ORIGINAL BUDGET SUMMARY FY 2027

REVENUES:

		FY 2027 BUDGET	FY 2026 BUDGET	FY 2025 BUDGET	DIFFERENCE
GENERAL FUND		$ 3,158,460.00	$ 2,776,686.00	$ 2,719,109.00	$ 381,774.00
GAS FUND		$ 3,841,100.00	$ 3,922,100.00	$ 3,972,100.00	$ (81,000.00)
W/S FUND		$ 1,285,890.00	$ 1,269,690.00	$ 1,262,690.00	$ 16,200.00
SANITATION FUND		$ 700,100.00	$ 640,100.00	$ 640,100.00	$ 60,000.00
TOTAL REVENUE:		**$ 8,985,550.00**	**$ 8,608,576.00**	**$ 8,593,999.00**	**$ 376,974.00**

EXPENDITURES:

GENERAL FUND					
	LEGISLATIVE	$ 113,400.00	$ 123,400.00	$ 105,900.00	$ (10,000.00)
	ADMINISTRATIVE	$ 1,032,050.00	$ 956,950.00	$ 937,535.00	$ 75,100.00
	JUDICIAL	$ 149,975.00	$ 179,725.00	$ 179,725.00	$ (29,750.00)
	POLICE DEPARTMENT	$ 1,164,815.00	$ 1,131,915.00	$ 1,120,850.00	$ 32,900.00
	FIRE DEPARTMENT	$ 750,500.00	$ 543,645.00	$ 539,119.00	$ 206,855.00
	ANIMAL CONTROL	$ 35,930.00	$ 35,930.00	$ 39,320.00	$ -
	STREET DEPARTMENT	$ 912,965.00	$ 897,895.00	$ 889,000.00	$ 15,070.00
	SHOP	$ 93,920.00	$ 92,845.00	$ 97,335.00	$ 1,075.00
					$ -
	TOTAL G/F EXPENDITURES:	$ 4,253,555.00	$ 3,962,305.00	$ 3,908,784.00	$ 291,250.00
GAS FUND EXPENDITURES		$ 2,886,120.00	$ 3,009,570.00	$ 3,101,845.00	$ (123,450.00)
WATER EXPENDITURES		$ 605,780.00	$ 500,880.00	$ 477,665.00	$ 104,900.00
SEWER EXPENDITURES		$ 568,410.00	$ 557,110.00	$ 553,610.00	$ 11,300.00
SANITATION EXPENDITURES		$ 671,685.00	$ 578,711.00	$ 552,095.00	$ 92,974.00
TOTAL EXPENDITURES:		**$ 8,985,550.00**	**$ 8,608,576.00**	**$ 8,593,999.00**	**$ 376,974.00**

REVENUE

	2027 BUDGETED REVENUE	2026 BUDGETED REVENUE	2025 BUDGETED REVENUE
100-004-00004-00031-311235 2015 PROPERTY TAXES			
100-004-00004-00031-311236 2016 PROPERTY TAXES			
100-004-00004-00031-311237 2017 PROPERTY TAXES			
100-004-00004-00031-311238 2018 PROPERTY TAXES			
100-004-00004-00031-311239 2019 PROPERTY TAXES			
100-004-00004-00031-311240 2020 PROPERTY TAXES			
100-004-00004-00031-311241 2021 PROPERTY TAXES			
100-004-00004-00031-311242 2022 PROPERTY TAXES	$ 500.00	$ 1,000.00	$ 2,000.00
100-004-00004-00031-311243 2023 PROPERTY TAXES	$ 1,000.00	$ 5,000.00	$ 25,000.00
100-004-00004-00031-311244 2024 PROPERTY TAXES	$ 10,000.00	$ 35,000.00	$ 350,000.00
100-004-00004-00031-311245 2025 PROPERTY TAXES	$ 40,000.00	$ 485,000.00	
100-004-00004-00031-311246 2026 PROPERTY TAXES	$ 485,000.00		
100-004-00004-00031-311310 MOTOR VEHICLE TAXES			
100-004-00004-00031-311311 TAVT TAXES	$ 85,000.00	$ 85,000.00	$ 80,000.00
100-004-00004-00031-311312 AAVT TAXES	$ 5,000.00	$ 5,000.00	$ 5,000.00
100-004-00004-00031-311320 MOBILE HOME TAXES	$ 3,000.00	$ 3,000.00	$ 3,000.00
100-004-00004-00031-311340 INTANGIBLE RECORDING TAX	$ 3,500.00	$ 3,000.00	$ 3,000.00
100-004-00004-00031-311350 RAILROAD EQUIPMENT TAX	$ 4,000.00	$ 4,000.00	$ 3,500.00
100-004-00004-00031-311600 REAL ESTATE TRANSFER TAX	$ 2,500.00	$ 1,600.00	$ 1,500.00
100-004-00004-00031-311700 FRANCHISE TAX	$ 50,000.00	$ 50,000.00	$ 50,000.00
100-004-00004-00031-311710 FRANCHISE TAX-GA POWER	$ 205,000.00	$ 195,000.00	$ 165,000.00
100-004-00004-00031-311760 FRANCHIS TAX-BELLSOUTH			
100-004-00004-00031-311765 TOWER RENTAL FEE	$ 34,500.00	$ 34,500.00	$ 34,500.00
100-004-00004-00031-313100 LOCAL OPTION SALES TAX	$ 410,000.00	$ 410,000.00	$ 390,000.00
100-004-00004-00031-313101 FLOATING LOCAL OPTION SALES TAX	$ 150,000.00	$ -	$ -
100-004-00004-00031-314100 HOTEL/MOTEL OCCUPANCY	$ 10,000.00	$ 7,500.00	$ 6,500.00
100-004-00004-00031-314200 ALCOHOLIC BEV EXCISE	$ 100,000.00	$ 100,000.00	$ 100,000.00
100-004-00004-00031-316100 BUSINESS LICENSES	$ 30,000.00	$ 30,000.00	$ 30,000.00
100-004-00004-00031-316200 INSURANCE PREMIUM TAX	$ 325,000.00	$ 285,000.00	$ 265,000.00
100-004-00004-00031-316300 FINANCIAL INSTITUTION TAX	$ 23,000.00	$ 23,000.00	$ 23,000.00
100-004-00004-00031-319110 PENALTIES ON DEL TAXES	$ 30,000.00	$ 19,000.00	$ 18,000.00
100-004-00004-00031-319111 INTEREST ON DEL TAXES	$ 3,000.00	$ 2,500.00	$ 2,000.00
100-004-00004-00031-319120 FI FA ON DEL TAXES	$ 4,000.00	$ 3,500.00	$ 1,000.00
100-004-00004-00031-319500 FI FA			
100-004-00004-00032-321100 BEER & WINE LICENSES	$ 12,000.00	$ 12,000.00	$ 10,000.00
100-004-00004-00032-323100 BUILDING INSPECTION FEES	$ 13,000.00	$ 1,500.00	$ 1,500.00
100-004-00004-00032-324100 PENALTIES ON BUS LICENSES	$ 100.00	$ 100.00	$ 100.00
100-004-00004-00033-331310 DOT-TIA PROJECT			
100-004-00004-00033-331312 COUNTY FIREFIGHTING SERVICES	$ 50,000.00	$ 40,000.00	$ 40,000.00
100-004-00004-00032-331315 DOT LMIG	$ 60,000.00	$ 55,000.00	$ 121,000.00
100-004-00004-00033-331316 SAFETY GRANT	$ 1,000.00	$ 1,000.00	
100-004-00004-00033-331319 ARPA ACT FUNDING			
100-004-00004-00033-331321 FIRST RESPONDERS GRANT			
100-004-00004-00033-331322 FIREWORKS TAX GRANT			
100-004-00004-00033-334111 STATE OF GA - GEMA REIMB	$ 2,500.00	$ 2,500.00	
100-004-00004-00033-336100 LOCAL GRANTS-JENKINS COUNTY	$ 5,000.00	$ 5,000.00	$ 5,000.00
100-004-00004-00033-338010 PAYMENTS IN LIEU-HSG	$ 8,000.00	$ 8,000.00	$ 8,000.00

