	130,000
NET OF REVENUES/APPROPRIATIONS - 560.000 - WATER MAINTE		(356,192)	(532,349)	(446,460)	(299,030)	(455,685)	(455,685)
Dept 561.000 - WATER METER READING							
510-561.000-704.100	STAFF - OVERTIME	321	9	505		531	531
510-561.000-706.000	CITY LABOR - DPW	25,615	19,283	14,218	17,014	14,929	14,929
510-561.000-711.000	LONGEVITY			326			
510-561.000-721.000	FICA/MEDICARE - CITY SHARE	2,022	1,493	1,088	1,316	1,183	1,183
510-561.000-722.000	ICMA - CITY SHARE	811	457	150	415	370	370
510-561.000-725.604	CITY LABOR - DPW		(18)	4,612	2,657	4,843	4,843
510-561.000-728.000	RETIREMENT PLANS	6,927	8,529	4,057	4,305	4,260	4,260
510-561.000-941.000	MVP EQUIPMENT RENTAL	14,828	9,144	17,200	7,065	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 561.000 - WATER METER I		(50,524)	(38,897)	(42,156)	(32,772)	(41,116)	(41,116)
Dept 562.000 - WATER PRODUCTION AND OPERATION							
510-562.000-704.100	STAFF - OVERTIME	9,829	11,615	9,090	9,949	9,545	9,545

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 562.000 - WATER PRODUCTION AND OPERATION							
510-562.000-704.200	HOLIDAY COMPENSATION	717	554				
510-562.000-706.000	CITY LABOR - DPW	68,380	73,720	85,309	66,454	89,575	89,575
510-562.000-711.000	LONGEVITY			1,955			
510-562.000-721.000	FICA/MEDICARE - CITY SHARE	6,085	6,422	6,526	5,768	7,583	7,583
510-562.000-722.000	ICMA - CITY SHARE	1,597	1,039	900	729	917	917
510-562.000-725.604	DENTAL & HEALTH BENEFITS		(149)	27,670	20,815	29,884	29,884
510-562.000-728.000	RETIREMENT PLANS	21,868	41,492	24,340	20,712	2,557	2,557
510-562.000-731.000	MATERIALS & SUPPLIES	3,645	2,850	3,500	1,120	3,500	3,500
510-562.000-738.000	OPERATING SUPPLIES	65,245	72,388	70,000	55,506	70,000	70,000
510-562.000-739.000	LABORATORY SUPPLIES	2,071	1,688	3,000	700	3,000	3,000
510-562.000-801.000	PROFESSIONAL SERVICES		2,608	3,000	17,239	20,000	20,000
510-562.000-810.000	CONTRACTUAL SERVICES	25,222	28,235	63,500	97,257	140,000	140,000
510-562.000-850.000	TELEPHONE & INTERNET	3,431	2,663	2,655	1,548	2,655	2,655
510-562.000-920.000	UTILITIES	84,484	62,615	86,000	43,295	86,000	86,000
510-562.000-941.000	MVP EQUIPMENT RENTAL	20,851	23,835	22,000	24,252	25,000	25,000
510-562.000-965.000	CONFERENCES & TRAINING	1,341	1,568	1,800	945	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 562.000 - WATER PRODUC		(314,766)	(333,143)	(411,245)	(366,289)	(493,216)	(493,216)
Dept 565.000 - SEWER SERVICE NEW							
510-565.000-731.000	MATERIALS & SUPPLIES	7,402	1,899	22,500	13,100	22,500	22,500
NET OF REVENUES/APPROPRIATIONS - 565.000 - SEWER SERVIC		(7,402)	(1,899)	(22,500)	(13,100)	(22,500)	(22,500)
Dept 566.000 - SEWER REPLACEMENT MAINS							
510-566.000-706.000	CITY LABOR - DPW	41	54				
510-566.000-721.000	FICA/MEDICARE - CITY SHARE	3	4				
510-566.000-728.000	RETIREMENT PLANS	12	30				
510-566.000-731.000	MATERIALS & SUPPLIES	3,086	8,733	5,000	7,466	8,000	8,000
510-566.000-810.000	CONTRACTUAL SERVICES	313					
510-566.000-941.000	MVP EQUIPMENT RENTAL		48	100		100	100
