2025-2026 Budget - As Adopted on June 9, 2025

G/L Code	Account Title	2023-2024	2024-2025	2025-2026	difference $	difference %	
GENERAL FUND REVENUES							
310000	**TAXES**						
311100	current yr prop tax	$637,000.00	$621,000.00	$735,000.00	$114,000.00	18.36%	
311190	pmt in lieu of tax	$11,000.00	$12,000.00	$17,000.00	$5,000.00	41.67%	
311200	previous yr prop tax	$5,500.00		$2,000.00	$2,000.00		
311310	vehicle ad valorem tax	$4,000.00	$4,000.00	$2,500.00	-$1,500.00	-37.50%	
311315	TAVT (new veh tax)	$70,000.00	$72,000.00	$72,000.00	$0.00	0.00%	
311320	Mobile Home Tax	$1,250.00	$0.00	$0.00	$0.00	0.00%	
311340	Intangible tax	$1,600.00	$0.00	$0.00	$0.00	0.00%	
311341	Intangible recording tax	$14,500.00	$8,400.00	$14,000.00	$5,600.00	66.67%	
311400	Prior Year Tax - Personal	$125.00	$0.00	$0.00	$0.00	0.00%	
311600	real estate transfer tax	$9,200.00	$7,900.00	$7,900.00	$0.00	0.00%	
311700	franchise tax/electric	$254,000.00	$250,000.00	$280,000.00	$30,000.00	12.00%	*
311731	franchise tax/gas	$7,500.00	$4,500.00	$4,500.00	$0.00	0.00%	*
311750	franchise tax/Cable	$11,000.00	$3,400.00	$0.00	-$3,400.00	-100.00%	*
311760	franchise tax/telephone	$21,000.00	$17,000.00	$20,000.00	$3,000.00	17.65%	*
313100	sales tax	$1,313,000.00	$1,574,277.00	$1,650,817.00	$76,540.00	4.86%	*
314200	Unrestricted Hotel/Motel	$22,000.00	$0.00	$0.00	$0.00	0.00%	*
314202	beer/wine excise tax	$190,000.00	$184,000.00	$184,000.00	$0.00	0.00%	*
314250	Distilled Spirits Alcohol Exise		$12,500.00	$12,000.00	-$500.00	-4.00%	*
314300	Mixed Drink Excise tax	$12,000.00	$12,500.00	$15,000.00	$2,500.00	20.00%	
316200	premiums tax	$298,000.00	$312,000.00	$340,000.00	$28,000.00	8.97%	
316300	financial institution tax	$35,000.00	$31,000.00	$35,000.00	$4,000.00	12.90%	
316400	occupational tax	$89,000.00	$80,000.00	$80,000.00	$0.00	0.00%	*
319110	interest on tax	$800.00	$400.00	$400.00	$0.00	0.00%	
319111	penalty on tax	$300.00	$300.00	$300.00	$0.00	0.00%	
319900	occ. tax late fee	$400.00	$200.00	$200.00	$0.00	0.00%	
320000	**LICENSES AND PERMITS**						
321100	beer/wine permit	$71,000.00	$65,000.00	$75,000.00	$10,000.00	15.38%	*
321100	package store permit	$36,000.00	$15,000.00	$15,000.00	$0.00	0.00%	*
322210	re-zoning fees	$2,000.00	$2,000.00	$1,500.00	-$500.00	-25.00%	*
322950	land dist. Permits	$1,000.00	$1,000.00	$500.00	-$500.00	-50.00%	
323100	building permits	$40,000.00	$31,000.00	$35,000.00	$4,000.00	12.90%	*
323101	Certificate of Occupancy	$2,000.00	$2,000.00	$2,000.00	$0.00	0.00%	*
323102	plan review	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00%	
323901	accident reports	$2,000.00	$2,000.00	$1,500.00	-$500.00	-25.00%	
330000	**INTERGOVERNMENTAL REVENUES**						
331150	Appalachian RDEO - reimburse	$34,600.00	$35,000.00	$35,000.00	$0.00	0.00%	
334003	GFST Grant - Fire	$100.00	$100.00	$0.00	-$100.00	-100.00%	
334101	LMIG Rev - Streets	$57,500.00	$55,000.00	$55,000.00	$0.00	0.00%	
334153	Gov. Office of Hwy Saftey		$11,855.00	$12,000.00	$145.00	1.22%	
336002	WC Fire Aid Agreement	$45,000.00	$40,000.00	$40,000.00	$0.00	0.00%	*
340000	**CHARGES FOR SERVICES**						
341100	court cost	$1,500.00	$500.00	$0.00	-$500.00	-100.00%	
341101	bench trial fees	$150.00	$150.00	$0.00	-$150.00	-100.00%	
341105	indigent defense app fee	$100.00	$100.00	$0.00	-$100.00	-100.00%	
341106	publication charge (DUI)	$100.00	$100.00	$0.00	-$100.00	-100.00%	
341910	election fees	$500.00	$500.00	$500.00	$0.00	0.00%	
342900	contempt fees	$100.00	$100.00	$0.00	-$100.00	-100.00%	
344110	sanitation collections	$423,500.00	$455,000.00	$460,000.00	$5,000.00	1.10%	
349300	returned check fee	$100.00	$100.00	$0.00	-$100.00	-100.00%	

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G/L Code	Account Title	2023-2024	2024-2025	2025-2026	difference $	difference %
350000	**FINES AND FORFEITURES**					
351100	fines	$67,500.00	$67,500.00	$70,000.00	$2,500.00	3.70% *
351170	1st offender charge	$50.00	$50.00	$0.00	-$50.00	-100.00%
351400	Technology Fee	$0.00	$0.00	$2,500.00	$2,500.00	0.00%
360000	**INVESTMENT INCOME**					
361000	interest income	$14,000.00	$30,000.00	$30,000.00	$0.00	0.00%
380000	**MISCELLANEOUS INCOME**					
381000	Sub Station rental	$4,500.00	$4,500.00	$4,500.00	$0.00	0.00%
389000	misc. income	$31,000.00	$10,000.00	$10,000.00	$0.00	0.00%
389001	Administrative duties due from water/sewer	$182,000.00				
389003	police dept. misc. income	$54,000.00	$2,000.00	$1,000.00	-$1,000.00	-50.00%
389004	City Park Brick Program	$500.00	$100.00	$100.00	$0.00	0.00%
389007	Credit Card Fees	$0.00	$400.00	$500.00	$100.00	25.00%
390000	**OTHER FINANCING SOURCES**					
391000	Transfer in		$207,000.00	$217,000.00	$10,000.00	4.83%
394000	Fund balance/reserve	$331,666.00	$549,345.00	$485,209.00	-$64,136.00	-11.67%
	TOTAL	**$4,413,641.00**	**$4,797,777.00**	**$5,029,426.00**	**$231,649.00**	**4.83%**

