

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>REVENUE</b>								
DEPARTMENT 11 - REVENUE								
PROPERTY TAXES								
3000	TAXES-CURRENT YEAR	22,536,082.77	23,339,344.72	24,855,499.89	26,931,487.00	28,082,422.00	1,150,935.00	4.3
3050	DELINQUENT TAXES-LESS THAN 10 YEARS	(5,950.43)	16,142.25	(108,189.74)	30,000.00	30,000.00	.00	.0
3055	DELINQUENT TAXES-MORE THAN 10 YEARS	.00	.00	.00	1,000.00	1,000.00	.00	.0
3098	PENALTY/INTEREST ON TAXES	84,069.55	91,200.36	110,227.71	100,000.00	110,000.00	10,000.00	10.0
3099	ATTORNEY FEES-TAXES	11,879.03	20,147.06	20,297.76	17,500.00	17,500.00	.00	.0
PROPERTY TAXES Totals		\$22,626,080.92	\$23,466,834.39	\$24,877,835.62	\$27,079,987.00	\$28,240,922.00	\$1,160,935.00	4.3%
TRANSFERS FROM OTHER FUNDS								
3109	UTILITY FUND CONTRIBUTION	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	.00	.0
TRANSFERS FROM OTHER FUNDS Totals		\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$0.00	0.0%
SALES TAX								
3150	CITY SALES TAX	6,937,167.03	6,749,799.68	7,138,993.48	6,250,000.00	6,500,000.00	250,000.00	4.0
3155	MIXED BEVERAGE TAX	334,542.65	403,534.54	394,759.61	300,000.00	375,000.00	75,000.00	25.0
SALES TAX Totals		\$7,271,709.68	\$7,153,334.22	\$7,533,753.09	\$6,550,000.00	\$6,875,000.00	\$325,000.00	5.0%
FRANCHISE FEES								
3200	T U ELECTRIC	928,546.09	900,850.35	903,314.48	900,000.00	900,000.00	.00	.0
3201	CELL NODE FRANCHISE FEE	4,550.00	5,000.00	19,192.61	35,000.00	30,000.00	(5,000.00)	(14.3)
3202	AT&T FRANCHISE	120,269.18	109,298.65	98,464.62	125,000.00	95,000.00	(30,000.00)	(24.0)
3203	GAS FRANCHISE FEE	565,838.08	746,911.17	645,363.43	650,000.00	650,000.00	.00	.0
3204	CHARTER FRANCHISE	81,038.10	79,486.42	68,388.92	85,000.00	70,000.00	(15,000.00)	(17.6)
3205	WASTE FRANCHISE FEES	64,471.12	68,413.42	68,380.03	50,000.00	55,000.00	5,000.00	10.0
FRANCHISE FEES Totals		\$1,764,712.57	\$1,909,960.01	\$1,803,104.09	\$1,845,000.00	\$1,800,000.00	(\$45,000.00)	(2.4%)
PERMITS/LICENSES								
3300	BUILDING PERMITS	2,487,428.78	2,500,078.91	1,158,666.28	1,800,000.00	2,000,000.00	200,000.00	11.1
3302	CONTRACTORS LICNSE/PERMIT	.00	.00	200.00	.00	.00	.00	.0
3303	ANIMAL CONTROL TAGS/FEES	8,824.00	6,174.00	6,198.00	10,000.00	7,500.00	(2,500.00)	(25.0)
3304	HEALTH/FOOD PERMIT	53,573.52	51,836.76	58,088.21	50,000.00	55,000.00	5,000.00	10.0
3305	FILMING PERMITS	350.00	50.00	425.00	1,000.00	1,000.00	.00	.0
3306	FIRE PERMITS/REVENUE	29,181.65	37,044.07	42,788.29	40,000.00	90,000.00	50,000.00	125.0
3307	FIRE APPARATUS FEE	.00	25,625.00	55,150.00	35,000.00	60,000.00	25,000.00	71.4
3519	MISC PARK REVENUE	4,899.00	20,265.50	3,285.21	.00	28,000.00	28,000.00	.0
PERMITS/LICENSES Totals		\$2,584,256.95	\$2,641,074.24	\$1,324,800.99	\$1,936,000.00	\$2,241,500.00	\$305,500.00	15.8%
FINES								
3400	TRAFFIC FINES	117,527.89	141,527.10	167,295.82	300,000.00	250,000.00	(50,000.00)	(16.7)
3403	CROSS'G GUARD(CHILD SFTY)	37,696.17	54,173.30	49,375.55	45,000.00	50,000.00	5,000.00	11.1
3404	PARKING TICKETS	82,745.00	208,815.00	193,020.00	200,000.00	200,000.00	.00	.0
3411	CAPIAS WARRANT REVENUE	(2,969.58)	652.04	(516.87)	.00	.00	.00	.0
3420	LIBRARY FINES AND FEES	11,083.36	15,457.08	14,885.84	5,000.00	12,500.00	7,500.00	150.0

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<b>FUND 01 - GENERAL FUND</b>								
<b>REVENUE</b>								
DEPARTMENT 11 - REVENUE								
FINES								
3421	LIBRARY FINES & FEES FORGIVEN / CANCELLED	(2,807.37)	(8,208.00)	(7,593.90)	.00	(7,500.00)	(7,500.00)	(750,000.0)
3912	CODE VIOLATION	2,388.00	2,634.00	4,376.00	7,500.00	5,000.00	(2,500.00)	(33.3)
	<i>FINES Totals</i>	\$245,663.47	\$415,050.52	\$420,842.44	\$557,500.00	\$510,000.00	(\$47,500.00)	(8.5%)
FEES								
3308	POLICE REVENUE	51,421.37	51,750.63	55,714.00	55,000.00	55,000.00	.00	.0
3401	WRECKER FEES	2,187.84	3,881.76	593.05	3,000.00	2,000.00	(1,000.00)	(33.3)
3405	ALARM BILLING	69,260.88	71,941.13	70,021.70	75,000.00	75,000.00	.00	.0
3406	FALSE ALARM FEES	12,675.00	12,500.00	11,157.00	10,000.00	69,100.00	59,100.00	591.0
3408	AMBULANCE FEES	330,319.13	337,526.48	415,145.77	350,000.00	430,000.00	80,000.00	22.9
3409	911 SERVICE FEES	44,654.25	41,273.26	38,892.67	50,000.00	40,000.00	(10,000.00)	(20.0)
3410	911 SERVICE FEES-WIRELESS	130,507.46	136,211.24	138,624.46	135,000.00	135,000.00	.00	.0
3425	LIBRARY ROOM RENTAL	7,890.00	12,413.10	14,965.70	12,500.00	15,000.00	2,500.00	20.0
3499	DIRECT ALARM REVENUE	1,022,478.90	1,050,644.94	1,222,199.77	1,200,000.00	1,200,000.00	.00	.0
	<i>FEES Totals</i>	\$1,671,394.83	\$1,718,142.54	\$1,967,314.12	\$1,890,500.00	\$2,021,100.00	\$130,600.00	6.9%
PARK/POOL REVENUE								
3510	TENNIS & FIELD PERMITS	54,187.50	117,248.75	133,424.36	100,000.00	125,000.00	25,000.00	25.0
3511	SWIM POOL PERMIT-RESIDENT	133,195.00	159,617.70	204,272.00	.00	.00	.00	.0
3512	SWIM POOL PERMIT-NONRES	12,014.00	9,420.00	10,320.00	.00	.00	.00	.0
3513	SWIM POOL PRMTS GATE RCPT	105,540.50	96,244.05	100,290.95	.00	.00	.00	.0
3514	SWIMMING POOL CONCESSIONS	106,092.16	109,738.39	98,854.82	.00	.00	.00	.0
3515	SWIM LESSONS	34,680.00	28,050.00	35,925.00	.00	.00	.00	.0
3516	SWIMMING POOL RETAIL	2,403.70	1,318.70	1,462.40	.00	.00	.00	.0
	<i>PARK/POOL REVENUE Totals</i>	\$448,112.86	\$521,637.59	\$584,549.53	\$100,000.00	\$125,000.00	\$25,000.00	25.0%
DONATIONS								
3740	POLICE GRANTS/DONATIONS	.00	.00	800.00	.00	.00	.00	.0
3745	FIRE GRANTS/DONATIONS	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	.00	.0
	<i>DONATIONS Totals</i>	\$12,000.00	\$12,000.00	\$12,800.00	\$12,000.00	\$12,000.00	\$0.00	0.0%
INTEREST EARNINGS								
3900	INTEREST EARNINGS	(1,178,280.05)	1,647,253.37	3,167,074.63	1,400,000.00	1,250,000.00	(150,000.00)	(10.7)
	<i>INTEREST EARNINGS Totals</i>	(\$1,178,280.05)	\$1,647,253.37	\$3,167,074.63	\$1,400,000.00	\$1,250,000.00	(\$150,000.00)	(10.7%)
OTHER REVENUE								
3124	CENTENNIAL REVENUES	.00	.00	4,847.22	.00	.00	.00	.0
3535	UTILITY CAP OFF	62,104.00	51,250.00	35,800.00	35,000.00	35,000.00	.00	.0
3901	RENT	6,479.94	(6,987.94)	(1,056.00)	50,000.00	25,000.00	(25,000.00)	(50.0)
3907	LEASE REVENUE	97,213.18	108,937.39	77,117.74	100,000.00	100,000.00	.00	.0
3911	COPIES	298.35	987.90	206.40	750.00	500.00	(250.00)	(33.3)
3920	FOTL CONTRIBUTION	135,843.69	98,018.99	64,637.07	75,000.00	75,000.00	.00	.0

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<b>FUND 01 - GENERAL FUND</b>								
<b>REVENUE</b>								
DEPARTMENT 11 - REVENUE								
OTHER REVENUE								
3925	OTHER FINANCING SOURCE	52,619.00	355,386.17	.00	.00	.00	.00	.0
3999	OTHER REVENUE	158,647.54	38,681.57	133,224.77	190,200.00	150,000.00	(40,200.00)	(21.1)
	<i>OTHER REVENUE Totals</i>	<i>\$513,205.70</i>	<i>\$646,274.08</i>	<i>\$314,777.20</i>	<i>\$450,950.00</i>	<i>\$385,500.00</i>	<i>(\$65,450.00)</i>	<i>(14.5%)</i>
	DEPARTMENT 11 - REVENUE Totals	\$36,558,856.93	\$40,731,560.96	\$42,606,851.71	\$42,421,937.00	\$44,061,022.00	\$1,639,085.00	3.9%
	<b>REVENUE TOTALS</b>	<b>\$36,558,856.93</b>	<b>\$40,731,560.96</b>	<b>\$42,606,851.71</b>	<b>\$42,421,937.00</b>	<b>\$44,061,022.00</b>	<b>\$1,639,085.00</b>	<b>3.9%</b>
<b>EXPENSE</b>								
DEPARTMENT 02 - EXECUTIVE								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	877,992.22	998,868.09	891,848.60	928,676.00	962,614.00	33,938.00	3.7
1004	MISC ALLOWANCE	6,902.72	6,902.72	6,923.21	6,882.00	7,169.00	287.00	4.2
1005	LONGEVITY PAY	3,594.45	3,619.61	2,949.14	3,039.00	4,060.00	1,021.00	33.6
1007	CAR ALLOWANCE	21,480.00	21,600.00	16,425.00	22,440.00	22,500.00	60.00	.3
1008	HOUSING ALLOWANCE	26,478.57	26,478.58	29,577.35	35,000.00	36,458.00	1,458.00	4.2
1009	CELL PHONE ALLOWANCE	3,346.00	3,360.00	2,275.00	1,680.00	2,625.00	945.00	56.3
1130	INSURANCE-EMPLOYEE LIFE	6,667.54	7,989.10	7,678.39	7,750.00	7,800.00	50.00	.6
	<i>WAGES/SALARIES Totals</i>	<i>\$946,461.50</i>	<i>\$1,068,818.10</i>	<i>\$957,676.69</i>	<i>\$1,005,467.00</i>	<i>\$1,043,226.00</i>	<i>\$37,759.00</i>	<i>3.8%</i>
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	59,912.32	63,937.56	61,960.79	61,442.00	64,078.00	2,636.00	4.3
1120	EMPLOYERS SHARE T.M.R.S.	79,347.65	78,845.19	81,863.00	134,531.00	154,590.00	20,059.00	14.9
1127	RETIREMENT SUPPLEMENTAL	8,195.44	8,696.68	9,424.38	10,471.00	10,649.00	178.00	1.7
1131	INSURANCE-WORKMENS COMP	726.96	768.96	780.00	798.00	828.00	30.00	3.8
1134	DENTAL INSURANCE	.00	995.46	1,093.13	1,128.00	1,082.00	(46.00)	(4.1)
1135	HEALTH INSURANCE	64,962.04	72,180.00	71,344.88	90,140.00	82,195.00	(7,945.00)	(8.8)
	<i>BENEFITS Totals</i>	<i>\$213,144.41</i>	<i>\$225,423.85</i>	<i>\$226,466.18</i>	<i>\$298,510.00</i>	<i>\$313,422.00</i>	<i>\$14,912.00</i>	<i>5.0%</i>
	<i>SALARIES &amp; BENEFITS Totals</i>	<i>\$1,159,605.91</i>	<i>\$1,294,241.95</i>	<i>\$1,184,142.87</i>	<i>\$1,303,977.00</i>	<i>\$1,356,648.00</i>	<i>\$52,671.00</i>	<i>4.0%</i>
SUPPLIES								
2100	OFFICE SUPPLIES	754.01	4,191.87	2,784.19	4,000.00	2,500.00	(1,500.00)	(37.5)
	<i>SUPPLIES Totals</i>	<i>\$754.01</i>	<i>\$4,191.87</i>	<i>\$2,784.19</i>	<i>\$4,000.00</i>	<i>\$2,500.00</i>	<i>(\$1,500.00)</i>	<i>(37.5%)</i>
PROFESSIONAL FEES								
3003	BOARD MEETINGS/FOOD PURCHASES	4,410.26	4,882.54	1,966.05	4,470.00	5,220.00	750.00	16.8
3010	POSTAGE	743.48	837.89	1,167.03	1,200.00	1,200.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	337,615.92	165,082.78	218,114.50	149,552.00	168,648.00	19,096.00	12.8
3063	PROGRAMMING/MAINTENANCE	1,428.68	.00	.00	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	1,645.19	1,767.35	6,693.23	1,000.00	1,000.00	.00	.0
	<i>PROFESSIONAL FEES Totals</i>	<i>\$345,843.53</i>	<i>\$172,570.56</i>	<i>\$227,940.81</i>	<i>\$156,222.00</i>	<i>\$176,068.00</i>	<i>\$19,846.00</i>	<i>12.7%</i>

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<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 02 - EXECUTIVE</b>								
<b>UTILITIES</b>								
4110	HEAT,LIGHT,WATER UTIL	6,904.45	7,933.44	9,710.09	9,500.00	11,900.00	2,400.00	25.3
4120	TELEPHONE SERVICE	9,606.50	9,694.52	9,483.12	9,156.00	9,322.00	166.00	1.8
	<i>UTILITIES Totals</i>	\$16,510.95	\$17,627.96	\$19,193.21	\$18,656.00	\$21,222.00	\$2,566.00	13.8%
<b>INSURANCE</b>								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	276.00	420.00	389.04	389.00	389.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	342.96	389.04	473.04	519.00	519.00	.00	.0
5514	INSURANCE-PUBL.OFF'L LIAB	21,522.96	25,898.04	28,962.96	31,840.00	31,840.00	.00	.0
5516	BONDS AND CYBER INSURANCE	24,999.96	1,478.04	1,847.04	1,847.00	1,847.00	.00	.0
	<i>INSURANCE Totals</i>	\$47,141.88	\$28,185.12	\$31,672.08	\$34,595.00	\$34,595.00	\$0.00	0.0%
<b>OTHER</b>								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	282.00	288.00	335.04	344.00	575.00	231.00	67.2
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	30,336.00	32,301.96	35,949.96	36,768.00	36,768.00	.00	.0
7110	EMPLOYEE RECOGNITION	8,444.90	8,763.17	8,973.73	22,000.00	12,500.00	(9,500.00)	(43.2)
7124	CENTENNIAL EXPENSES	.00	1,000.00	452,348.50	.00	.00	.00	.0
7150	DUES & SUBSCRIPTIONS	18,788.62	18,807.74	17,861.15	18,609.00	18,609.00	.00	.0
7170	TRAVEL EXPENSE	6,184.68	3,108.40	6,887.52	6,500.00	5,500.00	(1,000.00)	(15.4)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	11,475.00	12,558.96	13,041.96	12,922.00	12,922.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	54,773.04	82,956.00	89,817.96	97,074.00	97,074.00	.00	.0
7221	OTHER EXPENSE	5,698.33	98,941.71	12,549.36	12,500.00	11,000.00	(1,500.00)	(12.0)
7235	YOUTH ADV COMM EXPEND.	183.12	413.91	981.89	1,200.00	1,200.00	.00	.0
7240	TUITION & TRAINING	6,860.00	9,822.49	5,830.19	16,230.00	8,000.00	(8,230.00)	(50.7)
7432	ELECTIONS	.00	.00	110.00	.00	.00	.00	.0
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	8,830.00	5,505.00	10,485.00	4,980.00	90.5
	<i>OTHER Totals</i>	\$143,025.69	\$268,962.34	\$653,517.26	\$229,652.00	\$214,633.00	(\$15,019.00)	(6.5%)
<b>CAPITAL EXPENDITURES</b>								
9100	EQUIPMENT OVER \$5000	.00	.00	2,900,478.20	.00	.00	.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$0.00	\$2,900,478.20	\$0.00	\$0.00	\$0.00	+++
	<b>DEPARTMENT 02 - EXECUTIVE Totals</b>	\$1,712,881.97	\$1,785,779.80	\$5,019,728.62	\$1,747,102.00	\$1,805,666.00	\$58,564.00	3.4%
<b>DEPARTMENT 03 - FINANCE</b>								
<b>SALARIES &amp; BENEFITS</b>								
<b>WAGES/SALARIES</b>								
1001	REGULAR EARNINGS	674,305.20	679,915.19	717,424.65	735,232.00	773,539.00	38,307.00	5.2
1005	LONGEVITY PAY	2,590.61	2,880.42	3,179.29	3,450.00	3,886.00	436.00	12.6
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	10,800.00	11,250.00	450.00	4.2