NET OF REVENUES/APPROPRIATIONS - 566.000 - SEWER REPLAC		(3,455)	(8,869)	(5,100)	(7,466)	(8,100)	(8,100)
Dept 570.000 - WATER SERVICES NEW							
510-570.000-706.000	CITY LABOR - DPW	256					
510-570.000-721.000	FICA/MEDICARE - CITY SHARE	19					
510-570.000-728.000	RETIREMENT PLANS	76					
510-570.000-731.000	MATERIALS & SUPPLIES	(3,456)	(51)	69,000	4,050	50,000	50,000
510-570.000-941.000	MVP EQUIPMENT RENTAL	205		200		200	200
NET OF REVENUES/APPROPRIATIONS - 570.000 - WATER SERVIC		2,900	51	(69,200)	(4,050)	(50,200)	(50,200)
Dept 571.000 - WATER TOWER							
510-571.000-801.000	PROFESSIONAL SERVICES	900	5,615	15,000		5,000	5,000
510-571.000-810.000	CONTRACTUAL SERVICES	585	1,413	2,700	1,562	2,700	2,700
NET OF REVENUES/APPROPRIATIONS - 571.000 - WATER TOWER		(1,485)	(7,028)	(17,700)	(1,562)	(7,700)	(7,700)
Dept 572.000 - WATER REPLACEMENT SERVICES							
510-572.000-704.100	STAFF - OVERTIME	270		100		105	105
510-572.000-706.000	CITY LABOR - DPW	4,968		7,109	122	7,465	7,465
510-572.000-711.000	LONGEVITY			163			
510-572.000-721.000	FICA/MEDICARE - CITY SHARE	398		544	9	580	580
510-572.000-722.000	ICMA - CITY SHARE	5		75		79	79
510-572.000-725.604	DENTAL & HEALTH BENEFITS			2,306	807	2,491	2,491
510-572.000-728.000	RETIREMENT PLANS	1,521		2,028	35	2,130	2,130
510-572.000-731.000	MATERIALS & SUPPLIES	24,738	374	30,000	1,640	30,000	30,000
510-572.000-801.000	PROFESSIONAL SERVICES					50,000	50,000
510-572.000-810.000	CONTRACTUAL SERVICES	316,431	70,294	130,000	96,328	500,000	500,000
510-572.000-941.000	MVP EQUIPMENT RENTAL	5,955		4,000	704	4,000	4,000

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED[Y BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 572.000 - WATER REPLACEMENT SERVICES							
NET OF REVENUES/APPROPRIATIONS - 572.000 - WATER REPLAC]		(354,286)	(70,668)	(176,325)	(99,645)	(596,850)	(596,850)
Dept 573.000 - WATER REPLACEMENT EQUIPMENT							
510-573.000-706.000	CITY LABOR - DPW	408					
510-573.000-721.000	FICA/MEDICARE - CITY SHARE	31					
510-573.000-728.000	RETIREMENT PLANS	120					
510-573.000-731.000	MATERIALS & SUPPLIES		789				
510-573.000-810.000	CONTRACTUAL SERVICES	1,954		6,000		6,000	6,000
510-573.000-941.000	MVP EQUIPMENT RENTAL	845		800		800	800
NET OF REVENUES/APPROPRIATIONS - 573.000 - WATER REPLAC]		(3,358)	(789)	(6,800)		(6,800)	(6,800)
Dept 574.000 - WELLHEAD PROTECTION							
510-574.000-731.000	MATERIALS & SUPPLIES				410	400	400
510-574.000-810.000	CONTRACTUAL SERVICES			400			
NET OF REVENUES/APPROPRIATIONS - 574.000 - WELLHEAD PRO'				(400)	(410)	(400)	(400)
Dept 901.000 - SEWER CAPITAL OUTLAY							
510-901.000-974.627	CAPITAL OUTLAY - COUNTY LIFT STATI			75,000	38,531		38,531
510-901.000-974.628	CAPITAL OUTLAY - TIRRELL LIFT			50,000			
510-901.000-974.631	CAPITAL OUTLAY - WWTP	42,879		45,000	29,600		
510-901.000-974.661	CAPITAL OUTLAY - WATER P&O			40,000	6,800		
510-901.000-974.673	CAP OUTLAY - SEWER RPL MAINS			400,000			
