

ORDINANCE 2026-09

AN ORDINANCE OF THE CITY OF FAIRVIEW, TENNESSEE, ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027.

WHEREAS, Tennessee Code Annotated § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the Board of Commissioners has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF FAIRVIEW, TENNESSEE, AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2027, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

CITY OF FAIRVIEW, TENNESSEE FY 2027 BUDGET

| General Fund | Actual FY 2025 | FY 2026 Budget | FY 2027 Budget |
|--|-----------------------|-----------------------|-----------------------|
| Cash Receipts | | | |
| Taxes | 8,286,140 | 8,778,000 | 9,791,133 |
| Licenses and Permits | 1,122,399 | 1,277,400 | 1,134,300 |
| Fines and Fees | 261,665 | 268,200 | 228,300 |
| Intergovernmental | 1,424,779 | 1,542,300 | 1,507,852 |
| Other Revenue | 681,362 | 520,750 | 483,400 |
| Debt Proceeds | 0 | 0 | 0 |
| TAN and GAN Proceeds | 0 | 0 | 0 |
| Transfers In From Other Funds | 0 | 0 | 0 |
| Total Cash Receipts | 11,776,345 | 12,386,650 | 13,144,985 |
| Appropriations | | | |
| Board of Commissioners | 102,856 | 102,856 | 99856 |
| Administration | 2,529,596 | 2,629,319 | 2834240 |
| Finance Department | 261,948 | 280,709 | 286908 |
| Planning Department | 815,162 | 869,325 | 945805 |
| Municipal Court | 251,614 | 276,954 | 288805 |
| Police Department | 3,000,281 | 3,149,681 | 3288560 |
| Fire Department | 2,422,570 | 2,690,241 | 2866612 |
| Parks Department | 632,234 | 869,710 | 866705 |
| Public Works Department | 508,720 | 540,786 | 707577 |
| Debt Service | 788,000 | 787,000 | 954000 |
| Capital Outlay | 6,070,200 | 3,203,000 | 1368776 |
| Transfers Out To Other Funds | 0 | 0 | 0 |
| Total Appropriations | 17,383,181 | 15,399,581 | 14507844 |
| Change in Cash (Receipts - Appropriations) | (5,606,836) | (3,012,931) | -1444752 |
| Beginning Cash Balance on July 1 | 15,203,277 | 9,596,441 | 6583510 |
| Ending Cash Balance on June 30 | 9,596,441 | 6,583,510 | 5138758 |
| Ending Cash as a % of Appropriations | 55.21% | 42.75% | 35.42% |

| State Street Aid Cash Receipts | Actual FY 2025 | FY 2026 Budget | FY 2027 Budget |
|--|-----------------------|-----------------------|-----------------------|
| State Gasoline and Motor Fuel Taxes | 335,000 | 340,000 | 333,500 |
| Local Gasoline and Motor Fuel Taxes | 0 | 0 | 0 |
| Other Revenue | 2,000 | 2,000 | 3,500 |
| Debt Proceeds | 0 | 0 | 0 |
| Total Cash Receipts | 337,000 | 342,000 | 337,000 |
| Appropriations | | | |
| Public Works Department | 256,500 | 341,000 | 206,000 |
| Debt Service | 0 | 0 | 0 |
| Total Appropriations | 256,500 | 341,000 | 206,000 |
| Change in Cash (Receipts - Appropriations) | 80,500 | 1,000 | 131,000 |
| Beginning Cash Balance on July 1 | 522,905 | 603,405 | 604,405 |
| Ending Cash Balance on June 30 | 603,405 | 604,405 | 735,405 |
| Ending Cash as a % of Appropriations | 235.25% | 177.24% | 356.99% |

| Drug Enforcement Fund Cash Receipts | Actual FY 2025 | FY 2026 Budget | FY 2027 Budget |
|--|-----------------------|-----------------------|-----------------------|
| Fines and Court Costs | 10,000 | 14,000 | 7,300 |
| Other Revenue | 100 | 150 | 220 |
| Total Cash Receipts | 10,100 | 14,150 | 7,520 |
| Appropriations | | | |
| Police Operational Expenses | \$ 22,000 | \$ 14,000 | 10,500 |
| Police Capital Expenditures | - | - | 0 |
| Drug Enforcement | - | - | 0 |
| Other | - | - | 0 |
| Total Appropriations | 22,000 | 14,000 | 10,500 |
| Change in Cash (Receipts - Appropriations) | \$ (11,900) | \$ 150 | \$ (2,980) |
| Beginning Cash Balance on July 1 | \$ 37,761 | \$ 25,861 | \$ 26,011 |
| Ending Cash Balance on June 30 | \$ 25,861 | \$ 26,011 | \$ 23,031 |
| Ending Cash as a % of Appropriations | 117.55% | 185.79% | 219.34% |

The City of Fairview, Tennessee, hereby provides certain financial information for the Fiscal Year 2027 budget in accordance with the requirements of Tennessee Code Annotated Title 6, Chapter 56, Section 206. **A public hearing concerning the FY 2027 budget and the certified property tax rate** will be held at Fairview City Hall, 7100 City Center Way, on **Thursday, June 18, 2026, at 7:00 p.m.** All citizens are welcome to participate. The budget and all supporting data are a public record and are available for public inspection by anyone at the office of the City Manager.

SECTION 2: At the end of the fiscal year 2027, the governing body estimates fund balances or deficits as follows:

| | |
|-----------------------|-------------|
| State Street Aid Fund | \$735,405 |
| Drug Fund | \$23,031 |
| General Fund | \$5,138,758 |

SECTION 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

| | |
|--------------|-------------|
| General Fund | \$9,292,394 |
|--------------|-------------|

SECTION 4: During the coming fiscal year (2027) the governing body has pending and planned capital projects with proposed funding as follows:

Multiple stormwater management projects funded by grant and general fund sources; Multiple Road improvement projects funded by grant and general fund sources; American's with Disabilities Act (ADA) accessibility improvements funded by grant and general fund sources; Roadway improvements funded through state and general fund sources.

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tennessee Code Annotated § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund in an amount of up to \$25,000 by the City Manager, subject to such limitations and procedures as set by the Board of Commissioners pursuant to Tennessee Code Annotated § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full-time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8: There is hereby levied a property tax rate of \$0.7804 per \$100 of assessed value on all real and personal property.

SECTION 9: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has debt issued pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21 of the Tennessee Code Annotated (the "Statutes".) If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 11: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12: This ordinance shall take effect July 1, 2026, the public welfare requiring it.

Passed 1st Reading: _____

Public Hearing: _____

Passed 2nd Reading: _____

Lisa Anderson, Mayor

ATTEST:

Rachel Jones, City Recorder

LEGAL FORM APPROVED:

Patrick M. Carter, City Attorney

Revenue

| GENERAL FUND | | FY 24/25 | FY 25/26 | FY 26/27 | FY 26/27 | |
|--------------|---|----------------------|----------------------|---------------------|----------------------|--|
| | | Final Budget | Proposed | Difference | Budget | |
| 110 | OPERATING ACCOUNT REVENUE - UNRESTRICTED | | | | | |
| 31100 | Property Taxes | \$ 3,200,000 | \$ 3,365,000 | \$ 1,303,383 | \$ 4,668,383 | \$.019 raise 95%collection 0.7804 new tax rate |
| 31200 | Delinquent Property Taxes | \$ 50,000 | \$ 52,000 | \$ 14,500 | \$ 66,500 | |
| 31300 | Interest & Court Costs - Prop Taxes | \$ 10,500 | \$ 6,000 | \$ - | \$ 6,000 | |
| 31610 | County Sales Taxes | \$ 3,550,000 | \$ 3,600,000 | \$ - | \$ 3,600,000 | |
| 31710 | Wholesale Beer Taxes | \$ 300,000 | \$ 300,000 | \$ (20,000) | \$ 280,000 | |
| 31720 | Wholesale Liquor Taxes | \$ 145,000 | \$ 145,000 | \$ (5,000) | \$ 140,000 | |
| 31810 | Minimum Bus Tax | \$ 120,000 | \$ 230,000 | \$ (188,500) | \$ 41,500 | |
| 31850 | Process Fee - Bus. Taxes | \$ 900 | \$ 1,200 | \$ 300 | \$ 1,500 | |
| 31911 | Natural Gas Franchise Tax | \$ 90,000 | \$ 46,000 | \$ 84,000 | \$ 130,000 | |
| 31912 | Cable TV Franchise Tax | \$ 120,000 | \$ 75,000 | \$ 15,000 | \$ 90,000 | |
| 31920 | Room Occupancy Tax | \$ 30,000 | \$ 25,000 | \$ (2,000) | \$ 23,000 | |
| 32210 | Beer License/Permits | \$ 3,000 | \$ 4,500 | \$ (500) | \$ 4,000 | |
| 32220 | Liquor License Fees | \$ 3,000 | \$ 5,000 | \$ 2,000 | \$ 7,000 | |
| 32610 | Building Permits | \$ 491,059 | \$ 848,000 | \$ (152,500) | \$ 695,500 | |
| 32640 | Rezoning, Subdividing & Other Fees | \$ 30,000 | \$ - | \$ - | \$ - | |
| 32690 | Other Permits | \$ 10,000 | \$ 25,000 | \$ (9,000) | \$ 16,000 | |
| 32700 | Burn Permits | \$ - | \$ 6,000 | \$ - | \$ 6,000 | |
| 32710 | Sign Permits | \$ 1,000 | \$ 2,000 | \$ (1,000) | \$ 1,000 | |
| 32720 | Review Fees | \$ - | \$ 75,000 | \$ 20,000 | \$ 95,000 | |
| 32730 | Engineer Charges & Fees | \$ 40,000 | \$ - | \$ - | \$ - | |
| 33320 | TVA Payments - In Lieu of Taxes | \$ 100,000 | \$ 115,000 | \$ 11,000 | \$ 126,000 | |
| 33510 | State Sales Taxes | \$ 1,140,000 | \$ 1,175,000 | \$ 25,000 | \$ 1,200,000 | |
| 33520 | State Income Tax | \$ 5,000 | \$ - | \$ - | \$ - | |
| 33530 | State Beer Tax | \$ 3,000 | \$ 4,000 | \$ (1,000) | \$ 3,000 | |
| 33545 | Mixed Drink Tax - City | \$ 32,000 | \$ 40,000 | \$ 1,500 | \$ 41,500 | |
| 33553 | State Gas Inspection Fee | \$ 17,000 | \$ 17,100 | \$ - | \$ 17,100 | |
| 33555 | Transportation Modernization | \$ 1,000 | \$ 4,000 | \$ 1,000 | \$ 5,000 | |
| 33570 | Sportsbetting | \$ 16,500 | \$ 20,000 | \$ 1,200 | \$ 21,200 | |
| 33571 | Local Occupancy Tax | \$ - | \$ 13,000 | \$ (1,500) | \$ 11,500 | |
| 33572 | SOR | \$ 500 | \$ 600 | \$ (150) | \$ 450 | |
| 33593 | Telecommunications Taxes | \$ 3,800 | \$ 4,000 | \$ (250) | \$ 3,750 | |
| 33594 | Corporate Excise Tax | \$ 22,000 | \$ 21,000 | \$ (1,250) | \$ 19,750 | |
| 34110 | Miscellaneous Fees/Charges | \$ 25,000 | \$ 25,000 | \$ (2,250) | \$ 22,750 | |
| 34120 | County Fire Service Fees | \$ - | \$ 75,000 | \$ (13,500) | \$ 61,500 | |
| 34220 | Alarm Permit Fees | \$ 100 | \$ 100 | \$ - | \$ 100 | |
| 34381 | LESO Surplus | \$ 100,000 | \$ 100,000 | \$ (80,000) | \$ 20,000 | |
| 34741 | Picnic Shelter Fees | \$ 2,000 | \$ 2,000 | \$ (250) | \$ 1,750 | |
| 34751 | July 4th Donations | \$ 35,000 | \$ 42,000 | \$ 8,000 | \$ 50,000 | |
| 34791 | Special Program Fees | \$ 5,000 | \$ 15,000 | \$ - | \$ 15,000 | |
| 34799 | Park Trail Fees | \$ 700 | \$ 700 | \$ (100) | \$ 600 | |
| 35110 | City Court Fines & Costs | \$ 245,000 | \$ 235,000 | \$ (35,000) | \$ 200,000 | |
| 35130 | Court Costs User Fee | \$ 30,000 | \$ 33,000 | \$ (5,000) | \$ 28,000 | |
| 35160 | Court Fines From County | \$ 200 | \$ 200 | \$ 100 | \$ 300 | |
| 36100 | Interest | \$ 20,000 | \$ 22,500 | \$ (52,500) | \$ 20,000 | |
| 36731 | Park Camp Fees | \$ - | \$ 2,500 | \$ (2,500) | \$ - | |
| 36340 | City Auction Sales | \$ 10,000 | \$ 10,000 | \$ 3,500 | \$ 13,500 | |
| | Fire Truck note | | | \$ 135,000 | \$ 135,000 | |
| 36990 | Property Insurance Reimbursements | \$ 10,000 | \$ 40,000 | \$ - | \$ 40,000 | |
| | Sub-Total | \$ 10,018,259 | \$ 10,877,400 | \$ 1,051,733 | \$ 11,929,133 | |

