

General Fund – Fund 100 FY2026 Budget Overview

Legislative/Administrative – Department 001

100-001-530-4000 (Professional Fees)

- Increase of \$23,900
 - Includes \$30,000 for potential website update

100-001-550-1500 (Communications)

- Reduction of \$74,800
 - Reduction in budgeted live streaming expenses

100-001-550-3000 (Recruitment)

- Increase of \$31,500
 - Recruitment for City Administrator and Finance Director

City Hall – Department 002

- No noteworthy increases

Streets – Department 003

100-003-510-1000 (R&M Buildings Contractual)

- \$14,000 to \$5,000. \$9,000 Decrease
 - Garage Door Installation Completed

100-003-610-4000 (R&M Snow/Ice Control Commodities)

- \$120,000 to \$110,000. \$10,000 Decrease
 - Estimating Only Needing 800-1,100 Tons in FY 25-26.

100-003-610-9000 (R&M Systems Commodities)

- \$168,000 to \$138,000. \$38,000 Decrease
 - Smaller Inhouse Alley and Road Paving Projects

100-003-800-4000 (Purchase Systems)

- \$834,000 to \$505,000. \$329,000 Decrease
 - Inhouse Paving Projects
 - Pavement Maintenance - Pinetree
 - Curb/Gutter/Sidewalk Projects

100-003-800-4100 (Purchase Systems Engineering)

- \$115,000 to \$100,000. \$15,000 Decrease
 - Washington Estates Drainage Pond

Police – Department 004

100-004-530-3000 Data Processing Support

- Increase of \$12,500.00
 - Equipment required for live streaming of Council meetings

100-004-550-1000 Communications

- Increase of \$12,816.00
 - Increase due to cellular services price increase, and radio port fees.

100-004-560-3000 Software

- Increase of \$28,600.00
 - Increase due to the purchase of an additional investigations tool and upgrading to Windows 11 on all computers.

100-004-570-3000 Electricity

- Increase of \$3,500.00
 - Increase due to rising utility rates

100-004-590-2000 Lease/Rent Expenses

- Increase of \$28,250.00
 - Increase due to rental of evidence building and installation and lease of Flock cameras.

100-004-590-3000 Contractual Funding

- Increase of \$121,356.00
 - Increase in police contractual quarterly payments to TC3

Tourism/ED – Department 005

100-005-510-900 (Contractual Services):

- Chamber: \$35,000 (same as FY 24-25)
- PACVB: \$25,000 (increase from \$20,000 in FY 24-25 based on second of two one-year options in current agreement)

100-005-910-9200 (Misc. Tourism Expenses):

- Tournament of Champions: \$15,000 (same as FY 24-25)

100-005-910-9300 (ED Expenses):

- ED videos/marketing/promotional materials: \$7,500 (decrease from \$15,000 in FY 24-25)
- Possible private development assistance incentives: \$300,000 (same as FY 24-25. Staff recommends that this be used for a continuation of the Washington Building and Property Improvement Grant Program as well as potential assistance for Square projects.)
- Core & Main sales tax sharing: Up to \$20,000 annually through 2030

P/Z/CE – Department 006

100-006-530-4000 (Consultation/Contractual):

- Residential plan reviews/inspections: \$5,000 (decrease from 7,000 in FY 24-25...this is not anticipated to be needed in FY 25-26 but is in as a safeguard)
- Commercial plan reviews/inspections: \$8,000 (decrease from \$12,000)
- Electrical plan reviews/inspections: \$15,000 (same as FY 24-25)
- Plumbing plan reviews/inspections: \$6,000 (same as FY 24-25)
- Property acquisitions/leases/demos/appraisals: \$195,00 (slight decrease from FY 24-25)
- Updated aerial photography: \$5,000 (same as FY 24-25)

100-006-560-3000 (Software):

- ESRI ArcGIS software and maintenance: \$15,000 (increase from \$14,000 in FY 24-25)
- Miscellaneous software: \$15,000 (new item to acquire location analytics software)

100-006-910-9000 (Misc. Expense):

- Nuisance abatement work: \$17,000 (increase from \$15,000 in FY 24-25)

Fire and Rescue – Department 007

100-007-510-1000 R&M Building/Property (Contractual)

- \$30,000 Increase
 - Increase due to kitchen refurbishing

100-007-590-2500 WVFD & RS Payments

- \$44,300 Increase
 - Increase from new contract

100-007-590-3000 Contractual Funding – TC3

- \$5416.00 Increase
 - Increase due to contractual quarterly payments

Telecommunications Tax – Department 009

100-009-950-4000 and 7000 (Transfer to Police and Fire and Rescue)

- Significant increase in contract cost with TC3

Note: Based on the projected ending balance as of 4/30/2026 – this Fund has less than three years of funding remaining before General Fund or other sources would be required to pay the contract costs not covered by the Telecommunications Tax. The Telecommunications Tax is currently at 5% with a maximum of 6%. An additional 1% in tax would equal approximately \$25,000 in additional revenue.

Stormwater Management Fund – Department 018

100-018-530-1500 (Engineering Fees)

- \$0 to \$20,000. \$20,000 Increase
 - Based on Estimated Actuals for FY 24-25

100-018-610-9000 (R&M System Commodities)

- \$75,000 to \$50,000. \$25,000 Decrease
 - Catch Basin and Outfall Maintenance
 - Storm Manhole Maintenance
 - Bank Stabilization

100-018-800-3000 (Purchase Systems)

- \$800,000 to \$300,000. \$500,000 Decrease.
 - Plaza Concrete Ditch Repair
 - Stormwater Projects - CIPP

100-018-800-3100 (System Engineering)

- \$30,000 to \$250,000. \$220,000 Increase
 - Washington Estates Drainage Pond
 - Washington 223 Infrastructure

Note: The Stormwater Management Fund (Fund 218) was closed in FY2024 and the remainder of the funds transferred to the General Fund. All non-bond project expenses are now being accounted for in this new department as will the HR Sales Tax and transfer to the Debt Service Fund. The projects being paid out of the bond proceeds are being accounted for in a new fund – Fund 418 – Stormwater Management Capital Project Account.

Cemetery – Department 200

100-200-650-2000 (Miscellaneous Equipment):

- \$7,500 to \$2,000. \$5,500 Decrease.
 - Leaf Vac was purchased.

100-200-800-1500 (Purchase Equipment):

- \$5,000 to \$0. \$5,000 Decrease.
 - No Capital Equipment Identified.

100-200-800-3000 (Purchase Systems):

- \$60,000 to \$10,000. \$50,000 Decrease.
 - Columbarium Expansion Completed.

Note: The Cemetery Fund became a department of the General Fund in FY2024.

		Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed
General Fund Summary						
Department #			2024 Actual	2025 Budget	2025 Projected	2026 Proposed
001	Legislative/Administrative		-\$937,582	-\$1,273,856	-\$1,163,336	-\$1,247,326
002	City Hall		-\$107,837	-\$109,909	-\$106,774	-\$120,774
003	Streets		-\$2,656,774	-\$3,233,907	-\$3,264,063	-\$3,011,317
004	Police		-\$4,355,622	-\$4,729,798	-\$4,561,215	-\$4,460,584
005	Tourism/Econ. Dev.		-\$68,676	-\$393,580	-\$287,950	-\$392,920
006	Planning & Zoning		-\$263,803	-\$546,180	-\$354,105	-\$576,660
007	Fire & Rescue		-\$839,256	-\$859,163	-\$1,121,456	-\$980,400
009	Telecommunication Tax		-\$123,171	-\$123,628	-\$52,200	-\$255,400
011	American Recovery Plan Act (ARPA)		\$2,247,574	\$0	\$0	\$0
018	Stormwater Management		\$1,273,673	\$20,144	\$396,600	\$115,350
200	Cemetery		\$28,017	-\$150,200	-\$89,550	-\$111,300
	Departmental Net Expenses		-\$5,803,457	-\$11,400,077	-\$10,604,049	-\$11,041,331
	Unrestricted Revenue		\$14,588,282	\$13,053,000	\$13,650,515	\$12,873,300
	Unrestricted Transfers		-\$3,449,962	-\$5,645,932	-\$6,156,200	-\$2,074,875
	Departmental Net Expenses		-\$5,803,457	-\$11,400,077	-\$10,604,049	-\$11,041,331
	General Fund Revenue Over (Under) Expenses		\$5,334,863	-\$3,993,009	-\$3,109,734	-\$242,906
	Total Revenue		\$20,558,729	\$16,834,825	\$17,440,815	\$17,669,900
	Total Expenses		\$15,223,866	\$20,827,834	\$20,550,549	\$17,912,806
			\$5,334,863	-\$3,993,009	-\$3,109,734	-\$242,906
			FY2026 Projected Fund Balance			\$14,600,756
			Minimum Standard Balance			\$4,383,601
			FY2026 Projected Surplus			\$10,217,155
			Undesignated Surplus			\$6,825,994
			Designations			
			Phase 2B from ARPA funds			\$2,308,418
			Tele. Tax			\$1,082,743
						\$3,391,161

			Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
General Fund - Fund 100									
Legislative/Administrative (100-001)									
	Revenue	Grant Proceeds	100-001-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Water Fund	100-001-390-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Sewer Fund	100-001-390-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Legislative/Administrative Revenue:			\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Personnel								
		Salaries - Reg.	100-001-410-1000	\$383,344	\$375,000	\$375,000	\$415,000	\$40,000	10.67%
		Salaries - Over-Time	100-001-410-2000	\$7,247	\$8,000	\$8,400	\$8,000	\$0	0.00%
		Unused Sick Time/Ghip	100-001-410-3000	\$4,064	\$5,800	\$5,000	\$6,000	\$200	3.45%
		Salaries - Part-Time	100-001-420-1000	\$90,218	\$95,500	\$87,500	\$102,000	\$6,500	6.81%
		Salaries - Elected Officials	100-001-430-1000	\$110,463	\$117,000	\$115,000	\$118,000	\$1,000	0.85%
		Group Insurance	100-001-450-1000	\$70,318	\$74,000	\$91,000	\$95,600	\$21,600	29.19%
		Health Savings Plan Contrib.	100-001-450-1100	\$5,615	\$5,700	\$6,600	\$7,500	\$1,800	31.58%
		Retiree Health Insurance	100-001-450-1200	\$39,584	\$42,400	\$25,000	\$0	-\$42,400	-100.00%
		Payroll Taxes - Unemployment	100-001-450-2000	\$632	\$800	\$700	\$800	\$0	0.00%
		Workers Comp Insurance	100-001-450-2500	\$431	\$500	\$400	\$520	\$20	4.00%
	Total Personnel:			\$711,916	\$724,700	\$714,600	\$753,420	\$28,720	3.96%
	Operations								
		R&M Equipment (Contractual)	100-001-510-1500	\$3,104	\$3,600	\$3,500	\$3,800	\$200	5.56%
		Engineering Fees	100-001-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Legal Fees	100-001-530-2000	\$55,713	\$75,000	\$72,000	\$76,000	\$1,000	1.33%
		Liquor Code Enforce.- Legal	100-001-530-2100	\$0	\$1,000	\$0	\$1,000	\$0	0.00%
		Data Processing Support	100-001-530-3000	\$60,404	\$86,000	\$78,500	\$83,500	-\$2,500	-2.91%
		Professional Fees	100-001-530-4000	\$18,343	\$16,100	\$22,925	\$40,000	\$23,900	148.45%
		Animal Control Expenses	100-001-530-4500	\$15,124	\$17,200	\$17,200	\$19,200	\$2,000	11.63%
		Postage Expenses	100-001-550-1000	\$544	\$1,000	\$900	\$1,000	\$0	0.00%
		Communications	100-001-550-1500	\$1,700	\$101,800	\$9,100	\$27,000	-\$74,800	-73.48%
		Publishing Fees	100-001-550-2000	\$912	\$1,100	\$1,100	\$1,200	\$100	9.09%
		Printing Fees	100-001-550-2500	\$44	\$2,300	\$2,600	\$1,450	-\$850	-36.96%
		Recruitment	100-001-550-3000	\$0	\$500	\$500	\$32,000	\$31,500	6300.00%
		Membership Dues	100-001-560-1000	\$5,828	\$7,700	\$6,800	\$8,200	\$500	6.49%
		Training - Elected Officials	100-001-560-1500	\$4,142	\$11,200	\$4,000	\$15,200	\$4,000	35.71%
		Training - Staff	100-001-560-1600	\$6,200	\$14,000	\$3,500	\$13,000	-\$1,000	-7.14%
		Subscriptions	100-001-560-2000	\$79	\$400	\$300	\$400	\$0	0.00%
		Reference Materials/Manuals	100-001-560-2500	\$10	\$400	\$400	\$400	\$0	0.00%
		Software	100-001-560-3000	\$24,649	\$65,200	\$35,055	\$55,700	-\$9,500	-14.57%
		Surety Bond Expense	100-001-590-1100	\$0	\$1,400	\$1,350	\$1,500	\$100	7.14%
		Lease/Rent Expense	100-001-590-2000	\$4,824	\$3,000	\$3,000	\$3,500	\$500	16.67%
		R&M - Equipment (Commodities)	100-001-610-1500	\$2,839	\$2,500	\$2,400	\$2,500	\$0	0.00%
		Office Supplies	100-001-650-1000	\$4,023	\$5,500	\$5,000	\$5,200	-\$300	-5.45%
		Miscellaneous Equipment	100-001-650-2000	\$223	\$9,500	\$4,000	\$10,000	\$500	5.26%
		Taxes - Other	100-001-910-3000	\$0	\$50	\$0	\$50	\$0	0.00%
		Miscellaneous Expense	100-001-910-9000	\$10,900	\$12,800	\$50,000	\$14,000	\$1,200	9.38%
		City Administrator'S Expense	100-001-910-9100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Community Support	100-001-910-9200	\$3,937	\$6,800	\$4,500	\$5,000	-\$1,800	-26.47%
		Yard Waste Stickers	100-001-910-9300	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Grant Disbursement	100-001-910-9400	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transportation Services	100-001-910-9500	\$0	\$50,000	\$50,000	\$50,000	\$0	0.00%
		Contingency	100-001-910-9800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Bad Debt Expense	100-001-910-9900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Operations:			\$223,542	\$496,050	\$378,630	\$470,800	-\$25,250	-5.09%

		Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change	
	Capital								
		Purchase - Equipment	100-001-800-1500	\$0	\$50,000	\$67,000	\$20,000	-\$30,000	-60.00%
		Purchase - Building/Property	100-001-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Bldg. Engineering	100-001-800-2100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Capital:			\$0	\$50,000	\$67,000	\$20,000	-\$30,000	-60.00%
	Other Financing Uses								
		Transfer To Merf	100-001-950-1800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Cap Repl Fund	100-001-950-2000	\$2,124	\$3,106	\$3,106	\$3,106	\$0	0.00%
	Total Other Financing Uses:			\$2,124	\$3,106	\$3,106	\$3,106	\$0	0.00%
	Total Legislative/Administrative Expenses:			\$937,582	\$1,273,856	\$1,163,336	\$1,247,326	-\$26,530	-2.08%
	City Hall (100-002)								
	Revenue								
		Insurance Proceeds	100-002-380-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Revenue	100-002-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Water Fund	100-002-390-1500	\$13,479	\$13,700	\$6,200	\$8,000	-\$5,700	-41.61%
		Transfer From Sewer Fund	100-002-390-2000	\$13,479	\$13,700	\$6,200	\$8,000	-\$5,700	-41.61%
	Total City Hall Revenue:			\$26,958	\$27,400	\$12,400	\$16,000	-\$11,400	-41.61%
	Personnel								
		Reg - Salaries	100-002-410-1000	\$7,378	\$7,500	\$8,400	\$8,000	\$500	6.67%
		Salaries - Over-Time	100-002-410-2000	\$207	\$500	\$300	\$350	-\$150	-30.00%
		Unused Sick Time/Ghip	100-002-410-3000	\$0	\$120	\$0	\$125	\$5	4.17%
		Salaries - Part-Time	100-002-420-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Group Insurance	100-002-450-1000	\$3,273	\$3,500	\$3,500	\$3,800	\$300	8.57%
		Health Savings Plan Contrib.	100-002-450-1100	\$0	\$0	\$0	\$200	\$200	#DIV/0!
		Payroll Taxes - Unemployment	100-002-450-2000	\$17	\$40	\$25	\$30	-\$10	-25.00%
		Workers Comp Insurance	100-002-450-2500	\$346	\$500	\$400	\$420	-\$80	-16.00%
		Uniform Rental	100-002-470-1000	\$127	\$300	\$200	\$200	-\$100	-33.33%
	Total Personnel:			\$11,348	\$12,460	\$12,825	\$13,125	\$665	5.34%
	Operations								
		R&M - Building (Contractual)	100-002-510-1000	\$12,457	\$24,000	\$16,200	\$20,000	-\$4,000	-16.67%
		R&M - Equipment (Contractual)	100-002-510-1500	\$5,856	\$3,000	\$2,500	\$3,100	\$100	3.33%
		Legal Fees	100-002-530-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Data Processing Support	100-002-530-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Professional Fees	100-002-530-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Communications	100-002-550-1500	\$10,715	\$8,800	\$8,800	\$9,200	\$400	4.55%
		Recruitment	100-002-550-3000	\$0	\$100	\$0	\$100	\$0	0.00%
		Electricity	100-002-570-3000	\$7,753	\$8,500	\$8,000	\$8,500	\$0	0.00%
		Heating	100-002-570-3500	\$1,287	\$1,600	\$1,700	\$2,000	\$400	25.00%
		Property Insurance	100-002-590-1000	\$2,522	\$3,000	\$3,000	\$3,100	\$100	3.33%
		R&M - Building (Commodities)	100-002-610-1000	\$1,419	\$3,300	\$2,000	\$4,400	\$1,100	33.33%
		R&M - Equipment (Commodities)	100-002-610-1500	\$1,697	\$600	\$500	\$600	\$0	0.00%
		Operating Supplies	100-002-650-1500	\$2,542	\$3,000	\$2,600	\$3,200	\$200	6.67%
		Miscellaneous Equipment	100-002-650-2000	\$270	\$1,000	\$3,100	\$1,000	\$0	0.00%
		Janitorial Supplies	100-002-650-2500	\$142	\$500	\$500	\$500	\$0	0.00%
		Miscellaneous Expense	100-002-910-9000	1,874	500	500	1,000	\$500	100.00%
	Total Operations:			\$48,534	\$57,900	\$49,400	\$56,700	-\$1,200	-2.07%
	Capital								
		Purchase - Equipment	100-002-800-1500	\$0	\$10,000	\$0	\$10,000	\$0	0.00%
	Total Capital:			\$0	\$10,000	\$0	\$10,000	\$0	0.00%
	Other Financing Uses								

	Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
	Transfer To Building Mtnce. Fund	\$70,427	\$48,000	\$48,000	\$48,000	\$0	0.00%
	Transfer To Cap Repl Fund	\$4,486	\$8,949	\$8,949	\$8,949	\$0	0.00%
	Total Other Financing Uses:	\$74,913	\$56,949	\$56,949	\$56,949	\$0	0.00%
	Total City Hall Expenses:	\$134,795	\$137,309	\$119,174	\$136,774	-\$535	-0.39%
	Streets (100-003)						
	Revenue:					\$0	#DIV/0!
	Ppirt - Wash. Township	\$17,505.11	\$20,000.00	\$12,000.00	\$15,000.00	-\$5,000	-25.00%
	Road & Bridge Tax - Streets	\$227,499.15	\$225,000.00	\$245,000.00	\$250,000.00	\$25,000	11.11%
	Grant Proceeds	\$2,799.75	\$1,150.00	\$1,150.00	\$1,200.00	\$50	4.35%
	Recycling Grant	\$25,158.49	\$27,560.00	\$25,800.00	\$27,000.00	-\$560	-2.03%
	Sidewalk & Street Reimb.	\$38,500.30	\$30,000.00	\$30,000.00	\$30,000.00	\$0	0.00%
	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
	Transfer From Capl. Repl.	\$47,936.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
	Total Streets Revenue:	\$359,399	\$303,710	\$313,950	\$323,200	\$19,490	6.42%
	Personnel						
	Salaries - Reg.	\$719,157	\$786,000	\$783,000	\$790,000	\$4,000	0.51%
	Salaries - Recycling Grant	-\$12,362	-\$10,000	-\$10,000	-\$10,000	\$0	0.00%
	Salaries - Standby	\$5,583	\$6,200	\$6,300	\$6,400	\$200	3.23%
	Salaries - Over-Time	\$18,941	\$25,000	\$23,000	\$26,000	\$1,000	4.00%
	Unused Sick Time/Ghip	\$1,644	\$11,300	\$2,400	\$12,000	\$700	6.19%
	Salaries - Part-Time	\$14,713	\$30,000	\$27,000	\$38,000	\$8,000	26.67%
	Group Insurance	\$197,685	\$209,000	\$221,000	\$248,000	\$39,000	18.66%
	Health Savings Plan Contrib.	\$10,816	\$13,500	\$12,000	\$14,000	\$500	3.70%
	Retiree Health Insurance	\$37,308	\$40,000	\$39,100	\$41,000	\$1,000	2.50%
	Payroll Taxes - Unemployment	\$1,368	\$1,600	\$1,500	\$1,700	\$100	6.25%
	Workers Comp Insurance	\$32,478	\$36,000	\$35,000	\$42,000	\$6,000	16.67%
	Uniform Rental	\$3,992	\$9,000	\$10,000	\$11,000	\$2,000	22.22%
	Total Personnel:	\$1,031,321	\$1,157,600	\$1,150,300	\$1,220,100	\$62,500	5.40%
	Operations						
	R&M - Building (Contractual)	\$12,159	\$14,000	\$9,000	\$5,000	-\$9,000	-64.29%
	R&M - Equipment (Contr.)	\$3,590	\$4,000	\$1,200	\$3,000	-\$1,000	-25.00%
	R&M - Systems (Contractual)	\$69,745	\$180,000	\$150,000	\$175,000	-\$5,000	-2.78%
	Engineering Fees	\$18,500	\$15,000	\$3,500	\$15,000	\$0	0.00%
	Legal Fees	\$4,525	\$5,000	\$7,000	\$7,000	\$2,000	40.00%
	Drug & Alcohol Testing Expense	\$231	\$500	\$100	\$500	\$0	0.00%
	Data Processing Support	\$18,476	\$17,000	\$17,000	\$18,000	\$1,000	5.88%
	Professional Fees	\$16,333	\$20,000	\$13,500	\$20,000	\$0	0.00%
	Communications	\$5,544	\$8,500	\$8,500	\$8,500	\$0	0.00%
	Printing/Advertising	\$29	\$1,000	\$500	\$1,000	\$0	0.00%
	Membership Dues	\$891	\$2,000	\$2,000	\$2,000	\$0	0.00%
	Training	\$6,602	\$10,000	\$8,000	\$10,000	\$0	0.00%
	Reference Materials/Manuals	\$19	\$150	\$150	\$250	\$100	66.67%
	Software	\$17,868	\$23,500	\$26,000	\$22,500	-\$1,000	-4.26%
	Electricity	\$66,006	\$60,000	\$60,000	\$65,000	\$5,000	8.33%
	Heating	\$10,936	\$15,000	\$15,000	\$15,000	\$0	0.00%
	Property Insurance	\$2,552	\$3,000	\$3,200	\$3,300	\$300	10.00%
	Lease/Rent Expense	\$4,217	\$20,000	\$14,000	\$17,000	-\$3,000	-15.00%
	R&M - Building (Commodities)	\$9,261	\$2,000	\$2,000	\$4,000	\$2,000	100.00%
	R&M - Equipment (Commodities)	\$3,736	\$5,000	\$4,000	\$4,000	-\$1,000	-20.00%
	R&M - Snow/Ice Control (Comm.)	\$75,498	\$120,000	\$90,000	\$110,000	-\$10,000	-8.33%
	R&M - Systems (Commodities)	\$14,425	\$168,000	\$170,000	\$130,000	-\$38,000	-22.62%
	Office Supplies	\$335	\$500	\$250	\$500	\$0	0.00%

		Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
		Operating Supplies	\$3,910	\$3,000	\$3,000	\$3,000	\$0	0.00%
		Health & Safety Equipment	\$3,397	\$3,000	\$2,500	\$3,000	\$0	0.00%
		Miscellaneous Equipment	\$14,526	\$8,000	\$7,500	\$11,500	\$3,500	43.75%
		Recycling Grant Expenses	\$30,957	\$23,500	\$25,800	\$27,000	\$3,500	14.89%
		Miscellaneous Expense	\$1,524	\$3,000	\$6,500	\$3,000	\$0	0.00%
	Total Operations:		\$415,790	\$734,650	\$650,200	\$684,050	-\$50,600	-6.89%
	Capital							
		Purchase - Equipment	\$6,799	\$10,000	\$10,000	\$10,000	\$0	0.00%
		Purchase - Building/Property	\$55,236	\$15,000	\$15,000	\$20,000	\$5,000	33.33%
		Purchase - System	\$520,727	\$834,000	\$1,097,500	\$505,000	-\$329,000	-39.45%
		Purchase - Systems Engineering	\$58,762	\$115,000	\$50,000	\$100,000	-\$15,000	-13.04%
		Purchase - Systems Legal	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%
	Total Capital:		\$641,524	\$979,000	\$1,177,500	\$640,000	-\$339,000	-34.63%
	Other Financing Uses							
		Transfer To Merf	\$561,000	\$419,000	\$419,000	\$419,000	\$0	0.00%
		Transfer To Building Mtnc. Fund	\$229,833	\$100,000	\$100,000	\$100,000	\$0	0.00%
		Transfer To Cap Repl Fund	\$0	\$12,367	\$12,367	\$12,367	\$0	0.00%
		Trsf. To Safe Routes Grants	\$136,705	\$135,000	\$68,646	\$259,000	\$124,000	91.85%
		Trsf. To Rec. Trail Ext.	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Other Financing Uses:		\$927,538	\$666,367	\$600,013	\$790,367	\$124,000	18.61%
	Total Streets Expenses:		\$3,016,173	\$3,537,617	\$3,578,013	\$3,334,517	-\$203,100	-5.74%
	Police (100-004)							
		Property Taxes	\$765,006.00	\$930,500.00	\$928,700.00	\$857,300.00	-\$73,200	-7.87%
		Per Prop Replacement Tax	\$27,282.00	\$40,000.00	\$35,000.00	\$34,000.00	-\$6,000	-15.00%
		Cannibas Use Tax	\$25,430.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0	0.00%
		Grant Proceeds	\$5,416.00	\$1,150.00	\$1,150.00	\$879,200.00	\$878,050	76352.17%
		Reimb. From School	\$82,000.00	\$85,500.00	\$82,300.00	\$85,000.00	-\$500	-0.58%
		Policing/Special Events	\$3,938.00	\$5,000.00	\$7,000.00	\$5,000.00	\$0	0.00%
		Rental Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
		Donations	\$75.00	\$0.00	\$100.00	\$0.00	\$0	#DIV/0!
		Honors Banquet Donations	\$0.00	\$5,000.00	\$0.00	\$0.00	-\$5,000	-100.00%
		Miscellaneous Revenue	\$34,076.00	\$1,000.00	\$1,600.00	\$1,000.00	\$0	0.00%
		Training Reimbursements	\$15,586.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
		Transfer From General Corp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
		Transfer From Dare	\$0.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
		Trsf. From Pol. Spec. Proj.	\$3,150.00	\$200,000.00	\$150,000.00	\$50,000.00	-\$150,000	-75.00%
		Transfer From Cap. Repl.	\$0.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
		Trsf From Telecommunications	\$238,768.00	\$214,444.00	\$189,200.00	\$335,800.00	\$121,356	56.59%
		Sale Of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
	Total Police Revenue:		\$1,200,727.00	\$1,507,594.00	\$1,420,050.00	\$2,272,300.00	\$764,706	50.72%
	Personnel							
		Salaries - Reg.	\$2,152,179	\$2,200,000	\$2,120,000	\$2,320,000	\$120,000	5.45%
		Salaries - Pol. Adm.	\$329,782	\$320,000	\$322,000	\$325,000	\$5,000	1.56%
		Salaries - Over-Time	\$418,258	\$420,000	\$484,000	\$450,000	\$30,000	7.14%
		Salaries - Pol Adm Ot	\$38,532	\$35,000	\$46,000	\$42,000	\$7,000	20.00%
		Overtime Reimb By Homeland Sec	-\$22,727	-\$20,000	-\$20,000	-\$20,000	\$0	0.00%
		Hours Reimb - Ileas Training	-\$12,065	-\$20,000	-\$15,000	-\$15,000	\$5,000	-25.00%
		Unused Sick Time/Ghip	\$29,413	\$50,000	\$35,000	\$45,000	-\$5,000	-10.00%
		Salaries - Pol. Adm. Pt	\$28,053	\$37,000	\$24,000	\$40,000	\$3,000	8.11%
		Salaries - Part-Time Officers	\$31,273	\$50,000	\$43,000	\$50,000	\$0	0.00%
		Group Insurance	\$510,029	\$560,000	\$584,000	\$610,000	\$50,000	8.93%

		Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change	
		Health Savings Plan Contrib.	100-004-450-1100	\$36,125	\$38,000	\$39,000	\$46,000	\$8,000	21.05%
		Retiree Health Insurance	100-004-450-1200	\$57,168	\$60,000	\$25,000	\$55,000	-\$5,000	-8.33%
		Payroll Taxes - Unemployment	100-004-450-2000	\$3,842	\$5,200	\$4,400	\$5,300	\$100	1.92%
		Workers Comp Insurance	100-004-450-2500	\$40,036	\$39,000	\$42,000	\$51,400	\$12,400	31.79%
		Uniform Allowance	100-004-470-1000	\$29,694	\$43,000	\$38,000	\$40,000	-\$3,000	-6.98%
		Police Pension Expense	100-004-490-1000	\$785,775	\$970,500	\$963,700	\$891,300	-\$79,200	-8.16%
		Total Personnel:		\$4,455,368	\$4,787,700	\$4,735,100	\$4,936,000	\$148,300	3.10%
		Operations							
		R&M - Building (Contractual)	100-004-510-1000	\$29,264	\$30,150	\$28,600	\$25,770	-\$4,380	-14.53%
		R&M - Equipment (Contractual)	100-004-510-1500	\$19,262	\$15,950	\$7,060	\$12,000	-\$3,950	-24.76%
		Legal Fees	100-004-530-2000	\$14,212	\$30,000	\$0	\$15,000	-\$15,000	-50.00%
		Data Processing Support	100-004-530-3000	\$36,091	\$30,000	\$40,250	\$42,500	\$12,500	41.67%
		Professional Fees	100-004-530-4000	\$11,205	\$12,000	\$9,000	\$21,500	\$9,500	79.17%
		Postage Expense	100-004-550-1000	\$1,253	\$1,800	\$1,600	\$1,800	\$0	0.00%
		Communications	100-004-550-1500	\$28,888	\$28,900	\$32,584	\$41,716	\$12,816	44.35%
		Publishing Fees	100-004-550-2000	\$223	\$1,000	\$323	\$400	-\$600	-60.00%
		Printing Fees	100-004-550-2500	\$5,944	\$5,500	\$1,300	\$2,000	-\$3,500	-63.64%
		Recruitment	100-004-550-3000	\$4,889	\$6,600	\$6,600	\$6,600	\$0	0.00%
		Membership Dues	100-004-560-1000	\$10,152	\$10,500	\$8,300	\$9,000	-\$1,500	-14.29%
		Training	100-004-560-1500	\$31,297	\$48,000	\$30,000	\$48,000	\$0	0.00%
		Police Training Reimbursement	100-004-560-1600	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Subscriptions	100-004-560-2000	\$1,194	\$1,200	\$750	\$1,000	-\$200	-16.67%
		Reference Materials/Manuals	100-004-560-2500	\$159	\$0	\$0	\$0	\$0	#DIV/0!
		Software	100-004-560-3000	\$42,799	\$38,400	\$43,900	\$67,000	\$28,600	74.48%
		Electricity	100-004-570-3000	\$20,984	\$19,000	\$19,000	\$22,500	\$3,500	18.42%
		Heating	100-004-570-3500	\$1,662	\$2,000	\$1,600	\$1,900	-\$100	-5.00%
		Property Insurance	100-004-590-1000	\$5,766	\$5,200	\$5,200	\$5,200	\$0	0.00%
		Lease/Rent Expense	100-004-590-2000	\$10,420	\$21,750	\$45,000	\$50,000	\$28,250	129.89%
		Contractual Funding - Tc3	100-004-590-3000	\$238,768	\$214,444	\$189,200	\$335,800	\$121,356	56.59%
		R&M - Building (Commodities)	100-004-610-1000	\$255	\$12,000	\$500	\$9,000	-\$3,000	-25.00%
		R&M - Equipment (Commodities)	100-004-610-1500	\$5,423	\$10,000	\$3,300	\$10,000	\$0	0.00%
		Office Supplies	100-004-650-1000	\$1,261	\$5,000	\$3,900	\$5,000	\$0	0.00%
		Operating Supplies	100-004-650-1500	\$4,801	\$6,000	\$6,600	\$7,000	\$1,000	16.67%
		Miscellaneous Equipment	100-004-650-2000	\$9,697	\$24,000	\$21,700	\$14,000	-\$10,000	-41.67%
		Janitorial Supplies	100-004-650-2500	\$840	\$1,200	\$1,200	\$1,400	\$200	16.67%
		Miscellaneous Expense	100-004-910-9000	\$13,201	\$12,500	\$9,500	\$12,500	\$0	0.00%
		Dare/Cro Expenses	100-004-910-9100	\$14,997	\$20,000	\$20,000	\$20,000	\$0	0.00%
		Fire Arms Training	100-004-910-9200	\$12,945	\$45,000	\$45,000	\$45,000	\$0	0.00%
		Police Commission Expense	100-004-910-9300	\$11,342	\$10,600	\$7,200	\$7,500	-\$3,100	-29.25%
		Grant Disbursement	100-004-910-9400	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Operations:		\$589,194	\$668,694	\$589,167	\$841,086	\$172,392	25.78%
		Capital							
		Purchase - Equipment	100-004-800-1500	\$38,977	\$74,000	\$50,000	\$65,000	-\$9,000	-12.16%
		Purchase - Building/Property	100-004-800-2000	\$0	\$100,000	\$0	\$0	-\$100,000	-100.00%
		Purchase - Police Engineering	100-004-800-4100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Capital:		\$38,977	\$174,000	\$50,000	\$65,000	-\$109,000	-62.64%
		Other Financing Uses							
		Transfer To Merf	100-004-950-1800	\$129,000	\$171,000	\$171,000	\$171,000	\$0	0.00%
		Transfer To Building Mtnce. Fund	100-004-950-1900	\$312,227	\$300,000	\$300,000	\$583,800	\$283,800	94.60%
		Transfer To Cap Repl Fund	100-004-950-2000	\$31,583	\$135,998	\$135,998	\$135,998	\$0	0.00%
		Transfer To Pol Special Projects	100-004-950-2500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Other Financing Uses:		\$472,810	\$606,998	\$606,998	\$890,798	\$283,800	46.75%

		Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
Total Police Expenses:			\$5,556,349	\$6,237,392	\$5,981,265	\$6,732,884	\$495,492	7.94%
Tourism & Econ. Dev. (100-005)								
Revenue	Hotel/Motel Tax	100-005-310-2000	\$91,527	\$100,000	\$88,000	\$95,000	-\$5,000	-5.00%
	Grant Proceeds	100-005-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Tourism & Econ.Dev. Revenue:			\$91,527	\$100,000	\$88,000	\$95,000	-\$5,000	-5.00%
Personnel								
	Salaries - Reg.	100-005-410-1000	\$43,318	\$40,000	\$41,000	\$42,000	\$2,000	5.00%
	Salaries - Over-Time	100-005-410-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Unused Sick Time/Ghip	100-005-410-3000	\$592	\$600	\$600	\$630	\$30	5.00%
	Group Insurance	100-005-450-1000	\$8,730	\$9,500	\$9,000	\$9,500	\$0	0.00%
	Health Savings Plan Contrib.	100-005-450-1100	\$698	\$950	\$700	\$800	-\$150	-15.79%
	Payroll Taxes - Unemployment	100-005-450-2000	\$40	\$100	\$50	\$60	-\$40	-40.00%
Total Personnel:			\$53,379	\$51,150	\$51,350	\$52,990	\$1,840	3.60%
Operations								
	Contractual Services	100-005-510-9000	\$54,500	\$70,000	\$62,500	\$70,000	\$0	0.00%
	Engineering Fees	100-005-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Legal Fees	100-005-530-2000	\$3,336	\$10,000	\$10,000	\$10,000	\$0	0.00%
	Professional Fees	100-005-530-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Communications	100-005-550-1500	\$177	\$200	\$200	\$200	\$0	0.00%
	Membership Dues	100-005-560-1000	\$10,905	\$10,930	\$10,900	\$10,930	\$0	0.00%
	Training	100-005-560-1500	\$156	\$1,200	\$900	\$1,200	\$0	0.00%
	Subscriptions	100-005-560-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Miscellaneous Equipment	100-005-650-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Miscellaneous Expense	100-005-910-9000	\$0	\$100	\$100	\$100	\$0	0.00%
	Chamber Of Commerce Subsidies	100-005-910-9100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Misc. Tourism Expenses	100-005-910-9200	\$17,750	\$15,000	\$15,000	\$15,000	\$0	0.00%
	Economic Development Expenses	100-005-910-9300	\$20,000	\$335,000	\$225,000	\$327,500	-\$7,500	-2.24%
	Grant Disbursement	100-005-910-9400	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Operations:			\$106,824	\$442,430	\$324,600	\$434,930	-\$7,500	-1.70%
Total Other Financing Uses:			\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Tourism & Econ. Dev. Expenses:			\$160,203	\$493,580	\$375,950	\$487,920	-\$5,660	-1.15%
Planning & Zoning (100-006)								
Revenue							\$0	#DIV/0!
	Grant Proceeds	100-006-340-4500	\$15,000	\$0	\$0	\$0	\$0	#DIV/0!
	Misc. Revenue	100-006-380-9000	\$48	\$0	\$500	\$0	\$0	#DIV/0!
	Transfer From Cap. Repl.	100-006-390-7500	\$15,000	\$0	\$0	\$0	\$0	#DIV/0!
Total Planning & Zoning Revenue:			\$30,048	\$0	\$500	\$0	\$0	#DIV/0!
Personnel							\$0	#DIV/0!
	Salaries - Reg.	100-006-410-1000	\$133,523	\$145,000	\$146,000	\$163,500	\$18,500	12.76%
	Salaries - Over-Time	100-006-410-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Unused Sick Time/Ghip	100-006-410-3000	\$989	\$2,200	\$1,200	\$2,500	\$300	13.64%
	Salaries - Part-Time	100-006-420-1000	\$7,658	\$0	\$0	\$4,000	\$4,000	#DIV/0!
	Group Insurance	100-006-450-1000	\$34,398	\$40,000	\$42,600	\$45,000	\$5,000	12.50%
	Health Savings Plan Contrib.	100-006-450-1100	\$2,080	\$2,300	\$2,500	\$2,800	\$500	21.74%
	Retiree Health Insurance	100-006-450-1200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Payroll Taxes - Unemployment	100-006-450-2000	\$386	\$220	\$230	\$250	\$30	13.64%
	Workers Comp Insurance	100-006-450-2500	\$1,051	\$1,100	\$1,300	\$1,400	\$300	27.27%
	Uniform Allowance	100-006-470-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Mileage	100-006-470-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!

		Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
	Total Personnel:		\$180,084	\$190,820	\$193,830	\$219,450	\$28,630	15.00%
	Operations							
	R & M - Contr.	100-006-510-1500	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
	Engineering Fees	100-006-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Legal Fees	100-006-530-2000	\$45,417	\$35,000	\$35,000	\$35,000	\$0	0.00%
	Data Processing Support	100-006-530-3000	\$2,417	\$2,500	\$2,500	\$2,500	\$0	0.00%
	Consultation/Contractual	100-006-530-4000	\$32,784	\$255,500	\$65,500	\$244,500	-\$11,000	-4.31%
	Postage Expenses	100-006-550-1000	\$1,162	\$1,300	\$800	\$1,000	-\$300	-23.08%
	Communications	100-006-550-1500	\$1,194	\$1,300	\$1,300	\$1,300	\$0	0.00%
	Publishing Fees	100-006-550-2000	\$940	\$1,750	\$1,250	\$1,750	\$0	0.00%
	Printing Fees	100-006-550-2500	\$493	\$250	\$300	\$250	\$0	0.00%
	Recruitment	100-006-550-3000	\$0	\$200	\$200	\$200	\$0	0.00%
	Membership Dues	100-006-560-1000	\$10,241	\$11,200	\$10,583	\$11,250	\$50	0.45%
	Training	100-006-560-1500	\$2,646	\$6,160	\$5,200	\$6,160	\$0	0.00%
	Subscriptions	100-006-560-2000	\$0	\$1,100	\$1,100	\$1,100	\$0	0.00%
	Reference Materials/Manuals	100-006-560-2500	\$617	\$1,250	\$1,102	\$1,250	\$0	0.00%
	Software	100-006-560-3000	\$13,748	\$14,400	\$14,340	\$25,300	\$10,900	75.69%
	Lease Expense	100-006-590-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Office Supplies	100-006-650-1000	\$86	\$850	\$650	\$850	\$0	0.00%
	Miscellaneous Equipment	100-006-650-2000	\$832	\$2,600	\$750	\$2,600	\$0	0.00%
	Miscellaneous Expense	100-006-910-9000	\$726	\$15,800	\$16,000	\$18,000	\$2,200	13.92%
	Bad Debt Expense	100-006-910-9900	\$465	\$0	\$0	\$0	\$0	#DIV/0!
	Total Operations:		\$113,767	\$352,160	\$157,575	\$354,010	\$1,850	0.53%
	Capital							
	Purchase - Equipment	100-006-800-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Capital:		\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Other Financing Uses							
	Transfer To Merf	100-006-950-1800	\$0	\$3,200	\$3,200	\$3,200	\$0	0.00%
	Transfer To Cap Repl Fund	100-006-950-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Other Financing Uses:		\$0	\$3,200	\$3,200	\$3,200	\$0	0.00%
	Total Planning & Zoning Expenses:		\$293,851	\$546,180	\$354,605	\$576,660	\$30,480	5.58%
	Fire & Rescue (100-007)							
	Revenue							
	Property Taxes	100-007-310-1000	\$260,131	\$260,737	\$259,800	\$470,900	\$210,163	80.60%
	Foreign Fire Insurance Tax	100-007-310-1500	\$36,780	\$38,000	\$40,000	\$42,000	\$4,000	10.53%
	Grant Proceeds	100-007-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Miscellaneous Revenue	100-007-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Transfer From Bldg. Mtnce.	100-007-390-8000	\$26,413	\$0	\$0	\$0	\$0	#DIV/0!
	Trsf From Telecommunications	100-007-390-9000	\$39,184	\$39,184	\$27,000	\$44,600	\$5,416	13.82%
	Total Fire & Rescue Revenue:		\$362,508	\$337,921	\$326,800	\$557,500	\$219,579	64.98%
	Operations							
	R&M - Bldg/Property (Contr.)	100-007-510-1000	\$3,635	\$30,000	\$13,000	\$60,000	\$30,000	100.00%
	R&M - Equipment (Contractual)	100-007-510-1500	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00%
	Legal Fees	100-007-530-2000	\$7,829	\$10,000	\$0	\$10,000	\$0	0.00%
	Property Insurance	100-007-590-1000	\$2,027	\$2,400	\$1,456	\$2,000	-\$400	-16.67%
	Wvfd & Rs Payments	100-007-590-2500	\$920,566	\$921,000	\$965,300	\$965,300	\$44,300	4.81%
	Wvfd & Rs Equipment Funding	100-007-590-2600	\$54,181	\$55,000	\$0	\$0	-\$55,000	-100.00%
	Wvfd & Rs Corp/Admin Services	100-007-590-2700	\$121,655	\$122,000	\$107,250	\$107,250	-\$14,750	-12.09%
	Contractual Funding - Tc3	100-007-590-3000	\$39,184	\$39,184	\$27,000	\$44,600	\$5,416	13.82%
	N. Tazewell Payments	100-007-590-3100	\$0	\$0	\$0	\$0	\$0	#DIV/0!

		Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change	
		R&M - Bldg/Property (Comm.)	100-007-610-1000	\$10,094	\$12,000	\$1,500	\$12,000	\$0	0.00%
		R&M Equipment (Commodities)	100-007-610-1500	\$0	\$500	\$0	\$500	\$0	0.00%
		Miscellaneous Expense	100-007-910-9000	\$0	\$3,500	\$0	\$3,500	\$0	0.00%
		Grant Disbursement	100-007-910-9400	\$42,593	\$0	\$0	\$0	\$0	#DIV/0!
	Total Operations:			\$1,201,764	\$1,197,084	\$1,117,006	\$1,206,650	\$9,566	0.80%
	Capital								
		Purchase - Equipment	100-007-800-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Building/Property	100-007-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Capital:			\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Other Financing Uses								
		Transfer To Building Mtnce. Fund	100-007-950-1900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To MERF	100-007-950-2000	\$0	\$0	\$331,250	\$331,250	\$331,250	#DIV/0!
	Total Other Financing Uses:			\$0	\$0	\$331,250	\$331,250	\$331,250	#DIV/0!
	Total Fire & Rescue Expenses:			\$1,201,764	\$1,197,084	\$1,448,256	\$1,537,900	\$340,816	28.47%
	Telecommunication Tax (100-009)								
	Revenue								
		Telecommunication Tax	100-009-340-1000	\$125,487	\$125,000	\$119,000	\$100,000	-\$25,000	-20.00%
		Interest Revenue	100-009-380-1000	\$29,294	\$5,000	\$45,000	\$25,000	\$20,000	400.00%
	Total Telecommunication Tax Revenue:			\$154,781	\$130,000	\$164,000	\$125,000	-\$5,000	-3.85%
	Other Financing Uses								
		Transfer To Storm Water Mgmt	100-009-950-2800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Streets	100-009-950-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf To Police	100-009-950-4000	\$238,768	\$214,444	\$189,200	\$335,800	\$121,356	56.59%
		Trsf To Fire	100-009-950-7000	\$39,184	\$39,184	\$27,000	\$44,600	\$5,416	13.82%
	Total Other Financing Uses:			\$277,952	\$253,628	\$216,200	\$380,400	\$126,772	49.98%
	Total Telecommunication Tax Expenses:			\$277,952	\$253,628	\$216,200	\$380,400	\$126,772	49.98%
	Unrestricted (100-010)								
	Revenue								
		Property Taxes	100-010-310-1000	\$70,973	\$92,900	\$92,580	\$92,900	\$0	0.00%
		Sales Tax	100-010-310-2500	\$4,131,410	\$4,040,000	\$4,250,000	\$4,000,000	-\$40,000	-0.99%
		Local Use Tax	100-010-310-3000	\$606,155	\$675,000	\$675,000	\$315,000	-\$360,000	-53.33%
		Home Rule Sales Tax	100-010-310-3600	\$5,760,607	\$3,210,000	\$3,265,000	\$3,210,000	\$0	0.00%
		Hr Sales Tax - Infrastructure	100-010-310-3700	\$0	\$1,282,700	\$1,300,000	\$1,310,000	\$27,300	2.13%
		Hr Sales Tax - Stormwater Mgmt.	100-010-310-3800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Licenses - Liquor	100-010-320-1000	\$43,216	\$45,000	\$41,000	\$43,000	-\$2,000	-4.44%
		Licenses - Video Gaming	100-010-320-1500	\$38,900	\$41,000	\$42,000	\$43,000	\$2,000	4.88%
		Animal Licenses	100-010-320-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Franchise Fees - Cilco	100-010-320-2500	\$164,410	\$164,400	\$164,400	\$164,400	\$0	0.00%
		Franchise Fees - Cable	100-010-320-3500	\$177,839	\$190,000	\$160,000	\$150,000	-\$40,000	-21.05%
		Franchise Fee - Solid Waste	100-010-320-4500	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
		Miscellaneous - License/Permits	100-010-320-5000	\$550	\$500	\$1,300	\$500	\$0	0.00%
		Building & Sign Permits	100-010-330-1000	\$76,223	\$45,000	\$42,000	\$45,000	\$0	0.00%
		Enterprize Zone Appl. Fee	100-010-330-1200	\$15,309	\$5,000	\$7,000	\$5,000	\$0	0.00%
		Application Fee- Revolving Loan	100-010-330-1300	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		State Income Tax	100-010-340-1000	\$2,674,542	\$2,750,000	\$2,775,000	\$2,863,000	\$113,000	4.11%
		Personal Prop. Repl. Tax	100-010-340-1500	\$55,178	\$50,000	\$15,000	\$10,000	-\$40,000	-80.00%
		Video Gaming Tax	100-010-340-2000	\$158,738	\$125,000	\$163,000	\$170,000	\$45,000	36.00%
		Grant Proceeds	100-010-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Fines - Court	100-010-350-1000	\$74,839	\$75,000	\$80,000	\$75,000	\$0	0.00%
		Fines - Parking	100-010-350-1500	\$1,380	\$1,000	\$400	\$1,000	\$0	0.00%

		Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change
		Fines - Liquor Code Violations	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Fines - Ordinance Violations	\$11,952	\$10,000	\$15,000	\$10,000	\$0	0.00%
		Forfeited Inspection Fees	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Penalty Revenue	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Electric Aggregate Fee	\$26,078	\$50,000	\$40,000	\$40,000	-\$10,000	-20.00%
		Zoning Variance & Plat Fees	\$2,475	\$2,000	\$1,000	\$2,000	\$0	0.00%
		Misc. Fees	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Income	\$473,354	\$175,000	\$495,000	\$300,000	\$125,000	71.43%
		Miscellaneous Revenue	\$1,653	\$1,000	\$3,400	\$1,000	\$0	0.00%
		Sale Of Land	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Swm	\$0	\$0	\$96,935	\$0	\$0	#DIV/0!
		Transfer From N Lawndale Ssa	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0.00%
		Transfer From W Holland Ssa	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
		Sale Of Equipment/Land	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Unrestricted Revenue:	\$14,588,282	\$13,053,000	\$13,650,515	\$12,873,300	-\$179,700	-1.38%
							\$0	#DIV/0!
		Other Financing Uses						
		Transfer to Catherine Street Impr.	\$0	\$1,650,000	\$1,170,000	\$1,540,000	-\$110,000	-6.67%
		Trsf To Nofsinger Realignment	\$250,673	\$1,070,000	\$503,680	\$157,000	-\$913,000	-85.33%
		Trsf. To Freedom Pkwy/Lsd	\$1,667,946	\$2,100,000	\$3,650,000	\$0	-\$2,100,000	-100.00%
		Transfer To N Lawndale Ssa	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To W Holland Ssa	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Hilldale Cap. Proj.	\$1,147,781	\$0	\$6,600	\$0	\$0	#DIV/0!
		Transfer To Mallard Crossing	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Esda	\$25,000	\$25,000	\$25,000	\$20,000	-\$5,000	-20.00%
		Transfer to Building Mtnce. Fund	\$0	\$440,120	\$440,120	\$0	-\$440,120	-100.00%
		Transfer To Storm Water Mgmt	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. To Wacc Debt Serv. Fund	\$358,563	\$360,812	\$360,800	\$357,875	-\$2,937	-0.81%
		Total Other Financing Uses:	\$3,449,962	\$5,645,932	\$6,156,200	\$2,074,875	-\$3,571,057	-63.25%
		Total Unrestricted Expenses:	\$3,449,962	\$5,645,932	\$6,156,200	\$2,074,875	-\$3,571,057	-63.25%
		American Recovery Plan Act (ARPA) (100-011)						
		Revenue						
		Grant Proceeds	\$2,247,574	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total American Recovery Plan Act (ARPA) Revenue:	\$2,247,574	\$0	\$0	\$0	\$0	#DIV/0!
		Stormwater Management (100-018)						
		Revenue						
		HR Sales Tax - Stormwater Mgmt.	\$1,280,135	\$1,282,700	\$1,300,000	\$1,310,000	\$27,300	2.13%
		Rental income	\$0	\$12,500	\$12,600	\$12,600	\$100	0.80%
		Total Stormwater Management Revenue:	\$1,280,135	\$1,295,200	\$1,312,600	\$1,322,600	\$27,400	2.12%
							\$0	#DIV/0!
		Operations					\$0	#DIV/0!
		R & M System - Contractual	\$0	\$100,000	\$20,000	\$100,000	\$0	0.00%
		Engineering Fees	\$2,737	\$0	\$30,000	\$20,000	\$20,000	#DIV/0!
		Legal Fees	\$0	\$1,000	\$1,500	\$2,000	\$1,000	100.00%
		Professional Fees	\$3,725	\$0	\$6,500	\$6,000	\$6,000	#DIV/0!
		Lease/Rent Expense	\$0	\$5,000	\$14,000	\$7,500	\$2,500	50.00%
		R & M System - Commodities	\$0	\$75,000	\$20,000	\$50,000	-\$25,000	-33.33%
		Misc. Expense	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
		Total Operations:	\$6,462	\$182,000	\$93,000	\$186,500	\$4,500	2.47%
		Capital						
		Purchase System	\$0	\$800,000	\$530,000	\$300,000	-\$500,000	-62.50%

		Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change	
		Purchase System Eng.	100-018-800-3100	\$0	\$30,000	\$30,000	\$250,000	733.33%	
	Total Capital:			\$0	\$830,000	\$560,000	\$550,000	-33.73%	
							\$0	#DIV/0!	
	Other Financing Uses						\$0	#DIV/0!	
		Transfer to SWM Proj. Debt Serv. Fund	100-018-950-4800	\$0	\$263,056	\$263,000	\$470,750	78.95%	
	Total Stormwater Management Expenses:		\$6,462	\$1,275,056	\$916,000	\$1,207,250	-\$67,806	-5.32%	
	Cemetery (100-200)								
	Revenue								
		Grave Sites	100-200-360-1000	\$35,270	\$30,000	\$100,000	\$30,000	\$0	0.00%
		Columbarium Niche Sales	100-200-360-1100	\$11,050	\$5,000	\$10,000	\$10,000	\$5,000	100.00%
		Footings	100-200-360-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interment Fee	100-200-360-5100	\$52,150	\$45,000	\$40,000	\$45,000	\$0	0.00%
		Interest Revenue	100-200-380-1000	\$534	\$0	\$1,300	\$0	\$0	#DIV/0!
		Miscellaneous Revenue	100-200-380-9000	\$630	\$0	\$700	\$0	\$0	#DIV/0!
		Transfer From Cemetery	100-200-390-4500	\$117,155	\$0	\$0	\$0	\$0	#DIV/0!
	Total Cemetery Revenue:		\$216,789	\$80,000	\$152,000	\$85,000	\$5,000	6.25%	
	Personnel								
		Salaries - Regular	100-200-410-1000	\$28,730	\$31,000	\$31,000	\$32,000	\$1,000	3.23%
		Salaries - Standby	100-200-410-1500	\$138	\$200	\$300	\$220	\$20	10.00%
		Salaries - Over-Time	100-200-410-2000	\$630	\$800	\$1,000	\$800	\$0	0.00%
		Unused Sick Time/Ghd	100-200-410-3000	\$85	\$450	\$100	\$480	\$30	6.67%
		Salaries - Part-Time	100-200-420-1000	\$9,651	\$15,000	\$33,000	\$35,000	\$20,000	133.33%
		Salaries - Elected Officials	100-200-430-1000	\$6,524	\$7,000	\$7,000	\$7,100	\$100	1.43%
		Group Insurance	100-200-450-1000	\$9,556	\$10,000	\$12,500	\$13,500	\$3,500	35.00%
		Health Savings Plan Contrib.	100-200-450-1100	\$368	\$550	\$400	\$650	\$100	18.18%
		Retiree Health Insurance	100-200-450-1200	\$3,852	\$4,100	\$0	\$0	-\$4,100	-100.00%
		Payroll Taxes - Unemployment	100-200-450-2000	\$133	\$100	\$400	\$450	\$350	350.00%
		Workers Comp Insurance	100-200-450-2500	\$1,203	\$1,800	\$1,500	\$1,600	-\$200	-11.11%
		Uniform Allowance	100-200-470-1000	\$172	\$400	\$800	\$1,000	\$600	150.00%
	Total Personnel:		\$61,043	\$71,400	\$88,000	\$92,800	\$21,400	29.97%	
	Operations								
		R&M - Building (Contractual)	100-200-510-1000	\$0	\$500	\$250	\$500	\$0	0.00%
		R&M - Equipment (Contr.)	100-200-510-1500	\$50	\$400	\$250	\$500	\$100	25.00%
		R&M - System (Contractual)	100-200-510-9000	\$1,150	\$8,000	\$10,250	\$11,000	\$3,000	37.50%
		Legal Fees	100-200-530-2000	\$0	\$1,000	\$500	\$1,000	\$0	0.00%
		Postage Expense	100-200-550-1000	\$99	\$200	\$200	\$250	\$50	25.00%
		Communications	100-200-550-1500	\$364	\$600	\$600	\$1,000	\$400	66.67%
		Electricity	100-200-570-3000	\$1,408	\$1,500	\$1,500	\$1,500	\$0	0.00%
		Property Insurance	100-200-590-1000	\$72	\$100	\$100	\$250	\$150	150.00%
		R&M - Building (Commodities)	100-200-610-1000	\$0	\$500	\$500	\$1,000	\$500	100.00%
		R&M - Equipment (Commodities)	100-200-610-1500	\$598	\$500	\$500	\$1,000	\$500	100.00%
		R&M - Systems (Commodities)	100-200-610-9000	\$401	\$1,000	\$750	\$1,000	\$0	0.00%
		Operating Supplies	100-200-650-1500	\$600	\$500	\$400	\$500	\$0	0.00%
		Miscellaneous Equipment	100-200-650-2000	\$182	\$7,500	\$4,500	\$2,000	-\$5,500	-73.33%
		Miscellaneous Expense	100-200-910-9000	\$31	\$500	\$250	\$1,000	\$500	100.00%
	Total Operations:		\$4,955	\$22,800	\$20,550	\$22,500	-\$300	-1.32%	
	Capital								
		Purchase - Equipment	100-200-800-1500	\$0	\$5,000	\$5,000	\$0	-\$5,000	-100.00%
		Purchase - Buildings/Property	100-200-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System	100-200-800-3000	\$54,774	\$60,000	\$57,000	\$10,000	-\$50,000	-83.33%
	Total Capital:		\$54,774	\$65,000	\$62,000	\$10,000	-\$55,000	-84.62%	

		Account ID	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Change	% Change	
	Other Financing Uses								
		Transfer To Merf	100-200-950-1800	\$13,000	\$11,000	\$11,000	\$11,000	\$0	0.00%
		Transfer To Building Fund	100-200-950-1900	\$55,000	\$60,000	\$60,000	\$60,000	\$0	0.00%
	Total Other Financing Uses:			\$68,000	\$71,000	\$71,000	\$71,000	\$0	0.00%
	Total Cemetery Expenses:			\$188,772	\$230,200	\$241,550	\$196,300	-\$33,900	-14.73%

Special Funds FY2026 Budget Overview

Police – Special Projects – Canine – Department 100-142

140-142-560-1500 Training

- \$6,000.00 Increase
 - Increase due to the cost of membership due to training of the new canine and officer

140-142-800-1500 Purchase Equipment

- \$13,000.00 Increase
 - Increase due to the purchase of dogs

Emergency Management Agency – Fund 201

- No notable increases

Motor Fuel Tax Fund – Fund 206

- Candlewood Bridge \$500,000
- Road maintenance projects \$1,000,000
- Rebuild Illinois Funds for design of Catherine Street \$100,000

TIF 2 – Fund 208

208-000-590-2700 (Building Renov. – Committed):

- Approved redev. agreements: \$367,000 (increase from \$300,000 – This is entirely for reimbursement of much of the remainder of the brewpub/restaurant project at 140 Washington Sq. and the first payment for the 120 Walnut agreement)

208-000-800-5000 (Purchase-Improvements Construction)

- Miscellaneous capital purchase improvements: \$20,000 (decrease from \$65,000 for FY 24-25)

208-000-9100-9000 (Misc. Expense):

- Tree removal/plantings/landscaping/watering: \$15,000 (same as FY 24-25)
- Square seasonal decorating labor/materials: \$12,000 (same as FY 24-25)