510-901.000-974.681	CAPITAL OUTLAY - WATER TOWER			150,000			
510-901.000-974.682	CAPITAL OUTLAY - WTR RPLC MAI			350,000	13,500		
NET OF REVENUES/APPROPRIATIONS - 901.000 - SEWER CAPITA]		(42,879)		(1,110,000)	(88,431)		(38,531)
Dept 999.000 - TRANSFERS TO OTHER FUNDS							
510-999.000-995.101	CONTRIB. TO GENERAL FUND	349,992	349,992	350,000	174,996		350,000
NET OF REVENUES/APPROPRIATIONS - 999.000 - TRANSFERS TO		(349,992)	(349,992)	(350,000)	(174,996)		(350,000)
ESTIMATED REVENUES - FUND 510		5,063,144	5,495,364	4,775,824	4,311,201	4,711,224	4,711,224
APPROPRIATIONS - FUND 510		4,338,987	4,021,566	4,652,119	2,695,164	4,016,456	4,405,257
NET OF REVENUES/APPROPRIATIONS - FUND 510		724,157	1,473,798	123,705	1,616,037	694,768	305,967
BEGINNING FUND BALANCE		15,743,773	16,467,927	17,941,723	17,941,723	19,557,760	19,557,760
ENDING FUND BALANCE		16,467,930	17,941,725	18,065,428	19,557,760	20,252,528	19,863,727

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 Y MANAGER REVIEW BUDGET
Dept 000.000							
518-000.000-402.000	CURRENT PROPERTY TAXES	17,941	24,636	26,140	24,755	26,140	26,140
518-000.000-404.000	PRIOR YEAR TAXES		(7)				
518-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAX		1				
518-000.000-432.000	PAYMENT IN LIEU OF TAXES		160				
518-000.000-569.000	OTHER STATE GRANT-PENSION		293				
518-000.000-573.000	LOCAL COMM STBLZTN SHARE TAX		2,838	1,110			
518-000.000-581.000	COUNTY/LOCAL GRANTS	26,200	31,092	26,000	21,289		
518-000.000-644.000	SALE OF RECYCLABLE MATERIAL	21,517	14,721	17,000	28,327	17,000	17,000
518-000.000-665.000	INTEREST INCOME	1,922	3,942	2,000	2,266	3,500	3,500
518-000.000-680.000	SUNDRY REVENUE	16,979	20,881	18,000	13,533	13,000	13,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		84,559	98,557	90,250	90,170	59,640	59,640
Dept 530.000 - WINTER STREET MAINTENANCE							
518-530.000-704.000	STAFF WAGES	679	4,624		7,594		
518-530.000-704.100	STAFF - OVERTIME		153				
518-530.000-706.000	CITY LABOR - DPW	346	980		2,217		
518-530.000-707.000	PART-TIME STAFF WAGES	38,253	37,304	40,400	33,591		
518-530.000-721.000	FICA/MEDICARE - CITY SHARE	3,004	3,294		3,317		
518-530.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	730	154	1,050	1,090		
518-530.000-725.604	DENTAL & HEALTH BENEFITS		(2)		377		
518-530.000-728.000	RETIREMENT PLANS	297	616		629		
518-530.000-731.000	MATERIALS & SUPPLIES	4,006	793	2,900	517		
518-530.000-810.000	CONTRACTUAL SERVICES	5,437	5,138	5,500	3,909		
518-530.000-920.000	UTILITIES	3,493	3,709	3,600	2,589		
518-530.000-941.000	MVP EQUIPMENT RENTAL	1,405	1,365	1,900	2,821		
518-530.000-955.001	INSURANCE & BONDS	89	62	100	166		
518-530.000-974.000	CAPITAL OUTLAY - EQUIPMENT			84,500			
518-530.000-986.000	PENSION EXPENSE	(1,081)	(498)				
NET OF REVENUES/APPROPRIATIONS - 530.000 - WINTER STREE		(56,658)	(57,692)	(139,950)	(58,817)		
Dept 760.000 - RECYCLING							
518-760.000-704.000	STAFF WAGES					7,500	7,500
518-760.000-706.000	CITY LABOR - DPW					2,000	2,000
