This budget will raise more total property taxes than last year's budget by $797,688 or 8.35%, and of that amount, $886,735 is tax revenue to be raised from new property added to the tax roll this year.

Please note this is a draft budget and is subject to change.

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 100 - General Fund				
Department: 00 - Not A Department				
Revenue				
100-00-5110	Current Taxes	5,201,779.00	5,201,779.00	5,636,222.00
100-00-5111	Delinquent Taxes	79,463.00	79,463.00	98,634.00
100-00-5112	Penalty & Interest - Current	22,704.00	31,869.78	28,181.00
100-00-5113	Penalty & Interest - Delinquent	43,705.00	43,705.00	54,249.00
100-00-5114	Property Taxes - Reimbursements	-162,130.00	-162,130.00	-408,813.25
100-00-5115	Sales & Use Tax	2,608,482.00	2,680,547.00	2,686,736.00
100-00-5116	Franchise Tax	659,200.00	659,200.00	672,384.00
100-00-5118	Mixed Beverage Tax	23,000.00	23,000.00	26,000.00
100-00-5210	Court Fines	240,000.00	224,916.00	230,000.00
100-00-5212	Warrant Fees	28,000.00	26,000.00	28,000.00
100-00-5213	Civil Review Fees	240,000.00	171,000.00	240,000.00
100-00-5214	Plan Review Fees	1,122.00	54,500.00	56,122.00
100-00-5215	Permit Fees	442,106.00	260,300.00	342,106.00
100-00-5216	License Fees	26,000.00	43,670.25	43,000.00
100-00-5217	Court Fees	36,000.00	46,507.00	46,500.00
100-00-5219	Subdivision Fees	3,000.00	18,167.71	5,000.00
100-00-5400	Insurance Reimbursement	0.00	63,270.79	0.00
100-00-5411	Miscellaneous Income	35,000.00	39,592.00	35,000.00
100-00-5412	Interest	290,000.00	331,846.00	340,000.00
100-00-5414	Community Center - Rentals	100,000.00	100,000.00	100,000.00
100-00-5415	Daniel Park - DYSA	3,600.00	3,600.00	3,600.00
100-00-5416	Library Revenue	7,500.00	7,500.00	7,500.00
100-00-5417	Credit Card Fees	30,000.00	21,000.00	30,000.00
100-00-5426	Transfers In: Water & Sewer	1,500,000.00	830,460.00	1,500,000.00
100-00-5427	Transfers In: Solid Waste	50,000.00	50,000.00	50,000.00
100-00-5430	Industrial Contract	90,000.00	117,989.00	105,335.00
100-00-5441	Project Participation - DEDC	234,000.00	181,792.00	205,000.00
100-00-5443	Claims & Settlements	0.00	3,639.87	0.00
100-00-5701	Grant Revenue	0.00	151,093.96	0.00
100-00-5711	Rev for TCLEOSE PD Training Reserve	2,000.00	4,546.79	4,200.00
100-00-5723	Rev for Community Events	10,000.00	10,000.00	10,000.00
100-00-5724	Crossroads Plaza Fees	0.00	600.00	0.00
	Total Revenue:	**11,844,531.00**	**11,319,425.15**	**12,174,955.75**
	Total Department: 00 - Not A Department:	**11,844,531.00**	**11,319,425.15**	**12,174,955.75**
Department: 01 - Combined Services				
Expense				
100-01-6106	Worker's Compensation Ins.	105,217.00	105,217.00	115,217.00
100-01-6415	Insurance - Liability	95,698.00	95,698.00	119,513.00
100-01-6416	Insurance - Property	243,641.00	243,641.00	227,181.00
100-01-6418	Insurance - Deductible	16,500.00	16,500.00	16,500.00
	Total Expense:	**461,056.00**	**461,056.00**	**478,411.00**
	Total Department: 01 - Combined Services:	**461,056.00**	**461,056.00**	**478,411.00**
Department: 10 - Finance				
Expense				
100-10-6102	Salaries & Wages	434,485.00	392,982.00	441,021.00
100-10-6104	Social Security/Medicare	33,088.00	29,378.00	33,564.00
100-10-6108	Group Insurance Costs	65,259.00	72,992.00	65,084.00

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
100-10-6109	Incentive Pay	4,800.00	4,377.00	4,800.00
100-10-6110	Retirement	98,261.00	88,033.00	98,184.00
100-10-6113	Other Employee Benefits	4,800.00	4,800.00	4,770.00
100-10-6116	Other Pay	6,280.00	6,211.00	6,280.00
100-10-6117	Unemployment Costs	702.00	855.00	1,026.00
100-10-6310	Uniforms Purchased	1,100.00	1,100.00	0.00
100-10-6311	Furniture & Fixtures	200.00	200.00	200.00
100-10-6320	Office Supplies - General	4,500.00	3,522.00	4,500.00
100-10-6331	Postage & Shipping	2,250.00	1,067.00	2,000.00
100-10-6400	Travel & Meals	5,000.00	5,000.00	5,600.00
100-10-6401	Education & Training	5,730.00	5,730.00	5,130.00
100-10-6407	Dues/Fees/Subscriptions	2,256.00	2,623.00	2,995.00
100-10-6410	Auditing & Financial	71,980.00	71,980.00	72,000.00
100-10-6425	Appraisal District Services	231,261.44	231,261.44	250,369.24
100-10-6458	Other Leases/Rentals	2,170.00	2,125.84	2,140.00
	Total Expense:	**974,122.44**	**924,237.28**	**999,663.24**
	Total Department: 10 - Finance:	**974,122.44**	**924,237.28**	**999,663.24**
Department: 11 - Technology				
Expense				
100-11-6102	Salaries & Wages	175,939.00	178,100.00	188,032.00
100-11-6104	Social Security/Medicare	13,871.00	13,783.00	14,892.00
100-11-6105	Overtime Pay	1,759.00	517.00	1,814.00
100-11-6108	Group Insurance Costs	14,755.00	18,479.00	18,913.00
100-11-6110	Retirement	40,132.00	39,304.00	41,670.00
100-11-6113	Other Employee Benefits	931.00	931.00	1,390.00
100-11-6116	Other Pay	5,184.00	5,875.00	6,480.00
100-11-6117	Unemployment Costs	202.00	296.00	342.00
100-11-6311	Furniture & Fixtures	500.00	500.00	500.00
100-11-6313	Communication Equipment	1,000.00	1,000.00	1,000.00
100-11-6314	Computer Hardware	50,550.00	50,550.00	71,050.00
100-11-6320	Office Supplies - General	600.00	600.00	500.00
100-11-6348	Other Supplies	1,000.00	1,000.00	1,000.00
100-11-6400	Travel & Meals	2,800.00	2,800.00	2,800.00
100-11-6401	Education & Training	2,850.00	2,850.00	2,850.00
100-11-6402	Communications - Telephone	61,761.00	61,761.00	61,761.00
100-11-6403	Communications - Mobile	25,000.00	25,000.00	25,000.00
100-11-6407	Dues/Fees/Subscriptions	675.00	675.00	920.00
100-11-6409	Software	440,050.00	440,050.00	487,185.00
100-11-6454	Other Professional Services	34,000.00	34,000.00	34,000.00
100-11-6458	Other Leases/Rentals	46,200.00	46,200.00	46,200.00
100-11-6504	R & M - Equipment (Communication)	20,000.00	20,000.00	20,000.00
100-11-6606	CAP - Computer Hardware	153,000.00	153,000.00	43,000.00
	Total Expense:	**1,092,759.00**	**1,097,271.00**	**1,071,299.00**
	Total Department: 11 - Technology:	**1,092,759.00**	**1,097,271.00**	**1,071,299.00**
Department: 12 - Administration				
Expense				
100-12-6102	Salaries & Wages	464,243.00	459,221.00	478,254.00
100-12-6104	Social Security/Medicare	36,835.00	35,756.00	38,351.00
100-12-6108	Group Insurance Costs	51,426.00	50,247.00	48,616.00
100-12-6109	Incentive Pay	7,800.00	8,130.00	9,000.00
100-12-6110	Retirement	107,043.00	103,126.00	107,099.00
100-12-6113	Other Employee Benefits	23,760.00	23,760.00	24,250.00
100-12-6116	Other Pay	14,200.00	14,044.00	14,200.00
100-12-6117	Unemployment Costs	468.00	684.00	684.00
100-12-6311	Furniture & Fixtures	1,200.00	1,200.00	1,200.00
100-12-6315	Medical & Pharm Supplies	100.00	100.00	100.00

