



City of Portland

Operating Budget

**Fiscal Year Ending
June 30, 2026**

**Ordinance 25-27
Passed 06/02/25**

FY 26 Budget	FY 25/26 BUDG	Account String	Account Name	FY 26 Budget
GENERAL FUND REVENUE				
Revenues	110-00000-110-31111		REAL PROPERTY TAXES (CURRENT)	6,540,000
Revenues	110-00000-110-31211		PROPERTY TAXES PRIOR YEARS	120,000
Revenues	110-00000-110-31300		PENALTY-PROPERTY TAXES	20,000
Revenues	110-00000-110-31500		IN LIEU OF PROPERTY TAX G-W-S	459,000
Revenues	110-00000-110-31510		PAY IN LIEU OF TAXES-H. A.	30,000
Revenues	110-00000-110-31600		LOCAL OPTION SALES TAX	3,400,000
Revenues	110-00000-110-31710		WHOLESALE BEER TAX	260,000
Revenues	110-00000-110-31711		WHOLESALE LIQUOR TAX	70,000
Revenues	110-00000-110-31800		BUSINESS TAXES	235,000
Revenues	110-00000-110-31912		CABLE TV FRANCHISE & LEASE	86,000
Revenues	110-00000-110-31913		CABLE TV HEADEND LEASE	1,000
Revenues	110-00000-110-32300		ANNUAL BEER PRIVILEGE TAX	2,500
			TOTAL TAXES	11,223,500
Revenues	110-00000-110-32210		BEER LICENSES	500
Revenues	110-00000-110-32610		BUILDING PERMITS	250,000
Revenues	110-00000-110-32611		PLAN REVIEW FEES	200,000
Revenues	110-00000-110-32612		MECHANICAL FEES	140,000
Revenues	110-00000-110-32613		PLUMBING FEES	140,000
Revenues	110-00000-110-32615		FIRE PERMIT FEES	2,500
Revenues	110-00000-110-32640		CODE VIOLATION FEES	1,000
Revenues	110-00000-110-32645		FOOD TRUCK FEES	5,000
Revenues	110-00000-110-32660		ZONING PERMITS	500
Revenues	110-00000-110-32680		ZONING VIOLATION FEES	500
Revenues	110-00000-110-32690		PLANNING/BZA FEES	15,000
Revenues	110-00000-110-36309		FEES FOR PACKAGE LIQUOR STORES	0
Revenues	110-00000-110-34121		CLERK'S FEE--BUSINESS TAX	25,000
Revenues	110-00000-110-32695		IN LIEU OF SIDEWALK FEES - PLANNIN	0
			TOTAL LICENSES AND PERMITS	780,000
Revenues	110-00000-110-31920		HOTEL/MOTEL OCCUPANCY TAX	1,000
Revenues	110-00000-110-33320		TVA PAYMENTS IN LIEU OF TAXES	160,000
Revenues	110-00000-110-33510		STATE SALES TAX	1,600,000
Revenues	110-00000-110-33515		STATE TELEPHONE TAX INCOME	6,000
Revenues	110-00000-110-33520		STATE INCOME TAX	0
Revenues	110-00000-110-33530		STATE BEER TAX	6,000
Revenues	110-00000-110-33540		STATE MIX DRINK TAX	20,000
Revenues	110-00000-110-33551		STATE GASOLINE AND MOTOR FUEL	475,000
Revenues	110-00000-110-33552		STATE-CITY STREETS AND TRANSP	29,000
Revenues	110-00000-110-33555		STATE-SPORTSBETTING PAYMENT	22,000
Revenues	110-00000-110-33593		CORPORATE EXCISE TAX	75,000
Revenues	110-00000-110-33800		COUNTY OPERATING EXP REIMB	20,000
Revenues	110-00000-110-38102		PUBLIC SAFETY SALARY SUPPLEMENT	80,000
Revenues	110-00000-110-38101		MISC STATE GRANT	0
Revenues	110-00000-110-38103		FIRE GRANT	0
Revenues	110-00000-110-38104		GRANT POLICE	0
Revenues	110-00000-110-38105		FIRE STATE GRANT	0
Revenues	110-00000-110-38106		PARKS GRANT	1,173,600
Revenues	110-00000-110-38118		I65 INTERCHANGE PROJECT	0
Revenues	110-00000-110-38125		CMAQ/SIGNAL LIGHT STUDY	600,000
Revenues	110-00000-110-38126		KIRBY ROAD PAVING - STP GRANT	600,000
Revenues	110-00000-110-38127		SRTS - WEST MIDDLE SIDEWALK	0
Revenues	110-00000-110-38128		COLLEGE STEET SIDEWALKS	400,000
Revenues	110-00000-110-38130		GRANT - PROJ CARDINAL(TSUABKI)	0
Revenues	110-00000-110-38132		STBG SCATTERSVILLE RD PAVING	0
Revenues	110-00000-110-38134		ARPA FUNDING	0
Revenues	110-00000-110-36950		POLICE GRANT	0
Revenues	110-00000-110-37605		TRANSFER FROM DRUG FUND	10,000
			TOTAL INTERGOVERNMENTAL	5,277,600