GENERAL FUND EXPENDITURES

ADMINISTRATION						
511100	Salaries	$ 539,300.00	$ 600,000.00	$ 379,212.00	-$220,788.00	-36.80%
511101	Salaries - Council	$ 26,000.00	$ 40,600.00	$ 50,600.00	$10,000.00	24.63%
511300	Overtime	$ 1,500.00	$ 1,500.00	$ 1,500.00	$0.00	
512200	Payroll Taxes - Fica/MC	$ 42,000.00	$ 48,000.00	$ 32,233.00	-$15,767.00	-32.85%
512400	Retirement	$ 54,400.00	$ 56,000.00	$ 37,921.00	-$18,079.00	-32.28%
512401	Retirement - Mayor/Council		$ 1,000.00	$ 1,000.00	$0.00	0.00%
512410	Pension Pan Expense	$ 2,000.00	$ 6,500.00	$ 6,000.00	-$500.00	-7.69%
512700	Workers Comp	$ 20,000.00	$ 11,000.00	$ 6,500.00	-$4,500.00	-40.91%
512910	Health Insurance	$ 90,000.00	$ 85,000.00	$ 45,580.00	-$39,420.00	-46.38%
512920	Life Insurance	$ 300.00	$ 300.00	$ 684.00	$384.00	128.00%
512930	Employee Training	$ 9,500.00	$ 11,000.00	$ 11,000.00	$0.00	0.00%
512940	Med Service - Employee	$ 200.00	$ 200.00	$ 200.00	$0.00	0.00%
512960	Employee Bonds	$ 600.00	$ 600.00	$ 700.00	$100.00	16.67%
521000	Credit/Debit Fees	$ 1,500.00	$ 1,000.00	$ 500.00	-$500.00	-50.00%
521201	Accounting Services	$ 15,000.00	$ 6,000.00	$ 2,000.00	-$4,000.00	-66.67%
521202	Audit Fees	$ 15,000.00	$ 20,000.00	$ 20,000.00	$0.00	0.00%
521203	Engineering Services	$ 17,500.00	$ 17,500.00	$ 15,000.00	-$2,500.00	-14.29%
521204	Pest Control	$ 750.00	$ 750.00	$ 1,320.00	$570.00	76.00%
521205	Legal Services	$ 24,000.00	$ 24,000.00	$ 24,000.00	$0.00	0.00%
521206	WC Tax Commissioner	$ 8,500.00	$ 8,000.00	$ 8,000.00	$0.00	0.00%
521300	Computer Software Support	$ 55,115.00	$ 63,000.00	$ 54,000.00	-$9,000.00	-14.29%
522150	Mileage reimbursement	$ 1,000.00	$ 1,000.00	$ 1,000.00	$0.00	0.00%
522160	Cemetery Fund	$ 650.00	$ 1,000.00	$ 1,000.00	$0.00	0.00%
522201	Repairs	$ 5,500.00	$ 6,000.00	$ 6,000.00	$0.00	0.00%
522203	Maintenance-Copier		$ 2,400.00	$ 3,000.00	$600.00	25.00%
522300	Oak Springs bldg maintenance	$ 6,000.00	$ 1,000.00	$ 1,000.00	$0.00	0.00%
523101	Liability Insurance	$ 35,000.00	$ 55,188.00	$ 55,000.00	-$188.00	-0.34%
523201	Telephone	$ 8,750.00	$ 14,900.00	$ 12,900.00	-$2,000.00	-13.42%
523300	Advertising	$ 2,000.00	$ 4,000.00	$ 6,000.00	$2,000.00	50.00%
523600	Dues	$ 10,000.00	$ 10,500.00	$ 10,500.00	$0.00	0.00%
523700	Officials Training	$ 20,000.00	$ 20,000.00	$ 20,000.00	$0.00	0.00%
523901	Donations/Tree City	$ 3,500.00	$ 750.00	$ 750.00	$0.00	0.00%