Grants/Program Funding (Committed or Restricted)

| | | | | | |
|------------------|-----------------------------------|-------------------|-------------------|-----------------------|-------------------|
| 33420 | State Law Enforcement | \$ 20,000 | \$ 21,600 | \$ (1,278,583) | \$ 24,800 |
| 33421 | State Incentive Firefighters | \$ 19,800 | \$ 24,600 | \$ 4,800 | \$ 22,400 |
| 33430 | State Hiring Grant | \$ 12,000 | \$ 40,000 | \$ 28,000 | \$ 25,000 |
| 33450 | TML Property & Conservation Grant | \$ - | \$ 1,150 | \$ 1,150 | \$ - |
| 33481 | THSO Grant | \$ 30,000 | \$ 45,000 | \$ 15,000 | \$ 35,500 |
| 33490 | Body Armor Grant | \$ 3,500 | \$ 4,000 | \$ 500 | \$ 5,602 |
| 33494 | TML Safety Grant | \$ 1,500 | \$ 2,000 | \$ 500 | \$ 2,000 |
| 33497 | TH Academy Cost Sharing Grant | \$ 40,000 | \$ 30,000 | \$ (10,000) | \$ 30,000 |
| 33498 | Body Worn Camera Grant | \$ 20,000 | \$ 25,000 | \$ 5,000 | \$ - |
| 36100 | Bond & ARPA Interest | \$ 371,000 | \$ 145,000 | \$ (226,000) | \$ 88,750 |
| 36710 | Donations to the Police Dept | \$ 15,000 | \$ 15,000 | \$ - | \$ 15,000 |
| 36721 | Walmart Grants | \$ 3,000 | \$ - | \$ (3,000) | \$ - |
| 36730 | Donations to Parks | \$ 10,000 | \$ 10,000 | \$ - | \$ 10,000 |
| Sub-Total | | \$ 545,800 | \$ 363,350 | \$ (1,462,633) | \$ 259,052 |

| | | | | |
|--------------------------------|----------------------|----------------------|---------------------|----------------------|
| TOTAL OPERATING REVENUE | \$ 10,564,059 | \$ 11,240,750 | \$ (410,900) | \$ 12,188,185 |
|--------------------------------|----------------------|----------------------|---------------------|----------------------|

12,163,369.05 \$ 24,815.95
Exp Surplus

Rev

112 PARKS ACCOUNT REVENUE - COMMITTED

| | | | | | |
|-------|---------------------------|------------|------------|------------|------------|
| 32140 | Park Building Permit Fees | \$ 126,950 | \$ 285,000 | \$ 158,050 | \$ 285,000 |
| 34792 | Parks Program Fees | \$ - | \$ 7,000 | \$ 7,000 | \$ 10,000 |
| 36730 | Park Donations | \$ 600 | \$ 600 | \$ - | \$ 5,000 |
| 36100 | Interest | \$ 700 | \$ 800 | \$ 100 | \$ 800 |

| | | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| TOTAL PARKS ACCOUNT REVENUE | \$ 128,250 | \$ 293,400 | \$ 165,150 | \$ 300,800 | \$ 284,700.00 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|

Rev

Exp

113 TREE BANK ACCOUNT REVENUE - COMMITTED

| | | | | | |
|-------|------------------------|----------|-----------|-----------|-----------|
| 31520 | Payments from Industry | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| 36100 | Interest | \$ 2,775 | \$ 2,500 | \$ (275) | \$ 3,000 |

| | | | | | |
|--|-----------------|------------------|------------------|------------------|---------------------|
| TOTAL TREE BANK ACCOUNT REVENUE | \$ 2,775 | \$ 52,500 | \$ 49,725 | \$ 53,000 | \$ 50,000.00 |
|--|-----------------|------------------|------------------|------------------|---------------------|

300 FACILITIES ACCOUNT REVENUE - COMMITTED

| | | | | | |
|-------|---------------------|------------|------------|------------|------------|
| 33870 | Facilities Tax Fees | \$ 352,000 | \$ 798,000 | \$ 446,000 | \$ 600,000 |
| 36100 | Interest | \$ 2,000 | \$ 2,000 | \$ - | \$ 3,000 |

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| TOTAL FACILITIES ACCOUNT REVENUE | \$ 354,000 | \$ 800,000 | \$ 446,000 | \$ 603,000 | \$ 844,000 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|

Rev

Exp

| | | | | |
|-----------------------------------|----------------------|----------------------|-------------------|----------------------|
| TOTAL GENERAL FUND REVENUE | \$ 11,049,084 | \$ 12,386,650 | \$ 249,975 | \$ 13,144,985 |
|-----------------------------------|----------------------|----------------------|-------------------|----------------------|

STREET AID FUND

121 STREET AID ACCOUNT REVENUE - RESTRICTED

| | FY 24/25 Final Budget | FY 25/26 Proposed | FY 25/26 Difference | FY 26/27 Budget | |
|-------|---------------------------------|----------------------|------------------------|--------------------|------------|
| 33551 | State Gasoline & Motor Fuel Tax | \$ 335,000 | \$ 340,000 | \$ 5,000 | \$ 333,500 |
| 36100 | Interest | \$ 2,000 | \$ 2,000 | \$ - | \$ 3,500 |

| | | | | | |
|--------------------------------------|-------------------|-------------------|-----------------|-------------------|----------------------|
| TOTAL STREET AID FUND REVENUE | \$ 337,000 | \$ 342,000 | \$ 5,000 | \$ 337,000 | \$ 206,000.00 |
|--------------------------------------|-------------------|-------------------|-----------------|-------------------|----------------------|

Rev

Exp

BOARD OF COMMISSIONERS

GENERAL FUND

| ACCT | FUNCT | OBJ | | FY 25/26 | FY 25/26 | FY 25/26 | | FY 26/27 |
|--|-------|-----|----------------------------------|------------|----------|------------|---------|-----------|
| | | | | Budget | Changes | Amended | | Budget |
| OPERATING ACCOUNT EXPENDITURES | | | | | | | | |
| Personnel | | | | | | | | |
| 110 | 41113 | 161 | BOC COMPENSATION | \$ 57,600 | \$ - | \$ 57,600 | 0.0% | \$ 57,600 |
| 110 | 41113 | 141 | OASI (EMPLOYERS'S SHARE) | \$ 3,571 | \$ - | \$ 3,571 | 0.0% | \$ 3,571 |
| 110 | 41113 | 142 | MEDICARE (EMPLOYER'S SHARE) | \$ 835 | \$ - | \$ 835 | 0.0% | \$ 835 |
| Total Personnel | | | | \$ 62,006 | \$ - | \$ 62,006 | 0.0% | \$ 62,006 |
| Operating | | | | | | | | |
| 110 | 41113 | 170 | TRAVEL & TRAINING - ANDERSON | \$ 4,000 | \$ 100 | \$ 4,100 | 2.5% | \$ 1,000 |
| 110 | 41113 | 171 | TRAVEL & TRAINING - BUFALINI | \$ 750 | | \$ 750 | 0.0% | \$ 750 |
| 110 | 41113 | 172 | TRAVEL & TRAINING - HALL | \$ 750 | | \$ 750 | 0.0% | \$ 750 |
| 110 | 41113 | 173 | TRAVEL & TRAINING - ROBERTS | \$ 750 | | \$ 750 | 0.0% | \$ 750 |
| 110 | 41113 | 174 | TRAVEL & TRAINING - MCDONALD | \$ 750 | | \$ 750 | 0.0% | \$ 750 |
| 110 | 41113 | 211 | COMMUNITY DEVELOPMENT - ANDERSON | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 41113 | 212 | COMMUNITY DEVELOPMENT - BUFALINI | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 41113 | 213 | COMMUNITY DEVELOPMENT - HALL | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 41113 | 217 | PRESENTATIONS & AWARDS | \$ 400 | | \$ 400 | 0.0% | \$ 400 |
| 110 | 41113 | 220 | PRINTING AND DUPLICATING | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 41113 | 223 | COMMUNITY DEVELOPMENT - ROBERTS | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 41113 | 224 | COMMUNITY DEVELOPMENT - MCDONALD | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 41113 | 258 | CELL PHONES | \$ 5,500 | | \$ 5,500 | 0.0% | \$ 5,500 |
| 110 | 41113 | 270 | BOC WORK SESSIONS | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41113 | 299 | SUNDRY | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 41113 | 310 | OFFICE SUPPLIES | \$ 100 | | \$ 100 | 0.0% | \$ 100 |
| 110 | 41113 | 311 | POSTAGE | \$ 100 | | \$ 100 | 0.0% | \$ 100 |
| 110 | 41113 | 378 | UNIFORMS | \$ 1,250 | | \$ 1,250 | 0.0% | \$ 1,250 |
| 110 | 41113 | 948 | COMPUTER EQUIPMENT / SOFTWARE | \$ 500 | \$ (500) | \$ - | -100.0% | \$ 500 |
| Total Operating | | | | \$ 40,850 | \$ (400) | \$ 40,450 | -1.0% | \$ 37,850 |
| TOTAL GENERAL FUND EXPENDITURES | | | | \$ 102,856 | \$ (400) | \$ 102,456 | -0.4% | \$ 99,856 |

0 Full-time employees

| DRUG FUND | | FY 24/25 | FY 25/26 | FY 25/26 | FY 26/27 |
|------------------------------------|---|----------------------|----------------------|-----------------------|---------------------------------|
| | | Final Budget | Proposed | Difference | Budget |
| 619 | DRUG FUND ACCOUNT REVENUE - RESTRICTED | | | | |
| 34110 | Miscellaneous Fees & Charges | \$ - | \$ - | \$ - | |
| 35140 | Drug Related Fines | \$ 11,000 | \$ 14,000 | \$ 3,000 | \$ 6,500 |
| 35200 | Forfeits | \$ - | \$ - | \$ - | \$ 800 |
| 36100 | Interest | \$ 125 | \$ 150 | \$ 25 | \$ 220 |
| 36340 | City Auction Sales | \$ - | \$ - | \$ - | |
| 36990 | Insurance Reimbursements | \$ - | \$ - | \$ - | |
| TOTAL DRUG FUND REVENUE | | \$ 11,125 | \$ 14,150 | \$ 3,025 | \$ 7,520 |
| | | | | | Rev |
| | | | | | Exp |
| TOTAL REVENUE | | \$ 11,397,209 | \$ 12,742,800 | \$ 258,000 | \$ 13,489,505 |
| 2021-B BOND BALANCE | | \$ 6,725,000 | \$ 3,100,000 | \$ (3,625,000) | |
| ARPA BALANCE | | \$ 2,490,000 | \$ 2,200,000 | \$ (290,000) | |
| TOTAL FUNDS TO BE ALLOCATED | | \$ 20,612,209 | \$ 18,042,800 | \$ (3,657,000) | \$ 13,489,505 \$ (2,569,409.00) |