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
100-12-6320	Office Supplies - General	3,300.00	3,300.00	3,300.00
100-12-6331	Postage & Shipping	500.00	500.00	500.00
100-12-6344	Promotional - Memorials	300.00	300.00	2,300.00
100-12-6349	Council/Other Boards	4,500.00	4,500.00	4,500.00
100-12-6351	Public Relations	7,600.00	7,600.00	7,600.00
100-12-6352	Employee Relations	2,800.00	2,800.00	2,800.00
100-12-6400	Travel & Meals	10,000.00	10,000.00	8,800.00
100-12-6401	Education & Training	10,000.00	10,000.00	7,700.00
100-12-6406	Licenses/Registration/Inspection	1,000.00	1,000.00	550.00
100-12-6407	Dues/Fees/Subscriptions	12,000.00	12,000.00	11,950.00
100-12-6411	Contracted Services	8,400.00	8,400.00	8,400.00
100-12-6420	City Attorney	250,000.00	250,000.00	250,000.00
100-12-6424	Publications	18,000.00	18,000.00	18,000.00
100-12-6430	Transit System	4,000.00	4,000.00	4,000.00
100-12-6456	Elections	18,000.00	18,000.00	18,000.00
	Total Expense:	**1,057,475.00**	**1,046,668.00**	**1,070,154.00**
	Total Department: 12 - Administration:	**1,057,475.00**	**1,046,668.00**	**1,070,154.00**
Department: 13 - Human Resources				
Expense				
100-13-6102	Salaries & Wages	92,220.00	91,255.00	95,037.00
100-13-6104	Social Security/Medicare	7,493.00	7,339.00	7,774.00
100-13-6108	Group Insurance Costs	9,751.00	11,198.00	10,705.00
100-13-6109	Incentive Pay	1,200.00	1,186.00	1,200.00
100-13-6110	Retirement	22,048.00	20,782.00	21,541.00
100-13-6113	Other Employee Benefits	2,500.00	2,500.00	2,620.00
100-13-6116	Other Pay	5,800.00	5,737.00	5,800.00
100-13-6117	Unemployment Costs	117.00	171.00	171.00
100-13-6320	Office Supplies - General	2,300.00	2,300.00	2,300.00
100-13-6331	Postage & Shipping	100.00	100.00	100.00
100-13-6352	Employee Relations	9,600.00	9,600.00	9,600.00
100-13-6400	Travel & Meals	3,500.00	2,000.00	1,500.00
100-13-6401	Education & Training	2,640.00	2,245.00	475.00
100-13-6407	Dues/Fees/Subscriptions	1,929.00	1,522.90	415.00
100-13-6411	Contracted Services	2,400.00	2,400.00	2,000.00
100-13-6423	Advertising	300.00	300.00	300.00
100-13-6454	Other Professional Services	4,000.00	5,000.00	4,000.00
	Total Expense:	**167,898.00**	**165,635.90**	**165,538.00**
	Total Department: 13 - Human Resources:	**167,898.00**	**165,635.90**	**165,538.00**
Department: 15 - Municipal Court				
Expense				
100-15-6102	Salaries & Wages	95,804.00	91,056.00	97,652.00
100-15-6104	Social Security/Medicare	7,633.00	7,227.00	7,752.00
100-15-6105	Overtime Pay	0.00	37.00	564.00
100-15-6108	Group Insurance Costs	14,855.00	15,544.00	16,113.00
100-15-6109	Incentive Pay	3,000.00	2,413.00	2,400.00
100-15-6110	Retirement	21,843.00	20,684.00	22,081.00
100-15-6113	Other Employee Benefits	980.00	980.00	720.00
100-15-6117	Unemployment Costs	234.00	346.00	342.00
100-15-6311	Furniture & Fixtures	500.00	500.00	500.00
100-15-6320	Office Supplies - General	2,500.00	2,500.00	2,500.00
100-15-6331	Postage & Shipping	3,875.00	3,875.00	4,000.00
100-15-6351	Public Relations	500.00	500.00	500.00
100-15-6400	Travel & Meals	7,000.00	7,000.00	7,000.00
100-15-6401	Education & Training	2,485.00	2,485.00	2,485.00
100-15-6406	Licenses/Registration/Inspection	120.00	120.00	0.00
100-15-6407	Dues/Fees/Subscriptions	450.00	450.00	425.00

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
100-15-6411	Contracted Services	26,400.00	26,400.00	26,400.00
100-15-6419	Merchant Fees	30,000.00	30,000.00	30,000.00
100-15-6453	Other Services	1,080.00	1,080.00	2,400.00
100-15-6458	Other Leases/Rentals	1,700.00	1,700.00	1,700.00
	Total Expense:	**220,959.00**	**214,897.00**	**225,534.00**
	Total Department: 15 - Municipal Court:	**220,959.00**	**214,897.00**	**225,534.00**
Department: 20 - Fire				
Expense				
100-20-6108	Group Insurance Costs	18,000.00	18,000.00	18,000.00
100-20-6111	Pension Expense	15,400.00	15,400.00	15,400.00
100-20-6135	258 Pension Plan - Fire Department	1,200.00	1,200.00	1,200.00
100-20-6310	Uniforms Purchased	11,700.00	11,700.00	16,200.00
100-20-6313	Communication Equipment	2,500.00	2,500.00	0.00
100-20-6353	Safety	6,030.00	6,030.00	6,030.00
100-20-6401	Education & Training	6,000.00	6,000.00	6,000.00
100-20-6411	Contracted Services	25,000.00	25,000.00	25,000.00
100-20-6454	Other Professional Services	28,231.00	24,431.00	23,581.00
100-20-6503	R & M - Equipment (Safety & Devices)	450.00	4,250.00	4,250.00
100-20-6510	R & M - Equipment (Heavy)	30,000.00	125,277.14	30,000.00
100-20-6609	CAP - Vehicles	65,000.00	65,000.00	0.00
100-20-6612	CAP - Safety Equipment & Heavy Equipment	0.00	0.00	12,000.00
	Total Expense:	**209,511.00**	**304,788.14**	**157,661.00**
	Total Department: 20 - Fire:	**209,511.00**	**304,788.14**	**157,661.00**
Department: 25 - Planning & Development Services				
Expense				
100-25-6102	Salaries & Wages	403,194.00	306,652.00	335,526.00
100-25-6104	Social Security/Medicare	31,166.00	23,187.00	25,757.00
100-25-6105	Overtime Pay	2,016.00	524.00	2,009.00
100-25-6108	Group Insurance Costs	46,207.00	51,075.00	54,902.00
100-25-6109	Incentive Pay	3,550.00	1,771.00	2,090.00
100-25-6110	Retirement	91,224.00	68,325.00	74,767.00
100-25-6113	Other Employee Benefits	3,180.00	3,180.00	3,500.00
100-25-6116	Other Pay	5,800.00	5,737.00	5,800.00
100-25-6117	Unemployment Costs	702.00	914.00	855.00
100-25-6310	Uniforms Purchased	1,025.00	1,025.00	750.00
100-25-6312	Filing Fees	4,000.00	4,000.00	4,000.00
100-25-6320	Office Supplies - General	3,150.00	3,150.00	2,500.00
100-25-6331	Postage & Shipping	4,000.00	4,000.00	4,000.00
100-25-6348	Other Supplies	500.00	500.00	500.00
100-25-6400	Travel & Meals	4,200.00	4,200.00	2,200.00
100-25-6401	Education & Training	3,050.00	3,050.00	1,400.00
100-25-6406	Licenses/Registration/Inspection	600.00	600.00	600.00
100-25-6407	Dues/Fees/Subscriptions	1,000.00	1,000.00	1,360.00
100-25-6411	Contracted Services	20,000.00	10,000.00	20,000.00
100-25-6414	Engineering & Planning	125,000.00	125,000.00	125,000.00
100-25-6419	Merchant Fees	12,000.00	12,000.00	12,000.00
100-25-6458	Other Leases/Rentals	4,000.00	4,000.00	0.00
	Total Expense:	**769,564.00**	**633,890.00**	**679,516.00**
	Total Department: 25 - Planning & Development Services:	**769,564.00**	**633,890.00**	**679,516.00**
Department: 30 - Library				
Expense				
100-30-6102	Salaries & Wages	119,399.00	117,865.00	122,915.00
100-30-6104	Social Security/Medicare	9,380.00	9,061.00	9,716.00
100-30-6105	Overtime Pay	0.00	224.00	769.00
100-30-6108	Group Insurance Costs	18,478.00	21,441.00	20,196.00
100-30-6109	Incentive Pay	2,400.00	2,373.00	2,400.00

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