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G/L Code	Account Title	2023-2024	2024-2025	2025-2026	difference $	difference %
523903	Over/Short	$ 5.00	$ 100.00	$ 100.00	$0.00	0.00%
523904	Flowers/Memorials	$ 1,300.00	$ 1,000.00	$ 1,000.00	$0.00	0.00%
523906	Economic Dev	$ 7,000.00	$ 7,500.00	$ -	$0.00	0.00%
523907	Chamber	$ 2,500.00	$ 5,000.00	$ -	$0.00	0.00%
523909	Community and Employee Relations	$ -	$ -	$ 16,000.00	$16,000.00	0.00%
523910	Family Connections	$ 5,300.00	$ 5,300.00	$ 5,300.00	$0.00	0.00%
523911	WC Historical Society	$ 11,000.00	$ 12,000.00	$ 12,000.00	$0.00	0.00%
523914	Downtown Dev Authority	$ 4,000.00	$ 1,000.00	$ -	$0.00	0.00%
524002	Elections	$ 7,450.00	$ 2,500.00	$ 2,500.00	$0.00	0.00%
524004	Zoning board	$ 2,700.00	$ 2,700.00	$ -	$0.00	0.00%
531101	Supplies	$ 14,000.00	$ 18,500.00	$ 15,200.00	-$3,300.00	-17.84%
531102	Computer Supplies	$ 6,500.00	$ 7,000.00	$ 7,000.00	$0.00	0.00%
531230	Electricity	$ 12,500.00	$ 13,000.00	$ 14,000.00	$1,000.00	7.69%
531231	Electricity - Streets	$ 75,500.00	$ 75,000.00	$ -	-$75,000.00	0.00%
531270	Gasoline	$ -	$ 3,000.00	$ 1,000.00	-$2,000.00	-66.67%
531600	Small Equipment	$ -	$ -	$ 3,000.00	$3,000.00	0.00%
531701	Postage	$ 2,500.00	$ 2,500.00	$ 2,500.00	$0.00	0.00%
531799	Misc. expense	$ 13,000.00	$ 10,000.00	$ 3,000.00	-$7,000.00	-70.00%
542001	Equipment	$ 2,500.00	$ 2,500.00	$ 2,500.00	$0.00	0.00%
542400	Computer Equipment	$ 3,500.00	$ 2,500.00	$ -	-$2,500.00	-100.00%
572003	Unrestricted Expense (50% of 3%)	$ 4,000.00	$ 4,000.00	$ -	-$4,000.00	-100.00%
579000	Contingencies	$ 2,500.00	$ 2,500.00	$ 2,500.00	$0.00	0.00%
579100	Library	$ 5,500.00	$ 6,000.00	$ 6,000.00	$0.00	0.00%
	ADMINISTRATION TOTAL	**$ 1,198,820.00**	**$ 1,302,288.00**	**$ 908,700.00**	**-$393,588.00**	**-30.22%**
SHOP						
511100	Salaries	$ 41,650.00	$ 45,000.00	$ 45,032.00	$32.00	0.07%
511300	Overtime	$ 800.00	$ 800.00	$ 1,800.00	$1,000.00	125.00%
512200	Payroll Taxes - Fica/MC	$ 3,400.00	$ 3,600.00	$ 3,828.00	$228.00	6.33%
512400	Retirement	$ 4,300.00	$ 4,000.00	$ 4,503.00	$503.00	12.58%
512700	Workers Comp	$ 1,830.00	$ 1,300.00	$ 1,300.00	$0.00	0.00%
512910	Health Insurance	$ 12,000.00	$ 13,600.00	$ 15,193.00	$1,593.00	11.71%
512920	Life Insurance	$ 100.00	$ 100.00	$ 228.00	$128.00	128.00%
512940	Med Service - Employee	$ 50.00	$ 50.00	$ 50.00	$0.00	0.00%
512950	Clothing Allowance	$ 400.00	$ 400.00	$ 400.00	$0.00	0.00%
521300	Computer Software Support	$ 2,300.00	$ 2,305.00	$ 2,400.00	$95.00	4.12%
522201	Repairs	$ 1,200.00	$ 2,000.00	$ 2,000.00	$0.00	0.00%
522205	Bldg/Property Maintenance	$ 2,500.00	$ 2,500.00	$ 2,500.00	$0.00	0.00%
523201	Telephone	$ 3,000.00	$ 3,800.00	$ 3,800.00	$0.00	0.00%
531101	Supplies	$ 11,000.00	$ 9,500.00	$ 8,500.00	-$1,000.00	-10.53%
531104	Tires	$ -	$ 500.00	$ 3,000.00	$2,500.00	500.00%
531230	Electricity	$ 2,000.00	$ 2,760.00	$ 3,500.00	$740.00	26.81%
531600	Small Equipment	$ -	$ -	$ 2,500.00	$2,500.00	0.00%
531280	Heat/Gas	$ 2,000.00	$ 1,000.00	$ -	-$1,000.00	-100.00%
542001	Equipment	$ 3,000.00	$ 2,500.00	$ -	-$2,500.00	-100.00%
	SHOP TOTAL	**$ 91,530.00**	**$ 95,715.00**	**$ 100,534.00**	**$4,819.00**	**5.03%**
POLICE						
511100	Salaries	$ 1,144,510.00	$ 1,261,145.00	$ 1,286,368.00	$25,223.00	2.00%
511300	Overtime	$ 27,500.00	$ 25,000.00	$ 25,000.00	$0.00	0.00%
512200	Payroll Taxes - Fica/MC	$ 95,150.00	$ 100,891.00	$ 109,341.00	$8,450.00	8.38%