Fund Name	Fund/Dept. Number	Account Name	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Police Special Projects - Misc.	140-000	Grant Proceeds	140-000-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Alcohol Enforcement Fines	140-000-350-1000	\$8,140	\$10,000	\$8,000	\$10,000	\$0	0.0%
		Drug Enforcement Fines	140-000-350-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Police Vehicle Fund Fines	140-000-350-2500	\$216	\$100	\$100	\$100	\$0	0.0%
		FTA Warrant Fines	140-000-350-3000	\$1,050	\$2,000	\$600	\$2,000	\$0	0.0%
		Interest Revenue	140-000-380-1000	\$777	\$400	\$1,100	\$800	\$400	100.0%
		Fundraiser Donations	140-000-380-3000	\$6,394	\$3,000	\$3,400	\$3,000	\$0	0.0%
		Dare / CRO Donations	140-000-380-3100	\$0	\$0	\$750	\$0	\$0	#DIV/0!
		Drug Enforcement Donations	140-000-380-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Special Project Donations	140-000-380-3300	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Revenue	140-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$16,577	\$15,500	\$13,950	\$15,900	\$400	2.6%
		Purchase Equip. - Alc. Enf.	140-000-800-1600	\$0	\$2,500	\$2,500	\$2,500	\$0	0.0%
		Drug Enforcement Expenses	140-000-910-9100	\$0	\$2,000	\$0	\$0	-\$2,000	-100.0%
		Alcohol Enforcement Expenses	140-000-910-9500	\$427	\$2,000	\$1,900	\$2,250	\$250	12.5%
		Fundraiser Expenses	140-000-910-9600	\$3,244	\$5,000	\$3,400	\$5,000	\$0	0.0%
		Dare / CRO Expenses	140-000-910-9700	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Police Vehicle Fund Expenses	140-000-910-9800	\$0	\$2,000	\$0	\$2,000	\$0	0.0%
		Transfer to Police	140-000-950-1000	\$3,150	-	-	-	\$0	#DIV/0!
								\$0	#DIV/0!
				\$6,820	\$13,500	\$7,800	\$11,750	-\$1,750	-13.0%

Revenue over (under) Expenditures	\$9,757	\$2,000	\$6,150	\$4,150
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FY2026 Projected Fund Balance	\$164,654
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Fund Name	Fund/Dept. Number	Account Name	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Police Special Projects - Canine	140-142	Interest - Canine	140-142-380-1000	\$1,934	\$1,000	\$3,000	\$2,200	\$1,200	120.0%
		Canine Unit Donations	140-142-380-3000	\$0	\$0	\$84,000	\$0	\$0	#DIV/0!
				\$1,934	\$1,000	\$87,000	\$2,200	\$1,200	120.0%
		R&M - Equipment (Contractual)	140-142-510-1500	\$0	\$500	\$500	\$1,500	\$1,000	200.0%
		Legal Fees - Canine	140-142-530-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Professional Fees - Canine	140-142-530-4000	\$0	\$0	\$250	\$500	\$500	#DIV/0!
		Membership - Canine	140-142-560-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Training - Canine	140-142-560-1500	\$0	\$1,000	\$6,000	\$6,000	\$5,000	500.0%
		Insurance - Canine	140-142-590-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		R&M - Equipment (Commodities)	140-142-610-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Operating Supplies - Canine	140-142-650-1500	\$1,625	\$3,000	\$1,800	\$4,000	\$1,000	33.3%
		Misc Equipment - Canine	140-142-650-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Fuel - Canine Unit	140-142-650-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase Equipment - Canine	140-142-800-1500	\$0	\$2,000	\$0	\$15,000	\$13,000	650.0%
		Misc. Expense - Canine	140-142-910-9000	\$0	\$2,000	\$500	\$3,000	\$1,000	50.0%
		Transfer To Merf - Canine	140-142-950-1800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Gen Pol - Canine	140-142-950-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$1,625	\$8,500	\$9,050	\$30,000	\$21,500	252.9%

Revenue over (under) Expenditures \$309 -\$7,500 \$77,950 -\$27,800

FY2026 Projected Fund Balance \$429,863

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Emergency Mgmt. Agency	201	Property Taxes	201-000-310-1000	\$4,041	\$4,018	\$4,000	\$4,000	-\$18	-0.4%
		Interest Revenue	201-000-380-1000	\$1,879	\$800	\$1,600	\$1,200	\$400	50.0%
		Miscellaneous Revenue	201-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From General Corp.	201-000-390-1000	\$25,000	\$25,000	\$25,000	\$20,000	-\$5,000	-20.0%
		Trsf. From Pol. Spec. Proj.	201-000-390-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$30,920	\$29,818	\$30,600	\$25,200	-\$4,618	-15.5%
		R&M - Building (Contractual)	201-000-510-1000	\$0	\$0	\$3,800	\$4,000	\$4,000	#DIV/0!
		R&M - Equipment (Contractual)	201-000-510-1500	\$3,539	\$5,500	\$0	\$5,500	\$0	0.0%
		Communications	201-000-550-1500	\$0	\$1,000	\$0	\$1,000	\$0	0.0%
		Property Insurance	201-000-590-1000	\$2,549	\$2,600	\$2,112	\$2,600	\$0	0.0%
		Lease/Rent Expense	201-000-590-2000	\$2,220	\$2,500	\$2,400	\$3,000	\$500	20.0%
		R&M - Building (Commodities)	201-000-610-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		R&M - Equipment (Commodities)	201-000-610-1500	\$26	\$1,000	\$0	\$1,000	\$0	0.0%
		Miscellaneous Equipment	201-000-650-1500	\$0	\$1,650	\$0	\$1,650	\$0	0.0%
		Purchase - Equipment	201-000-800-1500	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!
		Purch. - Bldg.	201-000-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	201-000-910-9000	\$56	\$2,000	\$0	\$2,000	\$0	0.0%
		Transfer To Cap Repl Fund	201-000-950-2000	\$21,915	\$19,753	\$19,800	\$19,800	\$47	0.2%
				\$30,304	\$36,003	\$28,112	\$41,550	\$5,547	15.4%

Revenue over (under) Expenditures	\$615	-\$6,185	\$2,488	-\$16,350
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FY2025 Projected Fund Balance	\$41,640
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Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Motor Fuel Tax Fund	206	State Allotment	206-000-340-2000	\$401,335	\$362,000	\$418,000	\$346,400	-\$15,600	-4.3%
		Transportation Renewal Fund	206-000-340-2200	\$341,098	\$338,400	\$364,000	\$372,000	\$33,600	9.9%
		Grant Proceeds - RBI	206-206-340-4500		\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	206-000-380-1000	\$38,493	\$20,000	\$35,000	\$25,000	\$5,000	25.0%
		Miscellaneous Revenue	206-000-380-9000	\$6	\$0	\$0	\$0	\$0	#DIV/0!
				\$780,933	\$720,400	\$817,000	\$743,400	\$23,000	3.2%
		R & M - Contractual	206-000-510-9900		\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Construction	206-000-800-4000	990,893	1,000,000	\$0	1,500,000	\$500,000	50.0%
		Purchase - System Engineering	206-000-800-4100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Legal	206-000-800-4200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	206-000-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Engineering RBI	206-206-800-4100	100,000	100,000	100,000	\$100,000	\$0	0.0%
				\$1,090,893	\$1,100,000	\$100,000	\$1,600,000	\$500,000	45.5%

Revenue over (under) Expenditures				-\$309,961	-\$379,600	\$717,000	-\$856,600
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FY2026 Projected Fund Balance							\$1,357,830
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Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Tif #2	208	Property Taxes	208-000-310-1000	\$118,217	\$120,000	\$142,000	\$200,000	\$80,000	66.7%
		Grant Proceeds	208-000-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Penalty Revenue	208-000-350-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	208-000-380-1000	\$24,277	\$10,000	\$22,000	\$10,000	\$0	0.0%
		Tif Subsidy Repayment	208-000-380-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Misc. Revenue	208-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From General	208-000-390-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$142,494	\$130,000	\$164,000	\$210,000	\$80,000	61.5%
		Salaries - Regular	208-000-410-1000	\$20,611	\$21,000	\$19,500	\$22,000	\$1,000	4.8%
		Unused Sick Time/Ghip	208-000-410-3000	\$288	\$310	\$300	\$320	\$10	3.2%
		Group Insurance	208-000-450-1000	\$2,694	\$3,000	\$3,000	\$3,100	\$100	3.3%
		Health Savings Plan Contrib.	208-000-450-1100	\$328	\$450	\$400	\$450	\$0	0.0%
		Unemployment Ins. Tax	208-000-450-2000	\$17	\$45	\$40	\$45	\$0	0.0%
		Engineering Fees	208-000-530-1500	\$0	\$1,000	\$1,000	\$1,000	\$0	0.0%
		Legal Fees	208-000-530-2000	\$12,731	\$10,000	\$7,500	\$10,000	\$0	0.0%
		Professional Fees	208-000-530-4000	\$6,325	\$5,500	\$5,500	\$5,500	\$0	0.0%
		Membership Dues	208-000-560-1000	\$650	\$700	\$650	\$700	\$0	0.0%
		Training	208-000-560-1500	\$150	\$800	\$400	\$800	\$0	0.0%
		Lease/Rent Expense	208-000-590-2000	\$578	\$625	\$595	\$625	\$0	0.0%
		Interest Subsidy	208-000-590-2500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Building Renov. - Committed	208-000-590-2700	\$53,813	\$367,000	\$350,000	\$367,000	\$0	0.0%
		Building Renov. - Uncommitted	208-000-590-2800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Equipment	208-000-650-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Building/Property	208-000-800-2000	\$72,236	\$0	\$0	\$0	\$0	#DIV/0!
		Purch.-Demolition/Remediation	208-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase-Improvements Const	208-000-800-5000	\$0	\$65,000	\$65,000	\$20,000	-\$45,000	-69.2%
		Purchase - Improvements Engin	208-000-800-5100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purch.-Improvements Legal	208-000-800-5200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	208-000-910-9000	\$18,575	\$27,000	\$17,000	\$27,000	\$0	0.0%
				\$188,996	\$502,430	\$470,885	\$458,540	-\$43,890	-8.7%