100-30-6110	Retirement	27,375.00	27,083.00	28,263.00
100-30-6113	Other Employee Benefits	3,260.00	3,260.00	3,620.00
100-30-6117	Unemployment Costs	351.00	513.00	513.00
100-30-6310	Uniforms Purchased	300.00	300.00	300.00
100-30-6320	Office Supplies - General	800.00	800.00	800.00
100-30-6331	Postage & Shipping	500.00	500.00	500.00
100-30-6348	Other Supplies	26,500.00	26,500.00	28,300.00
100-30-6400	Travel & Meals	1,400.00	1,400.00	1,820.00
100-30-6401	Education & Training	1,000.00	1,000.00	1,100.00
100-30-6407	Dues/Fees/Subscriptions	1,010.00	1,010.00	1,085.00
100-30-6411	Contracted Services	3,225.00	3,225.00	3,300.00
100-30-6419	Merchant Fees	1,000.00	1,000.00	1,000.00
	Total Expense:	**216,378.00**	**217,555.00**	**226,597.00**
	Total Department: 30 - Library:	**216,378.00**	**217,555.00**	**226,597.00**
Department: 35 - Fleet Maintenance				
Expense				
100-35-6102	Salaries & Wages	120,661.00	113,205.00	124,493.00
100-35-6104	Social Security/Medicare	9,181.00	8,214.00	9,068.00
100-35-6105	Overtime Pay	4,394.00	3,505.00	4,528.00
100-35-6108	Group Insurance Costs	24,634.00	33,616.00	37,731.00
100-35-6110	Retirement	27,375.00	25,548.00	28,146.00
100-35-6113	Other Employee Benefits	0.00	0.00	150.00
100-35-6116	Other Pay	480.00	50.00	0.00
100-35-6117	Unemployment Costs	234.00	342.00	342.00
100-35-6310	Uniforms Purchased	1,650.00	1,650.00	1,650.00
100-35-6318	Machinery, Tools & Equipment	3,000.00	3,000.00	3,000.00
100-35-6319	Cleaning Supplies	1,500.00	1,500.00	1,500.00
100-35-6320	Office Supplies - General	1,850.00	1,850.00	1,850.00
100-35-6340	Fuel	232,880.00	232,880.00	232,880.00
100-35-6348	Other Supplies	900.00	900.00	2,000.00
100-35-6353	Safety	1,500.00	1,500.00	500.00
100-35-6400	Travel & Meals	300.00	300.00	300.00
100-35-6401	Education & Training	1,125.00	1,125.00	1,125.00
100-35-6406	Licenses/Registration/Inspection	1,930.00	1,930.00	2,980.00
100-35-6408	Landfill & Disposal	1,500.00	1,500.00	1,500.00
100-35-6411	Contracted Services	13,100.00	31,325.32	14,550.00
100-35-6458	Other Leases/Rentals	2,400.00	2,400.00	0.00
100-35-6508	R & M - Vehicles	87,900.00	87,900.00	87,900.00
100-35-6510	R & M - Equipment (Heavy)	17,400.00	17,400.00	7,400.00
100-35-6512	R & M - Other	3,900.00	3,900.00	2,400.00
100-35-6611	CAP - Machinery & Heavy Equipment	44,895.00	44,895.00	6,908.00
	Total Expense:	**604,689.00**	**620,435.32**	**572,901.00**
	Total Department: 35 - Fleet Maintenance:	**604,689.00**	**620,435.32**	**572,901.00**
Department: 40 - Police				
Expense				
100-40-6102	Salaries & Wages	2,158,011.00	1,943,288.00	2,170,911.00
100-40-6104	Social Security/Medicare	179,200.00	160,041.00	180,098.00
100-40-6105	Overtime Pay	108,357.00	83,113.00	110,560.00
100-40-6108	Group Insurance Costs	268,817.00	245,684.00	291,366.00
100-40-6109	Incentive Pay	113,202.00	107,897.00	113,801.00
100-40-6110	Retirement	514,279.00	468,004.00	516,889.00
100-40-6113	Other Employee Benefits	22,030.00	20,790.00	23,480.00
100-40-6116	Other Pay	4,840.00	3,742.00	4,320.00
100-40-6117	Unemployment Costs	3,744.00	5,256.00	5,301.00
100-40-6310	Uniforms Purchased	10,068.00	8,992.00	10,575.00
100-40-6320	Office Supplies - General	2,935.00	2,935.00	4,935.00

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
100-40-6331	Postage & Shipping	100.00	100.00	100.00
100-40-6351	Public Relations	1,200.00	1,200.00	1,200.00
100-40-6353	Safety	100.00	100.00	1,000.00
100-40-6354	Weapons & Ammo	6,000.00	6,000.00	6,000.00
100-40-6355	Criminal Investigation	2,500.00	2,500.00	3,500.00
100-40-6400	Travel & Meals	5,500.00	5,500.00	7,500.00
100-40-6401	Education & Training	6,500.00	6,500.00	10,000.00
100-40-6407	Dues/Fees/Subscriptions	1,451.00	1,451.00	1,401.00
100-40-6453	Other Services	5,000.00	5,000.00	5,000.00
100-40-6454	Other Professional Services	900.00	900.00	900.00
100-40-6460	TCLEOSE - Training Reserved	1,800.00	1,800.00	1,800.00
100-40-6609	CAP - Vehicles	0.00	147,094.00	0.00
	Total Expense:	**3,416,534.00**	**3,227,887.00**	**3,470,637.00**
	Total Department: 40 - Police:	**3,416,534.00**	**3,227,887.00**	**3,470,637.00**
Department: 41 - Animal Control				
Expense				
100-41-6102	Salaries & Wages	87,465.00	88,236.00	83,253.00
100-41-6104	Social Security/Medicare	7,076.00	6,618.00	6,304.00
100-41-6105	Overtime Pay	4,499.00	1,763.00	3,693.00
100-41-6108	Group Insurance Costs	17,226.00	22,880.00	29,339.00
100-41-6109	Incentive Pay	2,400.00	2,373.00	2,400.00
100-41-6110	Retirement	20,921.00	20,483.00	19,667.00
100-41-6113	Other Employee Benefits	1,210.00	1,200.00	910.00
100-41-6116	Other Pay	480.00	474.00	480.00
100-41-6117	Unemployment Costs	234.00	342.00	342.00
100-41-6310	Uniforms Purchased	500.00	500.00	500.00
100-41-6319	Cleaning Supplies	600.00	600.00	3,500.00
100-41-6348	Other Supplies	6,650.00	6,650.00	8,000.00
100-41-6351	Public Relations	200.00	200.00	200.00
100-41-6401	Education & Training	700.00	700.00	700.00
100-41-6406	Licenses/Registration/Inspection	400.00	400.00	400.00
	Total Expense:	**150,561.00**	**153,419.00**	**159,688.00**
	Total Department: 41 - Animal Control:	**150,561.00**	**153,419.00**	**159,688.00**
Department: 45 - Streets & Drainage				
Expense				
100-45-6102	Salaries & Wages	313,102.00	283,584.00	407,098.00
100-45-6104	Social Security/Medicare	23,646.00	22,218.00	30,716.00
100-45-6105	Overtime Pay	11,420.00	13,845.00	14,726.00
100-45-6108	Group Insurance Costs	93,477.00	69,460.00	121,869.00
100-45-6109	Incentive Pay	4,800.00	1,187.00	1,200.00
100-45-6110	Retirement	72,866.00	66,214.00	93,105.00
100-45-6113	Other Employee Benefits	3,550.00	3,380.00	4,160.00
100-45-6116	Other Pay	480.00	474.00	480.00
100-45-6117	Unemployment Costs	819.00	1,289.00	1,539.00
100-45-6310	Uniforms Purchased	4,995.00	4,995.00	4,995.00
100-45-6316	Street Signs	24,000.00	24,000.00	24,000.00
100-45-6318	Machinery, Tools & Equipment	9,500.00	9,500.00	9,500.00
100-45-6320	Office Supplies - General	1,550.00	1,550.00	1,550.00
100-45-6345	Chemical Supplies	22,800.00	22,800.00	24,350.00
100-45-6348	Other Supplies	5,000.00	5,000.00	5,000.00
100-45-6353	Safety	3,200.00	3,200.00	1,650.00
100-45-6400	Travel & Meals	1,640.00	1,640.00	1,640.00
100-45-6401	Education & Training	6,000.00	6,000.00	8,790.00
100-45-6406	Licenses/Registration/Inspection	500.00	500.00	500.00
100-45-6407	Dues/Fees/Subscriptions	50.00	50.00	0.00
100-45-6411	Contracted Services	23,000.00	23,000.00	23,000.00

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
100-45-6453	Other Services	8,000.00	8,000.00	8,000.00
100-45-6458	Other Leases/Rentals	5,000.00	5,000.00	5,000.00