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512400	Retirement	$ 118,707.00	$ 126,145.00	$ 128,637.00	$2,492.00	1.98%
512700	Workers Comp	$ 45,448.00	$ 30,000.00	$ 30,000.00	$0.00	0.00%
512910	Health Insurance	$ 193,920.00	$ 230,480.00	$ 258,284.00	$27,804.00	12.06%
512920	Life Insurance	$ 950.00	$ 950.00	$ 3,876.00	$2,926.00	308.00%
512930	Employee Training	$ 9,000.00	$ 9,500.00	$ 12,000.00	$2,500.00	26.32%
512940	Med Service - Employee	$ 600.00	$ 600.00	$ 600.00	$0.00	0.00%
512950	Clothing Allowance	$ 12,000.00	$ 12,000.00	$ 14,000.00	$2,000.00	16.67%
512960	Employee Bonds	$ 150.00	$ 175.00	$ 175.00	$0.00	0.00%
521300	Computer Software Support	$ 75,560.00	$ 76,000.00	$ 81,000.00	$5,000.00	6.58%
522201	Repairs	$ 16,000.00	$ 16,500.00	$ 16,500.00	$0.00	0.00%
522203	Maintenance/copier	$ 2,000.00	$ 2,000.00	$ 2,000.00	$0.00	0.00%
522204	Maintenance/police	$ 2,000.00	$ 2,690.00	$ 2,000.00	-$690.00	-25.65%
523201	Telephone	$ 12,000.00	$ 25,000.00	$ 24,000.00	-$1,000.00	-4.00%
523600	Dues	$ 2,000.00	$ 2,000.00	$ 2,500.00	$500.00	25.00%
531101	Supplies	$ 20,000.00	$ 20,000.00	$ 18,000.00	-$2,000.00	-10.00%
531102	Computer Supplies	$ 10,000.00	$ 10,000.00	$ 10,000.00	$0.00	0.00%
531103	Radios	$ 10,000.00	$ 3,000.00	$ -	-$3,000.00	-100.00%
531104	Tires	$ 8,000.00	$ 7,000.00	$ 7,000.00	$0.00	0.00%
531230	Electricity	$ 7,500.00	$ 8,000.00	$ 10,000.00	$2,000.00	25.00%
531270	Gasoline	$ 52,000.00	$ 52,000.00	$ 50,000.00	-$2,000.00	-3.85%
531701	Postage	$ 500.00	$ 400.00	$ 600.00	$200.00	50.00%
540000	Capital outlays	$ -	$ -	$ -	$0.00	0.00%
431799	Miscellaneous	$ -	$ 500.00	$ 2,975.00	$2,475.00	495.00%
	POLICE TOTAL	**$ 1,865,495.00**	**$ 2,021,976.00**	**$ 2,094,856.00**	**$72,880.00**	**3.60%**
CITY COURT						
511100	Salaries	$ 64,190.00	$ 67,399.00	$ 75,101.00	$7,702.00	11.43%
511103	Salaries - City Judge	$ 15,055.00	$ 15,000.00	$ 16,545.00	$1,545.00	10.30%
511300	Overtime	$ 3,500.00	$ -	$ -	$0.00	0.00%
512200	Payroll Taxes - Fica/MC	$ 6,000.00	$ 6,000.00	$ 6,384.00	$384.00	6.40%
512400	Retirement	$ 6,500.00	$ 6,740.00	$ 7,510.00	$770.00	11.42%
512700	Workers Comp	$ 1,050.00	$ 1,050.00	$ 1,050.00	$0.00	0.00%
512910	Health Insurance	$ 11,500.00	$ 13,600.00	$ 15,193.00	$1,593.00	11.71%
512920	Life Insurance	$ 50.00	$ 50.00	$ 228.00	$178.00	356.00%
512930	Employee Training	$ 700.00	$ 1,000.00	$ 3,000.00	$2,000.00	200.00%
512931	Judge Training	$ 1,000.00	$ 1,000.00	$ 1,100.00	$100.00	10.00%
521210	Solicitor's Pay	$ 13,000.00	$ 13,800.00	$ 13,800.00	$0.00	0.00%
521211	Prison board	$ 14,000.00	$ 10,000.00	$ 6,000.00	-$4,000.00	-40.00%
521212	Court appointed attorney	$ 14,000.00	$ 13,800.00	$ 13,800.00	$0.00	0.00%
521213	Court Reporter	$ 3,000.00	$ 3,600.00	$ 3,600.00	$0.00	0.00%
521214	Court interpreter	$ 600.00	$ 600.00	$ 800.00	$200.00	33.33%
521215	Witness fees	$ 300.00	$ 300.00	$ 300.00	$0.00	0.00%
521217	SSL Services	$ 200.00	$ 200.00	$ 150.00	-$50.00	-25.00%
521300	Computer Software Support	$ 5,550.00	$ 8,200.00	$ 8,200.00	$0.00	0.00%
522201	Repairs	$ 200.00	$ 700.00	$ 700.00	$0.00	0.00%
523201	Telephone	$ 500.00	$ 1,200.00	$ 1,300.00	$100.00	8.33%
523600	Dues	$ 200.00	$ 200.00	$ 900.00	$700.00	350.00%
531101	Supplies	$ 2,000.00	$ 1,500.00	$ 1,500.00	$0.00	0.00%
531600	Small Equipment	$ -	$ -	$ 2,500.00	$2,500.00	0.00%

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531701	Postage	$ 350.00	$ 200.00	$ 250.00	$50.00	25.00%
531705	Prisoner med expense	$ 300.00	$ 300.00	$ 300.00	$0.00	0.00%
542400	Computer Equipment	$ 1,500.00	$ 2,500.00	$ -	-$2,500.00	-100.00%
	CITY COURT TOTAL	**$ 165,245.00**	**$ 168,939.00**	**$ 180,211.00**	**$11,272.00**	**6.67%**
FIRE DEPARTMENT						
511100	Salaries	$ 371,450.00	$ 426,229.00	$ 486,229.00	$60,000.00	14.08%
511300	Overtime	$ 6,711.00	$ 5,000.00	$ 5,000.00	$0.00	0.00%
512200	Payroll Taxes	$ 42,500.00	$ 35,000.00	$ 41,329.47	$6,329.47	18.08%
512400	Retirement	$ 9,200.00	$ 18,000.00	$ 24,000.00	$6,000.00	33.33%
512700	Workers Comp	$ 17,500.00	$ 15,000.00	$ 15,000.00	$0.00	0.00%
512910	Health Insurance	$ 21,000.00	$ 40,000.00	$ 60,773.00	$20,773.00	51.93%
512920	Life Insurance	$ 50.00	$ 144.00	$ 912.00	$768.00	533.33%
512930	Employee Training	$ -	$ -	$ 7,491.53	$7,491.53	0.00%
512950	Clothing Allowance	$ -	$ 10,000.00	$ 10,000.00	$0.00	0.00%
521300	Computer Software Support	$ 13,570.00	$ 19,400.00	$ 18,000.00	-$1,400.00	-7.22%
522201	Repairs	$ 22,000.00	$ 16,000.00	$ 11,000.00	-$5,000.00	-31.25%
522202	Maintenance/Labor	$ 5,200.00	$ 5,000.00	$ 5,000.00	$0.00	0.00%
522300	Building Rent	$ 12,000.00	$ 12,000.00	$ 6,000.00	-$6,000.00	-50.00%
523101	Liability Insurance	$ 9,000.00	$ 9,000.00	$ 7,000.00	-$2,000.00	-22.22%
523201	Telephone	$ 1,300.00	$ 2,200.00	$ 7,200.00	$5,000.00	227.27%
531101	Supplies	$ 30,000.00	$ 20,000.00	$ 19,000.00	-$1,000.00	-5.00%
531104	Tires	$ -	$ -	$ 3,000.00	$3,000.00	0.00%
531230	Electricity	$ 1,200.00	$ 1,200.00	$ 10,000.00	$8,800.00	733.33%
531270	Gasoline	$ 7,800.00	$ 8,000.00	$ 8,000.00	$0.00	0.00%
531280	Heat	$ 1,100.00	$ 1,000.00	$ 1,000.00	$0.00	0.00%
531701	Postage	$ 50.00	$ 50.00	$ 150.00	$100.00	200.00%
579000	Contingencies	$ 4,000.00	$ 4,000.00	$ 4,000.00	$0.00	0.00%
	FIRE TOTAL	**$ 575,631.00**	**$ 647,223.00**	**$ 750,085.00**	**$102,862.00**	**15.89%**
STREETS						
511100	Salaries	$ 35,250.00	$ 38,626.00	$ 41,276.00	$2,650.00	6.86%
511300	Overtime	$ 1,200.00	$ 3,000.00	$ 3,750.00	$750.00	25.00%
512200	Payroll Taxes - Fica/MC	$ 2,930.00	$ 3,090.00	$ 3,508.00	$418.00	13.53%
512400	Retirement	$ 3,650.00	$ 3,863.00	$ 4,128.00	$265.00	6.86%
512700	Workers Comp	$ 2,800.00	$ 2,800.00	$ 2,800.00	$0.00	0.00%
512910	Health Insurance	$ 12,100.00	$ 13,558.00	$ 15,193.00	$1,635.00	12.06%
512920	Life Insurance	$ 50.00	$ 50.00	$ 228.00	$178.00	356.00%
512930	Employee Training	$ 150.00	$ 150.00	$ 150.00	$0.00	0.00%
512940	Medical services	$ 100.00	$ 100.00	$ 100.00	$0.00	0.00%
512950	Clothing allowance	$ 400.00	$ 400.00	$ 400.00	$0.00	0.00%
521300	Computer Software Support	$ -	$ -	$ 200.00	$200.00	0.00%
521400	Contract srv-Prison workers	$ 10,500.00	$ 9,500.00	$ 8,000.00	-$1,500.00	-15.79%
522201	Repairs	$ 7,500.00	$ 7,500.00	$ 8,000.00	$500.00	6.67%
522211	LMIG - Street Repairs	$57,500.00	$55,000.00	$0.00	-$55,000.00	-100.00%
523201	Telephone	$ 550.00	$ 550.00	$ 1,224.00	$674.00	122.55%
531101	Supplies	$ 6,500.00	$ 6,620.00	$ 7,200.00	$580.00	8.76%
531104	Tires	$ 1,000.00	$ 1,000.00	$ 3,000.00	$2,000.00	200.00%
531230	Electricity	$ 600.00	$ 600.00	$ 600.00	$0.00	0.00%
531231	Electricity - Streets	$ -	$ -	$ 95,000.00	$95,000.00	0.00%
531270	Gasoline	$ 5,500.00	$ 5,500.00	$ 6,000.00	$500.00	9.09%