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FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 03 - FINANCE								
SALARIES & BENEFITS								
WAGES/SALARIES								
1130	INSURANCE-EMPLOYEE LIFE	3,582.62	6,343.00	6,738.69	6,300.00	6,600.00	300.00	4.8
	<i>WAGES/SALARIES Totals</i>	\$687,678.43	\$696,338.61	\$734,542.63	\$755,782.00	\$795,275.00	\$39,493.00	5.2%
	BENEFITS							
1110	EMPLOYERS SHARE F.I.C.A.	47,954.02	48,169.03	51,682.70	54,295.00	57,045.00	2,750.00	5.1
1120	EMPLOYERS SHARE T.M.R.S.	59,700.82	57,406.80	61,762.76	104,475.00	121,938.00	17,463.00	16.7
1131	INSURANCE-WORKMENS COMP	522.00	552.00	578.04	599.00	630.00	31.00	5.2
1134	DENTAL INSURANCE	.00	833.13	1,065.34	1,110.00	979.00	(131.00)	(11.8)
1135	HEALTH INSURANCE	69,172.55	72,180.00	69,774.00	75,190.00	65,756.00	(9,434.00)	(12.5)
	<i>BENEFITS Totals</i>	\$177,349.39	\$179,140.96	\$184,862.84	\$235,669.00	\$246,348.00	\$10,679.00	4.5%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$865,027.82	\$875,479.57	\$919,405.47	\$991,451.00	\$1,041,623.00	\$50,172.00	5.1%
	SUPPLIES							
2029	CLOTHING ALLOWANCE	214.77	215.46	189.33	240.00	240.00	.00	.0
2100	OFFICE SUPPLIES	4,652.69	4,699.81	5,218.40	8,500.00	7,500.00	(1,000.00)	(11.8)
	<i>SUPPLIES Totals</i>	\$4,867.46	\$4,915.27	\$5,407.73	\$8,740.00	\$7,740.00	(\$1,000.00)	(11.4%)
	PROFESSIONAL FEES							
3007	DELINQUENT TAX ATTORNEY	11,923.27	20,147.06	21,130.87	15,000.00	15,000.00	.00	.0
3010	POSTAGE	582.58	520.80	531.49	775.00	600.00	(175.00)	(22.6)
3060	PROFESSIONAL SERVICES/FEES	95,612.10	177,497.82	144,217.28	154,400.00	113,649.00	(40,751.00)	(26.4)
3063	PROGRAMMING/MAINTENANCE	497.50	.00	.00	2,000.00	2,000.00	.00	.0
3065	CREDIT CARD FEES	174,956.70	198,869.17	260,927.96	150,000.00	25,000.00	(125,000.00)	(83.3)
3113	PUBLICATIONS/PRINTING	2,329.84	3,206.21	4,441.13	4,850.00	4,750.00	(100.00)	(2.1)
3141	DALLAS CO TAX COLL SERV	11,211.20	11,176.20	11,200.00	11,200.00	11,200.00	.00	.0
3145	CENTRAL APPRAISAL DISTRIC	84,607.00	88,113.00	92,995.00	108,000.00	111,352.00	3,352.00	3.1
	<i>PROFESSIONAL FEES Totals</i>	\$381,720.19	\$499,530.26	\$535,443.73	\$446,225.00	\$283,551.00	(\$162,674.00)	(36.5%)
	UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	5,162.57	5,746.85	6,563.66	7,000.00	7,300.00	300.00	4.3
4120	TELEPHONE SERVICE	860.34	923.94	303.63	.00	.00	.00	.0
	<i>UTILITIES Totals</i>	\$6,022.91	\$6,670.79	\$6,867.29	\$7,000.00	\$7,300.00	\$300.00	4.3%
	INSURANCE							
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	276.00	333.00	333.00	333.00	333.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	342.96	360.00	405.00	445.00	445.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	1,266.96	1,583.04	1,583.00	1,583.00	.00	.0
	<i>INSURANCE Totals</i>	\$618.96	\$1,959.96	\$2,321.04	\$2,361.00	\$2,361.00	\$0.00	0.0%

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 03 - FINANCE</b>								
<i>OTHER</i>								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	687.96	702.96	816.96	838.00	985.00	147.00	17.5
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	39,537.96	46,098.00	47,424.96	48,611.00	48,611.00	.00	.0
7150	DUES & SUBSCRIPTIONS	209,985.83	10,935.23	12,250.24	15,996.00	12,729.00	(3,267.00)	(20.4)
7170	TRAVEL EXPENSE	8,079.70	8,332.89	9,309.29	21,327.00	13,000.00	(8,327.00)	(39.0)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	7,779.96	9,273.96	9,630.96	9,542.00	9,542.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	41,588.04	43,668.96	45,854.04	41,473.00	41,473.00	.00	.0
7221	OTHER EXPENSE	1,170.97	2,564.04	1,323.41	1,875.00	1,625.00	(250.00)	(13.3)
7240	TUITION & TRAINING	8,935.00	3,370.92	6,167.00	15,445.00	8,000.00	(7,445.00)	(48.2)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	937.00	893.00	(44.00)	(4.7)
<i>OTHER Totals</i>		\$317,765.42	\$124,946.96	\$132,776.86	\$156,044.00	\$136,858.00	(\$19,186.00)	(12.3%)
<b>DEPARTMENT 03 - FINANCE Totals</b>		\$1,576,022.76	\$1,513,502.81	\$1,602,222.12	\$1,611,821.00	\$1,479,433.00	(\$132,388.00)	(8.2%)
<b>DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT</b>								
<i>SALARIES &amp; BENEFITS</i>								
<i>WAGES/SALARIES</i>								
1001	REGULAR EARNINGS	278,876.11	278,807.46	295,907.89	321,435.00	324,636.00	3,201.00	1.0
1002	OVERTIME EARNINGS	872.01	381.11	.00	.00	.00	.00	.0
1005	LONGEVITY PAY	1,236.88	1,349.08	1,423.99	1,536.00	1,490.00	(46.00)	(3.0)
1007	CAR ALLOWANCE	7,200.00	7,200.00	6,090.00	10,800.00	11,250.00	450.00	4.2
1009	CELL PHONE ALLOWANCE	2,520.00	2,520.00	2,390.50	2,520.00	2,625.00	105.00	4.2
1130	INSURANCE-EMPLOYEE LIFE	1,515.54	2,596.62	2,627.04	2,650.00	2,600.00	(50.00)	(1.9)
<i>WAGES/SALARIES Totals</i>		\$292,220.54	\$292,854.27	\$308,439.42	\$338,941.00	\$342,601.00	\$3,660.00	1.1%
<i>BENEFITS</i>								
1110	EMPLOYERS SHARE F.I.C.A.	21,298.12	21,536.33	22,589.31	23,733.00	24,542.00	809.00	3.4
1120	EMPLOYERS SHARE T.M.R.S.	25,315.60	24,048.56	24,336.74	46,894.00	52,567.00	5,673.00	12.1
1131	INSURANCE-WORKMENS COMP	216.00	230.04	246.96	270.00	272.00	2.00	.7
1134	DENTAL INSURANCE	.00	579.04	686.92	761.00	627.00	(134.00)	(17.6)
1135	HEALTH INSURANCE	38,988.32	43,616.44	41,305.96	45,114.00	49,317.00	4,203.00	9.3
<i>BENEFITS Totals</i>		\$85,818.04	\$90,010.41	\$89,165.89	\$116,772.00	\$127,325.00	\$10,553.00	9.0%
<i>SALARIES &amp; BENEFITS Totals</i>		\$378,038.58	\$382,864.68	\$397,605.31	\$455,713.00	\$469,926.00	\$14,213.00	3.1%
<i>SUPPLIES</i>								
2100	OFFICE SUPPLIES	2,315.39	849.25	770.13	1,500.00	1,500.00	.00	.0
2318	COMPUTER SUPPLIES	.00	.00	.00	1,500.00	1,500.00	.00	.0
<i>SUPPLIES Totals</i>		\$2,315.39	\$849.25	\$770.13	\$3,000.00	\$3,000.00	\$0.00	0.0%

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT</b>								
<i>PROFESSIONAL FEES</i>								
3010	POSTAGE	149.36	138.56	309.97	450.00	300.00	(150.00)	(33.3)
3060	PROFESSIONAL SERVICES/FEES	24,553.95	12,046.80	39,985.09	23,700.00	15,200.00	(8,500.00)	(35.9)
3113	PUBLICATIONS/PRINTING	108.82	127.98	82.93	1,000.00	1,000.00	.00	.0
<i>PROFESSIONAL FEES Totals</i>		\$24,812.13	\$12,313.34	\$40,377.99	\$25,150.00	\$16,500.00	(\$8,650.00)	(34.4%)
<i>UTILITIES</i>								
4110	HEAT,LIGHT,WATER UTIL	2,959.05	3,354.03	3,996.22	4,000.00	4,400.00	400.00	10.0
4120	TELEPHONE SERVICE	711.72	740.34	526.92	.00	.00	.00	.0
<i>UTILITIES Totals</i>		\$3,670.77	\$4,094.37	\$4,523.14	\$4,000.00	\$4,400.00	\$400.00	10.0%
<i>INSURANCE</i>								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	92.04	222.00	222.00	222.00	222.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	114.00	240.00	270.00	297.00	297.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	843.96	1,056.00	1,056.00	1,056.00	.00	.0
<i>INSURANCE Totals</i>		\$206.04	\$1,305.96	\$1,548.00	\$1,575.00	\$1,575.00	\$0.00	0.0%
<i>OTHER</i>								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	53.04	54.00	63.00	64.00	178.00	114.00	178.1
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	31,910.04	36,818.04	36,852.96	41,379.00	41,379.00	.00	.0
7110	EMPLOYEE RECOGNITION	18,746.28	17,680.52	21,580.09	31,125.00	32,000.00	875.00	2.8
7150	DUES & SUBSCRIPTIONS	835.31	1,709.00	2,546.80	2,520.00	3,700.00	1,180.00	46.8
7170	TRAVEL EXPENSE	2,205.12	4,006.57	5,318.06	5,400.00	5,600.00	200.00	3.7
7201	SOFTWARE FEES - INDIRECT ALLOCATION	4,083.96	4,637.04	4,815.96	6,373.00	6,373.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	26,115.00	35,274.00	22,731.00	22,869.00	22,869.00	.00	.0
7221	OTHER EXPENSE	451.88	136.48	1,533.30	900.00	900.00	.00	.0
7240	TUITION & TRAINING	29,124.71	28,205.69	9,763.01	30,600.00	23,150.00	(7,450.00)	(24.3)
7245	TUITION REIMBURSEMENT	33,423.43	35,598.58	25,728.10	35,000.00	35,000.00	.00	.0
7331	EQUIPMENT UNDER \$5000	.00	.00	.00	2,000.00	.00	(2,000.00)	(100.0)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	283.00	538.00	255.00	90.1
<i>OTHER Totals</i>		\$146,948.77	\$164,119.92	\$130,932.28	\$178,513.00	\$171,687.00	(\$6,826.00)	(3.8%)
<b>DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT Totals</b>		\$555,991.68	\$565,547.52	\$575,756.85	\$667,951.00	\$667,088.00	(\$863.00)	(0.1%)
<b>DEPARTMENT 06 - LIBRARY</b>								
<i>SALARIES &amp; BENEFITS</i>								
<i>WAGES/SALARIES</i>								
1001	REGULAR EARNINGS	433,672.31	423,301.77	474,710.59	468,321.00	497,972.00	29,651.00	6.3
1002	OVERTIME EARNINGS	291.41	305.70	146.36	.00	.00	.00	.0
1004	MISC ALLOWANCE	.00	.00	5,383.09	.00	.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 06 - LIBRARY								
SALARIES & BENEFITS								
WAGES/SALARIES								
1005	LONGEVITY PAY	1,034.27	1,192.74	1,244.74	1,101.00	1,424.00	323.00	29.3
1007	CAR ALLOWANCE	7,200.00	7,200.00	4,590.00	10,800.00	11,250.00	450.00	4.2
1009	CELL PHONE ALLOWANCE	840.00	840.00	826.00	.00	875.00	875.00	.0
1130	INSURANCE-EMPLOYEE LIFE	2,093.51	3,797.26	3,373.41	3,600.00	3,700.00	100.00	2.8
	<i>WAGES/SALARIES Totals</i>	\$445,131.50	\$436,637.47	\$490,274.19	\$483,822.00	\$515,221.00	\$31,399.00	6.5%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	33,142.65	32,234.51	36,308.86	36,736.00	39,065.00	2,329.00	6.3
1120	EMPLOYERS SHARE T.M.R.S.	35,153.95	33,262.35	37,981.49	60,918.00	71,802.00	10,884.00	17.9
1131	INSURANCE-WORKMENS COMP	350.04	(4,079.00)	450.00	449.00	477.00	28.00	6.2
1134	DENTAL INSURANCE	.00	408.40	566.55	520.00	687.00	167.00	32.1
1135	HEALTH INSURANCE	51,729.02	52,330.50	46,549.12	60,064.00	46,678.00	(13,386.00)	(22.3)
	<i>BENEFITS Totals</i>	\$120,375.66	\$114,156.76	\$121,856.02	\$158,687.00	\$158,709.00	\$22.00	0.0%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$565,507.16	\$550,794.23	\$612,130.21	\$642,509.00	\$673,930.00	\$31,421.00	4.9%
SUPPLIES								
2100	OFFICE SUPPLIES	2,424.33	4,445.75	7,310.61	9,560.00	10,040.00	480.00	5.0
2318	COMPUTER SUPPLIES	.00	.00	447.18	720.00	4,980.00	4,260.00	591.7
2350	SUPPLIES & MATERIALS	9,482.93	4,129.72	6,887.86	10,500.00	11,000.00	500.00	4.8
2355	LIBRARY MATERIALS	85,130.85	78,606.68	108,232.88	117,550.00	117,600.00	50.00	.0
	<i>SUPPLIES Totals</i>	\$97,038.11	\$87,182.15	\$122,878.53	\$138,330.00	\$143,620.00	\$5,290.00	3.8%
PROFESSIONAL FEES								
3010	POSTAGE	861.26	1,086.48	523.89	750.00	800.00	50.00	6.7
3060	PROFESSIONAL SERVICES/FEES	4,921.33	2,083.00	15,755.08	2,100.00	3,600.00	1,500.00	71.4
3113	PUBLICATIONS/PRINTING	323.97	509.00	205.68	800.00	800.00	.00	.0
3115	CONTRACT MAINTENANCE	133,495.28	211,427.87	147,515.55	160,000.00	200,000.00	40,000.00	25.0
	<i>PROFESSIONAL FEES Totals</i>	\$139,601.84	\$215,106.35	\$164,000.20	\$163,650.00	\$205,200.00	\$41,550.00	25.4%
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	20,850.17	17,970.70	21,620.67	28,600.00	27,800.00	(800.00)	(2.8)
4120	TELEPHONE SERVICE	1,857.28	1,792.75	1,643.01	1,255.00	1,305.00	50.00	4.0
	<i>UTILITIES Totals</i>	\$22,707.45	\$19,763.45	\$23,263.68	\$29,855.00	\$29,105.00	(\$750.00)	(2.5%)
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	183.96	333.00	333.00	333.00	333.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	228.96	360.00	405.00	445.00	445.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	1,266.96	1,583.04	1,583.00	1,583.00	.00	.0
	<i>INSURANCE Totals</i>	\$412.92	\$1,959.96	\$2,321.04	\$2,361.00	\$2,361.00	\$0.00	0.0%



Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 06 - LIBRARY</b>								
<i>OUTSIDE SERVICES</i>								
6200	EQUIP REPAIRS - NON VEHICLE	1,532.27	.00	.00	3,000.00	3,800.00	800.00	26.7
	<i>OUTSIDE SERVICES Totals</i>	\$1,532.27	\$0.00	\$0.00	\$3,000.00	\$3,800.00	\$800.00	26.7%
<i>OTHER</i>								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	1,164.96	1,188.96	1,383.00	1,418.00	493.00	(925.00)	(65.2)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	16,860.00	19,332.96	22,026.00	22,598.00	22,598.00	.00	.0
7150	DUES & SUBSCRIPTIONS	1,150.22	1,013.15	1,228.97	600.00	645.00	45.00	7.5
7170	TRAVEL EXPENSE	3,350.80	1,762.60	1,947.56	5,500.00	4,500.00	(1,000.00)	(18.2)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	8,210.65	9,660.96	10,044.99	9,940.00	9,940.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	58,280.86	55,323.96	51,468.04	54,612.00	54,612.00	.00	.0
7221	OTHER EXPENSE	1,282.37	1,064.25	1,316.11	245.00	245.00	.00	.0
7240	TUITION & TRAINING	2,343.00	835.00	1,009.00	3,825.00	1,850.00	(1,975.00)	(51.6)
7331	EQUIPMENT UNDER \$5000	.00	922.55	.00	800.00	.00	(800.00)	(100.0)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	4,762.00	7,194.00	9,976.00	2,782.00	38.7
	<i>OTHER Totals</i>	\$92,642.86	\$91,104.39	\$95,185.67	\$106,732.00	\$104,859.00	(\$1,873.00)	(1.8%)
	<b>DEPARTMENT 06 - LIBRARY Totals</b>	\$919,442.61	\$965,910.53	\$1,019,779.33	\$1,086,437.00	\$1,162,875.00	\$76,438.00	7.0%
<b>DEPARTMENT 10 - LEGAL</b>								
<i>SALARIES &amp; BENEFITS</i>								
<i>WAGES/SALARIES</i>								
1001	REGULAR EARNINGS	271,969.40	264,862.79	276,957.24	287,467.00	301,455.00	13,988.00	4.9
1002	OVERTIME EARNINGS	.00	263.46	140.55	.00	.00	.00	.0
1005	LONGEVITY PAY	1,520.84	1,617.34	1,718.79	4,204.00	4,497.00	293.00	7.0
1130	INSURANCE-EMPLOYEE LIFE	972.44	2,040.34	2,156.52	2,000.00	2,100.00	100.00	5.0
	<i>WAGES/SALARIES Totals</i>	\$274,462.68	\$268,783.93	\$280,973.10	\$293,671.00	\$308,052.00	\$14,381.00	4.9%
<i>BENEFITS</i>								
1110	EMPLOYERS SHARE F.I.C.A.	18,743.69	18,075.10	19,129.95	22,313.00	23,406.00	1,093.00	4.9
1120	EMPLOYERS SHARE T.M.R.S.	15,173.62	14,138.31	15,473.24	26,586.00	30,809.00	4,223.00	15.9
1131	INSURANCE-WORKMENS COMP	210.96	216.00	225.96	233.00	244.00	11.00	4.7
1134	DENTAL INSURANCE	.00	948.30	1,218.73	1,261.00	1,211.00	(50.00)	(4.0)
1135	HEALTH INSURANCE	55,338.04	57,744.00	57,744.00	60,152.00	65,756.00	5,604.00	9.3
	<i>BENEFITS Totals</i>	\$89,466.31	\$91,121.71	\$93,791.88	\$110,545.00	\$121,426.00	\$10,881.00	9.8%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$363,928.99	\$359,905.64	\$374,764.98	\$404,216.00	\$429,478.00	\$25,262.00	6.2%
<i>SUPPLIES</i>								
2100	OFFICE SUPPLIES	764.02	1,166.43	1,964.69	2,775.00	2,455.00	(320.00)	(11.5)
	<i>SUPPLIES Totals</i>	\$764.02	\$1,166.43	\$1,964.69	\$2,775.00	\$2,455.00	(\$320.00)	(11.5%)

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
DEPARTMENT 10 - LEGAL								
PROFESSIONAL FEES								
3010	POSTAGE	1,140.23	2,122.14	2,353.06	2,200.00	2,500.00	300.00	13.6
3060	PROFESSIONAL SERVICES/FEES	12,607.74	11,365.17	16,284.93	17,100.00	21,000.00	3,900.00	22.8
3113	PUBLICATIONS/PRINTING	273.43	575.83	310.35	4,443.00	3,825.00	(618.00)	(13.9)
PROFESSIONAL FEES Totals		\$14,021.40	\$14,063.14	\$18,948.34	\$23,743.00	\$27,325.00	\$3,582.00	15.1%
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	1,972.68	2,236.03	2,664.13	2,700.00	2,900.00	200.00	7.4
4120	TELEPHONE SERVICE	664.99	719.00	229.20	.00	.00	.00	.0
UTILITIES Totals		\$2,637.67	\$2,955.03	\$2,893.33	\$2,700.00	\$2,900.00	\$200.00	7.4%
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	92.04	111.00	111.00	111.00	111.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	114.00	120.00	135.00	148.00	148.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	422.04	528.00	528.00	528.00	.00	.0
INSURANCE Totals		\$206.04	\$653.04	\$774.00	\$787.00	\$787.00	\$0.00	0.0%
OTHER								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	35.04	36.00	42.00	43.00	41.00	(2.00)	(4.7)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	23,382.96	21,741.00	23,429.04	23,807.00	23,807.00	.00	.0
7170	TRAVEL EXPENSE	801.89	472.04	1,427.18	5,700.00	4,000.00	(1,700.00)	(29.8)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	5,057.04	3,864.00	4,013.04	3,976.00	3,976.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	40,659.00	43,899.96	44,598.96	46,781.00	46,781.00	.00	.0
7221	OTHER EXPENSE	(31.28)	205.22	293.41	300.00	300.00	.00	.0
7240	TUITION & TRAINING	900.00	1,450.00	1,425.00	3,150.00	3,000.00	(150.00)	(4.8)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	2,012.00	2,211.00	199.00	9.9
OTHER Totals		\$70,804.65	\$71,668.22	\$75,228.63	\$85,769.00	\$84,116.00	(\$1,653.00)	(1.9%)
DEPARTMENT 10 - LEGAL Totals		\$452,362.77	\$450,411.50	\$474,573.97	\$519,990.00	\$547,061.00	\$27,071.00	5.2%
DEPARTMENT 13 - PUBLIC WORKS ADMINISTRATION								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	.00	.00	.00	300,487.00	337,215.00	36,728.00	12.2
1005	LONGEVITY PAY	.00	.00	.00	.00	967.00	967.00	.0
1007	CAR ALLOWANCE	.00	.00	.00	10,800.00	11,250.00	450.00	4.2
1009	CELL PHONE ALLOWANCE	.00	.00	.00	1,680.00	1,750.00	70.00	4.2
1130	INSURANCE-EMPLOYEE LIFE	.00	.00	.00	.00	1,900.00	1,900.00	.0
WAGES/SALARIES Totals		\$0.00	\$0.00	\$0.00	\$312,967.00	\$353,082.00	\$40,115.00	12.8%