DEPARTMENT OF ADMINISTRATION

GENERAL FUND

| ACCT | FUNCT | OBJ | FY 25/26 | | | | FY 26/27 |
|---------------------------------------|-------|-----|---------------------|------------------|---------------------|----------------|---------------------|
| | | | Budget | Changes | Amended | | Budget |
| OPERATING ACCOUNT EXPENDITURES | | | | | | | |
| Personnel | | | | | | | |
| 110 | 41114 | 110 | \$ 429,174 | \$ - | \$ 429,174 | 1.6% | \$ 436,002 |
| 110 | 41114 | 112 | \$ 10,000 | \$ 1,000 | \$ 11,000 | 0.0% | \$ 11,000 |
| 110 | 41114 | 128 | \$ 1,925 | | \$ 1,925 | -24.7% | \$ 1,450 |
| 110 | 41114 | 141 | \$ 27,348 | | \$ 27,348 | 1.7% | \$ 27,804 |
| 110 | 41114 | 142 | \$ 6,396 | \$ - | \$ 6,396 | 1.7% | \$ 6,503 |
| 110 | 41114 | 143 | \$ 61,445 | \$ - | \$ 61,445 | 8.3% | \$ 66,550 |
| 110 | 41114 | 401 | \$ - | | \$ - | | \$ - |
| Total Personnel | | | \$ 536,288 | \$ 1,000 | \$ 537,288 | 2.2% | \$ 549,309 |
| Operations | | | | | | | |
| 110 | 41114 | 139 | \$ 4,000 | \$ 50 | \$ 4,050 | 3.7% | \$ 4,200 |
| 110 | 41114 | 147 | \$ 5,500 | \$ - | \$ 5,500 | 27.3% | \$ 7,000 |
| 110 | 41114 | 187 | \$ - | \$ - | \$ - | #DIV/0! | \$ - |
| 110 | 41114 | 189 | \$ 2,000 | \$ - | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 41114 | 201 | \$ 6,000 | \$ - | \$ 6,000 | 0.0% | \$ 6,000 |
| 110 | 41114 | 202 | \$ 5,000 | \$ - | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 41114 | 204 | \$ 15,000 | | \$ 15,000 | -100.0% | \$ - |
| 110 | 41114 | 206 | \$ 8,000 | \$ - | \$ 8,000 | 0.0% | \$ 8,000 |
| 110 | 41114 | 208 | \$ 4,800 | \$ 300 | \$ 5,100 | -5.9% | \$ 4,800 |
| 110 | 41114 | 209 | \$ 70,000 | \$ - | \$ 70,000 | 0.0% | \$ 70,000 |
| 110 | 41114 | 218 | \$ 3,000 | \$ 2,000 | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 41114 | 220 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41114 | 236 | \$ 3,000 | \$ (2,500) | \$ 500 | 500.0% | \$ 3,000 |
| 110 | 41114 | 237 | \$ 7,500 | \$ 2,000 | \$ 9,500 | 5.3% | \$ 10,000 |
| 110 | 41114 | 240 | \$ 32,000 | \$ 1,000 | \$ 33,000 | 3.0% | \$ 34,000 |
| 110 | 41114 | 245 | \$ 85,000 | \$ 3,000 | \$ 88,000 | 2.3% | \$ 90,000 |
| 110 | 41114 | 258 | \$ 4,500 | \$ 3,000 | \$ 7,500 | 6.7% | \$ 8,000 |
| 110 | 41114 | 261 | \$ 3,000 | \$ (2,000) | \$ 1,000 | 200.0% | \$ 3,000 |
| 110 | 41114 | 266 | \$ - | \$ 10,000 | \$ 10,000 | 50.0% | \$ 15,000 |
| 110 | 41114 | 271 | \$ 500 | \$ 2,000 | \$ 2,500 | -80.0% | \$ 500 |
| 110 | 41114 | 272 | \$ 20,000 | \$ - | \$ 20,000 | 0.0% | \$ 20,000 |
| 110 | 41114 | 273 | \$ 115,000 | \$ (35,000) | \$ 80,000 | 31.3% | \$ 105,000 |
| 110 | 41114 | 274 | \$ 500 | \$ - | \$ 500 | 0.0% | \$ 500 |
| 110 | 41114 | 275 | \$ 3,000 | \$ (1,000) | \$ 2,000 | 50.0% | \$ 3,000 |
| 110 | 41114 | 278 | \$ 38,000 | \$ (2,500) | \$ 35,500 | 7.0% | \$ 38,000 |
| 110 | 41114 | 280 | \$ 2,000 | \$ (1,500) | \$ 500 | 300.0% | \$ 2,000 |
| 110 | 41114 | 282 | \$ 3,000 | \$ (1,500) | \$ 1,500 | 33.3% | \$ 2,000 |
| 110 | 41114 | 283 | \$ 1,250 | \$ - | \$ 1,250 | 0.0% | \$ 1,250 |
| 110 | 41114 | 299 | \$ 2,500 | \$ 1,500 | \$ 4,000 | -37.5% | \$ 2,500 |
| 110 | 41114 | 302 | \$ 5,000 | \$ (2,000) | \$ 3,000 | 33.3% | \$ 4,000 |
| 110 | 41114 | 304 | \$ 133,640 | \$ - | \$ 133,640 | 4.0% | \$ 138,995 |
| 110 | 41114 | 307 | \$ 500 | \$ - | \$ 500 | 0.0% | \$ 500 |
| 110 | 41114 | 308 | \$ 6,720 | \$ 3,500 | \$ 10,220 | 7.6% | \$ 11,000 |
| 110 | 41114 | 309 | \$ 500 | \$ - | \$ 500 | 0.0% | \$ 500 |
| 110 | 41114 | 310 | \$ 2,500 | \$ - | \$ 2,500 | 0.0% | \$ 2,500 |
| 110 | 41114 | 311 | \$ 1,250 | \$ - | \$ 1,250 | 0.0% | \$ 1,250 |
| 110 | 41114 | 317 | \$ 40,000 | \$ 8,150 | \$ 48,150 | 3.8% | \$ 50,000 |
| 110 | 41114 | 324 | \$ 2,400 | \$ 600 | \$ 3,000 | 0.0% | \$ 3,000 |
| 110 | 41114 | 325 | \$ 15,000 | | \$ 15,000 | 0.0% | \$ 15,000 |
| 110 | 41114 | 331 | \$ 7,500 | \$ 1,000 | \$ 8,500 | 11.8% | \$ 9,500 |
| 110 | 41114 | 378 | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 41114 | 501 | \$ 15,000 | \$ - | \$ 15,000 | 0.0% | \$ 15,000 |
| 110 | 41114 | 505 | \$ 23,471 | \$ - | \$ 23,471 | 5.0% | \$ 24,645 |
| 110 | 41114 | 506 | \$ 40,500 | \$ 1,000 | \$ 41,500 | 2.9% | \$ 42,691 |
| 110 | 41114 | 519 | \$ 725,000 | \$ 45,000 | \$ 770,000 | 13.5% | \$ 874,000 |
| 110 | 41114 | 525 | \$ 28,000 | \$ 2,000 | \$ 30,000 | 0.0% | \$ 30,000 |
| 110 | 41114 | 526 | \$ 150,000 | \$ (31,000) | \$ 119,000 | 0.8% | \$ 120,000 |
| 110 | 41114 | 527 | \$ 25,000 | \$ - | \$ 25,000 | 0.0% | \$ 25,000 |
| 110 | 41114 | 528 | \$ 180,000 | \$ 15,000 | \$ 195,000 | 5.1% | \$ 205,000 |
| 110 | 41114 | 913 | \$ - | \$ 3,600 | \$ 3,600 | 0.0% | \$ 3,600 |
| 110 | 41114 | 948 | \$ 2,500 | \$ - | \$ 2,500 | 0.0% | \$ 2,500 |
| 110 | 41114 | 963 | \$ 128,000 | \$ 8,000 | \$ 136,000 | 5.1% | \$ 143,000 |
| 110 | 41114 | 964 | \$ 100,000 | \$ 6,000 | \$ 106,000 | 5.7% | \$ 112,000 |
| Total Operations | | | \$ 2,078,031 | \$ 39,700 | \$ 2,117,731 | 1.9% | \$ 2,284,931 |
| Total Operating Expenditures | | | \$ 2,614,319 | \$ 40,700 | \$ 2,655,019 | 1.6% | \$ 2,834,240 |
| Debt Service | | | | | | | |
| 110 | 41114 | 660 | \$ - | \$ - | \$ - | #DIV/0! | \$ 110,000 |
| Total Debt Service | | | \$ - | \$ - | \$ - | #DIV/0! | \$ 110,000 |

DEPARTMENT OF ADMINISTRATION

GENERAL FUND

| ACCT | FUNCT | OBJ | | FY 25/26 | | | #DIV/01 | FY 26/27 |
|------|-------|-----|--|--------------|--------------|--------------|---------|--------------|
| | | | | Budget | Changes | Amended | | Budget |
| | | | Capital | | | | | |
| 110 | 41114 | 650 | Storm Fern Cleanup | \$ - | \$ 2,750,000 | \$ 2,750,000 | #DIV/01 | |
| 110 | 41114 | 944 | FLEET | \$ - | \$ - | \$ - | | |
| | | | Total Capital | \$ - | \$ 2,750,000 | \$ 2,750,000 | #DIV/01 | |
| | | | Total Operating Account Expenditures | \$ 2,614,319 | \$ 2,790,700 | \$ 5,405,019 | 106.7% | \$ 2,944,240 |
| | | | BOND ACCOUNT EXPENDITURES | | | | | |
| 115 | 41114 | 266 | CITY HALL UPGRADES | \$ 70,000 | \$ - | \$ 70,000 | 0.0% | \$ - |
| 115 | 41114 | 915 | ADA PROJECTS (BOND) | \$ 50,000 | \$ (50,000) | \$ - | -100.0% | \$ - |
| 115 | 41114 | 916 | PROPERTY ACQUISITIONS | \$ - | \$ 201,500 | \$ 201,500 | #DIV/01 | \$ - |
| 115 | 41114 | 991 | WELCOME SIGNS | \$ 290,000 | \$ (90,000) | \$ 200,000 | -100.0% | \$ - |
| | | | Total Bond Account Expenditures | \$ 410,000 | \$ 61,500 | \$ 471,500 | 15.0% | \$ - |
| | | | FACILITIES ACCOUNT EXPENDITURES | | | | | |
| 300 | 41114 | 266 | MAINT. & REPAIR - CITY HALL | \$ - | \$ - | \$ - | | |
| 300 | 41114 | 602 | DEBT SERVICE-SPARTAN FIRE TRUCK | \$ 50,000 | \$ - | \$ 50,000 | 0.0% | \$ 107,000 |
| 300 | 41114 | 625 | DEBT SERVICE-2021-A | \$ 243,000 | \$ - | \$ 243,000 | 0.0% | \$ 243,000 |
| 300 | 41114 | 626 | DEBT SERVICE-2021-B | \$ 450,000 | \$ - | \$ 450,000 | 0.0% | \$ 450,000 |
| 300 | 41114 | 652 | DEBT SERVICE-LOAN 7062 CITY CENTER WAY | \$ 44,000 | \$ - | \$ 44,000 | 0.0% | \$ 44,000 |
| 300 | 41114 | 660 | DEBT SERVICE STORM FERN CLEANUP | \$ - | \$ - | \$ - | | |
| 300 | 41114 | 913 | CITY CENTER ENGLISH PROPERTY LEASE | \$ - | \$ - | \$ - | 0.0% | |
| | | | Total Facilities Account Expenditures | \$ 787,000 | \$ - | \$ 787,000 | 0.0% | \$ 844,000 |
| | | | TOTAL GENERAL FUND EXPENDITURES | \$ 3,811,319 | \$ - | \$ 9,413,519 | 147.0% | \$ 3,788,240 |