100-45-6501	R & M - Equipment (Traffic Signals & Signs)	8,300.00	8,300.00	8,300.00
100-45-6510	R & M - Equipment (Heavy)	66,500.00	66,500.00	73,000.00
100-45-6512	R & M - Other	1,500.00	1,500.00	1,500.00
100-45-6515	R & M - Infrastructure (Roadways & Sidewalks)	95,000.00	95,000.00	79,000.00
100-45-6517	R & M - Infrastructure (Storm Sewers/Drainage)	35,000.00	35,000.00	51,000.00
100-45-6519	R & M - Equipment (Small Tools & Machinery)	10,000.00	10,000.00	3,500.00
100-45-6611	CAP - Machinery & Heavy Equipment	0.00	0.00	149,846.76
	Total Expense:	**855,695.00**	**793,186.00**	**1,159,014.76**
	Total Department: 45 - Streets & Drainage :	**855,695.00**	**793,186.00**	**1,159,014.76**
Department: 55 - Emergency Medical Services				
Expense				
100-55-6114	Ambulance Contract	75,000.00	180,000.00	500,000.00
	Total Expense:	**75,000.00**	**180,000.00**	**500,000.00**
	Total Department: 55 - Emergency Medical Services:	**75,000.00**	**180,000.00**	**500,000.00**
Department: 60 - Parks & Recreation				
Expense				
100-60-6348	Other Supplies	29,257.00	29,257.00	29,257.00
100-60-6512	R & M - Other	13,160.00	15,362.12	13,160.00
	Total Expense:	**42,417.00**	**44,619.12**	**42,417.00**
	Total Department: 60 - Parks & Recreation:	**42,417.00**	**44,619.12**	**42,417.00**
Department: 65 - Facility Maintenance				
Expense				
100-65-6102	Salaries & Wages	176,981.00	177,053.00	182,344.00
100-65-6104	Social Security/Medicare	14,307.00	14,075.00	15,044.00
100-65-6105	Overtime Pay	16,209.00	11,635.00	16,700.00
100-65-6108	Group Insurance Costs	30,410.00	30,113.00	26,558.00
100-65-6110	Retirement	42,753.00	41,768.00	43,938.00
100-65-6113	Other Employee Benefits	2,120.00	2,120.00	2,600.00
100-65-6117	Unemployment Costs	468.00	684.00	684.00
100-65-6310	Uniforms Purchased	1,935.00	1,935.00	1,935.00
100-65-6318	Machinery, Tools & Equipment	5,200.00	12,865.88	5,200.00
100-65-6319	Cleaning Supplies	40,000.00	40,000.00	40,000.00
100-65-6320	Office Supplies - General	750.00	750.00	750.00
100-65-6345	Chemical Supplies	18,250.00	18,250.00	18,250.00
100-65-6348	Other Supplies	14,800.00	14,800.00	13,200.00
100-65-6353	Safety	200.00	200.00	200.00
100-65-6400	Travel & Meals	100.00	100.00	60.00
100-65-6401	Education & Training	800.00	800.00	400.00
100-65-6404	Natural Gas	16,487.00	16,487.00	16,487.00
100-65-6405	Electric	240,000.00	240,000.00	240,000.00
100-65-6406	Licenses/Registration/Inspection	8,610.00	8,610.00	8,610.00
100-65-6411	Contracted Services	37,796.00	50,116.20	38,675.00
100-65-6412	Contracted Services - HVAC	54,250.00	46,750.00	60,750.00
100-65-6413	Contracted Services - Landscaping	140,556.00	140,556.00	140,556.00
100-65-6455	Lab Testing Fees	1,600.00	1,600.00	1,600.00
100-65-6502	R & M Equipment (HVAC)	30,500.00	38,000.00	22,000.00
100-65-6506	R & M - Furnitures & Fixtures	1,000.00	1,000.00	1,000.00
100-65-6510	R & M - Equipment (Heavy)	5,000.00	5,000.00	5,000.00
100-65-6513	R & M - Buildings & Structures	27,300.00	27,300.00	27,300.00
100-65-6519	R & M - Equipment (Small Tools & Machinery)	2,000.00	2,000.00	2,000.00
100-65-6611	CAP - Machinery & Heavy Equipment	0.00	0.00	5,504.21
	Total Expense:	**930,382.00**	**944,568.08**	**937,345.21**
	Total Department: 65 - Facility Maintenance:	**930,382.00**	**944,568.08**	**937,345.21**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Department: 80 - Community Center				
Expense				
100-80-6102	Salaries & Wages	162,403.00	138,528.00	138,127.00
100-80-6104	Social Security/Medicare	12,798.00	11,254.00	10,772.00
100-80-6105	Overtime Pay	4,134.00	7,713.00	4,493.00
100-80-6108	Group Insurance Costs	25,922.00	21,290.00	34,904.00
100-80-6109	Incentive Pay	1,200.00	1,187.00	1,200.00
100-80-6110	Retirement	37,158.00	32,712.00	31,787.00
100-80-6113	Other Employee Benefits	2,010.00	2,010.00	2,060.00
100-80-6116	Other Pay	480.00	474.00	480.00
100-80-6117	Unemployment Costs	468.00	629.00	513.00
100-80-6310	Uniforms Purchased	302.88	302.88	400.00
100-80-6319	Cleaning Supplies	0.00	0.00	1,000.00
100-80-6320	Office Supplies - General	797.12	797.12	800.00
100-80-6331	Postage & Shipping	100.00	100.00	100.00
100-80-6351	Public Relations	61,500.00	61,500.00	79,500.00
100-80-6401	Education & Training	315.00	315.00	630.00
100-80-6411	Contracted Services	6,000.00	6,000.00	6,000.00
100-80-6419	Merchant Fees	2,500.00	2,500.00	2,500.00
100-80-6458	Other Leases/Rentals	0.00	0.00	4,000.00
100-80-6512	R & M - Other	2,000.00	2,000.00	2,000.00
	Total Expense:	**320,088.00**	**289,312.00**	**321,266.00**
	Total Department: 80 - Community Center:	**320,088.00**	**289,312.00**	**321,266.00**
	Total Fund: 100 - General Fund:	**279,442.56**	**0.31**	**-62,686.46**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 102 - State Franchise Fee Fund				
Department: 00 - Not A Department				
Revenue				
102-00-5116	Franchise Tax	11,000.00	8,500.00	8,500.00
102-00-5412	Interest	5,000.00	3,500.00	3,500.00
	Total Revenue:	**16,000.00**	**12,000.00**	**12,000.00**
Expense				
102-00-6313	Communication Equipment	14,890.00	0.00	0.00
102-00-6409	Software	7,971.00	22,870.15	16,000.00
102-00-6411	Contracted Services	0.00	100,670.28	0.00
	Total Expense:	**22,861.00**	**123,540.43**	**16,000.00**
	Total Department: 00 - Not A Department:	**-6,861.00**	**-111,540.43**	**-4,000.00**
	Total Fund: 102 - State Franchise Fee Fund:	**-6,861.00**	**-111,540.43**	**-4,000.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 104 - Police Investigation-Forfeiture Fund				
Department: 00 - Not A Department				
Revenue				
104-00-5412	Interest	1,000.00	1,000.00	1,000.00
	Total Revenue:	**1,000.00**	**1,000.00**	**1,000.00**
	Total Department: 00 - Not A Department:	**1,000.00**	**1,000.00**	**1,000.00**
	Total Fund: 104 - Police Investigation-Forfeiture Fund:	**1,000.00**	**1,000.00**	**1,000.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 105 - PD Equitable Sharing Fund - Justice				
Department: 00 - Not A Department				
Revenue				
105-00-5412	Interest	250.00	250.00	250.00
	Total Revenue:	**250.00**	**250.00**	**250.00**
	Total Department: 00 - Not A Department:	**250.00**	**250.00**	**250.00**
	Total Fund: 105 - PD Equitable Sharing Fund - Justice:	**250.00**	**250.00**	**250.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 106 - PD Equitable Sharing Fund - Treasury				
Department: 00 - Not A Department				
Revenue				
106-00-5412	Interest	0.00	5.00	5.00
	Total Revenue:	**0.00**	**5.00**	**5.00**
	Total Department: 00 - Not A Department:	**0.00**	**5.00**	**5.00**