REVENUE

	2027 BUDGETED REVENUE	2026 BUDGETED REVENUE	2025 BUDGETED REVENUE
100-004-00004-00034-341910 QUALIFYING FEES	$ 300.00	$ 300.00	$ 300.00
100-004-00004-00034-342200 SPECIAL FIRE PROTECTION	$ 10,000.00	$ 10,000.00	$ 10,000.00
100-004-00004-00034-349100 CEMETERY FEES	$ 12,500.00	$ 12,500.00	$ 12,500.00
100-004-00004-00034-349300 RETURN CHECK SVC CHARGE	$ 500.00	$ 500.00	$ 500.00
100-004-00004-00035-351170 FEES, FINES & FORFEITURES	$ 400,000.00	$ 500,000.00	$ 500,000.00
100-004-00004-00035-351171 PROBATION FEES	$ 50,000.00	$ 50,000.00	$ 50,000.00
100-004-00004-00035-351175 TECHNOLOGY FEES	$ 30,000.00	$ 30,000.00	$ 30,000.00
100-004-00004-00036-361000 INTEREST INC-INVESTMENTS	$ 10,000.00	$ 10,000.00	$ 10,000.00
100-004-00004-00037-370000 NS SAFETY FIRST GRANT POL/FIRE	$ 1,000.00	$ 1,000.00	
100-004-00004-00037-370001 NS COMMUNITY IMPACT GRANT	$ 1,000.00	$ 1,000.00	
100-004-00004-00038-380000 COKE FUND	$ 500.00	$ 500.00	$ 500.00
100-004-00004-00038-380001 SNACK FUND	$ 500.00	$ 500.00	$ 500.00
100-004-00004-00038-381000 COMMUNITY HOUSE RENT	$ 20,000.00	$ 20,000.00	$ 16,000.00
100-004-00004-00038-381001 LOT RENT INCOME	$ 1,000.00	$ 1,000.00	$ 3,000.00
100-004-00004-00038-389010 RECOVERY OF BAD DEBT	$ 100.00	$ 100.00	$ 100.00
100-004-00004-00038-389020 MISCELLANEOUS RECEIPTS	$ 75,000.00	$ 65,000.00	$ 65,000.00
100-004-00004-00038-389025 DISCOUNTS TAKEN	$ 2,500.00	$ 2,500.00	$ 2,500.00
100-004-00004-00038-389030 OVER AND SHORT	$ 50.00	$ 50.00	$ 50.00
100-004-00004-00038-389040 EMPLOYEE INSURANCE	$ 67,000.00	$ 67,000.00	$ 67,000.00
100-004-00004-00038-389050 CRIMINAL HISTORIES	$ 1,500.00	$ 1,500.00	$ 1,500.00
100-004-00004-00039-390002 FEMA REIMBURSEMENTS	$ 20,000.00	$ 50,000.00	$ -
100-004-00004-00039-390003 USDA NRCS EWP GRANT	$ 100.00		
100-004-00004-00039-390004 GEFA SEP	$ 100.00		
100-004-00004-00039-390005 AFG GRANT	$ 100,000.00		
100-004-00004-00039-390006 SAFER FIRE GRANT	$ 40,000.00		
100-004-00004-00039-392100 CITY PROPERTY SOLD	$ 40,000.00	$ 40,000.00	$ 10,000.00
100-004-00004-00039-393600 CONTINGENCY FUND	$ 108,710.00	$ 36.00	$ 195,559.00
100-004-00004-00040-400000 PROPERTY TAX & ERRORS	$ 500.00	$ 500.00	$ 500.00
505-004-00004-00033-330000 JCDA LOAN REIMBURSEMENT	$ 28,200.00	$ 12,000.00	$ 6,000.00
505-004-00004-00034-344210 WATER REVENUE	$ 550,000.00	$ 550,000.00	$ 550,000.00
505-004-00004-00034-344211 WATER PENALTIES	$ 60,000.00	$ 60,000.00	$ 60,000.00
505-004-00004-00034-344212 WATER CONNECTION FEES	$ 10,000.00	$ 10,000.00	$ 10,000.00
505-004-00004-00034-344213 WATER BAD DEBT	$ 1,500.00	$ 1,500.00	$ 1,500.00
505-004-00004-00034-344215 WATER ON/OFF	$ 500.00	$ 500.00	$ 500.00
505-004-00004-00034-344217 MISC-WATER SALES	$ 2,000.00	$ 2,000.00	$ 2,000.00
505-004-00004-00034-344255 SEWER REVENUE	$ 600,000.00	$ 600,000.00	$ 600,000.00
505-004-00004-00034-344257 SEWER CONNECTION FEES	$ 2,000.00	$ 2,000.00	$ 2,000.00
505-004-00004-00034-344258 SEWER BAD DEBT	$ 100.00	$ 100.00	$ 100.00
505-004-00004-00034-344422 CCA REIMBURSEMENTS	$ 29,340.00	$ 29,340.00	$ 29,340.00
505-004-00004-00034-349300 RETURN CHECK SERVICE	$ 250.00	$ 250.00	$ 250.00
505-004-00004-00036-361000 INTEREST INCOME-INVESTMENTS	$ 1,000.00	$ 1,000.00	$ 1,000.00
505-004-00004-00039-390000 GEFA REIMBURSEMENT			
505-004-00004-00039-390001 GEFA LSL GRANT	$ 1,000.00	$ 1,000.00	$ -
515-004-00004-00034-344410 GAS REVENUES	$ 3,700,000.00	$ 3,700,000.00	$ 3,750,000.00
515-004-00004-00034-344411 GAS PENALTIES	$ 1,000.00	$ 1,000.00	$ 1,000.00
515-004-00004-00034-344412 GAS CONNECTION FEES	$ 10,000.00	$ 1,000.00	$ 1,000.00
515-004-00004-00034-344418 MISC-GAS-SALES	$ 100,000.00	$ 190,000.00	$ 190,000.00
515-004-00004-00034-344420 SALES TAX			
515-004-00004-00034-344421 ENERGY EXCISE TAX	$ 30,000.00	$ 30,000.00	$ 30,000.00
515-004-00004-00036-361000 INTEREST INC - INVESTMENTS	$ 100.00	$ 100.00	$ 100.00
540-004-00004-00034-344110 SANITATION CHARGES	$ 700,000.00	$ 640,000.00	$ 640,000.00
540-004-00004-00034-344111 SANITATION PENALTIES	$ 100.00	$ 100.00	$ 100.00
TOTAL REVENUES	**$ 8,985,550.00**	**$ 8,608,576.00**	**$ 8,593,999.00**