4 Full-Time Employees

DEPARTMENT OF FINANCE

GENERAL FUND

ACCT FUNCT OBJ

OPERATING ACCOUNT EXPENDITURES

| FY 25/26 | FY 25/26 | FY 25/26 |
|----------|----------|----------|
| Budget | Changes | Amended |

| FY 26/27 |
|----------|
| Budget |

| | | | FY 25/26 | FY 25/26 | FY 25/26 | | FY 26/27 |
|--|-------|---------------------------------|------------|------------|------------|---------|---------------|
| | | | Budget | Changes | Amended | | Budget |
| Personnel | | | | | | | |
| 110 | 41500 | 110 SALARIES | \$ 152,456 | | \$ 152,456 | 0.0% | \$ 156,180.00 |
| 110 | 41500 | 128 LONGEVITY PAY | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000.00 |
| 110 | 41500 | 141 OASI (EMPLOYERS'S SHARE) | \$ 9,576 | | \$ 9,576 | 0.0% | \$ 9,807.16 |
| 110 | 41500 | 142 MEDICARE (EMPLOYER'S SHARE) | \$ 2,240 | | \$ 2,240 | 0.0% | \$ 2,293.61 |
| 110 | 41500 | 143 RETIREMENT | \$ 21,237 | | \$ 21,237 | 0.0% | \$ 23,177.11 |
| Total Personnel | | | \$ 187,509 | \$. | \$ 187,509 | 0.0% | \$ 193,457.88 |
| Operating | | | | | | | |
| 110 | 41500 | 201 DUES | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 41500 | 202 SUBSCRIPTIONS | \$ 250 | \$ 150 | \$ 400 | 60.0% | \$ 500 |
| 110 | 41500 | 210 PAYROLL SERVICES | \$ 17,000 | | \$ 17,000 | 0.0% | \$ 17,000 |
| 110 | 41500 | 220 PRINTING AND DUPLICATING | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41500 | 239 CREDIT CARD SERVICES | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 41500 | 280 TRAVEL | \$ 300 | \$ 50 | \$ 350 | 16.7% | \$ 300 |
| 110 | 41500 | 281 AUDIT | \$ 62,500 | | \$ 62,500 | 0.0% | \$ 62,500 |
| 110 | 41500 | 282 LODGING | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41500 | 283 MEALS | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 41500 | 298 DRUG TESTING | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| 110 | 41500 | 299 SUNDRY | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41500 | 302 TRAINING | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 41500 | 307 OFFICE EQUIPMENT | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41500 | 309 OFFICE FURNITURE | \$ 500 | \$ (500) | \$ - | -100.0% | \$ 500 |
| 110 | 41500 | 310 OFFICE SUPPLIES | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41500 | 311 POSTAGE | \$ 400 | | \$ 400 | 0.0% | \$ 400 |
| 110 | 41500 | 378 UNIFORMS | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41500 | 948 COMPUTER EQUIPMENT | \$ 1,250 | \$ (1,000) | \$ 250 | -80.0% | \$ 1,250 |
| Total Operating | | | \$ 93,200 | \$ (1,300) | \$ 91,900 | -1.4% | \$ 93,450 |
| TOTAL GENERAL FUND EXPENDITURES | | | \$ 280,709 | \$ (1,300) | \$ 279,409 | -0.5% | \$ 286,908 |

2 Full-Time Employees

DEPARTMENT OF MUNICIPAL COURT

GENERAL FUND

ACCT FUNCT OBJ

OPERATING ACCOUNT EXPENDITURES

| FY 25/26 | FY 25/26 | FY 25/26 |
|----------|----------|----------|
| Budget | Changes | Amended |

| FY 26/27 |
|----------|
| Budget |

| Personnel | | | | | | | |
|--|-------|--|-------------------|-------------------|-------------------|--------------|-------------------|
| 110 | 41210 | 110 SALARIES | \$ 180,081 | | \$ 180,081 | 0.0% | \$ 185,406 |
| 110 | 41210 | 112 OVERTIME | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41210 | 118 JUDGE PAY | \$ 36,000 | | \$ 36,000 | 0.0% | \$ 36,000 |
| 110 | 41114 | 128 LONGEVITY PAY | \$ - | | \$ - | 0.0% | |
| 110 | 41210 | 124 MAGISTRATE PAY | \$ 2,500 | \$ (2,200) | \$ 300 | -88.0% | \$ 1,000 |
| 110 | 41210 | 141 OASI (EMPLOYERS'S SHARE) | \$ 13,583 | | \$ 13,583 | 0.0% | \$ 13,820 |
| 110 | 41210 | 142 MEDICARE (EMPLOYER'S SHARE) | \$ 3,177 | | \$ 3,177 | 0.0% | \$ 3,232 |
| 110 | 41210 | 143 RETIREMENT | \$ 25,503 | | \$ 25,503 | 0.0% | \$ 27,737 |
| Total Personnel | | | \$ 261,344 | \$ (2,200) | \$ 259,144 | -0.8% | \$ 267,695 |
| Operating | | | | | | | |
| 110 | 41210 | 201 DUES | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 41210 | 202 SUBSCRIPTIONS | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 41210 | 219 Courtroom Bulletproofing | | | | | \$ 5,500 |
| 110 | 41210 | 220 PRINTING, DUPLICATING, TYPING, AND BINDING | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41210 | 280 TRAVEL | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41210 | 282 LODGING | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41210 | 283 MEALS | \$ 300 | | \$ 300 | 0.0% | \$ 300 |
| 110 | 41210 | 299 SUNDRY | \$ 300 | | \$ 300 | 0.0% | \$ 300 |
| 110 | 41210 | 302 TRAINING | \$ 1,500 | \$ (500) | \$ 1,000 | -33.3% | \$ 1,500 |
| 110 | 41210 | 307 OFFICE EQUIPMENT | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| 110 | 41210 | 308 OFFICE EQUIPMENT-LEASE | \$ 1,260 | | \$ 1,260 | 0.0% | \$ 1,260 |
| 110 | 41210 | 309 OFFICE FURNITURE | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 41210 | 310 OFFICE SUPPLIES | \$ 3,000 | | \$ 3,000 | 0.0% | \$ 3,000 |
| 110 | 41210 | 311 POSTAGE | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41210 | 314 TRANSLATOR | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41210 | 378 UNIFORMS | \$ 750 | | \$ 750 | 0.0% | \$ 750 |
| 110 | 41210 | 948 COMPUTER EQUIPMENT & SOFTWARE | \$ 2,000 | \$ (1,500) | \$ 500 | -75.0% | \$ 2,000 |
| Total Operating | | | \$ 15,610 | | \$ 15,610 | 0.0% | \$ 21,110 |
| TOTAL GENERAL FUND EXPENDITURES | | | \$ 276,954 | \$ (2,200) | \$ 274,754 | -0.8% | \$ 288,805 |

3 Full-time employees

DEPARTMENT OF PLANNING & CODES

GENERAL FUND

| ACCT | FUNCT | OBJ | FY 25/26 | | | % | FY 26/27 |
|---|-------|-----|---------------------|--------------------|---------------------|--------------|---------------------|
| | | | Budget | Changes | Amendment | | Budget |
| OPERATING ACCOUNT EXPENDITURES | | | | | | | |
| Personnel | | | | | | | |
| 110 | 41711 | 110 | \$ 414,700 | \$ (45,000) | \$ 369,700 | -10.9% | \$ 415,526 |
| 110 | 41711 | 112 | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 41711 | 113 | \$ 5,000 | | \$ 5,000 | 0.0% | \$ - |
| 110 | 41711 | 128 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 41711 | 141 | \$ 27,423 | | \$ 27,423 | 0.0% | \$ 27,164 |
| 110 | 41711 | 142 | \$ 6,413 | | \$ 6,413 | 0.0% | \$ 6,353 |
| 110 | 41711 | 143 | \$ 57,907 | | \$ 57,907 | 0.0% | \$ 61,812 |
| 110 | 41711 | 168 | \$ 21,600 | | \$ 21,600 | 0.0% | \$ 21,600 |
| 110 | 41711 | 401 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| Total Personnel | | | \$ 534,543 | \$ (45,000) | \$ 489,543 | -8.4% | \$ 533,955 |
| Operations | | | | | | | |
| 110 | 41711 | 201 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41711 | 202 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41114 | 218 | \$ 100 | | \$ 100 | 0.0% | \$ 100 |
| 110 | 41711 | 220 | \$ 750 | \$ (500) | \$ 250 | -66.7% | \$ 750 |
| 110 | 41711 | 254 | \$ 315,000 | | \$ 315,000 | 0.0% | \$ 315,000 |
| 110 | 41711 | 255 | \$ 30,000 | | \$ 30,000 | 0.0% | \$ 30,000 |
| 110 | 41711 | 258 | \$ 8,500 | \$ (1,500) | \$ 7,000 | -17.6% | \$ 7,500 |
| 110 | 41114 | 261 | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 41114 | 268 | \$ 12,000 | \$ (7,000) | \$ 5,000 | -58.3% | \$ 5,000 |
| 110 | 41114 | 276 | \$ 22,000 | | \$ 22,000 | 0.0% | \$ 22,000 |
| 110 | 41711 | 280 | \$ 500 | \$ (250) | \$ 250 | -50.0% | \$ 500 |
| 110 | 41711 | 282 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41711 | 283 | \$ 300 | | \$ 300 | 0.0% | \$ 300 |
| 110 | 41711 | 299 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41711 | 300 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 41711 | 301 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 41711 | 302 | \$ 2,500 | \$ 5,000 | \$ 7,500 | 200.0% | \$ 2,500 |
| 110 | 41711 | 307 | \$ 2,000 | \$ (1,000) | \$ 1,000 | -50.0% | \$ 2,000 |
| 110 | 41711 | 308 | \$ 2,520 | \$ 1,500 | \$ 4,020 | 59.5% | \$ 4,200 |
| 110 | 41711 | 309 | \$ 3,000 | \$ (500) | \$ 2,500 | -16.7% | \$ 500 |
| 110 | 41711 | 310 | \$ 3,000 | \$ (1,500) | \$ 1,500 | -50.0% | \$ 2,000 |
| 110 | 41711 | 311 | \$ 2,500 | | \$ 2,500 | 0.0% | \$ 2,500 |
| 110 | 41711 | 324 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41711 | 331 | \$ 5,500 | | \$ 5,500 | 0.0% | \$ 5,500 |
| 110 | 41711 | 342 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41711 | 360 | \$ 500 | \$ (250) | \$ 250 | -50.0% | \$ 500 |
| 110 | 41711 | 362 | \$ 1,500 | \$ (1,000) | \$ 500 | -66.7% | \$ 1,500 |
| 110 | 41711 | 378 | \$ 1,250 | | \$ 1,250 | 0.0% | \$ 1,500 |
| 110 | 41711 | 454 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 41711 | 948 | \$ 2,500 | | \$ 2,500 | 0.0% | \$ 2,500 |
| Total Operating | | | \$ 421,420 | \$ (7,000) | \$ 414,420 | -1.7% | \$ 411,850 |
| Total Operating Expenditures | | | \$ 955,963 | \$ (52,000) | \$ 903,963 | -5.4% | \$ 945,805 |
| Capital | | | | | | | |
| 110 | 41711 | 494 | \$ 35,000 | \$ 1,400 | \$ 36,400 | 4.0% | |
| 110 | 41711 | 944 | \$ - | | \$ - | 0.0% | |
| Total Capital | | | \$ 35,000 | \$ 1,400 | \$ 36,400 | 4.0% | |
| Total Operating Account Expenditures | | | \$ 990,963 | \$ (50,600) | \$ 940,363 | -5.1% | \$ 945,805 |
| BOND ACCOUNT EXPENDITURES | | | | | | | |
| 115 | 41711 | 915 | \$ - | | \$ - | 0.0% | \$ - |
| 115 | 41711 | 994 | \$ 1,150,000 | | \$ 1,150,000 | 0.0% | \$ - |
| Total Bond Account Expenditures | | | \$ 1,150,000 | \$ - | \$ 1,150,000 | 0.0% | \$ - |
| ARPA ACCOUNT EXPENDITURES | | | | | | | |
| 114 | 41711 | 997 | \$ 2,200,000 | | \$ 2,200,000 | 0.0% | \$ 847,775 |
| Total ARPA Account Expenditures | | | \$ 2,200,000 | \$ - | \$ 2,200,000 | 0.0% | \$ 847,775 |
| TOTAL GENERAL FUND EXPENDITURES | | | \$ 4,340,963 | \$ (50,600) | \$ 4,290,363 | -1.2% | \$ 1,793,580 |