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2025-2026 Budget - As Adopted on June 9, 2025

G/L Code	Account Title	2023-2024	2024-2025	2025-2026	difference $	difference %
531600	Small Equipment	$ -	$ -	$ 2,500.00	$2,500.00	0.00%
542001	Equipment	$ 2,500.00	$ 2,500.00	$ -	-$2,500.00	-100.00%
	STREETS TOTAL	**$ 150,780.00**	**$ 154,407.00**	**$ 203,257.00**	**$48,850.00**	**31.64%**
SANITATION						
511100	Salaries	$ 115,290.00	$ 128,000.00	$ 134,160.00	$6,160.00	4.81%
511300	Overtime	$ 6,200.00	$ 6,000.00	$ 4,000.00	-$2,000.00	-33.33%
512200	Payroll Taxes - Fica/MC	$ 9,700.00	$ 11,189.00	$ 11,404.00	$215.00	1.92%
512400	Retirement	$ 12,225.00	$ 12,900.00	$ 13,416.00	$516.00	4.00%
512700	Workers Comp	$ 13,000.00	$ 12,000.00	$ 12,000.00	$0.00	0.00%
512910	Health Insurance	$ 23,400.00	$ 27,115.00	$ 30,386.00	$3,271.00	12.06%
512920	Life Insurance	$ 100.00	$ 100.00	$ 456.00	$356.00	356.00%
512940	Medical services	$ 100.00	$ 100.00	$ 100.00	$0.00	0.00%
512950	Clothing allowance	$ 750.00	$ 750.00	$ 750.00	$0.00	0.00%
521300	Computure Software Support	$ 175.00	$ 175.00	$ 175.00	$0.00	0.00%
522201	Repairs	$ 12,000.00	$ 12,000.00	$ 10,000.00	-$2,000.00	-16.67%
523201	Telephone	$ 1,100.00	$ 1,200.00	$ 1,000.00	-$200.00	-16.67%
523902	Landfill Tipping Fees	$ 122,000.00	$ 144,000.00	$ 140,000.00	-$4,000.00	-2.78%
531101	Supplies	$ 9,000.00	$ 9,000.00	$ 7,000.00	-$2,000.00	-22.22%
531104	Tires	$ 2,500.00	$ 2,500.00	$ 4,000.00	$1,500.00	60.00%
531230	Electricity	$ 2,500.00	$ 2,500.00	$ 2,500.00	$0.00	0.00%
531270	Gasoline	$ 14,500.00	$ 15,600.00	$ 16,000.00	$400.00	2.56%
579000	Contingencies	$ 2,000.00	$ 2,000.00	$ 2,500.00	$500.00	25.00%
	SANITATION TOTAL	**$ 346,540.00**	**$ 387,129.00**	**$ 389,847.00**	**$2,718.00**	**0.70%**
CITY PARK						
522201	Repairs	$ 1,500.00	$ 2,000.00	$ 2,000.00	$0.00	0.00%
523102	Property insurance	$ 5,200.00	$ 5,200.00	$ 6,500.00	$1,300.00	25.00%
531101	Supplies	$ 2,000.00	$ 2,000.00	$ 2,000.00	$0.00	0.00%
531230	Electricity	$ 4,900.00	$ 4,900.00	$ 6,600.00	$1,700.00	34.69%
540000	Capital Outlay	$ 3,000.00	$ 3,000.00	$ 3,000.00	$0.00	0.00%
542501	Playground supplies	$ 2,000.00	$ 2,000.00	$ 2,000.00	$0.00	0.00%
579000	Contingencies	$ 1,000.00	$ 1,000.00	$ 1,000.00	$0.00	0.00%
	CITY PARK TOTAL	**$ 19,600.00**	**$ 20,100.00**	**$ 23,100.00**	**$3,000.00**	**14.93%**
COMMUNITY DEVELOPMENT						
511100	Salaries	$ -	$ -	$ 227,844.00	$227,844.00	0.00%
511300	Overtime	$ -	$ -	$ 4,643.00	$4,643.00	0.00%
512200	Payroll Taxes - Fica/MC	$ -	$ -	$ 19,366.00	$19,366.00	0.00%
512400	Retirement	$ -	$ -	$ 22,784.00	$22,784.00	0.00%
512700	Workers Comp	$ -	$ -	$ 4,500.00	$4,500.00	0.00%
512910	Health Insurance	$ -	$ -	$ 45,579.00	$45,579.00	0.00%
512920	Life Insurance	$ -	$ -	$ 684.00	$684.00	0.00%
512930	Employee Training	$ -	$ -	$ 3,250.00	$3,250.00	0.00%
521300	Computure Software Support	$ -	$ -	$ 9,000.00	$9,000.00	0.00%
523201	Telephone	$ -	$ -	$ 936.00	$936.00	0.00%
523600	Dues	$ -	$ -	$ 850.00	$850.00	0.00%
523906	Economic Dev	$ -	$ -	$ 7,500.00	$7,500.00	0.00%
523907	Chamber	$ -	$ -	$ 5,000.00	$5,000.00	0.00%
523913	Building Authority	$ -	$ -	$ -	$0.00	0.00%
523914	Downtown Dev Authority	$ -	$ -	$ 5,600.00	$5,600.00	0.00%
524004	Zoning board	$ -	$ -	$ 9,000.00	$9,000.00	0.00%
531101	Supplies	$ -	$ -	$ 3,300.00	$3,300.00	0.00%