LEGISLATION

	2027 BUDGET	2026 BUDGET	2025 BUDGET
100-101-01110-00051-511100 SALARIES	$ 25,000.00	$ 25,000.00	$ 25,000.00
100-101-01110-00051-512100 EMPLOYEE INSURANCE	$ 52,500.00	$ 52,500.00	$ 50,000.00
100-101-01110-00051-512200 PAYROLL TAXES	$ 300.00	$ 300.00	$ 300.00
100-101-01110-00051-512400 EMPLOYEE RETIREMENT	$ 1,800.00	$ 1,800.00	$ 1,800.00
100-101-01110-00052-521200 PROFESSIONAL SERVICES	$ 800.00	$ 800.00	$ 800.00
100-101-01110-00052-523301 ADVERTISING	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-101-01110-00052-523500 TRAVEL	$ 9,000.00	$ 9,000.00	$ 8,000.00
100-101-01110-00052-523700 TRAINING AND EDUCATION	$ 12,000.00	$ 12,000.00	$ 8,000.00
100-101-01110-00057-573401 MISCELLANEOUS	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-101-01400-00053-531111 ELECTIONS EXPENSE	$ 10,000.00	$ 20,000.00	$ 10,000.00
TOTAL EXPENDITURE	**$ 113,400.00**	**$ 123,400.00**	**$ 105,900.00**

ADMINISTRATION

	2027 BUDGET	2026 BUDGET	2025 BUDGET
100-102-01510-00051-511100 SALARIES	$ 405,000.00	$ 370,000.00	$ 392,430.00
100-102-01510-00051-511301 OVERTIME	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-102-01510-00051-512100 EMPLOYEE INSURANCE	$ 68,000.00	$ 68,000.00	$ 65,000.00
100-102-01510-00051-512200 PAYROLL TAXES	$ 31,000.00	$ 28,500.00	$ 30,250.00
100-102-01510-00051-512400 EMPLOYEE RETIREMENT	$ 19,000.00	$ 18,000.00	$ 21,580.00
100-102-01510-00051-512402 EMPLOYER 457 MATCH	$ 12,150.00	$ 11,150.00	$ 11,775.00
100-102-01510-00051-512700 WORKERS COMP. INSURANCE	$ 3,000.00	$ 3,000.00	$ 3,000.00
100-102-01510-00051-512710 EMPLOYEE MINOR INJURIES	$ 2,500.00	$ 2,500.00	$ 3,500.00
100-102-01510-00052-521200 PROFESSIONAL SERVICES	$ 100,000.00	$ 90,000.00	$ 50,000.00
100-102-01510-00052-521230 PROF SVCS-ACCT/AUDIT	$ 40,000.00	$ 40,000.00	$ 40,000.00
100-102-01510-00052-521240 S.A.V.E. COMPLIANCE	$ 300.00	$ 300.00	$ 300.00
100-102-01510-00052-521320 DRUG & ALCOHOL TESTING	$ 500.00	$ 500.00	$ 500.00
100-102-01510-00052-522220 REPAIRS & MAINT-VEHICLES	$ 1,250.00	$ 1,250.00	$ 2,500.00
100-102-01510-00052-522230 REPAIRS & MAINT-EQUIPMENT	$ 4,000.00	$ 4,000.00	$ 4,000.00
100-102-01510-00052-522240 SOFTWARE MAINTENANCE	$ 20,000.00	$ 20,000.00	$ 18,000.00
100-102-01510-00052-522241 COMPUTER MAINTENANCE	$ 15,000.00	$ 15,000.00	$ 12,000.00
100-102-01510-00052-522260 LANDSCAPING & GROUNDS	$ 4,000.00	$ 4,000.00	$ 4,000.00
100-102-01510-00052-522310 RENTAL/LEASES	$ 3,750.00	$ 3,750.00	$ 3,750.00
100-102-01510-00052-522320 RENTALS-EQUIPMENT	$ 500.00	$ 500.00	$ 500.00
100-102-01510-00052-523200 COMMUNICATIONS	$ 23,500.00	$ 23,000.00	$ 22,000.00
100-102-01510-00052-523301 ADVERTISING	$ 6,000.00	$ 3,000.00	$ 3,000.00
100-102-01510-00052-523500 TRAVEL	$ 5,000.00	$ 5,000.00	$ 5,000.00
100-102-01510-00052-523610 DUES & SUBSCRIPTIONS	$ 3,000.00	$ 2,500.00	$ 2,500.00
100-102-01510-00052-523700 TRAINING & EDUCATION	$ 5,000.00	$ 5,000.00	$ 5,000.00
100-102-01510-00052-523920 BANK SERVICE CHARGES	$ 650.00	$ 650.00	$ 600.00
100-102-01510-00053-530000 COKE FUND	$ 100.00	$ 100.00	$ 100.00
100-102-01510-00053-530001 SNACK FUND	$ 100.00	$ 100.00	$ 100.00
100-102-01510-00053-531110 OFFICE SUPPLIES	$ 6,250.00	$ 6,250.00	$ 6,250.00
100-102-01510-00053-531120 MAINT & OP SUPPLIES	$ 6,000.00	$ 5,000.00	$ 5,000.00
100-102-01510-00053-531230 UTILITIES	$ 28,000.00	$ 28,000.00	$ 28,000.00
100-102-01510-00053-531270 VEHICLE GASOLINE	$ 2,000.00	$ 1,500.00	$ 2,000.00
100-102-01510-00053-531401 BOOKS AND PERIODICALS	$ 500.00	$ 500.00	$ 500.00
100-102-01510-00053-531720 UNIFORMS	$ 500.00	$ 500.00	$ 500.00
100-102-01510-00053-531730 MISCELLANEOUS	$ 10,000.00	$ 10,000.00	$ 10,000.00
100-102-01510-00053-531732 REIMBURSEMENT/JC/AUTHORITY	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-102-01510-00054-542000 CAP OUTLAY-MACH/EQUIP	$ 5,000.00	$ 5,000.00	$ 5,000.00
100-102-01510-00057-579000 CONTINGENCY	$ 18,500.00	$ 18,500.00	$ 18,500.00
100-102-01510-00057-579002 GEFA SEP EXPENSE	$ 100.00		
100-102-01510-00057-579100 ADMIN/GRANT/BETTER HT	$ 18,000.00	$ 18,000.00	$ 18,000.00
100-102-01510-00057-579105 DOWNTOWN DEV AUTH FUNDING	$ 9,400.00	$ 9,400.00	$ 9,400.00
100-102-01545-00031-319500 FI FA	$ 2,500.00	$ 2,500.00	$ 1,000.00
100-102-01555-00052-523100 LIABILITY & PROP INSURANCE	$ 125,000.00	$ 105,000.00	$ 105,000.00
100-102-01565-00052-522210 REPAIRS & MAINT-BUILDING	$ 25,000.00	$ 25,000.00	$ 25,000.00
TOTAL EXPENDITURE	**$ 1,032,050.00**	**$ 956,950.00**	**$ 937,535.00**