FIRE DEPARTMENT

GENERAL FUND

ACCT FUNCT OBI OPERATING ACCOUNT EXPENDITURES

| FY 25/26 | FY 25/26 | FY 25/26 |
|----------|------------|------------|
| Proposed | Difference | Difference |

| FY 26/27 |
|----------|
| Budget |

| Personnel | | | | | | | | |
|------------------------|-------|-----|-----------------------------|-------------------|---------------------|--------------|---------------------|--------------|
| 110 | 42200 | 110 | SALARIES | \$ 1,852,900 | | \$ 1,852,900 | 0.0% | \$ 1,876,668 |
| 110 | 42200 | 112 | OVERTIME | \$ 30,000 | \$ 16,000 | \$ 46,000 | 53.3% | \$ 50,000 |
| 110 | 42200 | 117 | VOLUNTEER FIREFIGHTER PAY | \$ 1,000 | \$ (1,000) | \$ - | -100.0% | |
| 110 | 42200 | 123 | FIRE HOLIDAY PAY | \$ - | \$ 162,000 | \$ 162,000 | 0.0% | \$ 80,000 |
| 110 | 42200 | 128 | LONGEVITY PAY | \$ 13,825 | | \$ 13,825 | 0.0% | \$ 15,700 |
| 110 | 42200 | 132 | INSERVISE PAY | \$ 24,600 | | \$ 24,600 | 0.0% | \$ 22,400 |
| 110 | 42200 | 141 | OASI (EMPLOYERS'S SHARE) | \$ 119,184 | | \$ 119,184 | 0.0% | \$ 121,816 |
| 110 | 42200 | 142 | MEDICARE (EMPLOYER'S SHARE) | \$ 27,874 | | \$ 27,874 | 0.0% | \$ 28,489 |
| 110 | 42200 | 143 | RETIREMENT | \$ 262,288 | | \$ 262,288 | 0.0% | \$ 297,790 |
| 110 | 42200 | 401 | HIRING & RECRUITMENT | \$ 1,200 | \$ (600) | \$ 600 | -50.0% | \$ 1,200 |
| Total Personnel | | | \$ 2,332,871 | \$ 176,400 | \$ 2,509,271 | 7.6% | \$ 2,494,062 | |

| Operating | | | | | | | | |
|-----------|-------|-----|-------------------------------------|-----------|-------------|-----------|---------|-----------|
| 110 | 42200 | 201 | DUES | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 42200 | 202 | SUBSCRIPTIONS | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 42200 | 203 | SOFTWARE LICENSE & MAINT | \$ 13,000 | | \$ 13,000 | 0.0% | \$ 15,000 |
| 110 | 42200 | 205 | PROFESSIONAL LICENSES | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| 110 | 42200 | 208 | LEXIPOL | \$ 7,500 | | \$ 7,500 | 0.0% | \$ 7,500 |
| 110 | 42200 | 217 | PRESENTATIONS & AWARDS | \$ 750 | | \$ 750 | 0.0% | \$ 750 |
| 110 | 42200 | 218 | ADVERTISING | \$ 100 | | \$ 100 | 0.0% | \$ 100 |
| 110 | 42200 | 220 | PRINTING AND DUPLICATING | \$ 750 | | \$ 750 | 0.0% | \$ 750 |
| 110 | 42200 | 240 | UTILITIES | \$ 22,000 | | \$ 22,000 | 0.0% | \$ 25,000 |
| 110 | 42200 | 249 | PROFESSIONAL TRAINING SERVICES | \$ 250 | \$ 5,750 | \$ 6,000 | 2300.0% | \$ 1,000 |
| 110 | 42200 | 258 | CELL PHONES | \$ 8,500 | \$ 2,500 | \$ 11,000 | 29.4% | \$ 12,000 |
| 110 | 42200 | 262 | REPAIR AND MAINT MACHINERY & EQUIP | \$ 7,500 | | \$ 7,500 | 0.0% | \$ 7,500 |
| 110 | 42200 | 280 | TRAVEL | \$ 2,000 | \$ (1,500) | \$ 500 | -75.0% | \$ 2,000 |
| 110 | 42200 | 282 | LODGING | \$ 2,500 | \$ (2,000) | \$ 500 | -80.0% | \$ 2,000 |
| 110 | 42200 | 283 | MEALS | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 42200 | 296 | EMERGENCY MEDICAL TREATMENTS | \$ 11,500 | \$ 2,500 | \$ 14,000 | 21.7% | \$ 14,000 |
| 110 | 42200 | 299 | SUNDRY | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 42200 | 302 | TRAINING | \$ 30,000 | \$ (12,000) | \$ 18,000 | -40.0% | \$ 30,000 |
| 110 | 42200 | 303 | TRAINING SUPPLIES | \$ 2,000 | \$ (500) | \$ 1,500 | -25.0% | \$ 2,000 |
| 110 | 42200 | 307 | OFFICE EQUIPMENT | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 42200 | 308 | OFFICE EQUIPMENT-LEASE | \$ 2,520 | \$ 1,400 | \$ 3,920 | 55.6% | \$ 4,000 |
| 110 | 42200 | 309 | OFFICE FURNITURE | \$ 2,500 | \$ (1,000) | \$ 1,500 | -40.0% | \$ 1,500 |
| 110 | 42200 | 310 | OFFICE SUPPLIES | \$ 1,200 | \$ (500) | \$ 700 | -41.7% | \$ 1,200 |
| 110 | 42200 | 311 | POSTAGE | \$ 500 | \$ (300) | \$ 200 | -60.0% | \$ 500 |
| 110 | 42200 | 324 | CLEANING//ANITORIAL SUPPLIES | \$ 3,000 | \$ 2,000 | \$ 5,000 | 66.7% | \$ 5,000 |
| 110 | 42200 | 331 | FUEL & OIL | \$ 24,000 | | \$ 24,000 | 0.0% | \$ 26,000 |
| 110 | 42200 | 370 | COMMUNITY SERVICES | \$ 1,000 | \$ (500) | \$ 500 | -50.0% | \$ 1,000 |
| 110 | 42200 | 378 | UNIFORMS | \$ 16,000 | | \$ 16,000 | 0.0% | \$ 16,000 |
| 110 | 42200 | 379 | UNIFORM ACCESSORIES | \$ 4,000 | \$ (3,000) | \$ 1,000 | -75.0% | \$ 4,000 |
| 110 | 42200 | 380 | EVIDENCE COLLECTION SUPPLIES | \$ 250 | | \$ 250 | 0.0% | \$ 1,000 |
| 110 | 42200 | 381 | EVIDENCE PRESERVATION SUPPLIES | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 42200 | 382 | PERSONAL SAFETY SUPPLIES | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 42200 | 383 | INCIDENT SCENE PERSONNEL SUPPLIES | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 42200 | 389 | HAND HELD RADIOS | \$ 3,000 | | \$ 3,000 | 0.0% | \$ 3,000 |
| 110 | 42200 | 391 | VEHICLE CARE SUPPLIES & EQUIPMENT | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 42200 | 393 | MOBILE DATA TERMINALS - SUPPLIES | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 42200 | 404 | CODE BOOKS | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 42200 | 405 | FIRE PREVENTION & EDUCATION | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| 110 | 42200 | 406 | ENGINE 1 EQUIPMENT | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 42200 | 407 | ENGINE 2 EQUIPMENT | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 42200 | 408 | LADDER TRUCK EQUIPMENT | \$ 3,500 | | \$ 3,500 | 0.0% | \$ 3,500 |
| 110 | 42200 | 409 | RESCUE TRUCK EQUIPMENT | \$ 3,500 | | \$ 3,500 | 0.0% | \$ 3,500 |
| 110 | 42200 | 410 | TANKER EQUIPMENT | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 42200 | 411 | BRUSH TRUCK EQUIPMENT | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 42200 | 412 | COMMAND VEHICLE EQUIPMENT | \$ 1,200 | \$ (650) | \$ 550 | -54.2% | \$ 1,200 |
| 110 | 42200 | 413 | ENGINE MEDICAL SUPPLIES | \$ 10,000 | | \$ 10,000 | 0.0% | \$ 10,000 |
| 110 | 42200 | 414 | STATION 1 HAND TOOLS & EQUIPMENT | \$ 750 | | \$ 750 | 0.0% | \$ 750 |
| 110 | 42200 | 415 | STATION 2 HAND TOOLS & EQUIPMENT | \$ 500 | \$ 1,400 | \$ 1,900 | 280.0% | \$ 500 |
| 110 | 42200 | 416 | FIRE MARSHAL HAND TOOLS & EQUIPMENT | \$ 250 | \$ (250) | \$ - | -100.0% | \$ 250 |
| 110 | 42200 | 417 | HOSES & HOSE EQUIPMENT | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 42200 | 418 | STATION 1 MAINT | \$ 3,000 | \$ 1,500 | \$ 4,500 | 50.0% | \$ 4,000 |
| 110 | 42200 | 419 | STATION 2 MAINT | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,500 |
| 110 | 42200 | 420 | STATION 1 REPAIRS | \$ 10,000 | \$ 10,000 | \$ 20,000 | 100.0% | \$ 10,000 |
| 110 | 42200 | 421 | STATION 2 REPAIRS | \$ 4,000 | \$ 5,000 | \$ 9,000 | 125.0% | \$ 4,000 |
| 110 | 42200 | 422 | STATION 1 LIVING QUARTER SUPPLIES | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| 110 | 42200 | 423 | STATION 2 LIVING QUARTER SUPPLIES | \$ 750 | | \$ 750 | 0.0% | \$ 750 |
| 110 | 42200 | 424 | TURN OUT GEAR | \$ 24,000 | \$ (5,000) | \$ 19,000 | -20.8% | \$ 24,000 |
| 110 | 42200 | 425 | EMERGENCY RESPONSE GEAR | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 42200 | 426 | HAZARDOUS MATERIALS GEAR | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 42200 | 427 | ENGINE 1 MAINT & REPAIR | \$ 10,000 | | \$ 10,000 | 0.0% | \$ 10,000 |
| 110 | 42200 | 428 | ENGINE 2 MAINT & REPAIR | \$ 10,000 | \$ 4,000 | \$ 14,000 | 40.0% | \$ 10,000 |
| 110 | 42200 | 429 | LADDER TRUCK MAINT & REPAIR | \$ 15,500 | | \$ 15,500 | 0.0% | \$ 15,500 |
| 110 | 42200 | 430 | RESCUE TRUCK MAINT & REPAIR | \$ 10,000 | \$ 20,000 | \$ 30,000 | 200.0% | \$ 10,000 |
| 110 | 42200 | 431 | TANKER MAINT & REPAIR | \$ 6,000 | \$ 3,000 | \$ 9,000 | 50.0% | \$ 6,000 |

FIRE DEPARTMENT

GENERAL FUND

| ACCT | FUNCT | OBJ | FY 25/26 | | | % | FY 26/27 |
|--|-------|-----|--------------|--------------|--------------|---------|--------------|
| | | | Proposed | Difference | Difference | | Budget |
| 110 | 42200 | 432 | \$ 2,500 | | \$ 2,500 | 0.0% | \$ 2,500 |
| 110 | 42200 | 433 | \$ 4,000 | | \$ 4,000 | 0.0% | \$ 4,000 |
| 110 | 42200 | 434 | \$ 4,000 | \$ (2,500) | \$ 1,500 | -62.5% | \$ 4,200 |
| 110 | 42200 | 435 | \$ 10,000 | | \$ 10,000 | 0.0% | \$ 11,000 |
| 110 | 42200 | 436 | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 42200 | 437 | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| 110 | 42200 | 452 | \$ 15,000 | \$ (10,000) | \$ 5,000 | -66.7% | \$ 11,000 |
| 110 | 42200 | 474 | \$ 600 | \$ 800 | \$ 1,400 | 133.3% | \$ 600 |
| 110 | 42200 | 948 | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 42200 | 950 | \$ 5,000 | \$ (3,000) | \$ 2,000 | -60.0% | \$ 5,000 |
| Total Operating | | | \$ 357,370 | \$ 17,150 | \$ 374,520 | 4.8% | \$ 372,550 |
| Total Operating Expenditures | | | \$ 2,690,241 | \$ 193,550 | \$ 2,883,791 | 7.2% | \$ 2,866,612 |
| Capital | | | | | | | |
| 110 | 42200 | 909 | \$ 9,000 | | \$ 9,000 | 0.0% | \$ 9,000 |
| 110 | 42200 | 927 | \$ - | | \$ - | | |
| 110 | 42200 | 944 | \$ - | \$ 1,000,000 | \$ 1,000,000 | | \$ 135,000 |
| 110 | 42200 | 949 | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 42200 | 967 | \$ 24,000 | | \$ 24,000 | 0.0% | \$ 16,000 |
| 110 | 42200 | 968 | \$ 5,000 | \$ (5,000) | \$ - | -100.0% | \$ 5,000 |
| Total Capital | | | \$ 43,000 | \$ 995,000 | \$ 1,038,000 | 2314.0% | \$ 170,000 |
| Total Operating Account Expenditures | | | \$ 2,733,241 | \$ 1,188,550 | \$ 3,921,791 | 43.5% | \$ 3,036,612 |
| BOND ACCOUNT EXPENDITURES | | | | | | | |
| 115 | 42100 | 207 | \$ - | | \$ - | 0.0% | \$ - |
| 115 | 42100 | 420 | \$ - | | \$ - | 0.0% | \$ - |
| 115 | 42100 | 421 | \$ - | \$ 52,500 | \$ 52,500 | 100.0% | \$ - |
| 115 | 42200 | 950 | \$ - | | \$ - | 0.0% | \$ - |
| 115 | 42200 | 952 | \$ - | | \$ - | 0.0% | \$ - |
| Total Bond Account Expenditures | | | \$ - | \$ 52,500 | \$ 52,500 | 100.0% | \$ - |
| FACILITIES ACCOUNT EXPENDITURES | | | | | | | |
| 300 | 42200 | 418 | \$ - | | \$ - | 0.0% | \$ - |
| 300 | 42200 | 419 | \$ - | | \$ - | 0.0% | \$ - |
| 300 | 42200 | 420 | \$ - | | \$ - | 0.0% | \$ - |
| 300 | 42200 | 421 | \$ - | | \$ - | 0.0% | \$ - |
| 300 | 42200 | 950 | \$ - | | \$ - | 0.0% | \$ - |
| Total Facilities Account Expenditures | | | \$ - | | \$ - | 0.0% | \$ - |
| TOTAL GENERAL FUND EXPENDITURES | | | \$ 2,733,241 | | \$ 3,974,291 | 45.4% | \$ 3,036,612 |