518-760.000-707.000	PART-TIME STAFF WAGES					42,420	42,420
518-760.000-721.000	FICA/MEDICARE - CITY SHARE					3,246	3,246
518-760.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT					1,103	1,103
518-760.000-731.000	MATERIALS & SUPPLIES					2,900	2,900
518-760.000-810.000	CONTRACTUAL SERVICES					5,500	5,500
518-760.000-920.000	UTILITIES					3,600	3,600
518-760.000-941.000	MVP EQUIPMENT RENTAL					3,000	3,000
518-760.000-955.001	INSURANCE & BONDS					100	100
NET OF REVENUES/APPROPRIATIONS - 760.000 - RECYCLING						(71,369)	(71,369)
ESTIMATED REVENUES - FUND 518		84,559	98,557	90,250	90,170	59,640	59,640
APPROPRIATIONS - FUND 518		56,658	57,692	139,950	58,817	71,369	71,369
NET OF REVENUES/APPROPRIATIONS - FUND 518		27,901	40,865	(49,700)	31,353	(11,729)	(11,729)
BEGINNING FUND BALANCE		69,548	97,451	138,315	138,315	169,668	169,668
ENDING FUND BALANCE		97,449	138,316	88,615	169,668	157,939	157,939

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 Y MANAGER REVIEW BUDGET
Dept 000.000							
601-000.000-569.000	OTHER STATE GRANT-PENSION		19,673				
601-000.000-651.003	BILLINGS TO DEPARTMENTS	493,085	587,804	555,000	456,092	555,000	555,000
601-000.000-665.000	INTEREST INCOME	4,553	9,653	11,000	5,888	11,000	11,000
601-000.000-673.000	GAIN/LOSS ON SALE OF ASSETS	(1,000)	13,035	30,000	6,852	30,000	30,000
601-000.000-680.000	SUNDRY REVENUE		6,201	500		500	500
NET OF REVENUES/APPROPRIATIONS - 000.000 -		496,638	636,366	596,500	468,832	596,500	596,500
Dept 580.000 - MVP ADMINISTRATION							
601-580.000-703.000	ADMINSTRATIVE SALARIES	5,822	5,601	8,754	5,322	9,192	9,192
601-580.000-704.100	STAFF - OVERTIME	140	425	125	114	132	132
601-580.000-704.200	HOLIDAY COMPENSATION	2,894	3,278		976		
601-580.000-706.000	CITY LABOR - DPW	1,456	1,473		1,360		
601-580.000-710.000	COMPENSATED ABSENCES	6,868	11,802		7,620		
601-580.000-711.000	LONGEVITY	938	1,340	210	220		
601-580.000-712.000	SPECIAL COMPENSATION	543	591		230	630	630
601-580.000-715.000	HEALTH REIMBURSEMENT		260		121	273	273
601-580.000-719.000	CLOTHING ALLOWANCE	829	1,008	840	296	882	882
601-580.000-721.000	FICA/MEDICARE - CITY SHARE	1,486	1,951	670	1,328	850	850
601-580.000-722.000	ICMA - CITY SHARE	257	296		162	311	311
601-580.000-723.000	VISION CARE	236	339		188	350	350
601-580.000-724.000	LIFE, WORK COMP, UNEMPLOYMENT	1,627	1,468	1,575	1,218	1,654	1,654
601-580.000-725.604	DENTAL & HEALTH BENEFITS	20,919	19,898	2,203	2,127	2,380	2,380
601-580.000-728.000	RETIREMENT PLANS	4,291	15,340	4,098	6,066	4,303	4,303
601-580.000-728.001	RETIREMENT HEALTH SAVINGS			119	412	125	125
601-580.000-941.000	MVP EQUIPMENT RENTAL				17		
601-580.000-963.000	MISCELLANEOUS	113	(55)				
601-580.000-986.000	PENSION EXPENSE	(1,439)	(26,808)				
NET OF REVENUES/APPROPRIATIONS - 580.000 - MVP ADMINIST		(46,980)	(38,207)	(18,594)	(27,777)	(21,082)	(21,082)
Dept 581.000 - MVP EQUIPMENT MAINTENANCE							
601-581.000-704.100	STAFF - OVERTIME	90	50	255	69	277	277