2025-2026 Budget - As Adopted on June 9, 2025

G/L Code	Account Title	2023-2024	2024-2025	2025-2026	difference $	difference %
531104	Tires	$ -	$ -	$ 2,000.00	$2,000.00	0.00%
531270	Gasoline	$ -	$ -	$ 2,000.00	$2,000.00	0.00%
531600	Small Equipment	$ -	$ -	$ 5,000.00	$5,000.00	
	HOUSING AND DEVELOPMENT TOTAL	**$ -**	**$ -**	**$ 378,836.00**	**$378,836.00**	**0.00%**
	GENERAL FUND - EXPENDITURE TOTAL	**$ 4,413,641.00**	**$ 4,797,777.00**	**$ 5,029,426.00**	**$231,649.00**	**4.83%**
210 CONFISCATED CASH - REVENUE						
350000	**FINES AND FOREITURES**					
351320	Confiscated Fund Revenue	$ 10,000.00	$ 2,500.00	$ -	-$2,500.00	-100.00%
360000	**INVESTMENT INCOME**					
361000	Interest Income	$ 80.00	$ 120.00	$ 48.00	-$72.00	-60.00%
394000	Fund Surplus	$ -	$ -	$ 5,500.00	$5,500.00	0.00%
	TOTAL	**$ 10,080.00**	**$ 2,620.00**	**$ 5,548.00**	**$2,928.00**	**29.05%**
210 CONFISCATED CASH - EXPENDITURES						
POLICE						
531101	Supplies	$ 10,080.00	$ 2,620.00	$ 5,548.00	$2,928.00	111.76%
	TOTAL	**$ 10,080.00**	**$ 2,620.00**	**$ 5,548.00**	**$ 2,928.00**	**29.05%**

***FUND CAN **ONLY** BE USED FOR POLICE EQUIPMENT AND RELATED ITEMS
THIS IS NOT A PART OF THE GENERAL FUND REVENUES OR A PART OF THE
POLICE DEPARTMENT EXPENDITURES IN THE GENERAL FUND BUDGET***

275 HOTEL/MOTEL TAX - REVENUE						
310000	**TAXES**					
314100	Revenue Hotel/Motel (50% of 3%)	$ 12,000.00	$ 5,625.00	$ 5,625.00	$0.00	0.00%
314101	Revenue Hotel/Motel (40% of 5%)	$ 8,500.00	$ 7,500.00	$ 7,500.00	$0.00	0.00%
314102	Restricted Revenue Hotel/Motel (50% of 3%)	$ 6,000.00	$ 5,625.00	$ 5,625.00	$0.00	0.00%
314200	Unrestricted Revenue Hotel/Motel (60% of 5%)	$ 6,000.00	$ 11,250.00	$ 11,250.00	$0.00	0.00%
394000	Fund balance/reserve	$0.00	$0.00	$25,000.00	$25,000.00	0.00%
	TOTAL	**$ 32,500.00**	**$ 30,000.00**	**$ 55,000.00**	**$25,000.00**	**83.33%**
275 HOTEL/MOTEL TAX - EXPENDITURE						
522205	Operating Expenses	$ -	$ -	$ 10,000.00	$10,000.00	0.00%
542001	Equipment			$ 10,000.00	$10,000.00	0.00%
531706	Restricted Revenue sent to DMO	$ 6,000.00	$ 5,625.00	$ 5,625.00	$0.00	0.00%
531708	Restricted Revenue sent to DMO	$ 8,500.00	$ 7,500.00	$ 7,500.00	$0.00	0.00%
611200	Transfer to Gen Fund	$ 18,000.00	$ 16,875.00	$ 16,875.00	$0.00	0.00%
611200	Transfer to DDA	$ -	$ -	$ 5,000.00	$5,000.00	0.00%
	TOTAL	**$ 32,500.00**	**$ 30,000.00**	**$ 55,000.00**	**$25,000.00**	**83.33%**
WATER/SEWER REVENUE FUND						
340000	**CHARGES FOR SERVICES**					
344210	Water Revenue	$ 1,085,000.00	$ 1,162,400.00	$ 1,243,768.00	$81,368.00	7.00%
344211	Late Fees	$ 35,000.00	$ 39,427.00	$ 37,943.00	-$1,484.00	-3.76%
344212	Reconnect Fees	$ 11,000.00	$ 6,051.00	$ 9,300.00	$3,249.00	53.69%
344213	Water System Connection Fees	$ 45,000.00	$ 12,000.00	$ 18,457.00	$6,457.00	53.81%
344217	Leak Protection Revenue	$ -	$ 35,000.00	$ 42,853.00	$7,853.00	22.44%
344255	Sewer Revenue	$ 1,235,000.00	$ 1,317,386.00	$ 1,409,603.00	$92,217.00	7.00%
344257	Sewer System Connection Fees	$ 25,000.00	$ 12,000.00	$ 14,000.00	$2,000.00	16.67%
349300	Returned Check Fee	$ 600.00	$ 600.00	$ 1,100.00	$500.00	83.33%
360000	**INVESTMENT INCOME**					
361000	Interest Income	$ 70,000.00	$ 80,000.00	$ 123,547.00	$43,547.00	54.43%
380000	**MISCELLANEOUS INCOME**					
389000	Misc. Income	$ 32,000.00	$ 2,000.00	$ 11,731.00	$9,731.00	486.55%
133000	Retained Earnings	$ 429,940.00	$ 400,000.00	$ 222,873.00	-$177,127.00	-44.28%
	TOTAL	**$ 2,968,540.00**	**$ 3,066,864.00**	**$ 3,135,175.00**	**$68,311.00**	**2.23%**
WATER						
511100	Salaries	$ 433,925.00	$ 453,143.00	$ 453,143.00	$0.00	0.00%
511300	Overtime	$ 52,900.00	$ 30,000.00	$ 30,000.00	$0.00	0.00%
512200	Payroll Taxes - Fica/MC	$ 39,700.00	$ 36,251.00	$ 41,067.00	$4,816.00	13.29%
512400	Retirement	$ 49,575.00	$ 48,314.00	$ 48,314.00	$0.00	