POLICE DEPARTMENT

GENERAL FUND

ACCT FUNCT OBJ

OPERATING ACCOUNT EXPENDITURES

| FY 25/26 | FY 25/26 | FY 25/26 |
|----------|----------|----------|
| Budget | Changes | Amended |

| FY 26/27 |
|----------|
| Budget |

| Personnel | | | | | | | | |
|------------------------|-------|-----|-----------------------------|--------------|-------------|--------------|--------|-----------------|
| 110 | 42100 | 110 | SALARIES | \$ 2,050,955 | | \$ 2,050,955 | 0.0% | \$ 2,066,601 |
| 110 | 42100 | 112 | OVERTIME | \$ 36,000 | \$ (25,000) | \$ 11,000 | -69.4% | \$ 22,500 |
| 110 | 42100 | 114 | AUXILLARY POLICE PAY | \$ 1,000 | | \$ 1,000 | 0.0% | \$ - |
| 110 | 42100 | 116 | 80-86 | \$ - | \$ 56,500 | \$ 56,500 | | \$ 61,000 |
| 110 | 42100 | 121 | CROSSING GUARD PAY | \$ 10,000 | \$ 1,762 | \$ 11,762 | 17.6% | \$ - |
| 110 | 42100 | 123 | POLICE HOLIDAY | \$ - | \$ 33,000 | \$ 33,000 | | \$ 35,000 |
| 110 | 42100 | 128 | LONGEVITY PAY | \$ 9,925 | | \$ 9,925 | 0.0% | \$ 11,950 |
| 110 | 42100 | 132 | INSERVE PAY | \$ 21,600 | | \$ 21,600 | 0.0% | \$ 24,800 |
| 110 | 42100 | 134 | STATE HIRING SUPPLEMENT | \$ 25,000 | | \$ 25,000 | 0.0% | \$ 25,000 |
| 110 | 42100 | 141 | OASI (EMPLOYERS'S SHARE) | \$ 133,578 | | \$ 133,578 | 0.0% | \$ 133,353 |
| 110 | 42100 | 142 | MEDICARE (EMPLOYER'S SHARE) | \$ 31,240 | | \$ 31,240 | 0.0% | \$ 31,187 |
| 110 | 42100 | 143 | RETIREMENT | \$ 290,713 | | \$ 290,713 | 0.0% | \$ 324,269 |
| 110 | 42100 | 401 | HIRING & RECRUITMENT | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| Total Personnel | | | | \$ 2,611,511 | \$ 66,262 | \$ 2,677,773 | 2.5% | \$ 2,737,160.09 |

| Operating | | | | | | | | |
|-----------|-------|-----|-----------------------------------|-----------|------------|-----------|--------|-----------|
| 110 | 42100 | 201 | DUES | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 42100 | 202 | SUBSCRIPTIONS | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 42100 | 203 | SOFTWARE LICENSE & MAINT | \$ 11,000 | \$ (1,000) | \$ 10,000 | -9.1% | \$ 14,000 |
| 110 | 42100 | 208 | LEXIPOL | \$ 12,500 | \$ 800 | \$ 13,300 | 6.4% | \$ 13,500 |
| 110 | 42100 | 218 | ADVERTISING | \$ 100 | | \$ 100 | 0.0% | \$ 100 |
| 110 | 42100 | 220 | PRINTING AND DUPLICATING | \$ 2,000 | \$ 700 | \$ 2,700 | 35.0% | \$ 2,000 |
| 110 | 42100 | 230 | TOWING | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 42100 | 236 | COMMUNITY RELATIONS | \$ 3,000 | \$ (500) | \$ 2,500 | -16.7% | \$ 2,000 |
| 110 | 42100 | 258 | CELL PHONES | \$ 24,000 | \$ (5,000) | \$ 19,000 | -20.8% | \$ 21,000 |
| 110 | 42100 | 259 | HOLDING CELL MAINT | \$ 500 | \$ (250) | \$ 250 | -50.0% | \$ 500 |
| 110 | 42100 | 261 | REPAIR & MAIN. MOTOR VEHICLES | \$ 30,000 | \$ 10,000 | \$ 40,000 | 33.3% | \$ 40,000 |
| 110 | 42100 | 262 | REPAIR & MAIN. EQUIPMENT | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 4,000 |
| 110 | 42100 | 269 | COLLISION REPAIR | \$ 25,000 | | \$ 25,000 | 0.0% | \$ 20,000 |
| 110 | 42100 | 280 | TRAVEL | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 2,000 |
| 110 | 42100 | 282 | LODGING | \$ 7,000 | | \$ 7,000 | 0.0% | \$ 8,500 |
| 110 | 42100 | 283 | MEALS | \$ 6,000 | | \$ 6,000 | 0.0% | \$ 7,000 |
| 110 | 42100 | 296 | EMERGENCY MEDICAL TREATMENTS | \$ 1,700 | \$ (500) | \$ 1,200 | -29.4% | \$ 1,700 |
| 110 | 42100 | 299 | SUNDRY | \$ 2,500 | \$ (500) | \$ 2,000 | -20.0% | \$ 2,000 |
| 110 | 42100 | 302 | TRAINING | \$ 25,000 | | \$ 25,000 | 0.0% | \$ 25,000 |
| 110 | 42100 | 303 | TRAINING SUPPLIES | \$ 2,000 | | \$ 2,000 | 0.0% | \$ 1,500 |
| 110 | 42100 | 307 | OFFICE EQUIPMENT | \$ 1,000 | \$ (500) | \$ 500 | -50.0% | \$ 1,000 |
| 110 | 42100 | 308 | OFFICE EQUIPMENT-LEASE | \$ 2,520 | \$ 1,400 | \$ 3,920 | 55.6% | \$ 4,200 |
| 110 | 42100 | 309 | OFFICE FURNITURE | \$ 1,000 | \$ (500) | \$ 500 | -50.0% | \$ 15,000 |
| 110 | 42100 | 310 | OFFICE SUPPLIES | \$ 3,500 | | \$ 3,500 | 0.0% | \$ 3,500 |
| 110 | 42100 | 311 | POSTAGE | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 42100 | 324 | CLEANING/JANITORIAL SUPPLIES | \$ 2,500 | \$ 1,000 | \$ 3,500 | 40.0% | \$ 3,500 |
| 110 | 42100 | 327 | AMMUNITION | \$ 12,000 | | \$ 12,000 | 0.0% | \$ 12,000 |
| 110 | 42100 | 331 | FUEL & OIL | \$ 80,000 | | \$ 80,000 | 0.0% | \$ 86,000 |
| 110 | 42100 | 334 | RANGE FEES | \$ 3,500 | \$ 1,000 | \$ 4,500 | 28.6% | \$ 1,800 |
| 110 | 42100 | 364 | RADIO REPAIR | \$ 8,500 | \$ (2,000) | \$ 6,500 | -23.5% | \$ 4,000 |
| 110 | 42100 | 365 | STATE FORMS & REPORTS | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 42100 | 366 | OTHER FORMS & REPORTS | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 42100 | 367 | TBI-NCIC | \$ 4,000 | | \$ 4,000 | 0.0% | \$ 4,000 |
| 110 | 42100 | 368 | RADIOS | \$ 16,000 | \$ (7,500) | \$ 8,500 | -46.9% | \$ 8,000 |
| 110 | 42100 | 369 | REWARDS & INCENTIVES | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 42100 | 370 | COMMUNITY SERVICES | \$ 1,000 | \$ (500) | \$ 500 | -50.0% | \$ 1,000 |
| 110 | 42100 | 371 | DETENTION EQUIPMENT & SUPPLIES | \$ 750 | \$ (500) | \$ 250 | -66.7% | \$ 500 |
| 110 | 42100 | 372 | DETAINEE MEDICAL SUPPLIES | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 42100 | 373 | FIREARMS | \$ 6,500 | \$ (1,000) | \$ 5,500 | -15.4% | \$ 2,500 |
| 110 | 42100 | 375 | RANGE SUPPLIES | \$ 3,000 | \$ 2,100 | \$ 5,100 | 70.0% | \$ 4,500 |
| 110 | 42100 | 376 | BODY ARMOR | \$ 9,500 | \$ 1,100 | \$ 10,600 | 11.6% | \$ 14,500 |
| 110 | 42100 | 377 | AXON TASER | \$ 28,000 | | \$ 28,000 | 0.0% | \$ 28,000 |
| 110 | 42100 | 378 | UNIFORMS | \$ 18,000 | | \$ 18,000 | 0.0% | \$ 17,000 |
| 110 | 42100 | 379 | UNIFORM ACCESSORIES | \$ 9,000 | | \$ 9,000 | 0.0% | \$ 7,000 |
| 110 | 42100 | 380 | EVIDENCE COLLECTION SUPPLIES | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 42100 | 381 | EVIDENCE PRESERVATION SUPPLIES | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 42100 | 382 | PERSONAL SAFETY SUPPLIES | \$ 2,500 | \$ (1,000) | \$ 1,500 | -40.0% | \$ 2,500 |
| 110 | 42100 | 383 | INCIDENT SCENE PERSONNEL SUPPLIES | \$ 1,000 | \$ (500) | \$ 500 | -50.0% | \$ 1,000 |
| 110 | 42100 | 384 | AXON VEHICLE CAMARA | \$ 71,000 | | \$ 71,000 | 0.0% | \$ 71,000 |

CITY OF FAIRVIEW

| | | | | | | | | | | | | |
|-------------------------------------|-------|-----|-----------------------------------|----|------------------|----|----------------|--------|------------------|--------|--------|------------------|
| 110 | 42100 | 387 | AXON BODY CAMARA | \$ | 32,000 | | \$ | 32,000 | 0.0% | \$ | 32,000 | |
| 110 | 42100 | 390 | TRAFFIC CONTROL SUPPLIES | \$ | 2,500 | \$ | (1,500) | \$ | 1,000 | -60.0% | \$ | 2,500 |
| 110 | 42100 | 391 | VEHICLE CARE SUPPLIES & EQUIPMENT | \$ | 600 | | \$ | 600 | 0.0% | \$ | 600 | |
| 110 | 42100 | 392 | SHOP WITH A COP PROGRAM | \$ | 15,000 | \$ | 700 | \$ | 15,700 | 4.7% | \$ | 15,000 |
| 110 | 42100 | 393 | MOBILE DATA TERMINALS - SUPPLIES | \$ | 500 | | \$ | 500 | 0.0% | \$ | 500 | |
| 110 | 42100 | 394 | RADAR UNITS (THSO) | \$ | - | | \$ | - | | | | |
| 110 | 42100 | 939 | AXON VEHICLE CAMARA / SOFTWARE | \$ | - | | \$ | - | | | | |
| 110 | 42100 | 948 | COMPUTER EQUIPMENT & SOFTWARE | \$ | 36,000 | \$ | (2,000) | \$ | 34,000 | -5.6% | \$ | 36,000 |
| Total Operating | | | | \$ | 538,170 | \$ | (6,450) | \$ | 531,720 | -1.2% | \$ | 551,400 |
| Total Operating Expenditures | | | | \$ | 3,149,681 | \$ | 59,812 | \$ | 3,209,493 | 1.9% | \$ | 3,288,560 |