	Total Fund: 106 - PD Equitable Sharing Fund - Treasury:	**0.00**	**5.00**	**5.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 107 - Municipal Court Building Fund				
Department: 00 - Not A Department				
Revenue				
107-00-5412	Interest	500.00	1,870.00	1,000.00
	Total Revenue:	**500.00**	**1,870.00**	**1,000.00**
	Total Department: 00 - Not A Department:	**500.00**	**1,870.00**	**1,000.00**
Department: 15 - Municipal Court				
Expense				
107-15-6400	Travel & Meals	2,900.00	2,900.00	2,900.00
107-15-6401	Education & Training	2,200.00	2,200.00	2,200.00
107-15-6503	R & M - Equipment (Safety & Devices)	800.00	800.00	800.00
	Total Expense:	**5,900.00**	**5,900.00**	**5,900.00**
	Total Department: 15 - Municipal Court:	**5,900.00**	**5,900.00**	**5,900.00**
	Total Fund: 107 - Municipal Court Building Fund:	**-5,400.00**	**-4,030.00**	**-4,900.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 108 - Municipal Court Technology Fund				
Department: 00 - Not A Department				
Revenue				
108-00-5412	Interest	800.00	1,224.00	1,300.00
	Total Revenue:	**800.00**	**1,224.00**	**1,300.00**
	Total Department: 00 - Not A Department:	**800.00**	**1,224.00**	**1,300.00**
Department: 15 - Municipal Court				
Expense				
108-15-6313	Communication Equipment	600.00	600.00	600.00
108-15-6314	Computer Hardware	1,000.00	1,000.00	1,000.00
108-15-6400	Travel & Meals	200.00	200.00	200.00
108-15-6401	Education & Training	1,000.00	1,000.00	1,000.00
108-15-6504	R & M - Equipment (Communication)	1,000.00	1,000.00	1,000.00
108-15-6507	R & M - Computer Hardware	1,000.00	1,000.00	1,000.00
	Total Expense:	**4,800.00**	**4,800.00**	**4,800.00**
	Total Department: 15 - Municipal Court:	**4,800.00**	**4,800.00**	**4,800.00**
	Total Fund: 108 - Municipal Court Technology Fund:	**-4,000.00**	**-3,576.00**	**-3,500.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 109 - Municipal Court Juvenile Fund				
Department: 00 - Not A Department				
Revenue				
109-00-5412	Interest	245.00	245.00	250.00
	Total Revenue:	**245.00**	**245.00**	**250.00**
	Total Department: 00 - Not A Department:	**245.00**	**245.00**	**250.00**
	Total Fund: 109 - Municipal Court Juvenile Fund:	**245.00**	**245.00**	**250.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 110 - Court Security and Technology Fund				
Department: 00 - Not A Department				
Revenue				
110-00-5412	Interest	1,500.00	500.00	700.00
110-00-5413	Intergovernmental	13,000.00	16,710.00	17,000.00
	Total Revenue:	**14,500.00**	**17,210.00**	**17,700.00**
	Total Department: 00 - Not A Department:	**14,500.00**	**17,210.00**	**17,700.00**
Department: 15 - Municipal Court				
Expense				
110-15-6400	Travel & Meals	1,000.00	1,000.00	2,000.00
110-15-6401	Education & Training	2,000.00	2,000.00	2,000.00
	Total Expense:	**3,000.00**	**3,000.00**	**4,000.00**
	Total Department: 15 - Municipal Court:	**3,000.00**	**3,000.00**	**4,000.00**
	Total Fund: 110 - Court Security and Technology Fund:	**11,500.00**	**14,210.00**	**13,700.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 111 - Municipal Court Jury Fund				
Department: 00 - Not A Department				
Revenue				
111-00-5221	Jury Fees	200.00	200.00	200.00
111-00-5412	Interest	15.00	15.00	15.00
	Total Revenue:	**215.00**	**215.00**	**215.00**
	Total Department: 00 - Not A Department:	**215.00**	**215.00**	**215.00**
	Total Fund: 111 - Municipal Court Jury Fund:	**215.00**	**215.00**	**215.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 120 - Public Library				
Department: 00 - Not A Department				
Revenue				
120-00-5412	Interest	650.00	650.00	700.00
120-00-5416	Library Revenue	1,400.00	1,825.50	1,850.00
	Total Revenue:	**2,050.00**	**2,475.50**	**2,550.00**
	Total Department: 00 - Not A Department:	**2,050.00**	**2,475.50**	**2,550.00**
Department: 30 - Library				
Expense				
120-30-6348	Other Supplies	800.00	800.00	800.00
	Total Expense:	**800.00**	**800.00**	**800.00**
	Total Department: 30 - Library:	**800.00**	**800.00**	**800.00**
	Total Fund: 120 - Public Library:	**1,250.00**	**1,675.50**	**1,750.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 135 - Capital Projects				
Department: 00 - Not A Department				
Revenue				
135-00-5412	Interest	0.00	26,325.55	37,098.00
135-00-5425	Transfers In: General Fund	20,000.00	0.00	0.00
	Total Revenue:	**20,000.00**	**26,325.55**	**37,098.00**
	Total Department: 00 - Not A Department:	**20,000.00**	**26,325.55**	**37,098.00**
Department: 45 - Streets & Drainage				
Expense				
135-45-6603	CAP - Roads/Sidewalks/Bridges	468,141.00	272,172.36	543,141.00
	Total Expense:	**468,141.00**	**272,172.36**	**543,141.00**
	Total Department: 45 - Streets & Drainage :	**468,141.00**	**272,172.36**	**543,141.00**
	Total Fund: 135 - Capital Projects:	**-448,141.00**	**-245,846.81**	**-506,043.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 140 - Hotel/Motel Tax Fund				
Department: 00 - Not A Department				
Revenue				
140-00-5117	Hotel & Motel Tax	160,200.00	162,395.12	163,880.00
140-00-5412	Interest	17,000.00	17,000.00	18,000.00
	Total Revenue:	**177,200.00**	**179,395.12**	**181,880.00**
	Total Department: 00 - Not A Department:	**177,200.00**	**179,395.12**	**181,880.00**
Department: 90 - Tourism promotion				
Expense				
140-90-6358	Tourism	60,000.00	60,000.00	60,000.00
140-90-6359	Old School Museum	24,500.00	24,500.00	13,560.00
140-90-6411	Contracted Services	4,200.00	4,200.00	4,200.00
140-90-6611	CAP - Machinery & Heavy Equipment	0.00	0.00	17,000.00
	Total Expense:	**88,700.00**	**88,700.00**	**94,760.00**
	Total Department: 90 - Tourism promotion:	**88,700.00**	**88,700.00**	**94,760.00**
	Total Fund: 140 - Hotel/Motel Tax Fund:	**88,500.00**	**90,695.12**	**87,120.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 141 - Impact Fees - Water & Sewer				
Department: 00 - Not A Department				
Revenue				
141-00-5412	Interest	60,000.00	123,404.00	70,000.00
141-00-5900	Water Impact Fees	500,000.00	500,000.00	500,000.00
141-00-5901	Sewer Impact Fees	600,000.00	600,000.00	600,000.00
	Total Revenue:	**1,160,000.00**	**1,223,404.00**	**1,170,000.00**
	Total Department: 00 - Not A Department:	**1,160,000.00**	**1,223,404.00**	**1,170,000.00**
Department: 71 - Impact Fees				
Expense				
141-71-6411	Contracted Services	0.00	23,100.00	0.00
141-71-6602	CAP - Utility System	170,000.00	1,147,803.42	0.00
	Total Expense:	**170,000.00**	**1,170,903.42**	**0.00**
	Total Department: 71 - Impact Fees:	**170,000.00**	**1,170,903.42**	**0.00**
	Total Fund: 141 - Impact Fees - Water & Sewer:	**990,000.00**	**52,500.58**	**1,170,000.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 166 - Ser2023 Bond Fund				