MUNICIPAL COURT

	2027 BUDGET	2026 BUDGET	2025 BUDGET
100-104-02650-00052-521200 PROFESSIONAL SERVICES	$ 38,500.00	$ 38,500.00	$ 38,500.00
100-104-02650-00052-522240 SOFTWARE MAINTENANCE	$ 13,000.00	$ 13,000.00	$ 13,000.00
100-104-02650-00052-523200 COMMUNICATIONS	$ 175.00	$ 175.00	$ 175.00
100-104-02650-00052-523500 TRAVEL	$ 750.00	$ 500.00	$ 500.00
100-104-02650-00052-523610 DUES AND SUBSCRIPTIONS	$ 100.00	$ 100.00	$ 100.00
100-104-02650-00052-523700 TRAINING AND EDUCATION	$ 750.00	$ 750.00	$ 750.00
100-104-02650-00053-531110 OFFICE SUPPLIES	$ 200.00	$ 200.00	$ 200.00
100-104-02650-00057-572035 GSCCCA	$ 60,000.00	$ 80,000.00	$ 80,000.00
100-104-02650-00057-572110 STATE MANDATED FEES	$ 35,000.00	$ 45,000.00	$ 45,000.00
100-104-02650-00057-572120 COURT COSTS	$ 500.00	$ 500.00	$ 500.00
100-104-02650-00057-579000 CONTINGENCY	$ 1,000.00	$ 1,000.00	$ 1,000.00
TOTAL EXPENDITURE	**$ 149,975.00**	**$ 179,725.00**	**$ 179,725.00**

POLICE

	2027 BUDGET	2026 BUDGET	2025 BUDGET
100-105-03200-00051-511100 SALARIES	$ 688,000.00	$ 662,000.00	$ 625,000.00
100-105-03200-00051-511301 OVERTIME	$ 30,000.00	$ 25,000.00	$ 25,000.00
100-105-03200-00051-512100 EMPLOYEE INSURANCE	$ 144,000.00	$ 144,000.00	$ 144,000.00
100-105-03200-00051-512102 POLICE PTSD INSURANCE	$ 5,000.00	$ 5,000.00	$ -
100-105-03200-00051-512200 PAYROLL TAXES	$ 10,000.00	$ 9,930.00	$ 9,375.00
100-105-03200-00051-512400 EMPLOYEE RETIREMENT	$ 34,375.00	$ 34,375.00	$ 34,375.00
100-105-03200-00051-512402 EMPLOYER 457 MATCH	$ 20,640.00	$ 19,860.00	$ 18,750.00
100-105-03200-00051-512700 WORKERS COMP INSURANCE	$ 21,000.00	$ 21,000.00	$ 21,000.00
100-105-03200-00052-521320 DRUG & ALCOHOL TESTING	$ 400.00	$ 400.00	$ 400.00
100-105-03200-00052-522210 REPAIRS & MAINT-BLDG	$ 1,500.00	$ 1,500.00	$ 1,500.00
100-105-03200-00052-522220 REPAIRS & MAINT-VEHICLES	$ 12,000.00	$ 12,000.00	$ 25,000.00
100-105-03200-00052-522230 REPAIRS & MAINT-EQUIPMENT	$ 4,000.00	$ 4,000.00	$ 4,000.00
100-105-03200-00052-522240 SOFTWARE MAINTENANCE	$ 500.00	$ 450.00	$ 450.00
100-105-03200-00052-523200 COMMUNICATIONS	$ 7,000.00	$ 7,000.00	$ 6,600.00
100-105-03200-00052-523301 ADVERTISING	$ 300.00	$ 300.00	$ 300.00
100-105-03200-00052-523500 TRAVEL	$ 5,000.00	$ 5,000.00	$ 5,000.00
100-105-03200-00052-523610 DUES & SUBSCRIPTIONS	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-105-03200-00052-523700 TRAINING & EDUCATION	$ 3,000.00	$ 2,000.00	$ 2,000.00
100-105-03200-00052-523710 TECHNOLOGY FUND	$ 70,000.00	$ 70,000.00	$ 70,000.00
100-105-03200-00053-531110 OFFICE SUPPLIES	$ 2,000.00	$ 2,000.00	$ 2,000.00
100-105-03200-00053-531120 MAINT & OPS SUPPLIES	$ 1,500.00	$ 1,500.00	$ 1,500.00
100-105-03200-00053-531270 VEHICLE GASOLINE	$ 44,000.00	$ 44,000.00	$ 44,000.00
100-105-03200-00053-531720 UNIFORMS	$ 7,500.00	$ 7,500.00	$ 7,500.00
100-105-03200-00053-531730 MISCELLANEOUS	$ 7,000.00	$ 7,000.00	$ 7,000.00
100-105-03200-00054-542000 CAPITAL OUTLAY MACH/EQUIP	$ 1,500.00	$ 1,500.00	$ 1,500.00
100-105-03200-00054-541200 CAPITAL OUTLAY IMPROVEMENTS	$ 20,000.00	$ 20,000.00	$ 40,000.00
100-105-03200-00057-572030 PEACE OFFICERS' ANNUITY	$ 3,600.00	$ 3,600.00	$ 3,600.00
100-105-03200-00057-579000 CONTINGENCIES	$ 15,000.00	$ 15,000.00	$ 15,000.00
100-105-03226-00052-523940 PRISONER MEDICAL CARE	$ 2,000.00	$ 2,000.00	$ 2,000.00
100-105-03226-00052-523941 INMATE HOUSING AND FOOD	$ 3,000.00	$ 3,000.00	$ 3,000.00
TOTAL EXPENDITURE	**$ 1,164,815.00**	**$ 1,131,915.00**	**$ 1,120,850.00**

FIRE

	2027 BUDGET	2026 BUDGET	2025 BUDGET
100-106-03500-00051-511100 SALARIES	$ 363,000.00	$ 284,600.00	$ 284,074.00
100-106-03500-00051-511110 SALARIES-VOL FIREMEN	$ 26,000.00	$ 26,000.00	$ 26,000.00
100-106-03500-00051-511301 OVERTIME	$ 50,000.00	$ 35,000.00	$ 30,000.00
100-106-03500-00051-512100 EMPLOYEE INSURANCE	$ 84,000.00	$ 84,000.00	$ 84,000.00
100-106-03500-00051-512101 FIREFIGHTER CANCER INSURANCE	$ 4,750.00	$ 4,750.00	$ 4,750.00
100-106-03500-00051-512200 PAYROLL TAXES	$ 6,000.00	$ 5,400.00	$ 5,400.00
100-106-03500-00051-512400 EMPLOYEE RETIREMENT	$ 25,600.00	$ 25,600.00	$ 25,600.00
100-106-03500-00051-512402 EMPLOYER 457 MATCH	$ 9,600.00	$ 8,525.00	$ 8,525.00
1001-06-03500-00051-512700 WORKERS COMP. INSURANCE	$ 7,200.00	$ 6,720.00	$ 6,720.00
100-106-03500-00052-521320 DRUG & ALCOHOL TESTING	$ 500.00	$ 500.00	$ 500.00
100-106-03500-00052-522210 REPAIRS & MAINT-BLDG	$ 2,500.00	$ 2,500.00	$ 2,500.00
100-106-03500-00052-522220 REPAIRS & MAINT-VEHICLE	$ 4,000.00	$ 4,000.00	$ 4,000.00
100-106-03500-00052-522230 REPAIRS & MAINT-EQUIP	$ 7,000.00	$ 7,000.00	$ 7,000.00
100-106-03500-00052-522240 SOFTWARE MAINTENANCE	$ 1,500.00	$ 1,200.00	$ 1,200.00
100-106-03500-00052-522241 COMPUTER MAINTENANCE	$ 3,800.00	$ 3,800.00	$ 3,800.00
100-106-03500-00052-523200 COMMUNICATIONS	$ 3,000.00	$ 2,500.00	$ 2,500.00
100-106-03500-00052-523301 ADVERTISING	$ 200.00	$ 200.00	$ 200.00
100-106-03500-00052-523500 TRAVEL	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-106-03500-00052-523610 DUES & SUBSCRIPTIONS	$ 100.00	$ 100.00	$ 100.00
100-106-03500-00052-523700 TRAINING & EDUCATION	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-106-03500-00053-531110 OFFICE SUPPLIES	$ 450.00	$ 450.00	$ 450.00
100-106-03500-00053-531120 MAINT & OPERATING	$ 1,000.00	$ 500.00	$ 500.00
100-106-03500-00053-531130 CHEMICALS	$ 200.00	$ 200.00	$ 200.00
100-106-03500-00053-531270 VEHICLE GASOLINE	$ 3,000.00	$ 3,000.00	$ 3,000.00
100-106-03500-00053-531720 UNIFORMS	$ 6,000.00	$ 6,000.00	$ 6,000.00
100-106-03500-00053-531730 MISCELLANEOUS	$ 6,000.00	$ 6,000.00	$ 7,000.00
100-106-03500-00054-541200 CAPITAL OUTLAY-IMPROVEMENTS	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-106-03500-00054-542000 CAPITAL OUTLAY MACH/EQUIP	$ 24,000.00	$ 15,000.00	$ 15,000.00
100-106-03500-00054-542001 AFG EXPENSES	$ 100,000.00		
100-106-03500-00057-572020 PENSION FUND	$ 2,100.00	$ 2,100.00	$ 2,100.00
100-106-03500-00057-579000 CONTINGENCIES	$ 5,000.00	$ 5,000.00	$ 5,000.00
100-106-03500-00057-579001 GMA CANCER GRANT EXPENSES	$ 1,000.00		
TOTAL EXPENDITURE	**$ 750,500.00**	**$ 543,645.00**	**$ 539,119.00**