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
DEPARTMENT 13 - PUBLIC WORKS ADMINISTRATION								
SALARIES & BENEFITS								
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	.00	.00	.00	21,924.00	23,511.00	1,587.00	7.2
1120	EMPLOYERS SHARE T.M.R.S.	.00	.00	.00	43,720.00	54,295.00	10,575.00	24.2
1131	INSURANCE-WORKMENS COMP	.00	.00	.00	250.00	281.00	31.00	12.4
1134	DENTAL INSURANCE	.00	.00	.00	.00	490.00	490.00	.0
1135	HEALTH INSURANCE	.00	.00	.00	29,900.00	32,878.00	2,978.00	10.0
BENEFITS Totals		\$0.00	\$0.00	\$0.00	\$95,794.00	\$111,455.00	\$15,661.00	16.3%
SALARIES & BENEFITS Totals		\$0.00	\$0.00	\$0.00	\$408,761.00	\$464,537.00	\$55,776.00	13.6%
SUPPLIES								
2029	CLOTHING ALLOWANCE	.00	.00	.00	81.00	81.00	.00	.0
2100	OFFICE SUPPLIES	.00	.00	.00	300.00	200.00	(100.00)	(33.3)
SUPPLIES Totals		\$0.00	\$0.00	\$0.00	\$381.00	\$281.00	(\$100.00)	(26.2%)
OTHER								
7150	DUES & SUBSCRIPTIONS	.00	.00	.00	1,371.00	1,371.00	.00	.0
7170	TRAVEL EXPENSE	.00	.00	.00	5,000.00	5,000.00	.00	.0
7240	TUITION & TRAINING	.00	.00	.00	1,720.00	1,720.00	.00	.0
OTHER Totals		\$0.00	\$0.00	\$0.00	\$8,091.00	\$8,091.00	\$0.00	0.0%
DEPARTMENT 13 - PUBLIC WORKS ADMINISTRATION Totals		\$0.00	\$0.00	\$0.00	\$417,233.00	\$472,909.00	\$55,676.00	13.3%
DEPARTMENT 19 - COMMUNITY DEVELOPMENT								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	885,185.57	840,245.38	833,541.36	932,521.00	772,443.00	(160,078.00)	(17.2)
1002	OVERTIME EARNINGS	.00	.00	172.48	.00	.00	.00	.0
1005	LONGEVITY PAY	3,548.40	3,566.31	3,381.58	3,575.00	3,579.00	4.00	.1
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	10,800.00	.00	(10,800.00)	(100.0)
1009	CELL PHONE ALLOWANCE	4,480.00	4,655.00	4,390.00	4,320.00	3,625.00	(695.00)	(16.1)
1130	INSURANCE-EMPLOYEE LIFE	4,443.99	7,453.12	7,614.45	7,400.00	7,600.00	200.00	2.7
WAGES/SALARIES Totals		\$904,857.96	\$863,119.81	\$856,299.87	\$958,616.00	\$787,247.00	(\$171,369.00)	(17.9%)
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	65,190.39	60,754.85	61,256.83	70,960.00	59,368.00	(11,592.00)	(16.3)
1120	EMPLOYERS SHARE T.M.R.S.	78,396.24	70,963.95	72,516.13	132,642.00	120,542.00	(12,100.00)	(9.1)
1131	INSURANCE-WORKMENS COMP	1,724.04	1,559.04	1,622.04	1,744.00	1,608.00	(136.00)	(7.8)
1134	DENTAL INSURANCE	.00	992.20	1,307.09	1,536.00	1,955.00	419.00	27.3

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 19 - COMMUNITY DEVELOPMENT								
SALARIES & BENEFITS								
BENEFITS								
1135	HEALTH INSURANCE	118,604.80	126,006.56	104,644.01	120,216.00	128,873.00	8,657.00	7.2
	<i>BENEFITS Totals</i>	\$263,915.47	\$260,276.60	\$241,346.10	\$327,098.00	\$312,346.00	(\$14,752.00)	(4.5%)
	<i>SALARIES &amp; BENEFITS Totals</i>	\$1,168,773.43	\$1,123,396.41	\$1,097,645.97	\$1,285,714.00	\$1,099,593.00	(\$186,121.00)	(14.5%)
SUPPLIES								
2029	CLOTHING ALLOWANCE	1,404.83	1,704.75	1,903.32	2,720.00	2,720.00	.00	.0
2100	OFFICE SUPPLIES	4,039.44	1,447.96	1,296.95	9,000.00	9,000.00	.00	.0
2320	GAS, OIL & GREASE	3,561.99	4,009.71	3,444.54	3,448.00	3,995.00	547.00	15.9
2350	SUPPLIES & MATERIALS	2,596.28	4,974.69	4,258.37	.00	.00	.00	.0
	<i>SUPPLIES Totals</i>	\$11,602.54	\$12,137.11	\$10,903.18	\$15,168.00	\$15,715.00	\$547.00	3.6%
PROFESSIONAL FEES								
3003	BOARD MEETINGS/FOOD PURCHASES	787.21	1,539.52	1,638.84	2,200.00	2,200.00	.00	.0
3010	POSTAGE	2,797.55	3,634.09	5,046.32	3,750.00	4,900.00	1,150.00	30.7
3060	PROFESSIONAL SERVICES/FEES	95,508.13	5,523.54	875.00	100,000.00	50,000.00	(50,000.00)	(50.0)
3113	PUBLICATIONS/PRINTING	(6,903.87)	2,967.67	3,122.57	5,000.00	5,000.00	.00	.0
	<i>PROFESSIONAL FEES Totals</i>	\$92,189.02	\$13,664.82	\$10,682.73	\$110,950.00	\$62,100.00	(\$48,850.00)	(44.0%)
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	4,297.88	4,719.69	5,369.14	5,200.00	5,700.00	500.00	9.6
4120	TELEPHONE SERVICE	2,455.99	1,222.76	1,103.34	.00	529.00	529.00	.0
	<i>UTILITIES Totals</i>	\$6,753.87	\$5,942.45	\$6,472.48	\$5,200.00	\$6,229.00	\$1,029.00	19.8%
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	4,316.04	1,238.04	1,242.00	1,466.00	1,466.00	.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	459.96	555.96	555.96	556.00	556.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	572.04	600.96	675.00	742.00	742.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	2,111.04	2,639.04	2,639.00	2,639.00	.00	.0
	<i>INSURANCE Totals</i>	\$5,348.04	\$4,506.00	\$5,112.00	\$5,403.00	\$5,403.00	\$0.00	0.0%
OTHER								
6190	AUTO REPAIRS	2,361.54	1,907.56	3,452.06	2,300.00	2,300.00	.00	.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	10,105.92	10,904.04	12,123.96	12,426.00	11,196.00	(1,230.00)	(9.9)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	54,711.00	69,621.00	71,709.00	70,286.00	70,286.00	.00	.0
7150	DUES & SUBSCRIPTIONS	3,144.05	1,969.99	1,253.00	2,325.00	2,325.00	.00	.0
7170	TRAVEL EXPENSE	2,319.86	126.90	25.68	3,000.00	2,000.00	(1,000.00)	(33.3)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	15,560.04	15,456.96	16,052.04	15,904.00	15,904.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	23,543.04	19,913.04	20,166.00	22,714.00	22,714.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 19 - COMMUNITY DEVELOPMENT								
OTHER								
7221	OTHER EXPENSE	688.67	157.50	1,261.94	1,000.00	1,000.00	.00	.0
7240	TUITION & TRAINING	3,089.00	2,452.55	3,898.80	10,310.00	6,010.00	(4,300.00)	(41.7)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	5,901.96	4,638.00	4,638.00	4,484.00	4,484.00	.00	.0
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	1,057.00	1,439.00	382.00	36.1
	<i>OTHER Totals</i>	<i>\$121,425.08</i>	<i>\$127,147.54</i>	<i>\$134,580.48</i>	<i>\$145,806.00</i>	<i>\$139,658.00</i>	<i>(\$6,148.00)</i>	<i>(4.2%)</i>
DEPARTMENT 19 - COMMUNITY DEVELOPMENT Totals		\$1,406,091.98	\$1,286,794.33	\$1,265,396.84	\$1,568,241.00	\$1,328,698.00	(\$239,543.00)	(15.3%)
DEPARTMENT 20 - ENGINEERING								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	640,530.18	711,985.90	653,035.99	582,330.00	542,656.00	(39,674.00)	(6.8)
1002	OVERTIME EARNINGS	238.82	547.20	863.66	500.00	500.00	.00	.0
1004	MISC ALLOWANCE	.00	.00	17,716.93	.00	.00	.00	.0
1005	LONGEVITY PAY	4,156.22	4,348.98	3,698.96	3,512.00	3,800.00	288.00	8.2
1006	EDUCATION PAY	5,622.86	12,514.28	12,548.57	12,480.00	12,960.00	480.00	3.8
1007	CAR ALLOWANCE	7,200.00	6,840.00	9,000.00	10,800.00	11,250.00	450.00	4.2
1009	CELL PHONE ALLOWANCE	3,120.00	3,925.00	3,960.00	3,120.00	3,250.00	130.00	4.2
1130	INSURANCE-EMPLOYEE LIFE	3,522.45	6,311.52	5,826.11	5,900.00	5,900.00	.00	.0
	<i>WAGES/SALARIES Totals</i>	<i>\$664,390.53</i>	<i>\$746,472.88</i>	<i>\$706,650.22</i>	<i>\$618,642.00</i>	<i>\$580,316.00</i>	<i>(\$38,326.00)</i>	<i>(6.2%)</i>
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	46,300.30	49,424.42	51,555.51	45,816.00	42,410.00	(3,406.00)	(7.4)
1120	EMPLOYERS SHARE T.M.R.S.	58,009.42	61,420.66	59,170.47	85,405.00	88,812.00	3,407.00	4.0
1131	INSURANCE-WORKMENS COMP	891.00	1,146.96	1,203.00	1,150.00	1,144.00	(6.00)	(.5)
1134	DENTAL INSURANCE	.00	842.31	1,049.03	820.00	641.00	(179.00)	(21.8)
1135	HEALTH INSURANCE	67,976.45	72,327.27	72,180.00	73,952.00	65,756.00	(8,196.00)	(11.1)
	<i>BENEFITS Totals</i>	<i>\$173,177.17</i>	<i>\$185,161.62</i>	<i>\$185,158.01</i>	<i>\$207,143.00</i>	<i>\$198,763.00</i>	<i>(\$8,380.00)</i>	<i>(4.0%)</i>
	<i>SALARIES &amp; BENEFITS Totals</i>	<i>\$837,567.70</i>	<i>\$931,634.50</i>	<i>\$891,808.23</i>	<i>\$825,785.00</i>	<i>\$779,079.00</i>	<i>(\$46,706.00)</i>	<i>(5.7%)</i>
SUPPLIES								
2029	CLOTHING ALLOWANCE	1,949.67	1,572.90	1,526.93	2,826.00	2,780.00	(46.00)	(1.6)
2100	OFFICE SUPPLIES	621.65	851.23	4,142.32	3,600.00	3,400.00	(200.00)	(5.6)
2318	COMPUTER SUPPLIES	335.21	.00	.00	.00	.00	.00	.0
2320	GAS, OIL & GREASE	2,586.89	2,267.26	2,286.90	2,714.00	2,744.00	30.00	1.1
2350	SUPPLIES & MATERIALS	3,293.76	991.85	1,226.05	1,700.00	1,700.00	.00	.0
	<i>SUPPLIES Totals</i>	<i>\$8,787.18</i>	<i>\$5,683.24</i>	<i>\$9,182.20</i>	<i>\$10,840.00</i>	<i>\$10,624.00</i>	<i>(\$216.00)</i>	<i>(2.0%)</i>
PROFESSIONAL FEES								
3010	POSTAGE	.00	.00	285.08	200.00	200.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
DEPARTMENT <b>20 - ENGINEERING</b>								
PROFESSIONAL FEES								
3060	PROFESSIONAL SERVICES/FEES	21,560.00	16,000.00	24,447.10	25,000.00	15,000.00	(10,000.00)	(40.0)
3113	PUBLICATIONS/PRINTING	258.00	.00	501.33	1,500.00	1,200.00	(300.00)	(20.0)
<i>PROFESSIONAL FEES Totals</i>		\$21,818.00	\$16,000.00	\$25,233.51	\$26,700.00	\$16,400.00	(\$10,300.00)	(38.6%)
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	3,331.69	3,974.50	5,173.96	4,100.00	6,200.00	2,100.00	51.2
4120	TELEPHONE SERVICE	2,147.06	2,678.00	1,818.37	1,325.00	1,325.00	.00	.0
<i>UTILITIES Totals</i>		\$5,478.75	\$6,652.50	\$6,992.33	\$5,425.00	\$7,525.00	\$2,100.00	38.7%
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	2,589.96	1,505.04	1,509.00	1,782.00	1,782.00	.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	368.04	444.00	444.00	444.00	444.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	458.04	480.96	540.00	594.00	594.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	1,689.00	2,111.04	2,111.00	2,111.00	.00	.0
<i>INSURANCE Totals</i>		\$3,416.04	\$4,119.00	\$4,604.04	\$4,931.00	\$4,931.00	\$0.00	0.0%
OTHER								
6190	AUTO REPAIRS	2,779.05	778.56	1,998.12	1,000.00	1,500.00	500.00	50.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	3,661.08	3,939.96	4,389.00	4,499.00	8,598.00	4,099.00	91.1
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	51,717.96	56,252.04	55,824.96	52,773.00	52,773.00	.00	.0
7150	DUES & SUBSCRIPTIONS	2,818.08	1,809.00	2,170.20	3,610.00	2,715.00	(895.00)	(24.8)
7170	TRAVEL EXPENSE	292.49	823.49	3,734.25	5,000.00	3,600.00	(1,400.00)	(28.0)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	10,892.04	12,366.00	12,840.96	12,723.00	12,723.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	15,153.96	15,411.00	14,166.96	14,453.00	14,453.00	.00	.0
7221	OTHER EXPENSE	391.31	585.34	865.47	1,050.00	1,225.00	175.00	16.7
7240	TUITION & TRAINING	2,626.00	1,041.00	1,085.00	4,920.00	3,500.00	(1,420.00)	(28.9)
7905	PRINCIPAL RETIREMENT	10,168.46	.00	.00	.00	.00	.00	.0
7910	INTEREST & AGENT FEES	900.82	.00	.00	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	4,224.96	14,151.00	10,866.96	7,389.00	7,265.00	(124.00)	(1.7)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	2,148.00	1,762.00	3,356.00	1,594.00	90.5
<i>OTHER Totals</i>		\$105,626.21	\$107,157.39	\$110,089.88	\$109,179.00	\$111,708.00	\$2,529.00	2.3%
CAPITAL EXPENDITURES								
9100	EQUIPMENT OVER \$5000	37,644.00	.00	.00	.00	.00	.00	.0
<i>CAPITAL EXPENDITURES Totals</i>		\$37,644.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<b>DEPARTMENT 20 - ENGINEERING Totals</b>		<b>\$1,020,337.88</b>	<b>\$1,071,246.63</b>	<b>\$1,047,910.19</b>	<b>\$982,860.00</b>	<b>\$930,267.00</b>	<b>(\$52,593.00)</b>	<b>(5.4%)</b>