Capital

| | | | | | | | | | | | | |
|---|-------|-----|-------------------|----|------------------|----|----------------|-------|------------------|---------|--------|------------------|
| 110 | 42100 | 901 | LESO ACQUISITIONS | \$ | 5,000 | \$ | (5,000) | \$ | - | -100.0% | \$ | 1,000 |
| 110 | 42100 | 902 | LESO REPAIRS | \$ | 5,000 | | \$ | 5,000 | 0.0% | \$ | 20,000 | |
| 110 | 42100 | 944 | FLEET | \$ | - | | \$ | - | 0.0% | \$ | - | |
| 110 | 42100 | 949 | VEHICLE EQUIPMENT | \$ | - | | \$ | - | 0.0% | \$ | - | |
| 110 | 42100 | 966 | DUTY EQUIPMENT | \$ | 15,000 | \$ | (2,000) | \$ | 13,000 | -13.3% | \$ | 12,000 |
| Total Capital | | | | \$ | 25,000 | \$ | (7,000) | \$ | 18,000 | -28.0% | \$ | 33,000 |
| Total Operating Account Expenditures | | | | \$ | 3,174,681 | \$ | 52,812 | \$ | 3,227,493 | 1.7% | \$ | 3,321,560 |

BOND ACCOUNT EXPENDITURES

| | | | | | | | | | | | | |
|--|-------|-----|-------------------------------|----|------------------|----|----------|-----------|------------------|------|-----------|------------------|
| 115 | 42100 | 207 | ARCHITECTURAL SERVICES (BOND) | \$ | - | | \$ | - | 0.0% | | | |
| 115 | 42100 | 920 | FIRING RANGE (BOND) | \$ | 1,200,000 | | \$ | 1,200,000 | 0.0% | \$ | 1,165,776 | |
| 115 | 42100 | 921 | MOBILE COMMAND UPGRADES | \$ | - | | \$ | - | 0.0% | | | |
| Total Bond Account Expenditures | | | | \$ | 1,200,000 | \$ | - | \$ | 1,200,000 | 0.0% | \$ | 1,165,776 |

TOTAL GENERAL FUND EXPENDITURES

| | | | | | | | | |
|----|------------------|----|---------------|----|------------------|------|----|------------------|
| \$ | 4,374,681 | \$ | 52,812 | \$ | 4,427,493 | 1.2% | \$ | 4,487,336 |
|----|------------------|----|---------------|----|------------------|------|----|------------------|

DRUG FUND

ACCT FUNCT OBJ

DRUG ACCOUNT EXPENDITURES

| | | | | FY 25/26 | FY 25/26 | FY 25/27 | | FY 26/27 | | | | |
|-------------------------------------|-------|-----|-----------------------------|----------|---------------|------------|----------|----------|---------------|--------|-------|---------------|
| | | | | Proposed | Difference | Difference | | Budget | | | | |
| 619 | 42100 | 203 | SOFTWARE LICENSE & MAINT | \$ | 4,000 | \$ | (1,000) | \$ | 3,000 | -25.0% | \$ | 4,000 |
| 619 | 42100 | 373 | FIRE ARMS | \$ | 5,000 | | \$ | 5,000 | 0.0% | \$ | 1,000 | |
| 619 | 42100 | 374 | FIRE ARMS EQUIPMENT | \$ | 4,000 | \$ | 1,000 | \$ | 5,000 | 25.0% | \$ | 4,500 |
| 619 | 42100 | 742 | SPECIAL INVESTIGATIVE FUNDS | \$ | 1,000 | | \$ | 1,000 | 0.0% | \$ | 1,000 | |
| TOTAL DRUG FUND EXPENDITURES | | | | \$ | 14,000 | \$ | - | \$ | 14,000 | 0.0% | \$ | 10,500 |

TOTAL POLICE DEPT EXPENDITURES

| | | | | | | | | |
|----|------------------|----|---------------|----|------------------|------|----|------------------|
| \$ | 4,388,681 | \$ | 52,812 | \$ | 4,441,493 | 1.2% | \$ | 4,497,836 |
|----|------------------|----|---------------|----|------------------|------|----|------------------|

31 Full-Time Employees

PUBLIC WORKS DEPARTMENT

GENERAL FUND

ACCT FUNCT OBJ

OPERATING ACCOUNT EXPENDITURES

| FY 25/26 | FY 25/26 | FY 25/26 | FY 26/27 |
|----------|----------|----------|----------|
| Budget | Changes | Amended | Budget |

| Personnel | | | | | | |
|------------------------|-------|---------------------------------|-------------------|--------------------|-------------------|-------------------|
| 110 | 43000 | 110 SALARIES | \$ 345,758 | \$ (29,400) | \$ 316,358 | \$ 422,012 |
| 110 | 43000 | 112 OVERTIME | \$ 35,000 | | \$ 35,000 | \$ 35,000 |
| 2925 | 43000 | 128 LONGEVITY PAY | \$ 3,575 | | \$ 3,575 | \$ 3,700 |
| 110 | 43000 | 141 OASI (EMPLOYERS'S SHARE) | \$ 23,829 | | \$ 23,829 | \$ 28,564 |
| 110 | 43000 | 142 MEDICARE (EMPLOYER'S SHARE) | \$ 5,573 | | \$ 5,573 | \$ 6,680 |
| 110 | 43000 | 143 RETIREMENT | \$ 53,040 | | \$ 53,040 | \$ 67,821 |
| 110 | 43000 | 401 HIRING & RECRUITMENT | \$ 250 | | \$ 250 | \$ 250 |
| Total Personnel | | | \$ 467,024 | \$ (29,400) | \$ 437,624 | \$ 564,027 |

| Operating | | | | | | |
|-------------------------------------|-------|---|-------------------|--------------------|-------------------|-------------------|
| 110 | 43000 | 240 UTILITIES | \$ 6,000 | \$ 2,800 | \$ 8,800 | \$ 9,000 |
| 110 | 43000 | 241 DISPOSAL FEES | \$ 1,200 | | \$ 1,200 | \$ 1,200 |
| 110 | 43000 | 261 MAINT & REPAIR VEHICLES | \$ 5,000 | \$ (1,500) | \$ 3,500 | \$ 3,500 |
| 110 | 43000 | 266 REPAIR & MAINT BLDGS | \$ 5,000 | | \$ 5,000 | \$ 5,000 |
| 110 | 43000 | 280 TRAVEL | \$ 250 | | \$ 250 | \$ 250 |
| 110 | 43000 | 282 LODGING | \$ 500 | | \$ 500 | \$ 500 |
| 110 | 43000 | 283 MEALS | \$ 250 | | \$ 250 | \$ 250 |
| 110 | 43000 | 288 CONTRACT MOWING | \$ 35,000 | | \$ 35,000 | \$ 35,000 |
| 110 | 43000 | 299 SUNDRY | \$ 500 | | \$ 500 | \$ 500 |
| 110 | 43000 | 302 TRAINING | \$ 500 | | \$ 500 | \$ 500 |
| 110 | 43000 | 307 OFFICE EQUIPMENT | \$ 250 | | \$ 250 | \$ 250 |
| 110 | 43000 | 308 OFFICE EQUIPMENT-LEASE | \$ - | | \$ - | \$ - |
| 110 | 43000 | 309 OFFICE FURNITURE | \$ 250 | | \$ 250 | \$ 250 |
| 110 | 43000 | 310 OFFICE SUPPLIES | \$ 100 | | \$ 100 | \$ 100 |
| 110 | 43000 | 311 POSTAGE | \$ 100 | | \$ 100 | \$ 100 |
| 110 | 43000 | 324 CLEANING/JANITORIAL SUPPLIES | \$ 400 | | \$ 400 | \$ 400 |
| 110 | 43000 | 331 FUEL & OIL | \$ 20,000 | \$ 1,000 | \$ 21,000 | \$ 24,000 |
| 110 | 43000 | 378 UNIFORMS | \$ 4,000 | | \$ 4,000 | \$ 4,000 |
| 110 | 43000 | 391 VEHICLE CARE SUPPLIES & EQUIPMENT | \$ 600 | | \$ 600 | \$ 600 |
| 110 | 43000 | 450 HAND TOOLS - OPERATIONS | \$ 2,000 | \$ (500) | \$ 1,500 | \$ 2,000 |
| 110 | 43000 | 451 HAND TOOLS - SHOP | \$ 1,000 | \$ (500) | \$ 500 | \$ 100 |
| 110 | 43000 | 452 EQUIPMENT - OPERATIONS | \$ 3,000 | \$ (500) | \$ 2,500 | \$ 3,000 |
| 110 | 43000 | 453 EQUIPMENT - SHOP | \$ 4,000 | \$ (1,500) | \$ 2,500 | \$ 4,000 |
| 110 | 43000 | 454 SUPPLIES - OPERATIONS | \$ 3,200 | | \$ 3,200 | \$ 3,200 |
| 110 | 43000 | 455 SUPPLIES - SHOP | \$ 1,500 | \$ (700) | \$ 800 | \$ 1,500 |
| 110 | 43000 | 456 PERSONAL SAFETY SUPPLIES - OPERATIONS | \$ 600 | \$ (500) | \$ 100 | \$ 600 |
| 110 | 43000 | 457 PERSONAL SAFETY SUPPLIES- SHOP | \$ - | | \$ - | \$ - |
| 110 | 43000 | 459 MAINT & REPAIR - EQUIPMENT | \$ 5,000 | \$ 10,000 | \$ 15,000 | \$ 15,000 |
| 110 | 43000 | 460 MAINT & REPAIR - HEAVY TRUCKS | \$ 8,000 | \$ (5,000) | \$ 3,000 | \$ 8,000 |
| 110 | 43000 | 462 MAINT & REPAIR - LAWN EQUIPMENT | \$ 250 | | \$ 250 | \$ 250 |
| 110 | 43000 | 468 HEALTH DEPARTMENT MAINT | \$ 1,000 | \$ (500) | \$ 500 | \$ 1,000 |
| 110 | 43000 | 469 TREE TRIMMING SERVICES | \$ 8,000 | | \$ 8,000 | \$ 12,000 |
| 110 | 43000 | 470 MISC PROJECTS - CITY | \$ 1,500 | | \$ 1,500 | \$ 1,500 |
| 110 | 43000 | 471 MISC DRAINAGE - CITY | \$ 1,000 | | \$ 1,000 | \$ 1,000 |
| 110 | 43000 | 472 EMERGENCY REPAIRS - CITY | \$ 1,000 | | \$ 1,000 | \$ 1,000 |
| 110 | 43000 | 473 EQUIPMENT RENTAL | \$ 2,000 | \$ 3,500 | \$ 5,500 | \$ 2,000 |
| 110 | 43000 | 474 FIRE ALARM MONITORING | \$ 900 | | \$ 900 | \$ 900 |
| 110 | 43000 | 475 FIRE EXTINGUISHER ANNUAL SERVICE | \$ 600 | | \$ 600 | \$ 600 |
| 110 | 43000 | 948 COMPUTER EQUIPMENT | \$ 2,500 | | \$ 2,500 | \$ 500 |
| Total Operating | | | \$ 126,950 | \$ 6,100 | \$ 133,050 | \$ 143,550 |
| Total Operating Expenditures | | | \$ 593,974 | \$ (23,300) | \$ 570,674 | \$ 707,577 |

| Capital | | | | | | |
|---------|-------|---------------------------|------|--|------|------|
| 110 | 43000 | 940 MACHINERY & EQUIPMENT | \$ - | | \$ - | \$ - |
| 110 | 43000 | 944 FLEET | \$ - | | \$ - | \$ - |

| | | | | |
|---|-------------------|--|-------------------|-------------------|
| Total Capital | \$ - | | \$ - | \$ - |
| Total Operating Account Expenditures | \$ 593,974 | | \$ 593,974 | \$ 707,577 |

FACILITIES ACCOUNT EXPENDITURES

| | | | | | | | |
|-----|-------|-----|----------------------|------|------|------|--|
| 300 | 43000 | 266 | REPAIR & MAINT BLDGS | \$ - | \$ - | \$ - | |
| 300 | 43000 | 288 | CONTRACT MOWING | \$ - | \$ - | \$ - | |

| | | | | |
|--|-------------------|-------------|-------------------|-------------------|
| Total Facilities Account Expenditures | \$ - | \$ - | \$ - | \$ - |
| TOTAL GENERAL FUND EXPENDITURES | \$ 593,974 | \$ - | \$ 593,974 | \$ 707,577 |