ANIMAL CONTROL

	2027 BUDGET	2026 BUDGET	2025 BUDGET
100-107-03910-00051-511100 SALARIES	$ 8,000.00	$ 8,000.00	$ 8,000.00
100-107-03910-00051-512200 PAYROLL TAXES	$ 680.00	$ 680.00	$ 680.00
100-107-03910-00051-512700 WORKERS COMP INSURANCE	$ 350.00	$ 350.00	$ 240.00
100-017-03910-00052-521200 PROFESSIONAL SERVICES	$ 17,000.00	$ 18,000.00	$ 21,500.00
100-107-03910-00052-522210 REPAIRS & MAINT-BUILDING	$ 2,000.00	$ 2,000.00	$ 2,000.00
100-017-03910-00052-522230 REPAIRS & MAINT-EQUIPMENT	$ 700.00	$ 700.00	$ 700.00
100-107-03910-00053-531110 OFFICE SUPPLIES	$ 200.00	$ 200.00	$ 200.00
100-107-03910-00053-531120 MAINT & OPERATING SUPPLIES	$ 2,500.00	$ 2,500.00	$ 2,500.00
100-107-03910-00053-531230 UTILITIES	$ 2,000.00	$ 1,000.00	$ 1,000.00
100-107-03910-00053-531710 ANIMAL FOOD	$ 1,500.00	$ 1,500.00	$ 1,500.00
100-107-03910-00053-531730 MISCELLANEOUS	$ 1,000.00	$ 1,000.00	$ 1,000.00
TOTAL EXPENDITURE	**$ 35,930.00**	**$ 35,930.00**	**$ 39,320.00**

STREET AND LANES

	2027 BUDGET	2026 BUDGET	2025 BUDGET
100-108-04200-00051-511100 SALARIES	$ 262,000.00	$ 251,500.00	$ 238,300.00
100-108-04200-00051-511301 OVERTIME/PART-TIME	$ 7,000.00	$ 6,000.00	$ 6,000.00
100-108-04200-00051-512100 EMPLOYEE INSURANCE	$ 96,000.00	$ 96,000.00	$ 96,000.00
100-108-04200-00051-512200 PAYROLL TAXES	$ 20,050.00	$ 19,300.00	$ 18,300.00
100-018-04200-00051-512400 EMPLOYEE RETIREMENT	$ 21,450.00	$ 21,450.00	$ 21,450.00
100-108-04200-00051-512402 EMPLOYER 457 MATCH	$ 7,865.00	$ 7,545.00	$ 7,150.00
100-108-04200-00051-512700 WORKERS COMP INSURANCE	$ 8,000.00	$ 8,000.00	$ 9,000.00
100-108-04200-00052-521200 PROFESSIONAL SERVICES	$ 12,000.00	$ 12,000.00	$ 12,000.00
100-108-04200-00052-521320 DRUG & ALCOHOL TESTING	$ 500.00	$ 500.00	$ 500.00
100-108-04200-00052-522210 REPAIRS & MAINT-BLDG/GRND	$ 2,500.00	$ 2,500.00	$ 2,500.00
100-108-04200-00052-522220 REPAIRS & MAINT-VEHICLES	$ 7,000.00	$ 7,000.00	$ 10,000.00
100-108-04200-00052-522230 REPAIRS & MAINT-EQUIPMENT	$ 23,000.00	$ 23,000.00	$ 20,000.00
100-108-04200-00052-522240 SOFTWARE MAINTENANCE	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-108-04200-00052-522241 COMPUTER MAINTENANCE	$ 1,000.00	$ 1,000.00	$ 700.00
100-108-04200-00052-523200 COMMUNICATIONS	$ 3,500.00	$ 3,500.00	$ 3,500.00
100-108-04200-00052-523301 ADVERTISING	$ 300.00	$ 300.00	$ 300.00
100-108-04200-00052-523500 TRAVEL	$ 100.00	$ 100.00	$ 100.00
100-108-04200-00052-523700 TRAINING & EDUCATION	$ 400.00	$ 400.00	$ 400.00
100-108-04200-00053-531110 OFFICE SUPPLIES	$ 300.00	$ 300.00	$ 300.00
100-108-04200-00053-531120 MAINT & OPERATING SUPPLIES	$ 14,000.00	$ 14,000.00	$ 14,000.00
100-108-04200-00053-531140 SMALL TOOLS /MINOR EQUIP	$ 1,500.00	$ 1,000.00	$ 1,000.00
100-108-04200-00053-531151 SUPPLIES-STREET SIGNS	$ 4,000.00	$ 5,000.00	$ 5,000.00
100-108-04200-00053-531152 UTILITIES-STREET LIGHTS/SIGS	$ 118,000.00	$ 115,000.00	$ 115,000.00
100-108-04200-00053-531230 UTILITIES	$ 4,500.00	$ 4,500.00	$ 4,500.00
100-108-04200-00053-531270 VEHICLE GASOLINE	$ 25,000.00	$ 25,000.00	$ 25,000.00
100-108-04200-00053-531720 UNIFORMS	$ 5,000.00	$ 5,000.00	$ 5,000.00
100-108-04200-00053-531730 MISCELLANEOUS	$ 6,000.00	$ 6,000.00	$ 6,000.00
100-108-04200-00054-540010 DOT LMIG	$ 120,000.00	$ 120,000.00	$ 120,000.00
100-108-04200-00054-541200 CAPITAL OUTLAY IMPROVEMENTS	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-108-04200-00054-541420 STREET CONSTR/RESURFACE	$ 10,000.00	$ 10,000.00	$ 10,000.00
100-108-04200-00054-541430 SIDEWALKS/CURBS/GUTTERS	$ 100,000.00	$ 100,000.00	$ 105,000.00
100-108-04200-00054-542000 CAPITAL OUTLAY MACH/EQUIP	$ 15,000.00	$ 15,000.00	$ 15,000.00
100-108-04200-00057-579000 CONTINGENCIES	$ 15,000.00	$ 15,000.00	$ 15,000.00
100-108-04200-00058-581300 DEBT SERVICE			
TOTAL EXPENDITURE	**$ 912,965.00**	**$ 897,895.00**	**$ 889,000.00**