Department: 00 - Not A Department				
Revenue				
166-00-5412	Interest	0.00	163,203.00	0.00
	Total Revenue:	**0.00**	**163,203.00**	**0.00**
	Total Department: 00 - Not A Department:	**0.00**	**163,203.00**	**0.00**
Department: 40 - Police				
Expense				
166-40-6609	CAP - Vehicles	0.00	73,546.98	0.00
	Total Expense:	**0.00**	**73,546.98**	**0.00**
	Total Department: 40 - Police:	**0.00**	**73,546.98**	**0.00**
Department: 41 - Animal Control				
Expense				
166-41-6604	CAP - Buildings & Structures	0.00	820,000.00	0.00
	Total Expense:	**0.00**	**820,000.00**	**0.00**
	Total Department: 41 - Animal Control:	**0.00**	**820,000.00**	**0.00**
Department: 65 - Facility Maintenance				
Expense				
166-65-6604	CAP - Buildings & Structures	0.00	9,527.64	0.00
	Total Expense:	**0.00**	**9,527.64**	**0.00**
	Total Department: 65 - Facility Maintenance:	**0.00**	**9,527.64**	**0.00**
Department: 70 - Water & Sewer Operation				
Expense				
166-70-6602	CAP - Utility System	0.00	5,353,816.00	0.00
	Total Expense:	**0.00**	**5,353,816.00**	**0.00**
	Total Department: 70 - Water & Sewer Operation:	**0.00**	**5,353,816.00**	**0.00**
	Total Fund: 166 - Ser2023 Bond Fund:	**0.00**	**-6,093,687.62**	**0.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 190 - TIRZ #1a - GILP Full Zone				
Department: 00 - Not A Department				
Revenue				
190-00-5110	Current Taxes	61,165.00	61,165.00	64,979.51
190-00-5412	Interest	1,200.00	6,592.00	2,000.00
190-00-5700	Refund and Reimbursement Revenue	0.00	0.00	47,169.19
	Total Revenue:	**62,365.00**	**67,757.00**	**114,148.70**
	Total Department: 00 - Not A Department:	**62,365.00**	**67,757.00**	**114,148.70**
Department: 10 - Finance				
Expense				
190-10-6410	Auditing & Financial	0.00	20,000.00	20,000.00
	Total Expense:	**0.00**	**20,000.00**	**20,000.00**
	Total Department: 10 - Finance:	**0.00**	**20,000.00**	**20,000.00**
	Total Fund: 190 - TIRZ #1a - GILP Full Zone:	**62,365.00**	**47,757.00**	**94,148.70**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 191 - TIRZ #1b - GILP Gulf Inland only				
Department: 00 - Not A Department				
Revenue				
191-00-5110	Current Taxes	74,070.00	74,070.00	389,611.25
191-00-5412	Interest	1,500.00	415.00	1,500.00
191-00-5700	Refund and Reimbursement Revenue	0.00	0.00	288,782.40
	Total Revenue:	**75,570.00**	**74,485.00**	**679,893.65**
	Total Department: 00 - Not A Department:	**75,570.00**	**74,485.00**	**679,893.65**
Department: 10 - Finance				
Expense				
191-10-6410	Auditing & Financial	0.00	5,000.00	5,000.00
	Total Expense:	**0.00**	**5,000.00**	**5,000.00**
	Total Department: 10 - Finance:	**0.00**	**5,000.00**	**5,000.00**
	Total Fund: 191 - TIRZ #1b - GILP Gulf Inland only:	**75,570.00**	**69,485.00**	**674,893.65**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 193 - TIRZ #3 - Westpointe Villages				
Department: 00 - Not A Department				
Revenue				
193-00-5110	Current Taxes	167,661.00	167,661.00	249,237.98
193-00-5412	Interest	2,500.00	1,202.00	2,500.00
	Total Revenue:	**170,161.00**	**168,863.00**	**251,737.98**
Expense				
193-00-6410	Auditing & Financial	0.00	10,000.00	15,000.00
193-00-6720	Tax Increment Reimbursement (TIRZ)	0.00	51,358.86	0.00
	Total Expense:	**0.00**	**61,358.86**	**15,000.00**
	Total Department: 00 - Not A Department:	**170,161.00**	**107,504.14**	**236,737.98**
	Total Fund: 193 - TIRZ #3 - Westpointe Villages:	**170,161.00**	**107,504.14**	**236,737.98**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 194 - TIRZ #4 - MEDINA				
Department: 00 - Not A Department				
Revenue				
194-00-5110	Current Taxes	0.00	0.00	46,800.30
194-00-5412	Interest	0.00	0.00	1,000.00
	Total Revenue:	**0.00**	**0.00**	**47,800.30**
Expense				
194-00-6410	Auditing & Financial	0.00	0.00	10,000.00
	Total Expense:	**0.00**	**0.00**	**10,000.00**
	Total Department: 00 - Not A Department:	**0.00**	**0.00**	**37,800.30**
	Total Fund: 194 - TIRZ #4 - MEDINA:	**0.00**	**0.00**	**37,800.30**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 200 - Water & Sewer				
Department: 00 - Not A Department				
Revenue				
200-00-5300	Water - Residential	1,654,796.64	1,654,796.64	1,673,400.00
200-00-5301	Water - Residential Multi-Unit	361,032.00	361,032.00	380,295.00
200-00-5302	Water - Commercial	584,201.16	584,201.16	559,840.00
200-00-5303	Water - Institution	1,215,194.40	1,215,194.40	1,215,194.40
200-00-5304	Water - Bulk	46,033.92	53,613.00	53,187.96
200-00-5306	Sewer - Residential	1,528,840.08	1,528,840.08	1,533,914.00
200-00-5307	Sewer - Residential Multi-Unit	361,032.00	361,032.00	380,295.00
200-00-5308	Sewer - Commercial	381,257.28	381,257.28	396,257.00
200-00-5309	Sewer - Institution	1,158,624.00	1,158,624.00	1,160,624.04
200-00-5314	Penalty	168,000.00	168,000.00	174,000.00
200-00-5315	Water Taps	110,000.00	110,000.00	110,000.00
200-00-5316	Sewer Taps	45,000.00	30,000.00	35,000.00
200-00-5317	Credit Card Fees	85,000.00	94,365.00	95,000.00
200-00-5318	Meters & Radios	0.00	25,000.00	30,000.00
200-00-5411	Miscellaneous Income	10,000.00	50,000.00	50,000.00
200-00-5412	Interest	130,000.00	181,327.00	181,000.00
	Total Revenue:	**7,839,011.48**	**7,957,282.56**	**8,028,007.40**
	Total Department: 00 - Not A Department:	**7,839,011.48**	**7,957,282.56**	**8,028,007.40**
Department: 10 - Finance				
Expense				
200-10-6102	Salaries & Wages	134,679.00	134,039.00	138,837.00
200-10-6104	Social Security/Medicare	10,231.00	10,268.00	10,816.00
200-10-6105	Overtime Pay	756.00	0.00	184.00
200-10-6108	Group Insurance Costs	31,566.00	27,872.00	26,393.00
200-10-6109	Incentive Pay	3,600.00	3,560.00	3,600.00
200-10-6110	Retirement	30,537.00	30,223.00	31,281.00
200-10-6113	Other Employee Benefits	465.00	465.00	938.00
200-10-6117	Unemployment Costs	351.00	217.00	513.00
200-10-6310	Uniforms Purchased	450.00	477.00	551.00
200-10-6317	Instruments & Apparatus	136,536.00	104,648.00	130,383.30
200-10-6331	Postage & Shipping	24,800.00	27,731.00	28,000.00
200-10-6348	Other Supplies	1,500.00	1,000.00	1,650.00
200-10-6400	Travel & Meals	500.00	572.00	500.00
200-10-6401	Education & Training	1,000.00	500.00	1,000.00
200-10-6411	Contracted Services	37,000.00	38,937.00	39,350.00
200-10-6419	Merchant Fees	150,000.00	186,898.00	187,200.00
200-10-6453	Other Services	10,590.00	11,444.00	11,600.00
200-10-6500	R & M - Instruments & Apparatus	1,500.00	1,000.00	1,500.00
	Total Expense:	**576,061.00**	**579,851.00**	**614,296.30**
	Total Department: 10 - Finance:	**576,061.00**	**579,851.00**	**614,296.30**