601-581.000-706.000	CITY LABOR - DPW	40,521	42,796	72,314	40,007	75,930	75,930
601-581.000-711.000	LONGEVITY			1,303			
601-581.000-721.000	FICA/MEDICARE - CITY SHARE	3,089	3,234	4,351	2,985	5,830	5,830
601-581.000-722.000	ICMA - CITY SHARE			600		630	630
601-581.000-725.604	DENTAL & HEALTH BENEFITS		(103)	18,447	14,104	19,923	19,923
601-581.000-728.000	RETIREMENT PLANS	11,944	22,096	16,227	11,369	17,526	17,526
601-581.000-731.000	MATERIALS & SUPPLIES	69,451	73,361	72,000	43,557	72,000	72,000
601-581.000-734.000	GASOLINE & OIL	58,366	48,646	52,000	36,820	45,000	45,000
601-581.000-739.000	LABORATORY SUPPLIES	19					
601-581.000-810.000	CONTRACTUAL SERVICES	10,021	6,380	15,000	12,665	15,000	15,000
601-581.000-955.001	INSURANCE & BONDS	16,621	13,221	18,000	35,456	20,000	20,000
601-581.000-968.000	DEPRECIATION EXPENSE	151,925	176,053				
601-581.000-973.000	CAP. OUTLAY - MOTOR VEHICLES			220,000	294,779	220,000	220,000
601-581.000-974.000	CAPITAL OUTLAY - EQUIPMENT			22,000	7,843	22,000	22,000
NET OF REVENUES/APPROPRIATIONS - 581.000 - MVP EQUIPMEN		(362,047)	(385,734)	(512,497)	(499,654)	(514,116)	(514,116)
Dept 582.000 - DPW GARAGE BLDG & GROUNDS							
601-582.000-704.100	STAFF - OVERTIME	587	654	505	933	531	531
601-582.000-706.000	CITY LABOR - DPW	9,826	7,051	14,218	16,295	14,929	14,929
601-582.000-711.000	LONGEVITY			326			
601-582.000-721.000	FICA/MEDICARE - CITY SHARE	785	579	1,088	1,167	1,183	1,183
601-582.000-722.000	ICMA - CITY SHARE	1		150			
601-582.000-725.604	DENTAL & HEALTH BENEFITS		(7)	4,612	5,121	4,611	4,611
601-582.000-728.000	RETIREMENT PLANS	2,980	4,002	4,057	4,443	4,260	4,260
601-582.000-730.000	SAFETY SUPPLIES	362				500	500

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 582.000 - DPW GARAGE BLDG & GROUNDS							
601-582.000-731.000	MATERIALS & SUPPLIES	5,469	6,607	6,300	8,902	6,300	6,300
601-582.000-801.000	PROFESSIONAL SERVICES	20,015					
601-582.000-810.000	CONTRACTUAL SERVICES	11,509	15,058	15,000	15,893	50,000	50,000
601-582.000-850.000	TELEPHONE & INTERNET	6,217	5,853	5,835	3,403	5,835	5,835
601-582.000-920.000	UTILITIES	50,310	31,622	38,000	23,521	25,000	25,000
601-582.000-941.000	MVP EQUIPMENT RENTAL	265	104	300	311	500	500
NET OF REVENUES/APPROPRIATIONS - 582.000 - DPW GARAGE B		(108,326)	(71,523)	(90,391)	(79,989)	(113,649)	(113,649)
ESTIMATED REVENUES - FUND 601		496,638	636,366	596,500	468,832	596,500	596,500
APPROPRIATIONS - FUND 601		517,353	495,464	621,482	607,420	648,847	648,847
NET OF REVENUES/APPROPRIATIONS - FUND 601		(20,715)	140,902	(24,982)	(138,588)	(52,347)	(52,347)
BEGINNING FUND BALANCE		1,388,460	1,367,747	1,508,651	1,508,651	1,370,063	1,370,063
ENDING FUND BALANCE		1,367,745	1,508,649	1,483,669	1,370,063	1,317,716	1,317,716

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
666-000.000-651.003	BILLINGS TO DEPARTMENTS	281,520	244,992	235,850	125,470	235,850	235,850