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 25 - TRAFFIC								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	592,964.86	568,504.90	573,956.66	602,620.00	568,904.00	(33,716.00)	(5.6)
1002	OVERTIME EARNINGS	7,780.66	8,972.11	13,789.01	7,000.00	8,100.00	1,100.00	15.7
1005	LONGEVITY PAY	5,540.71	5,861.39	5,960.60	6,421.00	4,951.00	(1,470.00)	(22.9)
1006	EDUCATION PAY	10,274.02	21,759.73	21,819.35	21,700.00	31,175.00	9,475.00	43.7
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	840.00	875.00	35.00	4.2
1130	INSURANCE-EMPLOYEE LIFE	3,037.99	5,339.58	5,568.27	5,300.00	5,400.00	100.00	1.9
	<i>WAGES/SALARIES Totals</i>	\$620,438.24	\$611,277.71	\$621,933.89	\$643,881.00	\$619,405.00	(\$24,476.00)	(3.8%)
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	46,300.48	45,552.07	46,437.09	48,786.00	46,904.00	(1,882.00)	(3.9)
1120	EMPLOYERS SHARE T.M.R.S.	53,728.46	50,396.63	52,348.71	88,817.00	94,935.00	6,118.00	6.9
1131	INSURANCE-WORKMENS COMP	10,217.04	11,028.96	11,367.00	11,702.00	10,540.00	(1,162.00)	(9.9)
1134	DENTAL INSURANCE	.00	161.93	567.52	750.00	755.00	5.00	.7
1135	HEALTH INSURANCE	96,680.06	101,052.00	98,341.66	105,266.00	115,073.00	9,807.00	9.3
	<i>BENEFITS Totals</i>	\$206,926.04	\$208,191.59	\$209,061.98	\$255,321.00	\$268,207.00	\$12,886.00	5.0%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$827,364.28	\$819,469.30	\$830,995.87	\$899,202.00	\$887,612.00	(\$11,590.00)	(1.3%)
SUPPLIES								
2029	CLOTHING ALLOWANCE	4,966.66	3,314.19	3,719.02	4,125.00	4,000.00	(125.00)	(3.0)
2100	OFFICE SUPPLIES	391.40	382.04	382.69	830.00	830.00	.00	.0
2320	GAS, OIL & GREASE	13,151.69	14,054.94	11,129.09	13,723.00	14,313.00	590.00	4.3
2350	SUPPLIES & MATERIALS	48,365.88	53,318.56	44,543.99	83,740.00	70,240.00	(13,500.00)	(16.1)
2360	SMALL TOOLS	.00	.00	199.00	1,250.00	750.00	(500.00)	(40.0)
	<i>SUPPLIES Totals</i>	\$66,875.63	\$71,069.73	\$59,973.79	\$103,668.00	\$90,133.00	(\$13,535.00)	(13.1%)
PROFESSIONAL FEES								
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	.00	.00	1,100.00	1,100.00	.0
3010	POSTAGE	.00	.00	.00	25.00	.00	(25.00)	(100.0)
3060	PROFESSIONAL SERVICES/FEES	9,050.00	20,800.00	47,833.80	40,000.00	40,000.00	.00	.0
3113	PUBLICATIONS/PRINTING	.00	.00	.00	2,500.00	501.00	(1,999.00)	(80.0)
3115	CONTRACT MAINTENANCE	.00	.00	1,337.00	7,500.00	2,000.00	(5,500.00)	(73.3)
	<i>PROFESSIONAL FEES Totals</i>	\$9,050.00	\$20,800.00	\$49,170.80	\$50,025.00	\$43,601.00	(\$6,424.00)	(12.8%)
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	36,057.74	36,113.03	42,468.62	50,200.00	47,300.00	(2,900.00)	(5.8)
4120	TELEPHONE SERVICE	548.36	600.44	245.22	.00	.00	.00	.0
	<i>UTILITIES Totals</i>	\$36,606.10	\$36,713.47	\$42,713.84	\$50,200.00	\$47,300.00	(\$2,900.00)	(5.8%)
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	4,316.04	1,712.04	1,718.04	2,028.00	2,028.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 25 - TRAFFIC</b>								
<i>INSURANCE</i>								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	321.96	444.00	444.00	444.00	444.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	399.96	480.96	540.00	594.00	594.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	1,689.00	2,111.04	2,111.00	2,111.00	.00	.0
	<i>INSURANCE Totals</i>	\$5,037.96	\$4,326.00	\$4,813.08	\$5,177.00	\$5,177.00	\$0.00	0.0%
<i>OTHER</i>								
6190	AUTO REPAIRS	8,362.03	6,931.07	12,506.41	6,300.00	7,600.00	1,300.00	20.6
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	27,627.96	29,780.04	33,138.96	33,965.00	31,726.00	(2,239.00)	(6.6)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	19,670.04	21,266.04	24,228.00	24,858.00	24,858.00	.00	.0
6350	SIGNAL MAINT.& REP	118,719.74	61,573.35	30,295.79	92,765.00	69,765.00	(23,000.00)	(24.8)
7150	DUES & SUBSCRIPTIONS	1,662.75	65.00	65.00	820.00	820.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	9,530.04	10,626.96	11,036.04	10,934.00	10,934.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	672.96	710.04	750.00	1,225.00	1,225.00	.00	.0
7221	OTHER EXPENSE	134.00	153.00	225.80	1,855.00	725.00	(1,130.00)	(60.9)
7240	TUITION & TRAINING	.00	.00	2,571.20	15,300.00	2,140.00	(13,160.00)	(86.0)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	25,188.96	25,188.96	26,211.00	24,963.00	21,174.00	(3,789.00)	(15.2)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	499.00	951.00	452.00	90.6
	<i>OTHER Totals</i>	\$211,568.48	\$156,294.46	\$141,028.20	\$213,484.00	\$171,918.00	(\$41,566.00)	(19.5%)
<i>CAPITAL EXPENDITURES</i>								
9100	EQUIPMENT OVER \$5000	.00	.00	106,518.00	.00	.00	.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$0.00	\$106,518.00	\$0.00	\$0.00	\$0.00	+++
	<b>DEPARTMENT 25 - TRAFFIC Totals</b>	\$1,156,502.45	\$1,108,672.96	\$1,235,213.58	\$1,321,756.00	\$1,245,741.00	(\$76,015.00)	(5.8%)
<b>DEPARTMENT 35 - FACILITY MAINTENANCE</b>								
<i>SALARIES &amp; BENEFITS</i>								
<i>WAGES/SALARIES</i>								
1001	REGULAR EARNINGS	194,932.93	189,063.35	168,519.39	109,140.00	93,435.00	(15,705.00)	(14.4)
1005	LONGEVITY PAY	1,065.24	1,084.79	946.07	548.00	619.00	71.00	13.0
1009	CELL PHONE ALLOWANCE	1,680.00	1,645.00	1,330.00	840.00	875.00	35.00	4.2
1130	INSURANCE-EMPLOYEE LIFE	1,020.33	1,825.83	2,111.64	1,900.00	1,800.00	(100.00)	(5.3)
	<i>WAGES/SALARIES Totals</i>	\$198,698.50	\$193,618.97	\$172,907.10	\$112,428.00	\$96,729.00	(\$15,699.00)	(14.0%)
<i>BENEFITS</i>								
1110	EMPLOYERS SHARE F.I.C.A.	13,998.84	13,301.15	12,007.14	8,391.00	7,195.00	(1,196.00)	(14.3)
1120	EMPLOYERS SHARE T.M.R.S.	17,293.28	15,833.36	14,575.48	15,404.00	14,677.00	(727.00)	(4.7)
1131	INSURANCE-WORKMENS COMP	1,604.04	1,692.96	1,752.96	1,735.00	1,490.00	(245.00)	(14.1)
1134	DENTAL INSURANCE	.00	366.51	408.51	304.00	103.00	(201.00)	(66.1)



Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 35 - FACILITY MAINTENANCE								
SALARIES & BENEFITS								
BENEFITS								
1135	HEALTH INSURANCE	27,669.02	28,123.23	22,857.00	15,038.00	16,439.00	1,401.00	9.3
	<i>BENEFITS Totals</i>	\$60,565.18	\$59,317.21	\$51,601.09	\$40,872.00	\$39,904.00	(\$968.00)	(2.4%)
	<i>SALARIES &amp; BENEFITS Totals</i>	\$259,263.68	\$252,936.18	\$224,508.19	\$153,300.00	\$136,633.00	(\$16,667.00)	(10.9%)
SUPPLIES								
2029	CLOTHING ALLOWANCE	155.89	199.70	130.90	240.00	200.00	(40.00)	(16.7)
2100	OFFICE SUPPLIES	130.50	526.13	481.60	650.00	650.00	.00	.0
2318	COMPUTER SUPPLIES	.00	54.02	.00	.00	.00	.00	.0
2320	GAS, OIL & GREASE	224.25	1,857.26	2,208.04	1,940.00	1,044.00	(896.00)	(46.2)
2350	SUPPLIES & MATERIALS	9,903.53	23,114.34	18,593.81	15,500.00	15,500.00	.00	.0
2360	SMALL TOOLS	436.26	1,533.67	247.26	750.00	750.00	.00	.0
	<i>SUPPLIES Totals</i>	\$10,850.43	\$27,285.12	\$21,661.61	\$19,080.00	\$18,144.00	(\$936.00)	(4.9%)
PROFESSIONAL FEES								
3010	POSTAGE	.00	.00	.00	25.00	.00	(25.00)	(100.0)
3060	PROFESSIONAL SERVICES/FEES	.00	.00	.00	4,000.00	3,000.00	(1,000.00)	(25.0)
3115	CONTRACT MAINTENANCE	77,638.85	118,709.62	73,195.14	138,807.00	133,741.00	(5,066.00)	(3.6)
	<i>PROFESSIONAL FEES Totals</i>	\$77,638.85	\$118,709.62	\$73,195.14	\$142,832.00	\$136,741.00	(\$6,091.00)	(4.3%)
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	3,155.49	3,607.62	4,274.86	4,000.00	4,600.00	600.00	15.0
4120	TELEPHONE SERVICE	2,259.06	1,698.82	1,293.77	1,113.00	1,148.00	35.00	3.1
	<i>UTILITIES Totals</i>	\$5,414.55	\$5,306.44	\$5,568.63	\$5,113.00	\$5,748.00	\$635.00	12.4%
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	863.04	705.00	707.04	835.00	835.00	.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	92.04	111.00	111.00	111.00	111.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	114.00	120.00	135.00	148.00	148.00	.00	.0
5510	INSURANCE-BLDG & CONTENTS	112,287.96	156,800.04	184,098.96	213,147.00	213,147.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	422.04	528.00	528.00	528.00	.00	.0
	<i>INSURANCE Totals</i>	\$113,357.04	\$158,158.08	\$185,580.00	\$214,769.00	\$214,769.00	\$0.00	0.0%
OUTSIDE SERVICES								
6250	FACILITY MAINTENANCE & REPAIR	89,359.69	126,122.17	142,108.99	111,000.00	140,500.00	29,500.00	26.6
	<i>OUTSIDE SERVICES Totals</i>	\$89,359.69	\$126,122.17	\$142,108.99	\$111,000.00	\$140,500.00	\$29,500.00	26.6%
OTHER								
6184	SECURITY EXPENSE	.00	3,943.74	5,880.77	7,500.00	4,500.00	(3,000.00)	(40.0)
6190	AUTO REPAIRS	306.61	1,180.83	51.95	400.00	400.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 35 - FACILITY MAINTENANCE</b>								
<i>OTHER</i>								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	10,007.04	10,911.00	12,030.00	12,329.00	12,889.00	560.00	4.5
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	10,413.96	10,488.00	11,438.04	11,666.00	11,666.00	.00	.0
7150	DUES & SUBSCRIPTIONS	2,914.75	3,931.00	.00	.00	.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	3,111.96	3,090.96	3,210.00	3,181.00	3,181.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	2,496.00	2,501.04	2,507.04	2,821.00	2,821.00	.00	.0
7221	OTHER EXPENSE	36.78	338.96	145.49	.00	.00	.00	.0
7240	TUITION & TRAINING	.00	145.00	.00	.00	.00	.00	.0
7475	IMPROVEMENTS-UNDER \$5000	1,114.47	11,325.81	6,689.54	7,500.00	.00	(7,500.00)	(100.0)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	18,807.96	17,133.00	17,133.00	16,317.00	16,317.00	.00	.0
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	1,303.00	1,240.00	(63.00)	(4.8)
<i>OTHER Totals</i>		\$49,209.53	\$64,989.34	\$59,085.83	\$63,017.00	\$53,014.00	(\$10,003.00)	(15.9%)
<i>CAPITAL EXPENDITURES</i>								
9100	EQUIPMENT OVER \$5000	94.00	.00	.00	.00	1.00	1.00	.0
9950	IMPROVEMENTS/REMODELING OVER \$5000	69,612.84	61,430.00	7,590.98	.00	.00	.00	.0
<i>CAPITAL EXPENDITURES Totals</i>		\$69,706.84	\$61,430.00	\$7,590.98	\$0.00	\$1.00	\$1.00	+++
<b>DEPARTMENT 35 - FACILITY MAINTENANCE Totals</b>		\$674,800.61	\$814,936.95	\$719,299.37	\$709,111.00	\$705,550.00	(\$3,561.00)	(0.5%)
<b>DEPARTMENT 40 - FIRE</b>								
<i>SALARIES &amp; BENEFITS</i>								
<i>WAGES/SALARIES</i>								
1001	REGULAR EARNINGS	3,679,780.61	3,878,683.42	4,182,312.23	4,241,860.00	4,428,395.00	186,535.00	4.4
1002	OVERTIME EARNINGS	470,821.73	513,218.51	514,859.44	479,500.00	495,400.00	15,900.00	3.3
1005	LONGEVITY PAY	19,770.00	21,081.85	22,083.62	23,455.00	24,545.00	1,090.00	4.6
1006	EDUCATION PAY	52,896.96	56,620.64	57,862.58	57,840.00	56,946.00	(894.00)	(1.5)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	10,800.00	11,250.00	450.00	4.2
1009	CELL PHONE ALLOWANCE	3,360.00	3,360.00	3,360.00	3,360.00	3,500.00	140.00	4.2
1130	INSURANCE-EMPLOYEE LIFE	19,099.09	36,939.99	38,590.76	36,600.00	37,700.00	1,100.00	3.0
<i>WAGES/SALARIES Totals</i>		\$4,252,928.39	\$4,517,104.41	\$4,826,268.63	\$4,853,415.00	\$5,057,736.00	\$204,321.00	4.2%
<i>BENEFITS</i>								
1110	EMPLOYERS SHARE F.I.C.A.	303,609.58	321,031.95	344,843.24	341,027.00	357,514.00	16,487.00	4.8
1120	EMPLOYERS SHARE T.M.R.S.	81,156.05	92,095.60	109,341.30	159,181.00	200,600.00	41,419.00	26.0
1121	EMPLOYERS SHARE F.R.&R.	1,354,698.03	1,296,840.50	1,614,325.14	1,578,087.00	1,604,298.00	26,211.00	1.7
1131	INSURANCE-WORKMENS COMP	40,235.60	26,555.04	45,707.04	48,156.00	48,418.00	262.00	.5
1134	DENTAL INSURANCE	.00	5,287.88	6,552.50	6,785.00	6,337.00	(448.00)	(6.6)

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 40 - FIRE								
SALARIES & BENEFITS								
BENEFITS								
1135	HEALTH INSURANCE	463,756.82	495,034.50	504,057.00	526,330.00	572,726.00	46,396.00	8.8
	<i>BENEFITS Totals</i>	\$2,243,456.08	\$2,236,845.47	\$2,624,826.22	\$2,659,566.00	\$2,789,893.00	\$130,327.00	4.9%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$6,496,384.47	\$6,753,949.88	\$7,451,094.85	\$7,512,981.00	\$7,847,629.00	\$334,648.00	4.5%
	SUPPLIES							
2029	CLOTHING ALLOWANCE	31,359.07	14,849.09	27,173.74	40,433.00	30,467.00	(9,966.00)	(24.6)
2060	PROTECTIVE CLOTHG & SUPP	44,585.72	10,577.28	115,071.31	107,409.00	55,581.00	(51,828.00)	(48.3)
2100	OFFICE SUPPLIES	5,212.88	3,428.22	2,769.30	4,000.00	2,600.00	(1,400.00)	(35.0)
2318	COMPUTER SUPPLIES	.00	.00	893.58	.00	.00	.00	.0
2320	GAS, OIL & GREASE	21,765.64	20,919.21	20,611.49	23,627.00	24,387.00	760.00	3.2
2345	MICU DRUGS & SUPPLIES	43,360.32	59,058.22	48,811.50	44,250.00	48,250.00	4,000.00	9.0
2350	SUPPLIES & MATERIALS	15,326.96	13,137.01	12,264.95	12,000.00	11,400.00	(600.00)	(5.0)
	<i>SUPPLIES Totals</i>	\$161,610.59	\$121,969.03	\$227,595.87	\$231,719.00	\$172,685.00	(\$59,034.00)	(25.5%)
	PROFESSIONAL FEES							
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	.00	.00	2,000.00	2,000.00	.0
3010	POSTAGE	251.34	66.98	6.42	100.00	50.00	(50.00)	(50.0)
3060	PROFESSIONAL SERVICES/FEES	77,049.18	91,663.20	99,553.40	95,800.00	103,050.00	7,250.00	7.6
3064	EMERGENCY MANAGEMENT	3,968.00	3,583.00	3,508.28	6,500.00	5,500.00	(1,000.00)	(15.4)
3113	PUBLICATIONS/PRINTING	920.26	98.10	940.73	1,500.00	1,500.00	.00	.0
3115	CONTRACT MAINTENANCE	81,205.95	69,960.02	144,687.33	155,839.00	263,647.00	107,808.00	69.2
	<i>PROFESSIONAL FEES Totals</i>	\$163,394.73	\$165,371.30	\$248,696.16	\$259,739.00	\$375,747.00	\$116,008.00	44.7%
	UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	38,957.40	44,073.24	52,607.00	53,400.00	57,600.00	4,200.00	7.9
4120	TELEPHONE SERVICE	14,669.79	13,142.54	14,813.73	12,170.00	13,215.00	1,045.00	8.6
	<i>UTILITIES Totals</i>	\$53,627.19	\$57,215.78	\$67,420.73	\$65,570.00	\$70,815.00	\$5,245.00	8.0%
	INSURANCE							
5500	INSURANCE-AUTO LIABILITY	8,631.96	27,168.00	27,255.96	32,177.00	32,177.00	.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,655.04	2,000.04	2,000.04	2,000.00	2,000.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	2,060.04	2,163.00	2,430.96	2,671.00	2,671.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	7,599.96	9,500.04	9,500.00	9,500.00	.00	.0
	<i>INSURANCE Totals</i>	\$12,347.04	\$38,931.00	\$41,187.00	\$46,348.00	\$46,348.00	\$0.00	0.0%
	OUTSIDE SERVICES							
6200	EQUIP REPAIRS - NON VEHICLE	4,730.51	6,228.28	.00	8,200.00	8,200.00	.00	.0
6330	RADIO SERVICE	.00	.00	.00	1,000.00	5,000.00	4,000.00	400.0
	<i>OUTSIDE SERVICES Totals</i>	\$4,730.51	\$6,228.28	\$0.00	\$9,200.00	\$13,200.00	\$4,000.00	43.5%

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 40 - FIRE</b>								
<i>OTHER</i>								
6190	AUTO REPAIRS	31,542.48	81,770.20	99,874.44	56,400.00	65,100.00	8,700.00	15.4
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	62,568.91	67,534.88	75,028.92	76,898.00	122,706.00	45,808.00	59.6
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	164,184.96	167,388.00	185,342.04	189,237.00	189,237.00	.00	.0
7150	DUES & SUBSCRIPTIONS	12,466.54	10,059.36	13,473.04	15,472.00	14,223.00	(1,249.00)	(8.1)
7170	TRAVEL EXPENSE	4,726.46	4,256.02	5,484.85	10,529.00	2,008.00	(8,521.00)	(80.9)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	54,827.55	55,644.96	57,786.00	57,255.00	57,255.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	51,969.00	57,528.96	60,827.04	83,531.00	83,531.00	.00	.0
7221	OTHER EXPENSE	1,563.50	8,015.82	722.73	.00	.00	.00	.0
7240	TUITION & TRAINING	8,355.39	11,545.85	11,080.88	26,112.00	21,615.00	(4,497.00)	(17.2)
7241	EMS CONTINUING EDUCATION	16,200.00	.00	.00	.00	.00	.00	.0
7475	IMPROVEMENTS-UNDER \$5000	42,581.55	45,256.17	28,252.73	45,697.00	17,643.00	(28,054.00)	(61.4)
7725	FIRE PREVENTION	10,321.47	12,026.32	11,094.58	11,702.00	11,950.00	248.00	2.1
7905	PRINCIPAL RETIREMENT	.00	11,138.00	11,472.14	.00	.00	.00	.0
7910	INTEREST & AGENT FEES	.00	1,774.00	1,439.86	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	173,169.96	207,378.00	207,077.04	167,879.00	165,553.00	(2,326.00)	(1.4)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	3,854.00	22,419.00	57,842.00	35,423.00	158.0
<i>OTHER Totals</i>		\$634,477.77	\$741,316.54	\$772,810.29	\$763,131.00	\$808,663.00	\$45,532.00	6.0%
<b>CAPITAL EXPENDITURES</b>								
9100	EQUIPMENT OVER \$5000	.00	59,133.17	49,618.98	.00	.00	.00	.0
<i>CAPITAL EXPENDITURES Totals</i>		\$0.00	\$59,133.17	\$49,618.98	\$0.00	\$0.00	\$0.00	+++
<b>DEPARTMENT 40 - FIRE Totals</b>		\$7,526,572.30	\$7,944,114.98	\$8,858,423.88	\$8,888,688.00	\$9,335,087.00	\$446,399.00	5.0%
<b>DEPARTMENT 50 - POLICE</b>								
<b>SALARIES &amp; BENEFITS</b>								
<i>WAGES/SALARIES</i>								
1001	REGULAR EARNINGS	5,251,842.13	5,545,994.92	5,836,827.28	6,163,439.00	6,521,285.00	357,846.00	5.8
1002	OVERTIME EARNINGS	382,497.78	227,780.59	273,836.96	295,500.00	289,400.00	(6,100.00)	(2.1)
1004	MISC ALLOWANCE	8,431.36	7,983.96	8,422.38	8,400.00	8,722.00	322.00	3.8
1005	LONGEVITY PAY	22,844.23	21,347.57	19,510.53	20,854.00	23,831.00	2,977.00	14.3
1006	EDUCATION PAY	52,651.09	63,690.64	70,441.53	69,600.00	78,499.00	8,899.00	12.8
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	10,800.00	11,250.00	450.00	4.2
1009	CELL PHONE ALLOWANCE	2,430.00	2,280.00	1,860.00	1,440.00	1,500.00	60.00	4.2
1130	INSURANCE-EMPLOYEE LIFE	25,890.48	46,904.75	52,316.80	47,600.00	50,700.00	3,100.00	6.5
<i>WAGES/SALARIES Totals</i>		\$5,753,787.07	\$5,923,182.43	\$6,270,415.48	\$6,617,633.00	\$6,985,187.00	\$367,554.00	5.6%