STREET AID FUND

ACCT FUNCT OBJ

STREET AID ACCOUNT EXPENDITURES

| FY 25/26 Budget | FY 25/26 Changes | FY 25/27 Amended | FY 26/27 Budget |
|--------------------|---------------------|---------------------|--------------------|
|--------------------|---------------------|---------------------|--------------------|

| | | | | | | | |
|-----|-------|-----|-------------------------|------------|--------------|--------------|------------|
| 121 | 43000 | 247 | MAINT - STREET LIGHTS | \$ 35,000 | \$ - | \$ 35,000 | \$ 35,000 |
| 121 | 43000 | 342 | STREET & TRAFFIC SIGNS | \$ 15,000 | \$ 50,000 | \$ 65,000 | \$ 15,000 |
| 121 | 43000 | 343 | MAINT - TRAFFIC SIGNALS | \$ 10,000 | \$ - | \$ 10,000 | \$ 10,000 |
| 121 | 43000 | 465 | TRAFFIC CONTROL DEVICES | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 121 | 43000 | 931 | RESURFACING | \$ 70,000 | \$ (60,000) | \$ 10,000 | \$ 100,000 |
| 121 | 43000 | 935 | ROAD SALT | \$ 15,000 | \$ - | \$ 15,000 | \$ 15,000 |
| 121 | 43000 | 940 | EQUIPMENT | \$ 50,000 | \$ - | \$ 50,000 | \$ - |
| 121 | 43000 | 944 | FLEET | \$ 125,000 | \$ - | \$ 125,000 | \$ - |
| 121 | 43000 | 961 | ROADWAY MAINT | \$ 20,000 | \$ 10,000 | \$ 30,000 | \$ 30,000 |
| 121 | 43000 | 994 | ROAD PROJECTS | \$ - | \$ 245,000 | \$ 245,000 | \$ - |
| 121 | 27100 | | Fund Balance | \$ - | \$ (245,000) | \$ (245,000) | \$ - |

| | | | | |
|---|-------------------|-------------|-------------------|-------------------|
| TOTAL STREET AID FUND EXPENDITURES | \$ 341,000 | \$ - | \$ 341,000 | \$ 206,000 |
|---|-------------------|-------------|-------------------|-------------------|

| | | | | |
|--|-------------------|-------------|-------------------|-------------------|
| TOTAL PUBLIC WORKS EXPENDITURES | \$ 934,974 | \$ - | \$ 934,974 | \$ 913,577 |
|--|-------------------|-------------|-------------------|-------------------|

6 Full-Time Employees

PARKS DEPARTMENT

GENERAL FUND

| ACCT | FUNCT | OBJ | GENERAL FUND | | | FY 26/27 Budget | |
|---|-------|-----|--------------------|---------------------|---------------------|--------------------|----------------------|
| | | | FY 25/26 Budget | FY 25/26 Changes | FY 25/26 Amended | | |
| OPERATING ACCOUNT EXPENDITURES | | | | | | | |
| Personnel | | | | | | | |
| 110 | 44700 | 110 | \$ 341,272 | | \$ 341,272 | 0.0% | \$ 348,897 |
| 110 | 44700 | 112 | \$ 5,000 | | \$ 5,000 | 0.0% | \$ 5,000 |
| 110 | 44700 | 113 | \$ 45,600 | | \$ 45,600 | 0.0% | \$ 48,000 |
| 110 | 44700 | 128 | \$ 3,125 | | \$ 3,125 | 0.0% | \$ 3,200 |
| 110 | 44700 | 141 | \$ 24,490 | | \$ 24,490 | 0.0% | \$ 25,116 |
| 110 | 44700 | 142 | \$ 5,727 | | \$ 5,727 | 0.0% | \$ 5,874 |
| 110 | 44700 | 143 | \$ 48,236 | | \$ 48,236 | 0.0% | \$ 52,518 |
| 110 | 44700 | 401 | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| Total Personnel | | | \$ 473,700 | \$ - | \$ 473,700 | 0.0% | \$ 488,855 |
| Operating | | | | | | | |
| 110 | 44700 | 201 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 44700 | 202 | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 44700 | 218 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 44700 | 220 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 44700 | 240 | \$ 21,000 | | \$ 21,000 | 0.0% | \$ 21,000 |
| 110 | 44700 | 258 | \$ 1,000 | \$ 500 | \$ 1,500 | 0.0% | \$ 1,500 |
| 110 | 44700 | 261 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 262 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 280 | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 44700 | 282 | \$ 750 | | \$ 750 | 0.0% | \$ 750 |
| 110 | 44700 | 283 | \$ 500 | | \$ 500 | 0.0% | \$ 500 |
| 110 | 44700 | 299 | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 44700 | 302 | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| 110 | 44700 | 307 | \$ 1,000 | \$ (1,000) | \$ - | -100.0% | \$ 1,000 |
| 110 | 44700 | 308 | \$ 1,260 | \$ 700 | \$ 1,960 | 55.6% | \$ 2,100 |
| 110 | 44700 | 309 | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| 110 | 44700 | 310 | \$ 1,000 | | \$ 1,000 | 0.0% | \$ 1,000 |
| 110 | 44700 | 311 | \$ 100 | | \$ 100 | 0.0% | \$ 100 |
| 110 | 44700 | 324 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 331 | \$ - | \$ 3,000 | \$ 3,000 | 100.0% | \$ 5,500 |
| 110 | 44700 | 342 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 378 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 456 | \$ 850 | | \$ 850 | 0.0% | \$ 850 |
| 110 | 44700 | 462 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 470 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 474 | \$ 600 | | \$ 600 | 0.0% | \$ 600 |
| 110 | 44700 | 475 | \$ 250 | | \$ 250 | 0.0% | \$ 250 |
| 110 | 44700 | 477 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 478 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 479 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 948 | \$ 2,000 | \$ (1,000) | \$ 1,000 | -50.0% | \$ 2,000 |
| Total Operating | | | \$ 36,310 | \$ 2,200 | \$ 38,510 | 6.1% | \$ 43,150.00 |
| Total Operating Expenditures | | | \$ 510,010 | \$ 2,200 | \$ 512,210 | 0.4% | \$ 532,005.24 |
| Capital | | | | | | | |
| 110 | 44700 | 440 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 942 | \$ - | | \$ - | 0.0% | \$ - |
| 110 | 44700 | 944 | \$ - | | \$ - | 0.0% | \$ - |
| Total Capital | | | \$ - | \$ - | \$ - | 0.0% | \$ - |
| Bond | | | | | | | |
| 115 | 44700 | 941 | \$ 40,000 | \$ (20,000) | \$ 20,000 | -50.0% | \$ - |
| 115 | 44700 | 943 | \$ 100,000 | \$ (100,000) | \$ - | -100.0% | \$ - |
| 115 | 44700 | 992 | \$ 100,000 | \$ (100,000) | \$ - | -100.0% | \$ - |
| 115 | 44700 | 993 | \$ 100,000 | \$ (100,000) | \$ - | -100.0% | \$ - |
| Total Bond | | | \$ 340,000 | \$ (320,000) | \$ 20,000 | -94.1% | \$ - |
| Total Operating Account Expenditures | | | \$ 850,010 | \$ (317,800) | \$ 532,210 | -37.4% | \$ 532,005.24 |
| PARK ACCOUNT EXPENDITURES | | | | | | | |
| 112 | 44700 | 261 | \$ 5,000 | \$ (2,500) | \$ 2,500 | -50.0% | \$ 5,000 |
| 112 | 44700 | 262 | \$ 6,000 | \$ (1,000) | \$ 5,000 | -16.7% | \$ 6,000 |
| 112 | 44700 | 266 | \$ 7,000 | \$ 3,000 | \$ 10,000 | 42.9% | \$ 7,000 |
| 112 | 44700 | 324 | \$ 5,000 | \$ (1,500) | \$ 3,500 | -30.0% | \$ 5,000 |

PARKS DEPARTMENT

GENERAL FUND

| ACCT | FUNCT | OBJ | FY 25/26 | | | % | FY 26/27 | |
|---|-------|-----|-----------------------------------|---------------------|---------------------|-------------------|----------|----------------------|
| | | | Budget | Changes | Amended | | Budget | |
| 112 | 44700 | 331 | FUEL & OIL | \$ 5,000 | \$ (3,000) | \$ 2,000 | -60.0% | \$ 5,000 |
| 112 | 44700 | 342 | SIGN PARTS & SUPPLIES | \$ 1,000 | \$ (500) | \$ 500 | -50.0% | \$ 1,000 |
| 112 | 44700 | 378 | UNIFORMS | \$ 3,500 | \$ (1,500) | \$ 2,000 | -42.9% | \$ 3,500 |
| 112 | 44700 | 440 | PARK IMPROVEMENTS | \$ 30,000 | \$ (6,000) | \$ 24,000 | -20.0% | \$ 30,000 |
| 112 | 44700 | 450 | HAND TOOLS - OPERATIONS | \$ 2,500 | | \$ 2,500 | 0.0% | \$ 2,500 |
| 112 | 44700 | 452 | EQUIPMENT - OPERATIONS | \$ 5,000 | \$ (1,000) | \$ 4,000 | -20.0% | \$ 5,000 |
| 112 | 44700 | 454 | SUPPLIES - OPERATIONS | \$ 1,500 | \$ (1,500) | \$ - | -100.0% | \$ 1,500 |
| 112 | 44700 | 462 | MAINT & REPAIR - LAWN EQUIPMENT | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| 112 | 44700 | 470 | MISC PROJECTS - CITY | \$ 11,000 | \$ (500) | \$ 10,500 | -4.5% | \$ 11,000 |
| 112 | 44700 | 477 | INTERSTATE SIGNS | \$ 1,500 | | \$ 1,500 | 0.0% | \$ 1,500 |
| 112 | 44700 | 478 | COMMUNITY PROGRAMS | \$ 12,000 | | \$ 12,000 | 0.0% | \$ 12,000 |
| 112 | 44700 | 479 | NATURE CENTER OPERATIONS | \$ 4,000 | | \$ 4,000 | 0.0% | \$ 4,000 |
| 112 | 44700 | 488 | HISTORICAL VILLAGE REPAIRS | \$ 45,000 | \$ 17,000 | \$ 62,000 | 37.8% | \$ 45,000 |
| 112 | 44700 | 489 | VETERANS PARK MAINT | \$ 1,200 | | \$ 1,200 | 0.0% | \$ 1,200 |
| 112 | 44700 | 497 | PARK TRAIL MAINT | \$ 6,000 | \$ (1,000) | \$ 5,000 | -16.7% | \$ 6,000 |
| 112 | 44700 | 498 | PARK LAKE MAINT | \$ 6,000 | | \$ 6,000 | 0.0% | \$ 6,000 |
| 112 | 44700 | 940 | MACHINERY & EQUIPMENT | \$ 65,000 | | \$ 65,000 | 0.0% | \$ 65,000 |
| 112 | 44700 | 944 | FLEET | \$ 35,000 | | \$ 35,000 | 0.0% | \$ 35,000 |
| 112 | 44700 | 993 | VETERANS PARK IMPROVEMENTS - Wall | \$ - | | \$ - | | \$ 25,000 |
| Total Park Account Expenditures | | | | \$ 259,700 | \$ - | \$ 259,700 | 0.0% | \$ 284,700 |
| TREE BANK ACCOUNT EXPENDITURES | | | | | | | | |
| 113 | 44700 | 532 | HIGHWAY 100 CLOVERLEAF PROJECT | \$ 75,000 | | \$ 75,000 | 0.0% | |
| 113 | 44700 | 533 | LANDSCAPING | \$ 25,000 | | \$ 25,000 | 0.0% | \$ 50,000.00 |
| Total Tree Bank Account Expenditures | | | | \$ 100,000 | \$ - | \$ 100,000 | | \$ 50,000.00 |
| FACILITIES ACCOUNT EXPENDITURES | | | | | | | | |
| 300 | 44700 | 266 | REPAIR & MAINT BLDGS | \$ - | | \$ - | 0.0% | |
| 300 | 44700 | 488 | HISTORICAL VILLAGE REPAIRS | \$ - | | \$ - | 0.0% | |
| Total Facilities | | | | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL GENERAL FUND EXPENDITURES | | | | \$ 1,209,710 | \$ (317,800) | \$ 891,910 | -26.3% | \$ 866,705.24 |

6 Full-Time Employees