SHOP

	2027 BUDGET	2026 BUDGET	2025 BUDGET
100-109-04900-00051-511100 SALARIES	$ 62,000.00	$ 59,040.00	$ 57,320.00
100-109-04900-00051-512100 EMPLOYEE INSURANCE	$ 4,800.00	$ 7,000.00	$ 12,000.00
100-109-04900-00051-512200 PAYROLL TAXES	$ 4,750.00	$ 4,520.00	$ 4,385.00
100-109-04900-00051-512400 EMPLOYEE RETIREMENT	$ 3,500.00	$ 3,500.00	$ 4,500.00
100-109-04900-00051-512402 EMPLOYER 457 MATCH	$ 1,860.00	$ 1,775.00	$ 1,720.00
100-109-04900-00051-512700 WORKERS COMP INSURANCE	$ 935.00	$ 935.00	$ 935.00
100-109-04900-00052-521235 UTILITIES - NATURAL GAS	$ 250.00	$ 250.00	$ 250.00
100-109-04900-00052-521320 DRUG AND ALCOHOL TESTING	$ 50.00	$ 50.00	$ 50.00
100-109-04900-00052-522210 REPAIRS & MAINT-BLDG/GRND	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-109-04900-00052-522220 REPAIRS & MAINT-VEHICLES	$ 600.00	$ 600.00	$ 1,500.00
100-109-04900-00052-522230 REPAIRS & MAINT-EQUIP	$ 1,500.00	$ 1,500.00	$ 1,000.00
100-109-04900-00052-522241 COMPUTER MAINTENANCE	$ 1,200.00	$ 1,200.00	$ 1,200.00
100-109-04900-00052-523200 COMMUNICATIONS	$ 1,325.00	$ 1,325.00	$ 1,325.00
100-109-04900-00052-523700 TRAINING & EDUCATION	$ 100.00	$ 100.00	$ 100.00
100-109-04900-00053-531110 OFFICE SUPPLIES	$ 250.00	$ 250.00	$ 250.00
100-109-04900-00053-531120 MAINT & OPERATING SUPPLY	$ 2,500.00	$ 2,500.00	$ 2,500.00
100-109-04900-00053-531230 UTILITIES - ELECTRIC	$ 3,500.00	$ 3,500.00	$ 3,500.00
100-109-04900-00053-531270 VEHICLE GASOLINE	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-109-04900-00053-531720 UNIFORMS	$ 800.00	$ 800.00	$ 800.00
100-109-04900-00053-531730 MISCELLANEOUS	$ 1,000.00	$ 1,000.00	$ 1,000.00
100-109-04900-00054-542000 CAPITAL OUTLAY	$ 1,000.00	$ 1,000.00	$ 1,000.00
TOTAL EXPENDITURE	**$ 93,920.00**	**$ 92,845.00**	**$ 97,335.00**

SEWER

	2027 BUDGET	2026 BUDGET	2025 BUDGET
505-110-04330-00051-511100 SALARIES	$ 90,300.00	$ 83,700.00	$ 83,700.00
505-110-04330-00051-511300 OVERTIME	$ 3,000.00	$ 2,000.00	$ 1,500.00
505-110-04330-00051-512100 EMPLOYEE INSURANCE	$ 24,000.00	$ 24,000.00	$ 24,000.00
505-110-04330-00051-512200 PAYROLL TAXES	$ 7,200.00	$ 7,100.00	$ 7,100.00
505-110-04330-00051-512400 EMPLOYEE RETIREMENT	$ 7,000.00	$ 7,000.00	$ 7,000.00
505-110-04330-00051-512402 EMPLOYER 457 MATCH	$ 2,710.00	$ 2,510.00	$ 2,510.00
505-110-04330-00051-512700 WORKERS COMP INSURANCE	$ 1,100.00	$ 1,000.00	$ 1,000.00
505-110-04330-00052-521200 PROFESSIONAL SERVICES	$ 10,000.00	$ 10,000.00	$ 10,000.00
505-110-04330-00052-521210 ENGINEERING FEES	$ 5,000.00	$ 5,000.00	$ 5,000.00
505-110-04330-00052-521310 TECHNICAL SVCS & TESTING	$ 65,000.00	$ 65,000.00	$ 65,000.00
505-110-04330-00052-521320 DRUG & ALCOHOL TESTING	$ 250.00	$ 250.00	$ 250.00
505-110-04330-00052-522210 REPAIRS & MAINT-BUILDING	$ 1,500.00	$ 1,500.00	$ 1,500.00
505-110-04330-00052-522220 REPAIRS & MAINT-VEHICLES	$ 2,000.00	$ 2,000.00	$ 3,000.00
505-110-04330-00052-522230 REPAIRS & MAINT-EQUIPMENT	$ 10,000.00	$ 7,500.00	$ 7,500.00
505-110-04330-00052-522240 SOFTWARE MAINTENANCE	$ 1,000.00	$ 1,000.00	$ 1,000.00
505-110-04300-00052-522241 COMPUTER MAINTENANCE	$ 1,500.00	$ 1,500.00	$ 1,500.00
505-110-04330-00052-523200 COMMUNICATIONS	$ 2,500.00	$ 1,700.00	$ 1,700.00
505-110-04330-00052-523301 ADVERTISING	$ 200.00	$ 200.00	$ 200.00
505-110-04330-00052-523500 TRAVEL	$ 1,000.00	$ 1,000.00	$ 1,000.00
505-110-04330-00052-523610 DUES & SUBSCRIPTIONS	$ 300.00	$ 300.00	$ 300.00
505-110-04330-00052-523700 TRAINING & EDUCATION	$ 1,000.00	$ 1,000.00	$ 1,000.00
505-110-04330-00052-523702 ARP EXPENSE FUND			
505-110-04330-00053-531110 OFFICE SUPPLIES	$ 500.00	$ 500.00	$ 500.00
505-110-04330-00053-531120 MAINT & OPERATING-SUPPLIES	$ 35,000.00	$ 35,000.00	$ 35,000.00
505-110-04330-00053-531140 SMALL TOOLS/MINOR EQUIP	$ 1,000.00	$ 1,000.00	$ 1,000.00
505-110-04330-00053-531230 UTILITIES	$ 55,000.00	$ 55,000.00	$ 50,000.00
505-110-04330-00053-531270 VEHICLE GASOLINE	$ 7,500.00	$ 7,500.00	$ 8,500.00
505-110-04330-00053-531720 UNIFORMS	$ 1,500.00	$ 1,500.00	$ 1,500.00
505-110-04330-00053-531730 MISCELLANEOUS	$ 8,500.00	$ 8,500.00	$ 8,500.00
505-110-04330-00054-541200 CAPITAL IMPROVEMENTS	$ 15,000.00	$ 15,000.00	$ 15,000.00
505-110-04330-00054-542000 CAPITAL OUTLAY-MACH/EQUIP	$ 15,000.00	$ 15,000.00	$ 15,000.00
505-110-04330-00057-574000 BAD DEBT EXPENSE			
505-110-04330-00057-579000 CONTINGENCY	$ 30,000.00	$ 30,000.00	$ 30,000.00
505-110-04330-00058-581310 GEFA PRINCIPAL			
505-110-04330-00058-581311 USDA PRINCIPAL			
505-110-04330-00058-582321 USDA INTEREST	$ 45,000.00	$ 45,000.00	$ 45,000.00
505-110-04330-00058-582322 GEFA INTEREST	$ 60,000.00	$ 60,000.00	$ 60,000.00
505-110-04330-00058-582327 GEFA #3	$ 37,350.00	$ 37,350.00	$ 37,350.00
505-110-04330-00058-582328 GEFA #4	$ 20,500.00	$ 20,500.00	$ 20,500.00
TOTAL EXPENDITURE	**$ 568,410.00**	**$ 557,110.00**	**$ 553,610.00**