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
DEPARTMENT 50 - POLICE								
SALARIES & BENEFITS								
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	421,942.46	424,471.83	458,340.18	491,509.00	519,977.00	28,468.00	5.8
1120	EMPLOYERS SHARE T.M.R.S.	499,068.72	480,311.35	528,079.59	909,046.00	1,063,001.00	153,955.00	16.9
1131	INSURANCE-WORKMENS COMP	54,356.57	49,497.68	63,870.96	66,902.00	70,706.00	3,804.00	5.7
1132	INSURANCE-UNEMPLOYMENT	825.60	.00	.00	.00	.00	.00	.0
1134	DENTAL INSURANCE	.00	7,771.78	9,963.46	10,439.00	10,150.00	(289.00)	(2.8)
1135	HEALTH INSURANCE	718,793.00	779,544.00	772,540.53	812,052.00	885,067.00	73,015.00	9.0
<i>BENEFITS Totals</i>		\$1,694,986.35	\$1,741,596.64	\$1,832,794.72	\$2,289,948.00	\$2,548,901.00	\$258,953.00	11.3%
<i>SALARIES &amp; BENEFITS Totals</i>		\$7,448,773.42	\$7,664,779.07	\$8,103,210.20	\$8,907,581.00	\$9,534,088.00	\$626,507.00	7.0%
SUPPLIES								
2029	CLOTHING ALLOWANCE	60,032.38	53,691.33	41,262.16	69,117.00	69,692.00	575.00	.8
2100	OFFICE SUPPLIES	7,504.69	5,494.54	7,178.44	8,400.00	8,800.00	400.00	4.8
2318	COMPUTER SUPPLIES	3,835.62	6,656.51	4,903.75	5,500.00	5,700.00	200.00	3.6
2320	GAS, OIL & GREASE	70,354.38	73,075.30	56,258.94	71,510.00	71,856.00	346.00	.5
2350	SUPPLIES & MATERIALS	18,269.98	12,473.07	11,375.42	13,956.00	14,777.00	821.00	5.9
<i>SUPPLIES Totals</i>		\$159,997.05	\$151,390.75	\$120,978.71	\$168,483.00	\$170,825.00	\$2,342.00	1.4%
PROFESSIONAL FEES								
3010	POSTAGE	1,282.85	1,410.69	1,441.05	1,800.00	1,600.00	(200.00)	(11.1)
3011	DETENTION SERVICES	1,641.01	2,852.95	2,458.14	4,640.00	5,005.00	365.00	7.9
3060	PROFESSIONAL SERVICES/FEES	321,120.28	317,124.72	355,011.70	385,763.00	431,643.00	45,880.00	11.9
3062	ANIMAL CONTROL SERVICES	8,398.62	9,249.63	12,455.54	11,446.00	12,148.00	702.00	6.1
3070	SPECIAL OPERATIONS	.00	.00	.00	1,000.00	1,000.00	.00	.0
3072	ACCREDITATION EXPENSES	6,264.86	4,695.00	11,812.81	19,185.00	16,593.00	(2,592.00)	(13.5)
3075	DIRECT ALARM MONITORING	289,170.95	300,161.30	298,099.21	401,769.00	406,483.00	4,714.00	1.2
3113	PUBLICATIONS/PRINTING	14,859.67	7,091.00	8,523.80	14,879.00	19,264.00	4,385.00	29.5
3115	CONTRACT MAINTENANCE	39,226.60	17,286.00	54,042.14	39,852.00	156,943.00	117,091.00	293.8
3261	WRECKER FEES	265.00	.00	.00	1,000.00	1,000.00	.00	.0
3291	GUNS/EQUIPMENT	17,842.22	23,100.95	27,325.38	35,915.00	26,100.00	(9,815.00)	(27.3)
<i>PROFESSIONAL FEES Totals</i>		\$700,072.06	\$682,972.24	\$771,169.77	\$917,249.00	\$1,077,779.00	\$160,530.00	17.5%
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	41,735.21	47,277.43	58,619.53	56,900.00	63,400.00	6,500.00	11.4
4120	TELEPHONE SERVICE	36,959.52	36,065.51	39,646.96	77,547.00	79,971.00	2,424.00	3.1
4121	911 SERVICE FEES	43,159.14	43,139.20	42,221.98	43,485.00	44,359.00	874.00	2.0
<i>UTILITIES Totals</i>		\$121,853.87	\$126,482.14	\$140,488.47	\$177,932.00	\$187,730.00	\$9,798.00	5.5%

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 50 - POLICE</b>								
<b>INSURANCE</b>								
5500	INSURANCE-AUTO LIABILITY	19,854.00	13,536.96	13,581.00	16,033.00	16,033.00	.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,759.04	3,389.04	3,389.04	3,389.00	3,389.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	3,432.96	3,663.96	4,119.00	4,526.00	4,526.00	.00	.0
5508	INSURANCE-POLICE PROF LIA	15,638.04	25,404.00	26,085.00	28,040.00	28,040.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	12,878.04	16,097.04	16,097.00	16,097.00	.00	.0
	<i>INSURANCE Totals</i>	\$41,684.04	\$58,872.00	\$63,271.08	\$68,085.00	\$68,085.00	\$0.00	0.0%
<b>OUTSIDE SERVICES</b>								
6200	EQUIP REPAIRS - NON VEHICLE	2,060.46	4,088.75	2,234.50	9,255.00	10,140.00	885.00	9.6
6330	RADIO SERVICE	.00	.00	450.00	16,388.00	2,800.00	(13,588.00)	(82.9)
	<i>OUTSIDE SERVICES Totals</i>	\$2,060.46	\$4,088.75	\$2,684.50	\$25,643.00	\$12,940.00	(\$12,703.00)	(49.5%)
<b>OTHER</b>								
6190	AUTO REPAIRS	45,596.43	67,208.40	60,123.45	56,400.00	56,800.00	400.00	.7
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	147,430.08	160,419.04	177,084.00	181,484.00	226,342.00	44,858.00	24.7
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	245,375.04	248,288.04	276,170.04	284,454.00	284,454.00	.00	.0
7150	DUES & SUBSCRIPTIONS	4,553.48	4,584.95	4,379.82	6,199.00	6,599.00	400.00	6.5
7170	TRAVEL EXPENSE	33,917.79	25,270.97	23,201.37	40,300.00	33,000.00	(7,300.00)	(18.1)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	87,524.04	89,070.96	92,498.04	92,641.00	92,641.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	220,437.96	230,106.96	215,354.04	287,848.00	287,848.00	.00	.0
7221	OTHER EXPENSE	9,789.10	8,978.45	10,244.23	11,270.00	13,070.00	1,800.00	16.0
7223	CRIME PREV/YOUTH SERVICES	5,487.78	4,478.78	1,506.73	7,000.00	6,195.00	(805.00)	(11.5)
7240	TUITION & TRAINING	31,583.45	35,261.76	43,389.83	43,865.00	45,175.00	1,310.00	3.0
7331	EQUIPMENT UNDER \$5000	.00	.00	3,399.98	.00	.00	.00	.0
7475	IMPROVEMENTS-UNDER \$5000	3,598.00	3,337.44	4,241.16	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	195,462.96	249,144.00	243,441.96	242,777.00	236,081.00	(6,696.00)	(2.8)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	21,423.00	73,351.00	155,091.00	81,740.00	111.4
	<i>OTHER Totals</i>	\$1,030,756.11	\$1,126,149.75	\$1,176,457.65	\$1,327,589.00	\$1,443,296.00	\$115,707.00	8.7%
	<b>DEPARTMENT 50 - POLICE Totals</b>	\$9,505,197.01	\$9,814,734.70	\$10,378,260.38	\$11,592,562.00	\$12,494,743.00	\$902,181.00	7.8%
<b>DEPARTMENT 70 - PARKS</b>								
<b>SALARIES &amp; BENEFITS</b>								
<b>WAGES/SALARIES</b>								
1001	REGULAR EARNINGS	1,626,312.30	1,651,410.13	1,621,432.52	1,752,576.00	1,808,329.00	55,753.00	3.2
1002	OVERTIME EARNINGS	98,416.67	120,341.35	153,998.48	78,000.00	92,900.00	14,900.00	19.1
1005	LONGEVITY PAY	12,883.58	12,788.21	11,125.60	11,543.00	11,169.00	(374.00)	(3.2)
1006	EDUCATION PAY	14,994.29	32,333.71	34,596.57	33,280.00	30,240.00	(3,040.00)	(9.1)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	10,800.00	11,250.00	450.00	4.2

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 70 - PARKS								
SALARIES & BENEFITS								
WAGES/SALARIES								
1009	CELL PHONE ALLOWANCE	3,360.00	3,325.00	2,957.50	3,325.00	2,625.00	(700.00)	(21.1)
1130	INSURANCE-EMPLOYEE LIFE	8,626.78	14,823.58	15,276.73	14,500.00	15,300.00	800.00	5.5
	<i>WAGES/SALARIES Totals</i>	\$1,771,793.62	\$1,842,221.98	\$1,846,587.40	\$1,904,024.00	\$1,971,813.00	\$67,789.00	3.6%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	127,715.44	132,609.28	133,066.48	142,496.00	147,489.00	4,993.00	3.5
1120	EMPLOYERS SHARE T.M.R.S.	152,621.98	150,998.90	154,709.27	263,601.00	302,501.00	38,900.00	14.8
1131	INSURANCE-WORKMENS COMP	18,877.08	26,159.04	22,507.96	29,525.00	30,491.00	966.00	3.3
1132	INSURANCE-UNEMPLOYMENT	1,719.44	.00	.00	.00	.00	.00	.0
1134	DENTAL INSURANCE	.00	2,683.78	3,507.05	3,881.00	3,532.00	(349.00)	(9.0)
1135	HEALTH INSURANCE	303,156.22	319,998.00	316,389.00	345,184.00	359,019.00	13,835.00	4.0
	<i>BENEFITS Totals</i>	\$604,090.16	\$632,449.00	\$630,179.76	\$784,687.00	\$843,032.00	\$58,345.00	7.4%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$2,375,883.78	\$2,474,670.98	\$2,476,767.16	\$2,688,711.00	\$2,814,845.00	\$126,134.00	4.7%
SUPPLIES								
2029	CLOTHING ALLOWANCE	27,519.02	30,445.72	29,150.36	21,914.00	20,114.00	(1,800.00)	(8.2)
2100	OFFICE SUPPLIES	3,293.17	7,086.08	6,599.98	12,500.00	7,500.00	(5,000.00)	(40.0)
2320	GAS, OIL & GREASE	36,830.44	33,675.18	31,550.35	30,048.00	37,794.00	7,746.00	25.8
2350	SUPPLIES & MATERIALS	100,021.28	122,295.47	120,224.22	105,500.00	99,100.00	(6,400.00)	(6.1)
2360	SMALL TOOLS	10,842.39	9,308.57	13,539.84	23,600.00	17,600.00	(6,000.00)	(25.4)
2381	FERTILIZER,CHEMICALS &SUP	68,299.25	27,739.36	58,888.36	52,390.00	52,390.00	.00	.0
	<i>SUPPLIES Totals</i>	\$246,805.55	\$230,550.38	\$259,953.11	\$245,952.00	\$234,498.00	(\$11,454.00)	(4.7%)
PROFESSIONAL FEES								
3010	POSTAGE	269.12	70.26	.63	300.00	75.00	(225.00)	(75.0)
3060	PROFESSIONAL SERVICES/FEES	43,562.56	28,401.36	41,117.07	106,811.00	85,810.00	(21,001.00)	(19.7)
3063	PROGRAMMING/MAINTENANCE	.00	.00	.00	30,000.00	45,000.00	15,000.00	50.0
3113	PUBLICATIONS/PRINTING	2,073.91	1,170.23	3,359.89	4,800.00	4,800.00	.00	.0
3115	CONTRACT MAINTENANCE	318,704.46	367,524.08	457,350.63	514,600.00	577,177.00	62,577.00	12.2
	<i>PROFESSIONAL FEES Totals</i>	\$364,610.05	\$397,165.93	\$501,828.22	\$656,511.00	\$712,862.00	\$56,351.00	8.6%
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	45,203.67	48,655.25	57,752.76	63,000.00	59,400.00	(3,600.00)	(5.7)
4120	TELEPHONE SERVICE	3,928.48	3,176.70	3,141.99	2,418.00	2,418.00	.00	.0
	<i>UTILITIES Totals</i>	\$49,132.15	\$51,831.95	\$60,894.75	\$65,418.00	\$61,818.00	(\$3,600.00)	(5.5%)
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	12,948.00	6,039.00	6,057.96	7,152.00	7,152.00	.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,058.04	1,278.00	1,278.00	1,278.00	1,278.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	1,316.04	1,382.04	1,553.04	1,707.00	1,707.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 70 - PARKS</b>								
<b>INSURANCE</b>								
5516	BONDS AND CYBER INSURANCE	.00	4,856.04	6,069.00	6,069.00	6,069.00	.00	.0
	<i>INSURANCE Totals</i>	\$15,322.08	\$13,555.08	\$14,958.00	\$16,206.00	\$16,206.00	\$0.00	0.0%
<b>OUTSIDE SERVICES</b>								
6200	EQUIP REPAIRS - NON VEHICLE	1,013.48	5,734.83	17,880.30	15,300.00	10,300.00	(5,000.00)	(32.7)
6380	FLOWERS,TREES & SHRUBS	49,413.52	63,450.23	42,961.47	93,500.00	70,000.00	(23,500.00)	(25.1)
	<i>OUTSIDE SERVICES Totals</i>	\$50,427.00	\$69,185.06	\$60,841.77	\$108,800.00	\$80,300.00	(\$28,500.00)	(26.2%)
<b>OTHER</b>								
6190	AUTO REPAIRS	35,729.47	27,945.93	20,745.64	34,300.00	22,800.00	(11,500.00)	(33.5)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	118,117.08	125,298.00	141,240.00	144,784.00	128,421.00	(16,363.00)	(11.3)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	75,552.96	92,244.00	95,126.04	101,452.00	101,452.00	.00	.0
6205	PARK FACILITY REPAIR	33,656.65	50,276.73	42,789.85	73,600.00	53,600.00	(20,000.00)	(27.2)
6208	PARK EQUIPMENT REPAIR	25,621.94	38,053.17	34,794.86	42,000.00	42,000.00	.00	.0
7150	DUES & SUBSCRIPTIONS	3,644.10	6,531.26	12,422.11	13,250.00	9,450.00	(3,800.00)	(28.7)
7170	TRAVEL EXPENSE	1,436.94	7,458.54	10,146.72	16,335.00	12,335.00	(4,000.00)	(24.5)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	23,729.04	23,184.96	24,078.00	27,633.00	27,633.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	11,987.04	14,472.96	17,379.00	21,145.00	21,145.00	.00	.0
7221	OTHER EXPENSE	816.00	2,112.85	7,607.60	6,000.00	6,000.00	.00	.0
7240	TUITION & TRAINING	6,791.94	1,353.55	6,891.80	4,620.00	11,575.00	6,955.00	150.5
7260	EQUIPMENT RENTAL	3,144.73	5,941.68	2,188.32	4,500.00	4,500.00	.00	.0
7475	IMPROVEMENTS-UNDER \$5000	(903.56)	.00	.00	.00	.00	.00	.0
7905	PRINCIPAL RETIREMENT	8,082.95	6,892.05	.00	.00	.00	.00	.0
7910	INTEREST & AGENT FEES	302.77	96.05	.00	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	70,755.00	69,273.00	70,656.00	62,353.00	93,186.00	30,833.00	49.4
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	2,483.00	3,552.00	6,767.00	3,215.00	90.5
	<i>OTHER Totals</i>	\$418,465.05	\$471,134.73	\$488,548.94	\$555,524.00	\$540,864.00	(\$14,660.00)	(2.6%)
<b>CAPITAL EXPENDITURES</b>								
9100	EQUIPMENT OVER \$5000	14,975.00	.00	4,707.00	.00	.00	.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$14,975.00	\$0.00	\$4,707.00	\$0.00	\$0.00	\$0.00	+++
	<b>DEPARTMENT 70 - PARKS Totals</b>	\$3,535,620.66	\$3,708,094.11	\$3,868,498.95	\$4,337,122.00	\$4,461,393.00	\$124,271.00	2.9%
<b>DEPARTMENT 75 - SWIMMING POOL</b>								
<b>SALARIES &amp; BENEFITS</b>								
<b>WAGES/SALARIES</b>								
1001	REGULAR EARNINGS	326,983.62	467,089.33	440,760.75	.00	.00	.00	.0
1002	OVERTIME EARNINGS	17,045.12	14,885.37	16,053.09	.00	.00	.00	.0
1005	LONGEVITY PAY	21.67	70.04	118.67	.00	.00	.00	.0



Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 75 - SWIMMING POOL								
SALARIES & BENEFITS								
WAGES/SALARIES								
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	.00	.00	.0
1130	INSURANCE-EMPLOYEE LIFE	49.96	579.34	644.66	.00	.00	.00	.0
	<i>WAGES/SALARIES Totals</i>	\$344,940.37	\$483,464.08	\$458,417.17	\$0.00	\$0.00	\$0.00	+++
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	26,218.88	36,802.03	34,865.89	.00	.00	.00	.0
1120	EMPLOYERS SHARE T.M.R.S.	7,027.95	6,754.36	7,316.02	.00	.00	.00	.0
1131	INSURANCE-WORKMENS COMP	5,220.96	5,756.04	7,248.96	.00	.00	.00	.0
1134	DENTAL INSURANCE	.00	80.97	104.05	.00	.00	.00	.0
1135	HEALTH INSURANCE	13,834.51	14,436.00	14,436.00	.00	.00	.00	.0
	<i>BENEFITS Totals</i>	\$52,302.30	\$63,829.40	\$63,970.92	\$0.00	\$0.00	\$0.00	+++
	<i>SALARIES &amp; BENEFITS Totals</i>	\$397,242.67	\$547,293.48	\$522,388.09	\$0.00	\$0.00	\$0.00	+++
PROFESSIONAL FEES								
3060	PROFESSIONAL SERVICES/FEES	10,693.95	11,302.50	5,229.89	.00	.00	.00	.0
	<i>PROFESSIONAL FEES Totals</i>	\$10,693.95	\$11,302.50	\$5,229.89	\$0.00	\$0.00	\$0.00	+++
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	26,707.59	30,139.76	34,173.76	.00	.00	.00	.0
4120	TELEPHONE SERVICE	1,156.27	1,372.45	1,436.81	.00	.00	.00	.0
	<i>UTILITIES Totals</i>	\$27,863.86	\$31,512.21	\$35,610.57	\$0.00	\$0.00	\$0.00	+++
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	45.96	56.04	56.04	.00	.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	57.00	60.00	68.04	.00	.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	210.96	264.00	.00	.00	.00	.0
	<i>INSURANCE Totals</i>	\$102.96	\$327.00	\$388.08	\$0.00	\$0.00	\$0.00	+++
OTHER								
6189	SWIMMING POOL REPAIRS	15,393.97	50,617.42	45,448.45	.00	.00	.00	.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	882.96	900.96	1,047.96	.00	.00	.00	.0
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	3,212.04	3,093.00	3,524.04	.00	.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	1,556.04	1,545.96	1,605.00	.00	.00	.00	.0
7221	OTHER EXPENSE (735.50)	1,277.52	599.80		.00	.00	.00	.0
7390	SWIMMING POOL EXPENSE	112,102.37	76,223.65	65,535.60	.00	.00	.00	.0
7394	CONCESSION FOOD EXPENSE	58,951.75	62,882.81	55,661.09	.00	.00	.00	.0
7396	RETAIL EXPENSE	.00	2,553.80	1,894.62	.00	.00	.00	.0
7905	PRINCIPAL RETIREMENT	.00	32,978.27	56,595.74	.00	.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 75 - SWIMMING POOL								
OTHER								
7910	INTEREST & AGENT FEES	.00	4,191.73	7,124.26	.00	.00	.00	.0
	<i>OTHER Totals</i>	\$191,363.63	\$236,265.12	\$239,036.56	\$0.00	\$0.00	\$0.00	+++
	<i>CAPITAL EXPENDITURES</i>							
9100	EQUIPMENT OVER \$5000	.00	296,253.00	.00	.00	.00	.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$296,253.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	DEPARTMENT 75 - SWIMMING POOL Totals	\$627,267.07	\$1,122,953.31	\$802,653.19	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 80 - STREETS								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	770,061.03	797,812.64	876,307.67	916,005.00	950,382.00	34,377.00	3.8
1002	OVERTIME EARNINGS	31,521.14	59,653.73	38,988.35	39,500.00	43,400.00	3,900.00	9.9
1005	LONGEVITY PAY	7,347.90	5,171.22	4,590.37	5,506.00	4,081.00	(1,425.00)	(25.9)
1006	EDUCATION PAY	20,448.00	42,782.71	57,410.15	58,840.00	52,465.00	(6,375.00)	(10.8)
1009	CELL PHONE ALLOWANCE	1,365.00	1,440.00	1,600.00	1,680.00	1,750.00	70.00	4.2
1130	INSURANCE-EMPLOYEE LIFE	4,161.50	7,892.82	8,711.26	7,900.00	8,500.00	600.00	7.6
	<i>WAGES/SALARIES Totals</i>	\$834,904.57	\$914,753.12	\$987,607.80	\$1,029,431.00	\$1,060,578.00	\$31,147.00	3.0%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	65,462.68	68,132.68	73,539.27	78,020.00	80,351.00	2,331.00	3.0
1120	EMPLOYERS SHARE T.M.R.S.	76,741.37	75,177.62	83,267.82	142,351.00	162,663.00	20,312.00	14.3
1131	INSURANCE-WORKMENS COMP	18,968.12	23,635.61	23,015.82	25,501.00	26,239.00	738.00	2.9
1134	DENTAL INSURANCE	.00	1,423.11	1,687.38	2,159.00	1,654.00	(505.00)	(23.4)
1135	HEALTH INSURANCE	173,386.74	182,254.50	193,419.60	210,532.00	191,990.00	(18,542.00)	(8.8)
	<i>BENEFITS Totals</i>	\$334,558.91	\$350,623.52	\$374,929.89	\$458,563.00	\$462,897.00	\$4,334.00	0.9%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$1,169,463.48	\$1,265,376.64	\$1,362,537.69	\$1,487,994.00	\$1,523,475.00	\$35,481.00	2.4%
SUPPLIES								
2029	CLOTHING ALLOWANCE	14,842.61	13,722.49	8,677.37	14,170.00	13,394.00	(776.00)	(5.5)
2100	OFFICE SUPPLIES	1,406.97	1,493.35	481.77	2,800.00	2,250.00	(550.00)	(19.6)
2320	GAS, OIL & GREASE	37,513.81	42,557.82	54,122.90	43,590.00	44,820.00	1,230.00	2.8
2350	SUPPLIES & MATERIALS	7,386.09	18,371.94	6,753.87	18,550.00	18,550.00	.00	.0
2360	SMALL TOOLS	.00	.00	573.74	.00	.00	.00	.0
	<i>SUPPLIES Totals</i>	\$61,149.48	\$76,145.60	\$70,609.65	\$79,110.00	\$79,014.00	(\$96.00)	(0.1%)
PROFESSIONAL FEES								
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	.00	.00	2,000.00	2,000.00	.0
3010	POSTAGE	46.22	.00	.00	25.00	.00	(25.00)	(100.0)
3060	PROFESSIONAL SERVICES/FEES	.00	.00	.00	3,000.00	1,500.00	(1,500.00)	(50.0)

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
DEPARTMENT <b>80 - STREETS</b>								
PROFESSIONAL FEES								
3113	PUBLICATIONS/PRINTING	.00	.00	66.00	1.00	1.00	.00	.0
	<i>PROFESSIONAL FEES Totals</i>	\$46.22	\$0.00	\$66.00	\$3,026.00	\$3,501.00	\$475.00	15.7%
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	75,706.23	80,294.70	90,474.17	111,300.00	101,800.00	(9,500.00)	(8.5)
4120	TELEPHONE SERVICE	840.15	527.32	274.07	102.00	102.00	.00	.0
	<i>UTILITIES Totals</i>	\$76,546.38	\$80,822.02	\$90,748.24	\$111,402.00	\$101,902.00	(\$9,500.00)	(8.5%)
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	17,264.04	10,023.96	10,056.96	11,872.00	11,872.00	.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	735.96	888.96	888.96	889.00	889.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	915.00	960.96	1,080.00	1,187.00	1,187.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	3,378.00	4,221.96	4,222.00	4,222.00	.00	.0
	<i>INSURANCE Totals</i>	\$18,915.00	\$15,251.88	\$16,247.88	\$18,170.00	\$18,170.00	\$0.00	0.0%
OUTSIDE SERVICES								
6200	EQUIP REPAIRS - NON VEHICLE	.00	.00	.00	3,200.00	2,500.00	(700.00)	(21.9)
6370	STREET REPAIR MATERIAL	113,847.24	135,461.34	89,015.75	189,825.00	153,750.00	(36,075.00)	(19.0)
	<i>OUTSIDE SERVICES Totals</i>	\$113,847.24	\$135,461.34	\$89,015.75	\$193,025.00	\$156,250.00	(\$36,775.00)	(19.1%)
OTHER								
6190	AUTO REPAIRS	39,433.63	80,959.23	45,128.42	51,500.00	53,800.00	2,300.00	4.5
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	144,735.96	155,526.00	173,499.96	177,830.00	132,428.00	(45,402.00)	(25.5)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	40,545.00	30,933.00	35,241.00	37,965.00	37,965.00	.00	.0
7150	DUES & SUBSCRIPTIONS	746.75	111.00	.00	.00	.00	.00	.0
7170	TRAVEL EXPENSE	.00	.00	.00	.00	1,000.00	1,000.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	19,644.00	15,387.00	16,052.04	16,699.00	16,699.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	1,539.00	1,622.04	2,973.00	3,458.00	3,458.00	.00	.0
7221	OTHER EXPENSE	2,085.68	3,243.57	1,964.94	2,320.00	2,320.00	.00	.0
7240	TUITION & TRAINING	.00	5,643.75	5,825.00	8,800.00	6,800.00	(2,000.00)	(22.7)
7260	EQUIPMENT RENTAL	.00	.00	.00	2,000.00	3,000.00	1,000.00	50.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	133,689.00	134,250.00	137,256.96	130,365.00	126,831.00	(3,534.00)	(2.7)
	<i>OTHER Totals</i>	\$382,419.02	\$427,675.59	\$417,941.32	\$430,937.00	\$384,301.00	(\$46,636.00)	(10.8%)
TRANSFERS								
1140	PERSONNEL REIMBURSEMENT	(189,999.96)	(200,000.04)	(200,000.04)	(200,000.00)	(200,000.00)	.00	.0
	<i>TRANSFERS Totals</i>	(\$189,999.96)	(\$200,000.04)	(\$200,000.04)	(\$200,000.00)	(\$200,000.00)	\$0.00	0.0%
	DEPARTMENT <b>80 - STREETS Totals</b>	\$1,632,386.86	\$1,800,733.03	\$1,847,166.49	\$2,123,664.00	\$2,066,613.00	(\$57,051.00)	(2.7%)

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 85 - TRANSFERS</b>								
<b>TRANSFERS</b>								
6371	REPAVING OUTSIDE CONTRACT	869,988.00	913,488.00	959,160.00	1,007,120.00	1,057,476.00	50,356.00	5.0
7153	CAPITAL PROJECTS CONTRIB	1,527,516.00	1,603,896.00	1,684,092.00	1,668,297.00	1,751,711.00	83,414.00	5.0
8500	TRANSFERS	2,206,090.00	340,079.00	(306,471.00)	.00	.00	.00	.0
9582	CURB & GUTTER	1,376,400.00	1,445,220.00	1,517,484.00	1,593,354.00	1,673,022.00	79,668.00	5.0
9800	ALLEY REPLACEMENT PROJECT	495,924.00	520,716.00	546,756.00	574,088.00	852,792.00	278,704.00	48.5
<b>TRANSFERS Totals</b>		<b>\$6,475,918.00</b>	<b>\$4,823,399.00</b>	<b>\$4,401,021.00</b>	<b>\$4,842,859.00</b>	<b>\$5,335,001.00</b>	<b>\$492,142.00</b>	<b>10.2%</b>
<b>DEPARTMENT 85 - TRANSFERS Totals</b>		<b>\$6,475,918.00</b>	<b>\$4,823,399.00</b>	<b>\$4,401,021.00</b>	<b>\$4,842,859.00</b>	<b>\$5,335,001.00</b>	<b>\$492,142.00</b>	<b>10.2%</b>
<b>EXPENSE TOTALS</b>		<b>\$38,777,396.61</b>	<b>\$38,776,832.16</b>	<b>\$43,115,904.76</b>	<b>\$42,417,397.00</b>	<b>\$44,038,125.00</b>	<b>\$1,620,728.00</b>	<b>3.8%</b>
<b>FUND 01 - GENERAL FUND Totals</b>								
<b>REVENUE TOTALS</b>		<b>\$36,558,856.93</b>	<b>\$40,731,560.96</b>	<b>\$42,606,851.71</b>	<b>\$42,421,937.00</b>	<b>\$44,061,022.00</b>	<b>\$1,639,085.00</b>	<b>3.9%</b>
<b>EXPENSE TOTALS</b>		<b>\$38,777,396.61</b>	<b>\$38,776,832.16</b>	<b>\$43,115,904.76</b>	<b>\$42,417,397.00</b>	<b>\$44,038,125.00</b>	<b>\$1,620,728.00</b>	<b>3.8%</b>
<b>FUND 01 - GENERAL FUND Totals</b>		<b>(\$2,218,539.68)</b>	<b>\$1,954,728.80</b>	<b>(\$509,053.05)</b>	<b>\$4,540.00</b>	<b>\$22,897.00</b>	<b>\$18,357.00</b>	<b>404.3%</b>
<b>FUND 02 - UTILITY FUND</b>								
<b>REVENUE</b>								
<b>DEPARTMENT 11 - REVENUE</b>								
<b>WATER REVENUE</b>								
3450	WATER SALES-RESIDENTIAL	9,632,206.79	10,157,574.57	11,253,047.54	11,180,962.00	11,707,032.00	526,070.00	4.7
3451	WATER SALES-COMMERCIAL	479,203.10	615,800.69	625,567.16	575,629.00	602,712.00	27,083.00	4.7
3452	WATER SALES-CHURCH/SCHOOL	386,522.22	475,488.18	605,898.33	463,557.00	485,368.00	21,811.00	4.7
3520	WATER SALES	.00	(782.96)	.00	.00	.00	.00	.0
3521	WATER SALES-SMU	1,162,390.64	1,877,050.00	1,935,931.50	1,736,189.00	1,817,877.00	81,688.00	4.7
3523	METER INSTALLATION	217,444.08	188,536.20	122,200.00	175,000.00	175,000.00	.00	.0
3524	WATER RECONNECTIONS	2,436.45	2,823.62	9,029.99	3,500.00	3,500.00	.00	.0
3525	TESTING FEES	312.41	210.00	640.00	350.00	350.00	.00	.0
<b>WATER REVENUE Totals</b>		<b>\$11,880,515.69</b>	<b>\$13,316,700.30</b>	<b>\$14,552,314.52</b>	<b>\$14,135,187.00</b>	<b>\$14,791,839.00</b>	<b>\$656,652.00</b>	<b>4.6%</b>
<b>WASTEWATER REVENUE</b>								
3532	SEWER CHRG-SMU	773,704.69	856,223.45	891,772.21	939,400.00	976,976.00	37,576.00	4.0
3533	SEWER PERMITS	348,822.46	373,221.11	253,064.00	341,000.00	354,640.00	13,640.00	4.0
3550	SEWER CHRG-RESIDENTIAL	5,215,670.96	5,175,773.12	5,132,022.92	6,065,510.00	6,308,130.00	242,620.00	4.0
3551	SEWER CHRG-COMMERCIAL	226,401.55	245,400.00	268,671.69	282,700.00	294,008.00	11,308.00	4.0
3552	SEWER CHRG-CHURCH/SCHOOL	73,558.58	106,276.86	133,283.96	133,100.00	138,424.00	5,324.00	4.0
<b>WASTEWATER REVENUE Totals</b>		<b>\$6,638,158.24</b>	<b>\$6,756,894.54</b>	<b>\$6,678,814.78</b>	<b>\$7,761,710.00</b>	<b>\$8,072,178.00</b>	<b>\$310,468.00</b>	<b>4.0%</b>
<b>INTEREST EARNINGS</b>								
3900	INTEREST EARNINGS	(188,230.99)	190,049.19	353,757.95	180,000.00	150,000.00	(30,000.00)	(16.7)
<b>INTEREST EARNINGS Totals</b>		<b>(\$188,230.99)</b>	<b>\$190,049.19</b>	<b>\$353,757.95</b>	<b>\$180,000.00</b>	<b>\$150,000.00</b>	<b>(\$30,000.00)</b>	<b>(16.7%)</b>

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
REVENUE								
DEPARTMENT 11 - REVENUE								
OTHER REVENUE								
3999	OTHER REVENUE	4,554.70	11,314.93	23,407.09	.00	.00	.00	.0
	OTHER REVENUE Totals	\$4,554.70	\$11,314.93	\$23,407.09	\$0.00	\$0.00	\$0.00	+++
	DEPARTMENT 11 - REVENUE Totals	\$18,334,997.64	\$20,274,958.96	\$21,608,294.34	\$22,076,897.00	\$23,014,017.00	\$937,120.00	4.2%
	REVENUE TOTALS	\$18,334,997.64	\$20,274,958.96	\$21,608,294.34	\$22,076,897.00	\$23,014,017.00	\$937,120.00	4.2%
EXPENSE								
DEPARTMENT 21 - UTILITIES OFFICE								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	265,535.22	270,595.41	249,705.88	267,410.00	281,481.00	14,071.00	5.3
1002	OVERTIME EARNINGS	168.45	.00	145.47	250.00	.00	(250.00)	(100.0)
1005	LONGEVITY PAY	3,454.68	2,626.97	2,022.24	2,273.00	2,514.00	241.00	10.6
1130	INSURANCE-EMPLOYEE LIFE	1,403.77	2,320.50	2,226.60	2,300.00	2,300.00	.00	.0
	WAGES/SALARIES Totals	\$270,562.12	\$275,542.88	\$254,100.19	\$272,233.00	\$286,295.00	\$14,062.00	5.2%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	20,150.55	20,652.54	16,616.82	20,651.00	21,726.00	1,075.00	5.2
1120	EMPLOYERS SHARE T.M.R.S.	24,880.87	24,162.10	20,613.74	37,564.00	43,910.00	6,346.00	16.9
1131	INSURANCE-WORKMENS COMP	219.00	228.96	234.00	215.00	227.00	12.00	5.6
1134	DENTAL INSURANCE	.00	528.67	804.73	904.00	868.00	(36.00)	(4.0)
1135	HEALTH INSURANCE	54,736.54	52,932.00	53,420.93	60,152.00	65,756.00	5,604.00	9.3
	BENEFITS Totals	\$99,986.96	\$98,504.27	\$91,690.22	\$119,486.00	\$132,487.00	\$13,001.00	10.9%
	SALARIES & BENEFITS Totals	\$370,549.08	\$374,047.15	\$345,790.41	\$391,719.00	\$418,782.00	\$27,063.00	6.9%
SUPPLIES								
2029	CLOTHING ALLOWANCE	275.77	266.81	324.74	350.00	350.00	.00	.0
2100	OFFICE SUPPLIES	2,710.69	2,892.95	3,208.74	5,300.00	5,300.00	.00	.0
2320	GAS, OIL & GREASE	240.14	268.91	214.28	448.00	260.00	(188.00)	(42.0)
	SUPPLIES Totals	\$3,226.60	\$3,428.67	\$3,747.76	\$6,098.00	\$5,910.00	(\$188.00)	(3.1%)
PROFESSIONAL FEES								
3010	POSTAGE	36,833.73	36,642.64	44,845.78	50,850.00	57,050.00	6,200.00	12.2
3060	PROFESSIONAL SERVICES/FEES	3,513.01	12,829.84	13,251.94	15,720.00	20,620.00	4,900.00	31.2
3063	PROGRAMMING/MAINTENANCE	1,614.98	1,272.98	574.16	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	706.11	950.39	825.42	1,901.00	1,651.00	(250.00)	(13.2)
	PROFESSIONAL FEES Totals	\$42,667.83	\$51,695.85	\$59,497.30	\$68,471.00	\$79,321.00	\$10,850.00	15.8%

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 21 - UTILITIES OFFICE</b>								
<b>UTILITIES</b>								
4110	HEAT,LIGHT,WATER UTIL	72,636.15	81,675.97	97,548.03	105,300.00	110,100.00	4,800.00	4.6
4120	TELEPHONE SERVICE	389.72	409.06	148.30	.00	.00	.00	.0
4270	SEWER PAYMENTS	3,900,583.80	4,144,869.12	3,627,239.40	4,036,407.00	4,350,960.00	314,553.00	7.8
4280	WATER PURCHASES	5,499,382.77	6,209,657.17	7,433,647.18	7,763,134.00	8,245,049.00	481,915.00	6.2
<b>UTILITIES Totals</b>		<b>\$9,472,992.44</b>	<b>\$10,436,611.32</b>	<b>\$11,158,582.91</b>	<b>\$11,904,841.00</b>	<b>\$12,706,109.00</b>	<b>\$801,268.00</b>	<b>6.7%</b>
<b>INSURANCE</b>								
5500	INSURANCE-AUTO LIABILITY	863.04	284.04	285.00	336.00	336.00	.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	183.96	222.00	222.00	222.00	222.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	228.96	240.00	270.00	297.00	297.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	843.96	1,056.00	1,056.00	1,056.00	.00	.0
<b>INSURANCE Totals</b>		<b>\$1,275.96</b>	<b>\$1,590.00</b>	<b>\$1,833.00</b>	<b>\$1,911.00</b>	<b>\$1,911.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>OTHER</b>								
6190	AUTO REPAIRS	27.04	47.81	69.02	100.00	100.00	.00	.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	1,546.92	1,680.96	1,859.04	1,904.00	1,235.00	(669.00)	(35.1)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	152,799.00	152,382.96	142,398.96	147,016.00	147,016.00	.00	.0
7150	DUES & SUBSCRIPTIONS	231.00	238.00	.00	365.00	365.00	.00	.0
7170	TRAVEL EXPENSE	2,801.09	1,129.20	.00	3,135.00	3,360.00	225.00	7.2
7201	SOFTWARE FEES - INDIRECT ALLOCATION	6,224.04	6,183.00	6,420.96	6,362.00	6,362.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	40,236.96	41,324.04	42,465.00	41,625.00	41,625.00	.00	.0
7221	OTHER EXPENSE	.00	108.59	139.67	.00	.00	.00	.0
7240	TUITION & TRAINING	2,348.00	1,099.00	75.00	1,435.00	1,550.00	115.00	8.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	1,502.04	1,502.04	1,502.04	1,430.00	1,430.00	.00	.0
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	.00	2,104.00	2,104.00	.0
<b>OTHER Totals</b>		<b>\$207,716.09</b>	<b>\$205,695.60</b>	<b>\$194,929.69</b>	<b>\$203,372.00</b>	<b>\$205,147.00</b>	<b>\$1,775.00</b>	<b>0.9%</b>
<b>CONTRIBUTIONS</b>								
8010	CONTRIBUTION TO GEN. FUND	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	.00	.0
<b>CONTRIBUTIONS Totals</b>		<b>\$600,000.00</b>	<b>\$600,000.00</b>	<b>\$600,000.00</b>	<b>\$600,000.00</b>	<b>\$600,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>DEPARTMENT 21 - UTILITIES OFFICE Totals</b>		<b>\$10,698,428.00</b>	<b>\$11,673,068.59</b>	<b>\$12,364,381.07</b>	<b>\$13,176,412.00</b>	<b>\$14,017,180.00</b>	<b>\$840,768.00</b>	<b>6.4%</b>
<b>DEPARTMENT 22 - UTILITIES</b>								
<b>SALARIES &amp; BENEFITS</b>								
<b>WAGES/SALARIES</b>								
1001	REGULAR EARNINGS	1,443,821.89	1,517,000.79	1,628,686.16	1,704,373.00	1,698,190.00	(6,183.00)	(.4)
1002	OVERTIME EARNINGS	58,554.73	70,696.80	54,592.05	65,000.00	61,300.00	(3,700.00)	(5.7)
1005	LONGEVITY PAY	14,437.34	14,610.34	14,450.44	14,535.00	16,628.00	2,093.00	14.4
1006	EDUCATION PAY	33,863.82	78,613.21	87,030.79	92,420.00	83,640.00	(8,780.00)	(9.5)