666-000.000-665.000	INTEREST INCOME	4,648	7,706	6,000	2,988	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		286,168	252,698	241,850	128,458	240,850	240,850
Dept 228.000 - INFORMATION TECHNOLOGY							
666-228.000-731.000	MATERIALS & SUPPLIES	2,758	2,958	5,000	6,624	7,000	7,000
666-228.000-801.000	PROFESSIONAL SERVICES	78,925	111,025	100,000	33,400	50,000	50,000
666-228.000-810.000	CONTRACTUAL SERVICES	82,191	108,441	80,000	117,353	160,000	160,000
666-228.000-850.000	TELEPHONE & INTERNET	20,574	24,132	20,000	34,258	20,000	20,000
666-228.000-963.000	MISCELLANEOUS					1,000	1,000
666-228.000-968.000	DEPRECIATION EXPENSE		9,856				
666-228.000-975.000	CAP. OUTLAY - COMPUTER EQUIP	21,954		44,000	42,478	66,560	66,560
NET OF REVENUES/APPROPRIATIONS - 228.000 - INFORMATION '		(206,402)	(256,412)	(249,000)	(234,113)	(304,560)	(304,560)
ESTIMATED REVENUES - FUND 666		286,168	252,698	241,850	128,458	240,850	240,850
APPROPRIATIONS - FUND 666		206,402	256,412	249,000	234,113	304,560	304,560
NET OF REVENUES/APPROPRIATIONS - FUND 666		79,766	(3,714)	(7,150)	(105,655)	(63,710)	(63,710)
BEGINNING FUND BALANCE		224,388	304,154	300,442	300,442	194,787	194,787
ENDING FUND BALANCE		304,154	300,440	293,292	194,787	131,077	131,077

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 DEPT REQUESTED BUDGET	2025-26 CITY MANAGER REVIEW BUDGET
Dept 000.000							
800-000.000-692.002	CONTRIBUTIONS FROM OTHERS	30,884	30,221	31,000	16,067	30,000	30,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		30,884	30,221	31,000	16,067	30,000	30,000
Dept 751.000 - PARKS & RECREATION							
800-751.000-731.000	MATERIALS & SUPPLIES	900		500	(151)	3,150	3,150
800-751.000-755.000	CONTRIBUTION TO OTHERS	5,272			5,590	20,000	20,000
800-751.000-801.000	PROFESSIONAL SERVICES				1,475		
800-751.000-810.000	CONTRACTUAL SERVICES	3,770	4,355	3,300	3,480	15,500	15,500
800-751.000-955.001	INSURANCE & BONDS	2,623	2,784	2,650	2,733	3,000	3,000
800-751.000-971.000	CAP. OUTLAY-IMPROVEMENTS	6,418					
800-751.000-974.004	FACILITY DEVELOPMENT	4,268	1,494				
NET OF REVENUES/APPROPRIATIONS - 751.000 - PARKS & RECR		(23,251)	(8,633)	(6,450)	(13,127)	(41,650)	(41,650)
ESTIMATED REVENUES - FUND 800		30,884	30,221	31,000	16,067	30,000	30,000
APPROPRIATIONS - FUND 800		23,251	8,633	6,450	13,127	41,650	41,650
NET OF REVENUES/APPROPRIATIONS - FUND 800		7,633	21,588	24,550	2,940	(11,650)	(11,650)
BEGINNING FUND BALANCE		80,981	88,614	110,202	110,202	113,142	113,142
ENDING FUND BALANCE		88,614	110,202	134,752	113,142	101,492	101,492
ESTIMATED REVENUES - ALL FUNDS		16,659,361	20,592,274	17,353,394	13,780,489	17,447,188	17,447,188
APPROPRIATIONS - ALL FUNDS		14,186,367	17,206,099	17,511,564	12,621,710	19,719,589	19,036,579
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		2,472,994	3,386,175	(158,170)	1,158,779	(2,272,401)	(1,589,391)
BEGINNING FUND BALANCE - ALL FUNDS		23,169,706	25,578,596	28,871,351	28,871,351	30,030,130	30,030,130
ENDING FUND BALANCE - ALL FUNDS		25,642,700	28,964,771	28,713,181	30,030,130	27,757,729	28,440,739