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G/L Code	Account Title	2023-2024	2024-2025	2025-2026	difference $	difference %
512410	Pension Plan Expense	$ 3,800.00	$ 3,800.00	$ 3,800.00	$0.00	0.00%
512700	Workers Comp	$ 18,720.00	$ 18,720.00	$ 18,000.00	-$720.00	-3.85%
512910	Health Insurance	$ 84,000.00	$ 84,000.00	$ 82,290.00	-$1,710.00	-2.04%
512920	Life Insurance	$ 350.00	$ 350.00	$ 1,235.00	$885.00	252.86%
512930	Employee Training	$ 1,500.00	$ 1,500.00	$ 3,000.00	$1,500.00	100.00%
512940	Med Service - Employee	$ 400.00	$ 400.00	$ 400.00	$0.00	0.00%
512950	Clothing Allowance	$ 3,000.00	$ 3,000.00	$ 3,000.00	$0.00	0.00%
521000	Credit/Debit Fees	$ 18,500.00	$ 18,500.00	$ 18,500.00	$0.00	0.00%
521201	Accounting Services	$ 400.00	$ 2,000.00	$ 2,000.00	$0.00	0.00%
521202	Audit Fees	$ 16,000.00	$ 15,000.00	$ 15,000.00	$0.00	0.00%
521203	Engineering Services	$ 25,000.00	$ 25,000.00	$ 25,000.00	$0.00	0.00%
521205	Legal Services	$ -	$ 4,000.00	$ 5,000.00	$1,000.00	25.00%
521207	Professional Services	$ -	$ 2,000.00	$ 2,000.00	$0.00	0.00%
521300	Computer software support	$ 45,000.00	$ 61,380.00	$ 70,000.00	$8,620.00	14.04%
521400	Contract svc-Prison workers	$ 20,500.00	$ 20,500.00	$ 23,200.00	$2,700.00	13.17%
522150	Mileage reimbursement	$ 300.00	$ 300.00	$ 300.00	$0.00	0.00%
522201	Repairs	$ 60,000.00	$ 60,000.00	$ 70,000.00	$10,000.00	16.67%
522202	Maintenance/labor	$ 2,500.00	$ 2,500.00	$ 3,000.00	$500.00	20.00%
523101	Liability Insurance	$ 72,000.00	$ 117,823.00	$ 118,000.00	$177.00	0.15%
523201	Telephone	$ 5,600.00	$ 7,100.00	$ 9,000.00	$1,900.00	26.76%
523300	Advertising	$ 1,500.00	$ 1,500.00	$ 2,500.00	$1,000.00	66.67%
523600	Dues	$ 10,500.00	$ 12,000.00	$ 13,000.00	$1,000.00	8.33%
523903	Over/Short	$ 20.00	$ 100.00	$ 100.00	$0.00	0.00%
523905	Return Check Fee	$ 200.00	$ 200.00	$ 200.00	$0.00	0.00%
531101	Supplies	$ 50,000.00	$ 50,000.00	$ 55,000.00	$5,000.00	10.00%
531102	Computer Supplies	$ 2,500.00	$ 2,500.00	$ 5,000.00	$2,500.00	100.00%
531104	Tires	$ 2,000.00	$ 2,000.00	$ 4,000.00	$2,000.00	100.00%
531107	Radio Read Meters	$ 80,000.00	$ 80,000.00	$ 80,000.00	$0.00	0.00%
531110	Chems-Water	$ 20,000.00	$ 20,000.00	$ 26,000.00	$6,000.00	30.00%
531230	Electricity	$ 65,000.00	$ 70,000.00	$ 100,000.00	$30,000.00	42.86%
531270	Gasoline	$ 23,000.00	$ 25,000.00	$ 30,000.00	$5,000.00	20.00%
531501	Water	$ 310,000.00	$ 360,000.00	$ 264,000.00	-$96,000.00	-26.67%
531600	Small Equipment	$ -	$ -	$ 10,000.00	$10,000.00	0.00%
531701	Postage	$ 4,700.00	$ 4,700.00	$ 3,500.00	-$1,200.00	-25.53%
531799	Misc.expense	$ 2,500.00	$ 2,500.00	$ 2,500.00	$0.00	0.00%
540000	Capital Outlay	$ 45,000.00	$ 45,000.00	$ 45,000.00	$0.00	0.00%
541301	Office improvements	$ 1,000.00	$ 1,000.00	$ 1,000.00	$0.00	0.00%
541403	New line materials	$ 18,000.00	$ 18,000.00	$ 18,000.00	$0.00	0.00%
542001	Equipment	$ 50,000.00	$ 50,000.00	$ 40,000.00	-$10,000.00	-20.00%
542002	Well expense	$ 30,000.00	$ 15,000.00	$ 15,000.00	$0.00	0.00%
542004	Hydrant new/replacements	$ 8,000.00	$ 8,000.00	$ 8,000.00	$0.00	0.00%
611100	Administrative Services	$ 173,700.00	$ 191,000.00	$ 200,000.00	$9,000.00	4.71%
	WATER TOTAL	**$ 1,851,290.00**	**$ 1,974,081.00**	**$ 1,968,049.00**	**-$6,032.00**	**-0.31%**
SEWER						
511100	Salaries	$ 366,825.00	$ 370,000.00	$ 370,000.00	$0.00	0.00%
511300	Overtime	$ 14,000.00	$ 10,000.00	$ 12,000.00	$2,000.00	20.00%
512200	Payroll Taxes - Fica/MC	$ 30,300.00	$ 30,400.00	$ 32,470.00	$2,070.00	6.81%
512400	Retirement	$ 38,000.00	$ 38,000.00	$ 37,000.00	-$1,000.00	-2.63%