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
EXPENSE								
DEPARTMENT 22 - UTILITIES								
SALARIES & BENEFITS								
WAGES/SALARIES								
1009	CELL PHONE ALLOWANCE	2,280.00	1,930.00	2,450.00	3,360.00	2,625.00	(735.00)	(21.9)
1130	INSURANCE-EMPLOYEE LIFE	7,285.77	12,488.49	13,227.63	13,700.00	14,100.00	400.00	2.9
	<i>WAGES/SALARIES Totals</i>	\$1,560,243.55	\$1,695,339.63	\$1,800,437.07	\$1,893,388.00	\$1,876,483.00	(\$16,905.00)	(0.9%)
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	117,492.52	121,748.40	131,151.39	143,536.00	142,274.00	(1,262.00)	(.9)
1120	EMPLOYERS SHARE T.M.R.S.	140,237.91	138,370.51	151,681.74	261,692.00	287,959.00	26,267.00	10.0
1131	INSURANCE-WORKMENS COMP	24,252.00	18,076.23	22,108.25	28,799.00	28,116.00	(683.00)	(2.4)
1134	DENTAL INSURANCE	.00	3,269.97	4,509.61	4,766.00	4,784.00	18.00	.4
1135	HEALTH INSURANCE	292,729.78	316,990.50	339,638.33	360,912.00	391,897.00	30,985.00	8.6
	<i>BENEFITS Totals</i>	\$574,712.21	\$598,455.61	\$649,089.32	\$799,705.00	\$855,030.00	\$55,325.00	6.9%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$2,134,955.76	\$2,293,795.24	\$2,449,526.39	\$2,693,093.00	\$2,731,513.00	\$38,420.00	1.4%
SUPPLIES								
2029	CLOTHING ALLOWANCE	22,575.66	20,876.64	20,080.58	26,701.00	19,459.00	(7,242.00)	(27.1)
2100	OFFICE SUPPLIES	691.29	856.23	971.39	4,600.00	3,050.00	(1,550.00)	(33.7)
2320	GAS, OIL & GREASE	48,724.40	53,881.88	46,930.74	81,738.00	57,529.00	(24,209.00)	(29.6)
2350	SUPPLIES & MATERIALS	74,199.21	106,443.05	88,618.97	356,870.00	114,875.00	(241,995.00)	(67.8)
2370	BACKFILL MATERIALS	121,955.10	153,867.72	141,043.21	313,333.00	256,076.00	(57,257.00)	(18.3)
	<i>SUPPLIES Totals</i>	\$268,145.66	\$335,925.52	\$297,644.89	\$783,242.00	\$450,989.00	(\$332,253.00)	(42.4%)
PROFESSIONAL FEES								
3003	BOARD MEETINGS/FOOD PURCHASES	272.18	255.00	255.63	750.00	2,900.00	2,150.00	286.7
3010	POSTAGE	286.94	51.27	114.40	600.00	201.00	(399.00)	(66.5)
3060	PROFESSIONAL SERVICES/FEES	83,691.43	48,209.16	35,111.88	94,000.00	62,401.00	(31,599.00)	(33.6)
3063	PROGRAMMING/MAINTENANCE	289.26	.00	.00	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	345.00	139.75	33.00	1,650.00	500.00	(1,150.00)	(69.7)
	<i>PROFESSIONAL FEES Totals</i>	\$84,884.81	\$48,655.18	\$35,514.91	\$97,000.00	\$66,002.00	(\$30,998.00)	(32.0%)
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	8,229.78	8,762.31	8,922.57	9,500.00	9,400.00	(100.00)	(1.1)
4120	TELEPHONE SERVICE	4,863.61	3,134.55	4,820.34	3,109.00	3,210.00	101.00	3.2
	<i>UTILITIES Totals</i>	\$13,093.39	\$11,896.86	\$13,742.91	\$12,609.00	\$12,610.00	\$1.00	0.0%
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	17,264.04	14,696.04	14,744.04	17,406.00	17,406.00	.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,149.96	1,332.96	1,332.96	1,722.00	1,722.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	1,430.04	1,442.04	1,620.00	2,300.00	2,300.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	5,067.00	6,333.00	8,180.00	8,180.00	.00	.0
	<i>INSURANCE Totals</i>	\$19,844.04	\$22,538.04	\$24,030.00	\$29,608.00	\$29,608.00	\$0.00	0.0%

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>								
<b>EXPENSE</b>								
DEPARTMENT 22 - UTILITIES								
OUTSIDE SERVICES								
6200	EQUIP REPAIRS - NON VEHICLE	.00	.00	.00	3,000.00	3,000.00	.00	.0
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.0%
<i>OTHER</i>								
6190	AUTO REPAIRS	44,326.30	37,655.21	41,261.24	37,900.00	41,100.00	3,200.00	8.4
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	201,812.04	214,222.08	241,350.96	272,995.00	191,268.00	(81,727.00)	(29.9)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	159,699.00	162,336.96	153,603.00	146,594.00	146,594.00	.00	.0
6355	UTILITY MAIN MAINTENANCE	390,248.71	434,900.05	450,291.92	500,600.00	500,600.00	.00	.0
7150	DUES & SUBSCRIPTIONS	927.67	994.63	702.80	2,425.00	1,008.00	(1,417.00)	(58.4)
7170	TRAVEL EXPENSE	.00	5.00	1,847.73	4,580.00	2,500.00	(2,080.00)	(45.4)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	25,868.04	25,311.00	26,285.04	29,025.00	29,025.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	45,159.96	61,170.00	77,396.04	80,929.00	80,929.00	.00	.0
7221	OTHER EXPENSE	2,883.96	3,194.97	5,625.48	94,890.00	3,000.00	(91,890.00)	(96.8)
7240	TUITION & TRAINING	4,049.54	3,987.39	13,548.98	21,000.00	11,200.00	(9,800.00)	(46.7)
7260	EQUIPMENT RENTAL	.00	10,761.00	.00	6,000.00	3,000.00	(3,000.00)	(50.0)
7331	EQUIPMENT UNDER \$5000	.00	.00	9,970.50	13,501.00	7,501.00	(6,000.00)	(44.4)
7500	DEPRECIATION EXPENSE	9,140.43	20,241.21	20,963.97	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	144,942.96	125,826.96	124,736.04	162,936.00	158,157.00	(4,779.00)	(2.9)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	10,202.00	5,475.00	(4,727.00)	(46.3)
	<i>OTHER Totals</i>	\$1,029,058.61	\$1,100,606.46	\$1,167,583.70	\$1,383,577.00	\$1,181,357.00	(\$202,220.00)	(14.6%)
<i>TRANSFERS</i>								
1140	PERSONNEL REIMBURSEMENT	189,999.96	200,000.04	200,000.04	200,000.00	200,000.00	.00	.0
	<i>TRANSFERS Totals</i>	\$189,999.96	\$200,000.04	\$200,000.04	\$200,000.00	\$200,000.00	\$0.00	0.0%
<i>CAPITAL EXPENDITURES</i>								
9100	EQUIPMENT OVER \$5000	.00	5,346.00	28,020.00	7,000.00	.00	(7,000.00)	(100.0)
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$5,346.00	\$28,020.00	\$7,000.00	\$0.00	(\$7,000.00)	(100.0%)
	DEPARTMENT 22 - UTILITIES Totals	\$3,739,982.23	\$4,018,763.34	\$4,216,062.84	\$5,209,129.00	\$4,675,079.00	(\$534,050.00)	(10.3%)
DEPARTMENT 24 - IN HOUSE CONSTRUCTION								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	213,665.33	114,601.43	130,285.07	.00	.00	.00	.0
1002	OVERTIME EARNINGS	8,466.00	.00	.00	.00	.00	.00	.0
1005	LONGEVITY PAY	71.09	114.60	309.17	.00	.00	.00	.0
1006	EDUCATION PAY	1,874.29	4,171.42	4,182.86	.00	.00	.00	.0
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	.00	.00	.0



Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
EXPENSE								
DEPARTMENT 24 - IN HOUSE CONSTRUCTION								
SALARIES & BENEFITS								
WAGES/SALARIES								
1130	INSURANCE-EMPLOYEE LIFE	1,278.90	1,071.57	915.07	.00	.00	.00	.0
	WAGES/SALARIES Totals	\$226,195.61	\$120,799.02	\$136,532.17	\$0.00	\$0.00	\$0.00	+++
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	16,334.27	8,867.20	8,567.53	.00	.00	.00	.0
1120	EMPLOYERS SHARE T.M.R.S.	19,509.79	10,059.27	9,979.12	.00	.00	.00	.0
1125	GASB ALLOCATION OF PENSION/OPEB EXPENSE	(18,665.00)	16,078.00	.00	.00	.00	.00	.0
1126	GASB ALLOCATION OF PENSION/OPEB CONTRIBUTION	(21,725.00)	38,537.00	.00	.00	.00	.00	.0
1131	INSURANCE-WORKMENS COMP	.00	.00	12,372.00	.00	.00	.00	.0
1134	DENTAL INSURANCE	.00	.00	43.87	.00	.00	.00	.0
1135	HEALTH INSURANCE	27,613.92	14,436.00	17,146.34	.00	.00	.00	.0
	BENEFITS Totals	\$23,067.98	\$87,977.47	\$48,108.86	\$0.00	\$0.00	\$0.00	+++
	SALARIES & BENEFITS Totals	\$249,263.59	\$208,776.49	\$184,641.03	\$0.00	\$0.00	\$0.00	+++
SUPPLIES								
2029	CLOTHING ALLOWANCE	4,494.96	563.12	480.20	.00	.00	.00	.0
2100	OFFICE SUPPLIES	287.90	.00	.00	.00	.00	.00	.0
2320	GAS, OIL & GREASE	4,945.34	7,049.03	5,701.32	.00	.00	.00	.0
2350	SUPPLIES & MATERIALS	166,105.21	84.47	(696.00)	.00	.00	.00	.0
	SUPPLIES Totals	\$175,833.41	\$7,696.62	\$5,485.52	\$0.00	\$0.00	\$0.00	+++
PROFESSIONAL FEES								
3060	PROFESSIONAL SERVICES/FEES	34,222.75	.00	.00	.00	.00	.00	.0
	PROFESSIONAL FEES Totals	\$34,222.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	443.04	506.73	619.89	.00	.00	.00	.0
4120	TELEPHONE SERVICE	303.17	99.90	67.94	.00	.00	.00	.0
	UTILITIES Totals	\$746.21	\$606.63	\$687.83	\$0.00	\$0.00	\$0.00	+++
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	.00	.00	389.04	.00	.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	.00	.00	473.04	.00	.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	.00	1,847.04	.00	.00	.00	.0
	INSURANCE Totals	\$0.00	\$0.00	\$2,709.12	\$0.00	\$0.00	\$0.00	+++
OUTSIDE SERVICES								
6370	STREET REPAIR MATERIAL	.00	.00	483.39	.00	.00	.00	.0
	OUTSIDE SERVICES Totals	\$0.00	\$0.00	\$483.39	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 24 - IN HOUSE CONSTRUCTION</b>								
<i>OTHER</i>								
6190	AUTO REPAIRS	5,317.19	1,900.27	5,009.75	.00	.00	.00	.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	20,919.00	21,945.96	24,962.04	.00	.00	.00	.0
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	11,642.04	1,932.96	2,202.96	.00	.00	.00	.0
6355	UTILITY MAIN MAINTENANCE	.00	.00	(3,970.22)	.00	.00	.00	.0
7150	DUES & SUBSCRIPTIONS	95.00	95.00	206.00	.00	.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	5,640.00	966.00	1,002.96	.00	.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	2,385.00	203.04	213.96	.00	.00	.00	.0
7221	OTHER EXPENSE	556.00	64.00	.00	.00	.00	.00	.0
7240	TUITION & TRAINING	1,593.72	.00	625.00	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	41,718.96	41,718.96	42,116.04	.00	.00	.00	.0
	<i>OTHER Totals</i>	\$89,866.91	\$68,826.19	\$72,368.49	\$0.00	\$0.00	\$0.00	+++
<b>CAPITAL EXPENDITURES</b>								
4430	CAPITAL PROJECTS - MPY	481,045.80	.00	.00	.00	.00	.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$481,045.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	<b>DEPARTMENT 24 - IN HOUSE CONSTRUCTION Totals</b>	\$1,030,978.67	\$285,905.93	\$266,375.38	\$0.00	\$0.00	\$0.00	+++
<b>DEPARTMENT 85 - TRANSFERS</b>								
<i>TRANSFERS</i>								
8500	TRANSFERS	(80,000.04)	(80,000.04)	4,083,189.96	(80,000.00)	(100,000.00)	(20,000.00)	25.0
	<i>TRANSFERS Totals</i>	(\$80,000.04)	(\$80,000.04)	\$4,083,189.96	(\$80,000.00)	(\$100,000.00)	(\$20,000.00)	25.0%
<b>CAPITAL EXPENDITURES</b>								
9801	LINE REPLACEMENT PROJECT	1,546,092.00	3,108,396.00	2,378,808.00	3,757,753.00	4,195,640.00	437,887.00	11.7
	<i>CAPITAL EXPENDITURES Totals</i>	\$1,546,092.00	\$3,108,396.00	\$2,378,808.00	\$3,757,753.00	\$4,195,640.00	\$437,887.00	11.7%
	<b>DEPARTMENT 85 - TRANSFERS Totals</b>	\$1,466,091.96	\$3,028,395.96	\$6,461,997.96	\$3,677,753.00	\$4,095,640.00	\$417,887.00	11.4%
	<b>EXPENSE TOTALS</b>	\$16,935,480.86	\$19,006,133.82	\$23,308,817.25	\$22,063,294.00	\$22,787,899.00	\$724,605.00	3.3%
<b>FUND 02 - UTILITY FUND Totals</b>								
	<b>REVENUE TOTALS</b>	\$18,334,997.64	\$20,274,958.96	\$21,608,294.34	\$22,076,897.00	\$23,014,017.00	\$937,120.00	4.2%
	<b>EXPENSE TOTALS</b>	\$16,935,480.86	\$19,006,133.82	\$23,308,817.25	\$22,063,294.00	\$22,787,899.00	\$724,605.00	3.3%
	<b>FUND 02 - UTILITY FUND Totals</b>	\$1,399,516.78	\$1,268,825.14	(\$1,700,522.91)	\$13,603.00	\$226,118.00	\$212,515.00	1562.3%
<b>FUND 04 - SANITATION FUND</b>								
<b>REVENUE</b>								
<b>DEPARTMENT 11 - REVENUE</b>								
<i>REFUSE &amp; RECYCLING</i>								
3500	REFUSE COLLECTION CHARGES	.00	.00	69.42	.00	.00	.00	.0
3501	REFUSE COLL-SMU	171,142.13	186,780.12	274,102.26	300,000.00	327,000.00	27,000.00	9.0
3503	YARD BAGS/RECYCLING REBATE	82,102.66	.00	4,280.37	.00	.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 04 - SANITATION FUND</b>								
<b>REVENUE</b>								
DEPARTMENT 11 - REVENUE								
REFUSE & RECYCLING								
3504	RECYCLING REVENUE	364,717.22	386,870.61	415,769.34	418,800.00	456,500.00	37,700.00	9.0
3540	REFUSE COLL - RESIDENTIAL	2,188,521.25	2,315,416.56	2,496,451.00	2,488,600.00	2,712,600.00	224,000.00	9.0
3541	REFUSE COLL - COMMERCIAL	537,570.64	559,980.86	607,122.75	624,600.00	680,800.00	56,200.00	9.0
3542	REFUSE COLL-CHURCH/SCHOOL	179,913.30	195,093.19	212,890.07	192,600.00	209,900.00	17,300.00	9.0
3543	BRUSH/SPECIAL PICKUP CHR	114,559.28	107,825.37	109,981.02	110,100.00	120,000.00	9,900.00	9.0
	<i>REFUSE &amp; RECYCLING Totals</i>	\$3,638,526.48	\$3,751,966.71	\$4,120,666.23	\$4,134,700.00	\$4,506,800.00	\$372,100.00	9.0%
INTEREST EARNINGS								
3900	INTEREST EARNINGS	3,100.56	20,203.57	81,918.92	40,000.00	40,000.00	.00	.0
	<i>INTEREST EARNINGS Totals</i>	\$3,100.56	\$20,203.57	\$81,918.92	\$40,000.00	\$40,000.00	\$0.00	0.0%
	DEPARTMENT 11 - REVENUE Totals	\$3,641,627.04	\$3,772,170.28	\$4,202,585.15	\$4,174,700.00	\$4,546,800.00	\$372,100.00	8.9%
	<b>REVENUE TOTALS</b>	\$3,641,627.04	\$3,772,170.28	\$4,202,585.15	\$4,174,700.00	\$4,546,800.00	\$372,100.00	8.9%
<b>EXPENSE</b>								
DEPARTMENT 60 - SANITATION								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	1,529,417.16	1,451,159.57	1,536,737.46	1,648,289.00	1,733,351.00	85,062.00	5.2
1002	OVERTIME EARNINGS	104,558.54	120,716.72	171,844.71	86,000.00	103,900.00	17,900.00	20.8
1005	LONGEVITY PAY	12,544.55	12,673.74	13,472.34	14,235.00	15,716.00	1,481.00	10.4
1006	EDUCATION PAY	39,360.00	98,074.86	99,240.51	91,520.00	108,000.00	16,480.00	18.0
1009	CELL PHONE ALLOWANCE	1,680.00	1,680.00	1,680.00	1,680.00	1,750.00	70.00	4.2
1130	INSURANCE-EMPLOYEE LIFE	7,403.02	13,416.68	14,510.47	13,500.00	14,300.00	800.00	5.9
	<i>WAGES/SALARIES Totals</i>	\$1,694,963.27	\$1,697,721.57	\$1,837,485.49	\$1,855,224.00	\$1,977,017.00	\$121,793.00	6.6%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	124,410.22	121,389.71	131,551.64	137,399.00	150,016.00	12,617.00	9.2
1120	EMPLOYERS SHARE T.M.R.S.	148,142.97	138,313.49	152,992.65	250,199.00	303,469.00	53,270.00	21.3
1131	INSURANCE-WORKMENS COMP	45,848.04	50,991.96	45,667.53	56,939.00	60,772.00	3,833.00	6.7
1134	DENTAL INSURANCE	.00	2,520.16	3,422.19	3,632.00	4,257.00	625.00	17.2
1135	HEALTH INSURANCE	322,660.34	339,246.00	323,590.64	330,836.00	408,336.00	77,500.00	23.4
	<i>BENEFITS Totals</i>	\$641,061.57	\$652,461.32	\$657,224.65	\$779,005.00	\$926,850.00	\$147,845.00	19.0%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$2,336,024.84	\$2,350,182.89	\$2,494,710.14	\$2,634,229.00	\$2,903,867.00	\$269,638.00	10.2%
SUPPLIES								
2029	CLOTHING ALLOWANCE	17,459.67	20,430.94	17,881.30	20,844.00	20,875.00	31.00	.1
2100	OFFICE SUPPLIES	865.75	1,359.71	1,433.94	1,850.00	1,846.00	(4.00)	(.2)
2320	GAS, OIL & GREASE	145,253.48	127,234.34	120,186.22	135,338.00	152,249.00	16,911.00	12.5
2350	SUPPLIES & MATERIALS	7,317.51	6,859.61	8,185.93	8,462.00	8,076.00	(386.00)	(4.6)
	<i>SUPPLIES Totals</i>	\$170,896.41	\$155,884.60	\$147,687.39	\$166,494.00	\$183,046.00	\$16,552.00	9.9%