Department: 70 - Water & Sewer Operation				
Expense				
200-70-6102	Salaries & Wages	742,449.00	657,105.00	765,250.00
200-70-6104	Social Security/Medicare	62,173.00	57,510.00	64,920.00
200-70-6105	Overtime Pay	71,256.00	102,593.00	91,555.00
200-70-6106	Worker's Compensation Ins.	18,700.00	18,700.00	18,700.00
200-70-6108	Group Insurance Costs	155,213.00	132,832.00	163,655.00
200-70-6109	Incentive Pay	22,799.00	14,468.00	19,194.00
200-70-6110	Retirement	184,628.00	171,086.00	191,841.00
200-70-6113	Other Employee Benefits	6,930.00	6,400.00	4,410.00
200-70-6116	Other Pay	1,480.00	1,260.00	1,000.00
200-70-6117	Unemployment Costs	1,755.00	3,557.00	2,565.00
200-70-6310	Uniforms Purchased	9,640.00	9,640.00	9,640.00

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
200-70-6311	Furniture & Fixtures	300.00	300.00	300.00
200-70-6315	Medical & Pharm Supplies	1,000.00	1,000.00	1,000.00
200-70-6317	Instruments & Apparatus	7,500.00	7,500.00	27,500.00
200-70-6318	Machinery, Tools & Equipment	18,300.00	18,300.00	13,300.00
200-70-6320	Office Supplies - General	6,800.00	6,800.00	6,800.00
200-70-6331	Postage & Shipping	2,000.00	2,000.00	2,000.00
200-70-6340	Fuel	45,000.00	45,000.00	45,000.00
200-70-6345	Chemical Supplies	177,445.00	100,000.00	152,445.00
200-70-6348	Other Supplies	15,000.00	15,000.00	15,000.00
200-70-6352	Employee Relations	2,000.00	2,000.00	2,000.00
200-70-6353	Safety	7,814.00	7,814.00	2,614.00
200-70-6400	Travel & Meals	1,500.00	1,500.00	1,500.00
200-70-6401	Education & Training	12,200.00	12,200.00	12,200.00
200-70-6404	Natural Gas	3,500.00	3,500.00	3,500.00
200-70-6405	Electric	373,668.00	373,668.00	373,668.00
200-70-6406	Licenses/Registration/Inspection	66,041.00	66,041.00	71,041.00
200-70-6407	Dues/Fees/Subscriptions	2,732.00	2,732.00	2,732.00
200-70-6408	Landfill & Disposal	207,480.00	185,000.00	207,480.00
200-70-6411	Contracted Services	0.00	30,000.00	30,000.00
200-70-6415	Insurance - Liability	15,000.00	15,000.00	15,000.00
200-70-6416	Insurance - Property	30,000.00	30,000.00	30,000.00
200-70-6418	Insurance - Deductible	7,000.00	7,000.00	7,000.00
200-70-6453	Other Services	5,400.00	5,876.00	8,800.00
200-70-6455	Lab Testing Fees	50,235.00	50,235.00	58,705.00
200-70-6458	Other Leases/Rentals	5,000.00	5,000.00	5,000.00
200-70-6510	R & M - Equipment (Heavy)	21,100.00	46,100.00	31,100.00
200-70-6514	R & M - Infrastructure (Water & Sewer Lines)	147,000.00	147,000.00	122,000.00
200-70-6519	R & M - Equipment (Small Tools & Machinery)	4,000.00	4,000.00	4,000.00
200-70-6523	R & M - Infrastructure (Reservior/Storage Tanks)	11,000.00	11,000.00	11,000.00
200-70-6524	R & M - Infrastructure (Sewer Treatment Plant)	58,000.00	90,010.00	40,000.00
200-70-6525	R & M - Infrastructure (Lift Stations)	29,600.00	294,250.00	34,600.00
200-70-6526	R & M - Infrstructure (Water Wells)	32,000.00	50,000.00	50,000.00
200-70-6602	CAP - Utility System	0.00	677,017.00	147,163.50
200-70-6609	CAP - Vehicles	75,886.00	75,886.00	79,987.88
200-70-6611	CAP - Machinery & Heavy Equipment	173,314.52	173,315.00	72,763.97
200-70-6613	CAP - Other	201,382.00	209,698.00	0.00
200-70-6701	Transfers to: General Fund	1,500,000.00	830,460.00	1,500,000.00
200-70-6711	Debt Services - Principal	742,646.01	742,646.00	1,395,000.00
200-70-6712	Debt Services - Interest	398,406.50	398,407.00	342,856.26
200-70-6713	Bond Issuance Costs	3,500.00	3,500.00	3,500.00
	Total Expense:	**5,737,773.03**	**5,921,906.00**	**6,261,286.61**
	Total Department: 70 - Water & Sewer Operation:	**5,737,773.03**	**5,921,906.00**	**6,261,286.61**
	Total Fund: 200 - Water & Sewer:	**1,525,177.45**	**1,455,525.56**	**1,152,424.49**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 210 - Solid Waste				
Department: 00 - Not A Department				
Revenue				
210-00-5312	Garbage Collection Fees	856,992.00	895,746.00	898,266.00
210-00-5314	Penalty	18,000.00	18,000.00	18,000.00
210-00-5411	Miscellaneous Income	500.00	1,100.00	500.00
210-00-5412	Interest	50,000.00	50,000.00	50,000.00
	Total Revenue:	**925,492.00**	**964,846.00**	**966,766.00**
	Total Department: 00 - Not A Department:	**925,492.00**	**964,846.00**	**966,766.00**
Department: 85 - Solid Waste				
Expense				
210-85-6102	Salaries & Wages	44,893.00	44,679.00	46,279.00
210-85-6104	Social Security/Medicare	3,410.00	3,421.00	3,602.00
210-85-6105	Overtime Pay	251.00	0.00	20.00
210-85-6108	Group Insurance Costs	10,522.00	9,418.00	8,798.00
210-85-6109	Incentive Pay	1,200.00	1,187.00	1,200.00
210-85-6110	Retirement	10,179.00	10,073.00	10,418.00
210-85-6113	Other Employee Benefits	155.00	155.00	313.00
210-85-6117	Unemployment Costs	117.00	171.00	171.00
210-85-6411	Contracted Services	621,180.00	650,282.52	670,560.48
210-85-6415	Insurance - Liability	6,000.00	6,000.00	6,000.00
210-85-6416	Insurance - Property	15,000.00	15,000.00	15,000.00
210-85-6418	Insurance - Deductible	3,000.00	3,000.00	3,000.00
210-85-6701	Transfers to: General Fund	50,000.00	50,000.00	50,000.00
	Total Expense:	**765,907.00**	**793,386.52**	**815,361.48**
	Total Department: 85 - Solid Waste:	**765,907.00**	**793,386.52**	**815,361.48**
	Total Fund: 210 - Solid Waste:	**159,585.00**	**171,459.48**	**151,404.52**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 220 - Fiber Fund				
Department: 00 - Not A Department				
Revenue				
220-00-5314	Penalty	5,000.00	5,000.00	5,000.00
220-00-5317	Internet Sales	350,000.00	350,000.00	350,000.00
220-00-5411	Miscellaneous Income	300.00	300.00	300.00
220-00-5412	Interest	95,000.00	95,000.00	95,000.00
	Total Revenue:	**450,300.00**	**450,300.00**	**450,300.00**
	Total Department: 00 - Not A Department:	**450,300.00**	**450,300.00**	**450,300.00**
Department: 14 - Fiber Services				
Expense				
220-14-6102	Salaries & Wages	142,197.00	46,331.25	0.00
220-14-6104	Social Security/Medicare	11,425.00	3,692.80	0.00
220-14-6105	Overtime Pay	5,785.00	1,644.90	0.00
220-14-6108	Group Insurance Costs	17,561.00	5,369.33	0.00
220-14-6109	Incentive Pay	600.00	247.29	0.00
220-14-6110	Retirement	32,856.00	10,603.97	0.00
220-14-6113	Other Employee Benefits	219.00	218.70	0.00
220-14-6116	Other Pay	1,296.00	534.11	0.00
220-14-6117	Unemployment Costs	266.00	217.15	0.00
220-14-6310	Uniforms Purchased	1,000.00	1,000.00	1,000.00
220-14-6311	Furniture & Fixtures	600.00	600.00	600.00
220-14-6314	Computer Hardware	90,000.00	90,000.00	90,000.00
220-14-6318	Machinery, Tools & Equipment	10,000.00	10,000.00	10,000.00
220-14-6320	Office Supplies - General	750.00	750.00	750.00
220-14-6348	Other Supplies	71,000.00	71,000.00	71,000.00
220-14-6400	Travel & Meals	1,500.00	1,500.00	1,500.00