WATER

	2027 BUDGET	2026 BUDGET	2025 BUDGET
505-111-04420-00051-511100 SALARIES	$ 125,000.00	$ 110,800.00	$ 105,060.00
505-111-04420-00051-511300 OVERTIME	$ 3,000.00	$ 1,200.00	$ 1,200.00
505-111-04420-00051-512100 EMPLOYEE INSURANCE	$ 36,000.00	$ 36,000.00	$ 36,000.00
505-111-04420-00051-512200 PAYROLL TAXES	$ 9,600.00	$ 8,500.00	$ 8,050.00
505-111-04420-00051-512400 EMPLOYEE RETIREMENT	$ 9,450.00	$ 9,450.00	$ 9,450.00
505-111-04420-00051-512402 EMPLOYER 457 MATCH	$ 3,750.00	$ 3,325.00	$ 3,150.00
505-111-04420-00051-512700 WORKERS COMP INSURANCE	$ 4,500.00	$ 4,500.00	$ 4,500.00
505-111-04420-00052-521200 PROFESSIONAL SERVICES	$ 58,000.00	$ 58,000.00	$ 55,000.00
505-111-04420-00052-521210 ENGINEERING FEES	$ 4,500.00	$ 4,500.00	$ 4,500.00
505-111-04420-00052-521211 GEFA LSL GRANT EXPENSES	$ 1,000.00	$ 100.00	$ -
505-111-04420-00052-521310 TECHNICAL SVCS & TESTING	$ 46,500.00	$ 37,500.00	$ 35,000.00
505-111-04420-00052-521311 AMI METER READING	$ 20,000.00	$ 20,000.00	$ 20,000.00
505-111-04420-00052-521320 DRUG & ALCOHOL TESTING	$ 250.00	$ 250.00	$ 250.00
505-111-04420-00052-522210 REPAIRS & MAINT- BUILDING	$ 2,500.00	$ 2,500.00	$ 2,500.00
505-111-04420-00052-522220 REPAIRS & MAINT- VEHICLES	$ 3,000.00	$ 3,000.00	$ 3,750.00
505-111-04420-00052-522230 REPAIRS & MAINT-EQUIPMENT	$ 10,000.00	$ 8,500.00	$ 8,500.00
505-111-04420-00052-522240 SOFTWARE MAINTENANCE	$ 1,000.00	$ 1,000.00	$ 1,000.00
505-111-04420-00052-522241 COMPUTER MAINTENANCE	$ 1,500.00	$ 1,500.00	$ 1,500.00
505-111-04420-00052-523200 COMMUNICATIONS	$ 4,000.00	$ 2,800.00	$ 2,800.00
505-111-04420-00052-523301 ADVERTISING	$ 450.00	$ 450.00	$ 450.00
505-111-04420-00052-523500 TRAVEL	$ 1,000.00	$ 1,000.00	$ 1,000.00
505-111-04420-00052-523610 DUES & SUBCRIPTIONS	$ 1,500.00	$ 1,500.00	$ 1,500.00
505-111-04420-00052-523700 TRAINING & EDUCATION	$ 2,000.00	$ 2,000.00	$ 2,000.00
505-111-04420-00052-523702 ARP EXPENSE FUND			
505-111-04420-00052-523920 BANK SERVICE CHARGES			
505-111-04420-00053-531110 OFFICE SUPPLIES	$ 500.00	$ 500.00	$ 500.00
505-111-04420-00053-531120 MAINT & OPERATING-SUPPLIES	$ 60,000.00	$ 50,000.00	$ 50,000.00
505-111-04420-00053-531140 SMALL TOOLS/MINOR EQUIP	$ 2,000.00	$ 500.00	$ 500.00
505-111-04420-00053-531230 UTILITIES	$ 55,000.00	$ 34,000.00	$ 34,000.00
505-111-04420-00053-531270 VEHICLE GASOLINE	$ 8,000.00	$ 8,000.00	$ 11,000.00
505-111-04420-00053-531720 UNIFORMS	$ 1,500.00	$ 1,500.00	$ 1,500.00
505-111-04420-00053-531730 MISCELLANEOUS	$ 4,000.00	$ 4,000.00	$ 4,000.00
505-111-04420-00054-541200 CAP OUTLAY-IMPROVEMENTS	$ 7,000.00	$ 5,000.00	$ 5,000.00
505-111-04420-00054-542000 CAPITAL OUTLAY-MACH/EQUIP	$ 7,500.00	$ 7,500.00	$ 7,500.00
505-111-04420-00057-574000 BAD DEBT EXPENSE	$ 1,000.00	$ 1,000.00	$ 1,000.00
505-111-04420-00057-579000 CONTINGENCY FUND	$ 5,000.00	$ 5,000.00	$ 5,000.00
505-111-04420-00058-581310 PRINCIPAL			
505-111-04420-00058-582324 GEFA #2	$ 5,500.00	$ 5,500.00	$ 5,500.00
505-111-04420-00058-582329 GEFA #5	$ 30,005.00	$ 30,005.00	$ 30,005.00
505-111-04420-00058-582331 GEFA #6	$ 70,275.00	$ 30,000.00	$ 15,000.00
TOTAL EXPENDITURE	**$ 605,780.00**	**$ 500,880.00**	**$ 477,665.00**