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 04 - SANITATION FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 60 - SANITATION</b>								
<i>PROFESSIONAL FEES</i>								
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	.00	.00	1,800.00	1,800.00	.0
3010	POSTAGE	31.12	.00	.00	25.00	.00	(25.00)	(100.0)
3060	PROFESSIONAL SERVICES/FEES	1,551.25	17,091.29	10,126.18	11,600.00	11,600.00	.00	.0
3113	PUBLICATIONS/PRINTING	826.89	639.88	639.88	1,100.00	1,100.00	.00	.0
<i>PROFESSIONAL FEES Totals</i>		\$2,409.26	\$17,731.17	\$10,766.06	\$12,725.00	\$14,500.00	\$1,775.00	13.9%
<i>UTILITIES</i>								
4110	HEAT,LIGHT,WATER UTIL	14,869.49	15,096.24	17,432.88	19,400.00	19,600.00	200.00	1.0
4120	TELEPHONE SERVICE	3,577.25	3,223.31	2,871.71	2,655.00	2,782.00	127.00	4.8
4390	LAND FILL	158,316.66	170,267.09	190,889.72	199,315.00	176,410.00	(22,905.00)	(11.5)
4392	DISPOSAL FEES CONTINGENCY	.00	.00	.00	110,000.00	110,000.00	.00	.0
<i>UTILITIES Totals</i>		\$176,763.40	\$188,586.64	\$211,194.31	\$331,370.00	\$308,792.00	(\$22,578.00)	(6.8%)
<i>INSURANCE</i>								
5500	INSURANCE-AUTO LIABILITY	23,307.00	38,675.04	38,799.00	45,804.00	45,804.00	.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,241.04	1,556.04	1,556.04	1,556.00	1,556.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	1,545.00	1,682.04	1,890.96	2,077.00	2,077.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	5,910.96	7,389.00	7,389.00	7,389.00	.00	.0
<i>INSURANCE Totals</i>		\$26,093.04	\$47,824.08	\$49,635.00	\$56,826.00	\$56,826.00	\$0.00	0.0%
<i>OUTSIDE SERVICES</i>								
6186	TRANSFER STATION MAINTENANCE	78,310.00	32,874.00	16,241.51	35,765.00	37,135.00	1,370.00	3.8
6200	EQUIP REPAIRS - NON VEHICLE	.00	.00	364.80	.00	.00	.00	.0
6400	RECYCLING FEES	11,402.53	62,317.58	1,954.87	30,000.00	30,000.00	.00	.0
<i>OUTSIDE SERVICES Totals</i>		\$89,712.53	\$95,191.58	\$18,561.18	\$65,765.00	\$67,135.00	\$1,370.00	2.1%
<i>OTHER</i>								
6190	AUTO REPAIRS	107,579.87	120,149.92	116,735.97	98,200.00	107,400.00	9,200.00	9.4
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	267,847.92	289,968.96	321,541.92	329,541.00	383,392.00	53,851.00	16.3
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	67,268.04	62,075.04	69,869.04	67,050.00	67,050.00	.00	.0
6318	CONTAINER MAINTENANCE	2,076.84	18,088.49	1,425.30	2,500.00	2,500.00	.00	.0
7150	DUES & SUBSCRIPTIONS	1,135.38	794.38	745.38	1,334.00	1,054.00	(280.00)	(21.0)
7170	TRAVEL EXPENSE	2,128.46	3,979.27	2,673.80	5,990.00	5,990.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	29,369.04	27,435.96	28,491.96	26,242.00	26,242.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	9,384.00	9,834.96	10,977.00	12,032.00	12,032.00	.00	.0
7221	OTHER EXPENSE	6,120.40	7,161.87	8,434.09	8,655.00	6,960.00	(1,695.00)	(19.6)
7240	TUITION & TRAINING	1,994.00	2,403.52	523.52	5,226.00	5,413.00	187.00	3.6
7392	CONTAINERS	27,365.50	18,895.10	13,126.69	30,844.00	36,110.00	5,266.00	17.1
7500	DEPRECIATION EXPENSE	7,626.18	7,626.18	7,626.18	.00	.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 04 - SANITATION FUND</b>								
<b>EXPENSE</b>								
DEPARTMENT 60 - SANITATION								
OTHER								
7601	HAZARDOUS WASTE SERVICE	29,547.38	25,347.54	25,485.40	43,800.00	46,800.00	3,000.00	6.8
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	247,077.00	261,905.04	265,899.00	221,727.00	250,891.00	29,164.00	13.2
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	737.00	702.00	(35.00)	(4.7)
OTHER Totals		\$806,520.01	\$855,666.23	\$873,555.25	\$853,878.00	\$952,536.00	\$98,658.00	11.6%
DEPARTMENT 60 - SANITATION Totals		\$3,608,419.49	\$3,711,067.19	\$3,806,109.33	\$4,121,287.00	\$4,486,702.00	\$365,415.00	8.9%
DEPARTMENT 85 - TRANSFERS								
TRANSFERS								
8500	TRANSFERS	30,000.00	30,000.00	30,000.00	30,000.00	50,000.00	20,000.00	66.7
TRANSFERS Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$50,000.00	\$20,000.00	66.7%
DEPARTMENT 85 - TRANSFERS Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$50,000.00	\$20,000.00	66.7%
EXPENSE TOTALS		\$3,638,419.49	\$3,741,067.19	\$3,836,109.33	\$4,151,287.00	\$4,536,702.00	\$385,415.00	9.3%
FUND 04 - SANITATION FUND Totals								
REVENUE TOTALS		\$3,641,627.04	\$3,772,170.28	\$4,202,585.15	\$4,174,700.00	\$4,546,800.00	\$372,100.00	8.9%
EXPENSE TOTALS		\$3,638,419.49	\$3,741,067.19	\$3,836,109.33	\$4,151,287.00	\$4,536,702.00	\$385,415.00	9.3%
FUND 04 - SANITATION FUND Totals		\$3,207.55	\$31,103.09	\$366,475.82	\$23,413.00	\$10,098.00	(\$13,315.00)	(56.9%)
<b>FUND 05 - STORMWATER FUND</b>								
<b>REVENUE</b>								
DEPARTMENT 11 - REVENUE								
STORM FEE								
3903	STORMWATER FEE-COMMERCIAL	22,021.68	42,583.08	56,274.59	41,000.00	70,600.00	29,600.00	72.2
3904	STORM FEE-RESIDENTIAL	668,702.41	866,650.03	1,061,420.77	1,227,000.00	2,116,900.00	889,900.00	72.5
3905	STORM WATER-SMU	127.24	977.98	1,202.82	.00	.00	.00	.0
3906	STORM FEE-CHURCH/SCHOOL	21,123.82	64,943.85	81,386.56	30,000.00	51,800.00	21,800.00	72.7
STORM FEE Totals		\$711,975.15	\$975,154.94	\$1,200,284.74	\$1,298,000.00	\$2,239,300.00	\$941,300.00	72.5%
INTEREST EARNINGS								
3900	INTEREST EARNINGS	58,135.22	52,489.35	61,354.74	30,000.00	30,000.00	.00	.0
INTEREST EARNINGS Totals		\$58,135.22	\$52,489.35	\$61,354.74	\$30,000.00	\$30,000.00	\$0.00	0.0%
DEPARTMENT 11 - REVENUE Totals		\$770,110.37	\$1,027,644.29	\$1,261,639.48	\$1,328,000.00	\$2,269,300.00	\$941,300.00	70.9%
REVENUE TOTALS		\$770,110.37	\$1,027,644.29	\$1,261,639.48	\$1,328,000.00	\$2,269,300.00	\$941,300.00	70.9%
<b>EXPENSE</b>								
DEPARTMENT 23 - STORM WATER UTILITY								
SUPPLIES								
2350	SUPPLIES & MATERIALS	.00	1,956.48	108.41	2,001.00	1,801.00	(200.00)	(10.0)
SUPPLIES Totals		\$0.00	\$1,956.48	\$108.41	\$2,001.00	\$1,801.00	(\$200.00)	(10.0%)

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
<b>FUND 05 - STORMWATER FUND</b>								
<b>EXPENSE</b>								
<b>DEPARTMENT 23 - STORM WATER UTILITY</b>								
<i>PROFESSIONAL FEES</i>								
3010	POSTAGE	18.32	.00	.00	50.00	.00	(50.00)	(100.0)
3060	PROFESSIONAL SERVICES/FEES	63,842.05	68,300.00	30,799.06	3,500.00	3,500.00	.00	.0
3113	PUBLICATIONS/PRINTING	.00	1,226.78	5,337.00	250.00	250.00	.00	.0
3115	CONTRACT MAINTENANCE	3,916.24	5,167.04	5,322.04	10,500.00	10,900.00	400.00	3.8
	<i>PROFESSIONAL FEES Totals</i>	\$67,776.61	\$74,693.82	\$41,458.10	\$14,300.00	\$14,650.00	\$350.00	2.4%
<i>OTHER</i>								
7150	DUES & SUBSCRIPTIONS	8,067.51	8,067.51	8,065.00	11,200.00	11,000.00	(200.00)	(1.8)
7221	OTHER EXPENSE	159,742.54	10.83	.00	.00	.00	.00	.0
7240	TUITION & TRAINING	2,125.00	3,449.75	2,025.00	4,750.00	3,251.00	(1,499.00)	(31.6)
7260	EQUIPMENT RENTAL	.00	45,571.50	45,000.00	144,000.00	.00	(144,000.00)	(100.0)
7910	INTEREST & AGENT FEES	226,689.58	251,678.94	240,172.55	350,350.00	217,850.00	(132,500.00)	(37.8)
	<i>OTHER Totals</i>	\$396,624.63	\$308,778.53	\$295,262.55	\$510,300.00	\$232,101.00	(\$278,199.00)	(54.5%)
	<b>DEPARTMENT 23 - STORM WATER UTILITY Totals</b>	\$464,401.24	\$385,428.83	\$336,829.06	\$526,601.00	\$248,552.00	(\$278,049.00)	(52.8%)
<b>DEPARTMENT 85 - TRANSFERS</b>								
<i>TRANSFERS</i>								
8500	TRANSFERS	50,000.04	50,000.04	50,000.04	50,000.00	50,000.00	.00	.0
	<i>TRANSFERS Totals</i>	\$50,000.04	\$50,000.04	\$50,000.04	\$50,000.00	\$50,000.00	\$0.00	0.0%
	<b>DEPARTMENT 85 - TRANSFERS Totals</b>	\$50,000.04	\$50,000.04	\$50,000.04	\$50,000.00	\$50,000.00	\$0.00	0.0%
	<b>EXPENSE TOTALS</b>	\$514,401.28	\$435,428.87	\$386,829.10	\$576,601.00	\$298,552.00	(\$278,049.00)	(48.2%)
<b>FUND 05 - STORMWATER FUND Totals</b>								
	<b>REVENUE TOTALS</b>	\$770,110.37	\$1,027,644.29	\$1,261,639.48	\$1,328,000.00	\$2,269,300.00	\$941,300.00	70.9%
	<b>EXPENSE TOTALS</b>	\$514,401.28	\$435,428.87	\$386,829.10	\$576,601.00	\$298,552.00	(\$278,049.00)	(48.2%)
	<b>FUND 05 - STORMWATER FUND Totals</b>	\$255,709.09	\$592,215.42	\$874,810.38	\$751,399.00	\$1,970,748.00	\$1,219,349.00	162.3%
<b>FUND 06 - AQUATICS FUND</b>								
<b>REVENUE</b>								
<b>DEPARTMENT 11 - REVENUE</b>								
<i>PARK/POOL REVENUE</i>								
3511	SWIM POOL PERMIT-RESIDENT	.00	.00	.00	175,000.00	200,000.00	25,000.00	14.3
3512	SWIM POOL PERMIT-NONRES	.00	.00	.00	10,000.00	15,000.00	5,000.00	50.0
3513	SWIM POOL PRMTS GATE RCPT	.00	.00	.00	125,000.00	125,000.00	.00	.0
3514	SWIMMING POOL CONCESSIONS	.00	.00	.00	100,000.00	100,000.00	.00	.0
3515	SWIM LESSONS	.00	.00	.00	40,000.00	40,000.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND 06 - AQUATICS FUND								
REVENUE								
DEPARTMENT 11 - REVENUE								
PARK/POOL REVENUE								
3516	SWIMMING POOL RETAIL	.00	.00	.00	4,000.00	4,000.00	.00	.0
	<i>PARK/POOL REVENUE Totals</i>	\$0.00	\$0.00	\$0.00	\$454,000.00	\$484,000.00	\$30,000.00	6.6%
OTHER REVENUE								
3999	OTHER REVENUE	.00	.00	.00	325,000.00	300,000.00	(25,000.00)	(7.7)
	<i>OTHER REVENUE Totals</i>	\$0.00	\$0.00	\$0.00	\$325,000.00	\$300,000.00	(\$25,000.00)	(7.7%)
	DEPARTMENT 11 - REVENUE Totals	\$0.00	\$0.00	\$0.00	\$779,000.00	\$784,000.00	\$5,000.00	0.6%
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$779,000.00	\$784,000.00	\$5,000.00	0.6%
EXPENSE								
DEPARTMENT 75 - SWIMMING POOL								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	.00	.00	.00	403,175.00	401,894.00	(1,281.00)	(.3)
1002	OVERTIME EARNINGS	.00	.00	.00	7,900.00	.00	(7,900.00)	(100.0)
1009	CELL PHONE ALLOWANCE	.00	.00	.00	840.00	875.00	35.00	4.2
1130	INSURANCE-EMPLOYEE LIFE	.00	.00	.00	600.00	500.00	(100.00)	(16.7)
	<i>WAGES/SALARIES Totals</i>	\$0.00	\$0.00	\$0.00	\$412,515.00	\$403,269.00	(\$9,246.00)	(2.2%)
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	.00	.00	.00	30,844.00	30,750.00	(94.00)	(.3)
1120	EMPLOYERS SHARE T.M.R.S.	.00	.00	.00	10,219.00	11,915.00	1,696.00	16.6
1131	INSURANCE-WORKMENS COMP	.00	.00	.00	7,454.00	6,562.00	(892.00)	(12.0)
1134	DENTAL INSURANCE	.00	.00	.00	108.00	103.00	(5.00)	(4.6)
1135	HEALTH INSURANCE	.00	.00	.00	15,038.00	16,439.00	1,401.00	9.3
	<i>BENEFITS Totals</i>	\$0.00	\$0.00	\$0.00	\$63,663.00	\$65,769.00	\$2,106.00	3.3%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$0.00	\$0.00	\$0.00	\$476,178.00	\$469,038.00	(\$7,140.00)	(1.5%)
PROFESSIONAL FEES								
3060	PROFESSIONAL SERVICES/FEES	.00	.00	.00	19,200.00	19,200.00	.00	.0
	<i>PROFESSIONAL FEES Totals</i>	\$0.00	\$0.00	\$0.00	\$19,200.00	\$19,200.00	\$0.00	0.0%
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	.00	.00	.00	21,800.00	39,700.00	17,900.00	82.1
4120	TELEPHONE SERVICE	.00	.00	.00	1,486.00	1,543.00	57.00	3.8
	<i>UTILITIES Totals</i>	\$0.00	\$0.00	\$0.00	\$23,286.00	\$41,243.00	\$17,957.00	77.1%
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	.00	.00	.00	56.00	56.00	.00	.0

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Manager Office	\$ Difference	% Difference
FUND	<b>06 - AQUATICS FUND</b>							
	EXPENSE							
	DEPARTMENT <b>75 - SWIMMING POOL</b>							
	INSURANCE							
5506	INSURANCE-GEN'L LIABILITY	.00	.00	.00	74.00	74.00	.00	.0
5516	BONDS AND CYBER INSURANCE	.00	.00	.00	264.00	264.00	.00	.0
	<i>INSURANCE Totals</i>	\$0.00	\$0.00	\$0.00	\$394.00	\$394.00	\$0.00	0.0%
	OTHER							
6189	SWIMMING POOL REPAIRS	.00	.00	.00	42,500.00	42,500.00	.00	.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	.00	.00	.00	1,074.00	27.00	(1,047.00)	(97.5)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	3,616.00	3,616.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	.00	.00	1,590.00	1,590.00	.00	.0
7390	SWIMMING POOL EXPENSE	.00	.00	.00	114,240.00	111,740.00	(2,500.00)	(2.2)
7394	CONCESSION FOOD EXPENSE	.00	.00	.00	90,000.00	90,000.00	.00	.0
7396	RETAIL EXPENSE	.00	.00	.00	6,500.00	6,500.00	.00	.0
	<i>OTHER Totals</i>	\$0.00	\$0.00	\$0.00	\$259,520.00	\$255,973.00	(\$3,547.00)	(1.4%)
	DEPARTMENT <b>75 - SWIMMING POOL Totals</b>	\$0.00	\$0.00	\$0.00	\$778,578.00	\$785,848.00	\$7,270.00	0.9%
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$778,578.00	\$785,848.00	\$7,270.00	0.9%
FUND	<b>06 - AQUATICS FUND Totals</b>							
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$779,000.00	\$784,000.00	\$5,000.00	0.6%
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$778,578.00	\$785,848.00	\$7,270.00	0.9%
FUND	<b>06 - AQUATICS FUND Totals</b>	\$0.00	\$0.00	\$0.00	\$422.00	(\$1,848.00)	(\$2,270.00)	(537.9%)
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$59,305,591.98	\$65,806,334.49	\$69,679,370.68	\$70,780,534.00	\$74,675,139.00	\$3,894,605.00	5.5%
	EXPENSE GRAND TOTALS	\$59,865,698.24	\$61,959,462.04	\$70,647,660.44	\$69,987,157.00	\$72,447,126.00	\$2,459,969.00	3.5%
	Net Grand Totals	(\$560,106.26)	\$3,846,872.45	(\$968,289.76)	\$793,377.00	\$2,228,013.00	\$1,434,636.00	180.8%