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G/L Code	Account Title	2023-2024	2024-2025	2025-2026	difference $	difference %
512700	Workers Comp	$ 14,500.00	$ 14,500.00	$ 14,500.00	$0.00	0.00%
512910	Health Insurance	$ 58,440.00	$ 60,000.00	$ 82,290.00	$22,290.00	37.15%
512920	Life Insurance	$ 300.00	$ 300.00	$ 1,235.00	$935.00	311.67%
512930	Employee Training	$ 2,500.00	$ 2,500.00	$ 3,000.00	$500.00	20.00%
512940	Med Service - Employee	$ 300.00	$ 300.00	$ 300.00	$0.00	0.00%
512950	Clothing Allowance	$ 3,000.00	$ 3,000.00	$ 3,000.00	$0.00	0.00%
521203	Engineering Services	$ 35,000.00	$ 35,000.00	$ 35,000.00	$0.00	0.00%
521205	Legal Services	$ 2,000.00	$ 2,000.00	$ 5,000.00	$3,000.00	150.00%
521300	Computer Software Support	$ 6,950.00	$ 10,500.00	$ 20,000.00	$9,500.00	90.48%
521400	Contract svc-Prison workers	$ 19,000.00	$ 19,000.00	$ 21,550.00	$2,550.00	13.42%
522201	Repairs	$ 30,000.00	$ 30,000.00	$ 40,000.00	$10,000.00	33.33%
522202	Maintenance/labor	$ 5,000.00	$ 5,000.00	$ 5,000.00	$0.00	0.00%
522203	Maintenance - Copier	$ -	$ 1,000.00	$ 1,000.00	$0.00	0.00%
523201	Telephone	$ 4,100.00	$ 7,000.00	$ 10,000.00	$3,000.00	42.86%
523300	Advertising	$ -	$ 500.00	$ 500.00	$0.00	0.00%
523600	Dues	$ 150.00	$ 150.00	$ 150.00	$0.00	0.00%
531101	Supplies	$ 25,000.00	$ 25,000.00	$ 30,000.00	$5,000.00	20.00%
531104	Tires	$ 1,250.00	$ 2,000.00	$ 4,000.00	$2,000.00	100.00%
531112	Chemicals-Sewer	$ 60,000.00	$ 55,000.00	$ 45,000.00	-$10,000.00	-18.18%
531112	Lab Supplies-Sewer	$ 10,500.00	$ 10,500.00	$ 10,500.00	$0.00	0.00%
531230	Electricity	$ 135,000.00	$ 125,000.00	$ 130,000.00	$5,000.00	4.00%
531231	Electricity Street Lights	$ 1,000.00	$ 1,000.00	$ 1,000.00	$0.00	0.00%
531270	Gasoline	$ 3,500.00	$ 6,000.00	$ 6,000.00	$0.00	0.00%
531501	Water	$ 800.00	$ 800.00	$ 800.00	$0.00	0.00%
531600	Small Equipment	$ -	$ -	$ 10,000.00	$10,000.00	0.00%
531701	Postage	$ 500.00	$ 1,000.00	$ 1,000.00	$0.00	0.00%
531799	Miscellaneous	$ -	$ 5,000.00	$ 2,500.00	-$2,500.00	-50.00%
540000	Capital Outlay	$ 25,000.00	$ 25,000.00	$ 25,000.00	$0.00	0.00%
541302	Plant update/repairs	$ 4,000.00	$ 4,000.00	$ 4,000.00	$0.00	0.00%
541403	New line materials	$ 25,000.00	$ 25,000.00	$ 25,000.00	$0.00	0.00%
541405	129 N Sewer - GEFA	$ 29,105.00	$ -	$ -	$0.00	0.00%
542001	Equipment	$ 15,000.00	$ 15,000.00	$ 15,000.00	$0.00	0.00%
579300	Fines (EPD)	$ 1,000.00	$ 1,000.00	$ 10,000.00	$9,000.00	900.00%
581002	Truelove Project GEFA	$ 87,230.00	$ 71,360.00	$ 73,333.00	$1,973.00	2.76%
581003	129 N Sewer Project	$ -	$ 22,264.00	$ 22,951.00	$687.00	3.09%
581004	Wastewater Plant - loan	$ 63,000.00	$ 30,000.00	$ 30,000.00	$0.00	0.00%
582300	Interest Expense	$ -	$ 15,869.00	$ 13,895.00	-$1,974.00	-12.44%
582301	New Sewer Plant Int Expense	$ -	$ 6,000.00	$ 7,000.00	$1,000.00	16.67%
582303	Interest Expense - GEFA #3 CW15013	$ -	$ 6,840.00	$ 6,152.00	-$688.00	-10.06%
	SEWER TOTAL	**$ 1,117,250.00**	**$ 1,092,783.00**	**$ 1,167,126.00**	**$74,343.00**	**6.80%**
	WATER/SEWER EXPENSE TOTAL	**$ 2,968,540.00**	**$ 3,066,864.00**	**$ 3,135,175.00**	**$68,311.00**	**2.23%**