GAS

	2027 BUDGET	2026 BUDGET	2025 BUDGET
515-112-04700-00051-511100 SALARIES	$ 138,000.00	$ 130,000.00	$ 121,025.00
515-112-04700-00051-511300 OVERTIME	$ 750.00	$ 750.00	$ 750.00
515-112-04700-00051-512100 EMPLOYEE INSURANCE	$ 36,000.00	$ 36,000.00	$ 36,000.00
515-112-04700-00051-512200 PAYROLL TAXES	$ 10,600.00	$ 9,950.00	$ 9,250.00
515-112-04700-00051-512400 EMPLOYEE RETIREMENT	$ 13,000.00	$ 13,000.00	$ 13,000.00
515-112-04700-00051-512402 EMPLOYER 457 MATCH	$ 4,150.00	$ 3,900.00	$ 3,600.00
515-112-04700-00051-512700 WORKERS COMP INSURANCE	$ 3,020.00	$ 3,020.00	$ 3,020.00
515-112-04700-00052-521200 PROFESSIONAL SERVICES	$ 30,000.00	$ 30,000.00	$ 30,000.00
515-112-04700-00052-521210 ENGINEERING FEES	$ 2,500.00	$ 2,500.00	$ 2,500.00
515-112-04700-00052-521310 TECHNICAL SVCS & TESTING	$ 12,000.00	$ 12,000.00	$ 12,000.00
515-112-04700-00052-521311 AMI METER READING	$ 8,500.00	$ 8,500.00	$ 8,500.00
515-112-04700-00052-521320 DRUG & ALCOHOL TESTING	$ 300.00	$ 300.00	$ 300.00
515-112-04700-00052-522210 REPAIRS & MAINT-BUILDING	$ 2,000.00	$ 2,000.00	$ 2,000.00
515-112-04700-00052-522220 REPAIRS & MAINT-VEHICLES	$ 2,500.00	$ 2,500.00	$ 2,500.00
515-112-04700-00052-522230 REPAIRS & MAINT-EQUIPMENT	$ 6,000.00	$ 3,500.00	$ 3,500.00
515-112-04700-00052-522240 SOFTWARE MAINTENANCE	$ 1,000.00	$ 1,000.00	$ 1,000.00
515-112-04700-00052-522241 COMPUTER MAINTENANCE	$ 1,600.00	$ 1,600.00	$ 1,600.00
515-112-04700-00052-523200 COMMUNICATIONS	$ 7,000.00	$ 3,600.00	$ 3,600.00
515-112-04700-00052-523301 ADVERTISING	$ 500.00	$ 500.00	$ 500.00
515-112-04700-00052-523500 TRAVEL	$ 1,200.00	$ 1,200.00	$ 1,200.00
515-112-04700-00052-523610 DUES & SUBSCRIPTIONS	$ 1,500.00	$ 1,000.00	$ 1,000.00
515-112-04700-00052-523700 TRAINING & EDUCATION	$ 1,000.00	$ 1,000.00	$ 1,000.00
515-112-04700-00052-523701 GAS INCENTIVE EXPENSE	$ 5,000.00	$ 5,000.00	$ 5,000.00
515-112-04700-00053-531110 OFFICE SUPPLIES	$ 500.00	$ 500.00	$ 500.00
515-112-04700-00053-531120 MAINT & OPER-SUPPLIES	$ 30,000.00	$ 20,000.00	$ 20,000.00
515-112-04700-00053-531140 SMALL TOOLS/MINOR EQUIP	$ 2,000.00	$ 1,500.00	$ 1,500.00
515-112-04700-00053-531230 UTILITIES	$ 7,500.00	$ 7,250.00	$ 7,250.00
515-112-04700-00053-531270 VEHICLE GASOLINE	$ 7,500.00	$ 7,000.00	$ 9,250.00
515-112-04700-00053-531520 GAS PURCHASES	$ 2,500,000.00	$ 2,650,000.00	$ 2,750,000.00
515-112-04700-00053-531720 UNIFORMS	$ 1,500.00	$ 1,500.00	$ 1,500.00
515-112-04700-00053-531730 MISCELLANEOUS	$ 1,500.00	$ 1,500.00	$ 1,500.00
515-112-04700-00054-541200 CAP OUTLAY-IMPROVEMENTS	$ 15,000.00	$ 15,000.00	$ 15,000.00
515-112-04700-00054-542000 CAPITAL OUTLAY-MACH/EQUIP	$ 20,000.00	$ 20,000.00	$ 20,000.00
515-112-04700-00057-579000 CONTINGENCIES	$ 12,500.00	$ 12,500.00	$ 12,500.00
515-112-04700-00058-581310 MGAG REPAYMENT	$ -	$ -	$ -
515-112-04700-00058-582320 INTEREST EXPENSE	$ -	$ -	$ -
515-112-04700-00058-582323 INTEREST	$ -	$ -	$ -
TOTAL EXPENDITURE	**$ 2,886,120.00**	**$ 3,009,570.00**	**$ 3,101,845.00**

SANITATION

	2027 BUDGET	2026 BUDGET	2025 BUDGET
540-113-04300-00051-511100 SALARIES	$ 64,500.00	$ 61,900.00	$ 60,255.00
540-113-04300-00051-511300 OVERTIME			
540-113-04300-00051-512100 EMPLOYEE INSURANCE	$ 12,000.00	$ 12,000.00	$ 12,000.00
540-113-04300-00051-512200 PAYROLL TAXES	$ 4,935.00	$ 4,736.00	$ 4,610.00
540-113-04300-00051-512400 EMPLOYEE RETIREMENT	$ 4,350.00	$ 4,250.00	$ 4,970.00
540-113-04300-00051-512402 EMPLOYER 457 MATCH	$ 1,950.00	$ 1,875.00	$ 1,810.00
540-113-04300-00051-512700 WORKERS COMP INSURANCE	$ 1,700.00	$ 1,700.00	$ 1,700.00
540-113-04300-00052-521216 CONTRACT SERVICES	$ 565,000.00	$ 475,000.00	$ 451,000.00
540-113-04300-00051-521320 DRUG & ALCOHOL TESING	$ 100.00	$ 100.00	$ 100.00
540-113-04300-00052-521325 EMPLOYEE PHYSICALS	$ 100.00	$ 100.00	$ 100.00
540-113-04300-00052-522220 REPAIRS & MAINT-VEHICLES	$ 1,500.00	$ 1,500.00	$ 1,500.00
540-113-04300-00052-522230 REPAIRS & MAINT-EQUIPMENT	$ 100.00	$ 100.00	$ 100.00
540-113-04300-00052-522240 SOFTWARE MAINTENANCE	$ 500.00	$ 500.00	$ 500.00
540-113-04300-00052-522241 COMPUTER MAINTENANCE	$ 1,200.00	$ 1,200.00	$ 1,200.00
540-113-04300-00052-523200 COMMUNICATIONS	$ 1,000.00	$ 1,000.00	$ 1,000.00
540-113-04300-00052-523301 ADVERTISING	$ 100.00	$ 100.00	$ 100.00
540-113-04300-00053-531110 OFFICE SUPPLIES	$ 200.00	$ 200.00	$ 200.00
540-113-04300-00053-531120 MAINT & OPER SUPPLIES	$ 500.00	$ 500.00	$ 500.00
540-113-04300-00053-531140 SMALL TOOLS/ MINOR EQUIP	$ 500.00	$ 500.00	$ 500.00
540-113-04300-00053-531270 VEHICLE GASOLINE	$ 2,000.00	$ 2,000.00	$ 2,000.00
540-113-04300-00053-531720 UNIFORMS	$ 450.00	$ 450.00	$ 450.00
540-113-04300-00053-531730 MISCELLANEOUS	$ 1,000.00	$ 1,000.00	$ 1,000.00
540-113-04300-00054-541200 CAP OUTLAY-IMPROVEMENTS	$ 1,000.00	$ 1,000.00	$ 1,000.00
540-113-04300-00054-542000 CAPITAL OUTLAY-MACH/EQUIP	$ 1,000.00	$ 1,000.00	$ 1,000.00
540-113-04300-00057-571030 LANDFILL FEES	$ 5,000.00	$ 5,000.00	$ 3,500.00
540-113-04300-00057-579000 CONTINGENCIES	$ 1,000.00	$ 1,000.00	$ 1,000.00
TOTAL EXPENDITURE	**$ 671,685.00**	**$ 578,711.00**	**$ 552,095.00**