220-14-6401	Education & Training	6,000.00	6,000.00	6,000.00
220-14-6407	Dues/Fees/Subscriptions	1,800.00	1,800.00	1,800.00
220-14-6409	Software	237,110.00	237,110.00	237,110.00
220-14-6411	Contracted Services	132,800.00	132,800.00	132,800.00
220-14-6423	Advertising	16,500.00	16,500.00	16,500.00
220-14-6512	R & M - Other	15,000.00	15,000.00	15,000.00
220-14-6602	CAP - Utility System	550,000.00	550,000.00	550,000.00
220-14-6611	CAP - Machinery & Heavy Equipment	13,000.00	13,000.00	13,000.00
	Total Expense:	**1,359,265.00**	**1,215,919.50**	**1,147,060.00**
	Total Department: 14 - Fiber Services:	**1,359,265.00**	**1,215,919.50**	**1,147,060.00**
	Total Fund: 220 - Fiber Fund:	**-908,965.00**	**-765,619.50**	**-696,760.00**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 300 - Debt Service Tax Sinking				
Department: 00 - Not A Department				
Revenue				
300-00-5110	Current Taxes	4,349,297.00	4,349,297.00	4,712,542.00
300-00-5111	Delinquent Taxes	52,633.00	78,065.00	82,633.00
300-00-5112	Penalty & Interest - Current	27,752.00	27,752.00	23,752.00
300-00-5113	Penalty & Interest - Delinquent	24,948.00	24,948.00	35,948.00
300-00-5412	Interest	30,000.00	35,955.00	35,000.00
300-00-5700	Refund and Reimbursement Revenue	-140,770.00	-140,770.00	-341,815.79
	Total Revenue:	**4,343,860.00**	**4,375,247.00**	**4,548,059.21**
	Total Department: 00 - Not A Department:	**4,343,860.00**	**4,375,247.00**	**4,548,059.21**
Department: 10 - Finance				
Expense				
300-10-6821	Bond Issuance Costs	0.00	0.00	1,153,108.00
	Total Expense:	**0.00**	**0.00**	**1,153,108.00**
	Total Department: 10 - Finance:	**0.00**	**0.00**	**1,153,108.00**
Department: 91 - Series 2015 Debt				
Expense				
300-91-6711	Debt Services - Principal	195,000.00	195,000.00	200,000.00
300-91-6712	Debt Services - Interest	151,947.00	151,947.00	147,625.00
300-91-6713	Bond Issuance Costs	500.00	500.00	500.00
	Total Expense:	**347,447.00**	**347,447.00**	**348,125.00**
	Total Department: 91 - Series 2015 Debt:	**347,447.00**	**347,447.00**	**348,125.00**
Department: 92 - Series 2016 Debt				
Expense				
300-92-6711	Debt Services - Principal	377,354.00	377,354.00	0.00
	Total Expense:	**377,354.00**	**377,354.00**	**0.00**
	Total Department: 92 - Series 2016 Debt:	**377,354.00**	**377,354.00**	**0.00**
Department: 93 - Series 2017 Debt				
Expense				
300-93-6711	Debt Services - Principal	1,005,000.00	1,005,000.00	1,025,000.00
300-93-6712	Debt Services - Interest	57,478.00	57,478.00	34,843.75
300-93-6713	Bond Issuance Costs	500.00	500.00	500.00
	Total Expense:	**1,062,978.00**	**1,062,978.00**	**1,060,343.75**
	Total Department: 93 - Series 2017 Debt:	**1,062,978.00**	**1,062,978.00**	**1,060,343.75**
Department: 94 - Series 2018 Debt				
Expense				
300-94-6711	Debt Services - Principal	440,000.00	440,000.00	225,000.00
300-94-6712	Debt Services - Interest	28,738.00	28,738.00	19,937.50
300-94-6713	Bond Issuance Costs	500.00	500.00	500.00
	Total Expense:	**469,238.00**	**469,238.00**	**245,437.50**
	Total Department: 94 - Series 2018 Debt:	**469,238.00**	**469,238.00**	**245,437.50**
Department: 95 - Series 2019 Debt				
Expense				
300-95-6711	Debt Services - Principal	110,000.00	110,000.00	110,000.00
300-95-6712	Debt Services - Interest	41,556.00	41,556.00	37,156.26
300-95-6713	Bond Issuance Costs	500.00	500.00	500.00
	Total Expense:	**152,056.00**	**152,056.00**	**147,656.26**
	Total Department: 95 - Series 2019 Debt:	**152,056.00**	**152,056.00**	**147,656.26**
Department: 96 - Series 2020A Debt				
Expense				
300-96-6711	Debt Services - Principal	765,000.00	765,000.00	790,000.00
300-96-6712	Debt Services - Interest	331,050.00	230,325.00	106,150.00

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
300-96-6713	Bond Issuance Costs	500.00	500.00	500.00
	Total Expense:	**1,096,550.00**	**995,825.00**	**896,650.00**
	Total Department: 96 - Series 2020A Debt:	**1,096,550.00**	**995,825.00**	**896,650.00**
Department: 97 - Series 2020B Debt Expense				
300-97-6711	Debt Services - Principal	120,000.00	120,000.00	130,000.00
300-97-6712	Debt Services - Interest	103,700.00	103,700.00	97,450.00
300-97-6713	Bond Issuance Costs	500.00	500.00	500.00
	Total Expense:	**224,200.00**	**224,200.00**	**227,950.00**
	Total Department: 97 - Series 2020B Debt:	**224,200.00**	**224,200.00**	**227,950.00**
Department: 99 - Series 2023 Debt Expense				
300-99-6711	Debt Services - Principal	265,000.00	265,000.00	275,000.00
300-99-6712	Debt Services - Interest	322,713.00	322,713.00	309,213.00
300-99-6713	Bond Issuance Costs	500.00	500.00	500.00
	Total Expense:	**588,213.00**	**588,213.00**	**584,713.00**
	Total Department: 99 - Series 2023 Debt:	**588,213.00**	**588,213.00**	**584,713.00**
	Total Fund: 300 - Debt Service Tax Sinking:	**25,824.00**	**157,936.00**	**-115,924.30**

Account Number	Account Name	2025-2026 Final Budget	2025-2026 Projections	2026-2027 Preliminary Budget
Fund: 600 - Dayton Economic Development Corp				
Department: 82 - DEDC				
Revenue				
600-82-5115	Sales & Use Tax	1,314,242.00	1,340,274.00	1,353,669.00
600-82-5412	Interest	100,000.00	126,702.00	120,000.00
	Total Revenue:	**1,414,242.00**	**1,466,976.00**	**1,473,669.00**
Expense				
600-82-6320	Office Supplies - General	1,110.00	300.00	1,000.00
600-82-6331	Postage & Shipping	100.00	100.00	100.00
600-82-6349	Council/Other Boards	1,285.00	1,000.00	1,615.00
600-82-6351	Public Relations	10,190.00	10,190.00	28,242.43
600-82-6357	Grants & Incentives	451,000.00	605,000.00	600,000.00
600-82-6400	Travel & Meals	8,050.00	8,050.00	11,105.00
600-82-6401	Education & Training	4,675.00	4,675.00	6,050.00
600-82-6407	Dues/Fees/Subscriptions	3,675.00	3,675.00	4,555.00
600-82-6409	Software	31,050.00	29,150.00	34,150.00
600-82-6411	Contracted Services	190,000.00	175,000.00	205,000.00
600-82-6413	Contracted Services - Landscaping	7,000.00	7,000.00	7,000.00
600-82-6421	Other Legal	25,000.00	25,000.00	25,000.00
600-82-6423	Advertising	30,050.00	5,000.00	85,700.00
600-82-6424	Publications	2,500.00	2,500.00	2,500.00
600-82-6450	Professional Services/Consultant	33,000.00	25,000.00	55,000.00
600-82-6454	Other Professional Services	1,500.00	1,500.00	10,000.00
600-82-6512	R & M - Other	1,000.00	1,000.00	218,762.57
	Total Expense:	**801,185.00**	**904,140.00**	**1,295,780.00**
	Total Department: 82 - DEDC:	**613,057.00**	**562,836.00**	**177,889.00**
	Total Fund: 600 - Dayton Economic Development Corp:	**613,057.00**	**562,836.00**	**177,889.00**
	Report Total:	**2,630,775.01**	**-4,491,000.67**	**2,405,774.88**