Revenue over (under) Expenditures	-\$46,502	-\$372,430	-\$306,885	-\$248,540
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FY2026 Projected Fund Balance	\$7,172
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Fund Name	Fund/Dept. Number	Account Name	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Police Special Projects - Misc.	140-000	Grant Proceeds	140-000-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Alcohol Enforcement Fines	140-000-350-1000	\$8,140	\$10,000	\$8,000	\$10,000	\$0	0.0%
		Drug Enforcement Fines	140-000-350-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Police Vehicle Fund Fines	140-000-350-2500	\$216	\$100	\$100	\$100	\$0	0.0%
		FTA Warrant Fines	140-000-350-3000	\$1,050	\$2,000	\$600	\$2,000	\$0	0.0%
		Interest Revenue	140-000-380-1000	\$777	\$400	\$1,100	\$800	\$400	100.0%
		Fundraiser Donations	140-000-380-3000	\$6,394	\$3,000	\$3,400	\$3,000	\$0	0.0%
		Dare / CRO Donations	140-000-380-3100	\$0	\$0	\$750	\$0	\$0	#DIV/0!
		Drug Enforcement Donations	140-000-380-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Special Project Donations	140-000-380-3300	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Revenue	140-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$16,577	\$15,500	\$13,950	\$15,900	\$400	2.6%
		Purchase Equip. - Alc. Enf.	140-000-800-1600	\$0	\$2,500	\$2,500	\$2,500	\$0	0.0%
		Drug Enforcement Expenses	140-000-910-9100	\$0	\$2,000	\$0	\$0	-\$2,000	-100.0%
		Alcohol Enforcement Expenses	140-000-910-9500	\$427	\$2,000	\$1,900	\$2,250	\$250	12.5%
		Fundraiser Expenses	140-000-910-9600	\$3,244	\$5,000	\$3,400	\$5,000	\$0	0.0%
		Dare / CRO Expenses	140-000-910-9700	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Police Vehicle Fund Expenses	140-000-910-9800	\$0	\$2,000	\$0	\$2,000	\$0	0.0%
		Transfer to Police	140-000-950-1000	\$3,150	-	-	-	\$0	#DIV/0!
				\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$6,820	\$13,500	\$7,800	\$11,750	-\$1,750	-13.0%

Revenue over (under) Expenditures	\$9,757	\$2,000	\$6,150	\$4,150
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Capital Projects FY2026 Budget Overview

Washington 223/Nofsinger Realignment – Fund 409

- Nofsinger Realignment project complete.
- Funds budgeted for engineering of road infrastructure should the City Council approve moving forward with that project \$200,000

Freedom Parkway – Fund 411

- Project complete.

Catherine Street Improvement – Fund 414

- Continuation of Catherine Street improvement \$1.54M

Stormwater Management Project Fund – Fund 418

- Projects funded by Stormwater Management bond:
 - SE Square Drainage Priority Project K \$2.1025M
 - NE Square Drainage Priority Project L \$1.375M
 - Grandyle Drainage Priority Project C \$522,500

Safe Routes to Schools – Fund 420

- Grants awarded funding sidewalk installation along North Street from Main to Brief and along Grant Street from School Street to the park property \$883,900

409	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Washington 223/Nofsinger	409	Grant Proceeds	409-000-340-4500	\$917,280	\$4,480,000	\$5,782,720	\$0	-\$4,480,000	-100.0%
Realignment Capital Proj.		Bond Proceeds	409-000-340-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	409-000-380-1000	\$2,741	\$500	\$4,500	\$2,000	\$1,500	300.0%
		Rental Income	409-000-380-2000	\$59,572	\$72,500	\$72,500	\$53,000	-\$19,500	-26.9%
		Trsf. From General Fund	409-000-390-1000	\$250,673	\$1,070,000	\$503,680	\$157,000	-\$913,000	-85.3%
		Transfer From Other Funds	409-000-390-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$1,230,266	\$5,623,000	\$6,363,400	\$212,000	-\$5,411,000	-96.2%
		Engineering Fees	409-000-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Legal Fees	409-000-530-2000	\$8,615	\$0	\$0	\$0	\$0	#DIV/0!
		Professional Fees	409-000-530-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Publishing Fees	409-000-550-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Constr.	409-000-800-3000	\$1,080,109	\$5,000,000	\$5,900,000	\$0	-\$5,000,000	-100.0%
		Purchase - System Engineering	409-000-800-3100	\$202,177	\$600,000	\$450,000	\$200,000	-\$400,000	-66.7%
		Purchase - System Legal	409-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Property Taxes	409-000-910-3000	\$12,925	\$14,000	\$13,400	\$12,000	-\$2,000	-14.3%
		Miscellaneous Expense	409-000-910-9000	\$750	\$0	\$0	\$0	\$0	#DIV/0!
				\$1,304,576	\$5,614,000	\$6,363,400	\$212,000	-\$5,402,000	-96.2%

Revenue over (under) Expenditures	\$-74,311	\$9,000	\$0	\$0
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FY2026 Projected Fund Balance	\$0
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Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Freedom Parkway Improv. Capital Proj.	411	Grant Proceeds	411-000-340-4500	\$2,146,026	\$1,000,000	\$0	\$0	-\$1,000,000	-100.0%
		Bond Proceeds	411-000-340-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	411-000-380-1000	\$0	\$0	\$0	\$0	\$2,100,000	#DIV/0!
		Trsf. From General Fund	411-000-390-1000	\$1,667,946	\$2,100,000	\$3,650,000	\$0	-\$2,100,000	-100.0%
				\$3,813,972	\$3,100,000	\$3,650,000	\$0	-\$1,000,000	-32.3%
		Engineering Fees	411-000-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Bldg/Property	411-000-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Constr.	411-000-800-3000	\$3,413,092	\$2,700,000	\$3,200,000	\$0	-\$2,700,000	-100.0%
		Purchase - System Engineering	411-000-800-3100	\$378,402	\$400,000	\$450,000	\$0	-\$400,000	-100.0%
		Purchase- System Legal	411-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	411-000-910-9000	\$750	\$0	\$0	\$0	\$0	#DIV/0!
				\$3,792,244	\$3,100,000	\$3,650,000	\$0	-\$3,100,000	-100.0%

Revenue over (under) Expenditures \$21,728 \$0 \$0 \$0

FY2026 Projected Fund Balance \$0

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Hilldale Ave. Impr. Capital Proj.	413	Grant Proceeds	413-000-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Bond Proceeds	413-000-340-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	413-000-380-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. From General Fund	413-000-390-1000	\$1,147,781	\$0	\$6,600	\$0	\$0	#DIV/0!
				\$1,147,781	\$0	\$6,600	\$0	\$0	#DIV/0!
		Engineering Fees (Str)	413-003-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Constr. (Str)	413-003-800-3000	\$513,721	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Engineering (Str)	413-003-800-3100	\$53,674	\$0	\$3,300	\$0	\$0	#DIV/0!
		Purchase- System Legal (Str)	413-003-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Engineering Fees (Swm)	413-018-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Constr. (Swm)	413-018-800-3000	\$513,721	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Engineering (Swm)	413-018-800-3100	\$53,674	\$0	\$3,300	\$0	\$0	#DIV/0!
		Purchase - System Legal (Swm)	413-018-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$1,134,790	\$0	\$6,600	\$0	\$0	#DIV/0!

Revenue over (under) Expenditures \$12,992 \$0 \$0 \$0

FY2026 Projected Fund Balance \$0

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Catherine Street Impr. Capital Proj.	414	Trsf. From General Fund	414-000-390-1000	\$0	\$1,650,000	\$1,170,000	\$1,540,000	-\$110,000	-6.7%
				\$0	\$1,650,000	\$1,170,000	\$1,540,000	-\$110,000	-6.7%
		Engineering Fees	414-003-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System	414-003-800-3000	\$0	\$1,400,000	\$1,120,000	\$1,400,000	\$0	0.0%
		Purchase - Sysem Engineering	414-003-800-3100	\$0	\$250,000	\$50,000	\$140,000	-\$110,000	-44.0%
		Purchase - System Legal	414-003-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Misc. Expense	414-003-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$0	\$1,650,000	\$1,170,000	\$1,540,000	-\$110,000	-6.7%

Revenue over (under) Expenditures \$0 \$0 \$0

FY2026 Projected Fund Balance \$0

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Stormwater Management Capital Proj.	418	Bond Proceeds	418-000-340-5000	\$4,995,961	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	418-000-380-1000	\$152,582	\$200,000	\$240,000	\$185,000	-\$15,000	-7.5%
				\$5,148,543	\$200,000	\$240,000	\$185,000	-\$15,000	-7.5%
		Purchase - System	418-000-800-3000	\$0	\$3,000,000	\$1,000,000	\$3,725,000	\$725,000	24.2%
		Purchase - System Engineering	418-000-800-3100	\$0	\$300,000	\$0	\$275,000	-\$25,000	-8.3%
		Misc. Expense	418-000-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Bond Costs	418-000-910-9100	\$111,839	\$0	\$0	\$0	\$0	#DIV/0!
				\$111,839	\$3,300,000	\$1,000,000	\$4,000,000	\$700,000	21.2%

Revenue over (under) Expenditures \$5,036,704 -\$3,100,000 -\$760,000 -\$3,815,000

FY2026 Projected Fund Balance \$461,704

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Safe Routes To Schools	420	Grant Proceeds	420-000-340-4500	\$0	\$0	\$0	\$624,990	\$624,990	#DIV/0!
		Miscellaneous Revenue	420-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. From Streets	420-000-390-3000	\$136,705	\$135,000	\$68,646	\$259,000	\$124,000	91.9%
				\$136,705	\$135,000	\$68,646	\$883,990	\$748,990	554.8%
		Purchase - Equipment	420-000-800-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Building/Property	420-000-800-2000	\$0	\$20,000	\$10,000	\$0	-\$20,000	-100.0%
		Purchase - System Constr.	420-000-800-3000	\$0	\$0	\$0	\$783,990	\$783,990	#DIV/0!
		Purchase - System Engineering	420-000-800-3100	\$95,351	\$115,000	\$100,000	\$100,000	-\$15,000	-13.0%
		Purchase - System Legal	420-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Misc. Expense	420-000-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$95,351	\$135,000	\$110,000	\$883,990	\$748,990	554.8%

Revenue over (under) Expenditures \$41,354 \$0 -\$41,354 \$0

FY2026 Projected Fund Balance \$0

Fund Name	Fund Number	Description	Account Number	2024 Actual	2025 Budget	2025 Projected	2026 Proposed	\$ Variance	% Variance
Rec. Trail Extension	421	Grant Proceeds	421-000-340-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Grant Proceeds - Itep Grant	421-000-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Streets	421-000-390-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Telecomm. Tax	421-000-390-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Engineering Fees	421-000-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Building/Property	421-000-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Engineering	421-000-800-2100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Constr.	421-000-800-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Engineering	421-000-800-3100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Legal	421-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	421-000-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To General	421-000-950-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$0	\$0	\$0	\$0	\$0	#DIV/0!

Revenue over (under) Expenditures **\$0** **\$0** **\$0**

FY2026 Projected Fund Balance **\$0**