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Revenues	110-00000-110-31330	POLICE COURT COST	15,000
Revenues	110-00000-110-35110	CITY COURT FINES AND COSTS	175,000
Revenues	110-00000-110-35130	ANIMAL CONTROL FINES & FEES	3,000
Revenues	110-00000-110-35142	DRUG TASK FORCE REIMB	0
Revenues	110-00000-110-35143	DRUG FINES	1,500
Revenues	110-00000-110-35150	SEX OFFENDER REGISTRY	1,000
TOTAL FINES AND FEES			195,500

Revenues	110-00000-110-32670	PROPERTY MAINTENANCE FEES	0
Revenues	110-00000-110-34111	DUPLICATING SERVICES	500
Revenues	110-00000-110-34314	MOWING LOTS	0
Revenues	110-00000-110-34315	ANIMAL CONTROL	1,000
Revenues	110-00000-110-34425	SPORTS FEES	12,000
Revenues	110-00000-110-34429	CRAFTS	2,500
Revenues	110-00000-110-34430	EXERCISE REVENUE	0
Revenues	110-00000-110-34710	GOLF CHARGES - FEES	240,000
Revenues	110-00000-110-34711	GOLF CHARGES - ANNUAL FEES	55,000
Revenues	110-00000-110-34712	GOLF CHARGES - PRO SHOP	50,000
Revenues	110-00000-110-34714	GOLF COURSE - CONCESSIONS	10,400
Revenues	110-00000-110-34715	GOLF CHARGES - CARTS	6,500
Revenues	110-00000-110-34720	GOLF CHARGES - SHED RENTAL	1,500
Revenues	110-00000-110-34721	SWIM TEAM FEES	0
Revenues	110-00000-110-34722	POOL ADMITTANCE FEES	0
Revenues	110-00000-110-34723	SWIMMING LESSONS	0
Revenues	110-00000-110-34724	POOL RENTAL	0
Revenues	110-00000-110-34745	CONCESSIONS	1,000
Revenues	110-00000-110-34746	OTHER PARK REVENUE	1,000
Revenues	110-00000-110-36000	OTHER REVENUES	75,000
Revenues	110-00000-110-36100	INTEREST EARNINGS	150,000
Revenues	110-00000-110-36210	RENT - PARKS	10,000
Revenues	110-00000-110-36514	SALE OF BOOKS	0
Revenues	110-00000-110-36515	SALE OF BOOKS-NONPROFITS	0
Revenues	110-00000-110-36520	REIMBURSEMENTS - POLICE	0
Revenues	110-00000-110-36700	DONATIONS FROM PRIVATE SOURCE	50,000
Revenues	110-00000-110-36705	HOMETOWN HEREOS	2,500
Revenues	110-00000-110-36730	DONATIONS-FIRE DEPT RESTRICTED	0
Revenues	110-00000-110-36731	DONATIONS - POLICE RESTRICTED	0
Revenues	110-00000-110-36732	DONATIONS PARKS - RESTRICTED	0
TOTAL OTHER			668,900

Revenues	110-00000-110-36350	INSURANCE RECOVERIES	15,000
Revenues	110-00000-110-37998	LOAN PROCEEDS - GF	0
Revenues	110-00000-110-37999	LOAN PROCEEDS - BOND	0
			15,000

TOTAL REVENUE OPERATING	15,376,900
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REVENUE SUMMARY FY 25/26

Taxes	11,223,500
Licenses & Permits	780,000
Intergovernmental	5,277,600
Fines & Fees	195,500
Other	668,900
Misc	15,000
SUB-TOTAL	18,160,500
Less: Grants	-2,773,600
Less: Transfer In	-10,000
TOTAL	15,376,900

FY 26 Budget

GENERAL GOVERNMENT

General Government	110-41000-110	SALARIES	454,751
General Government	110-41000-112	SALARIES - OVERTIME	500
General Government	110-41000-141	OASI-EMPLOYERS SHARE	34,827
General Government	110-41000-142	EMPLOYEE INSURANCE	89,409
General Government	110-41000-143	RETIREMENT/TCRS	27,361
General Government	110-41000-146	WORKERS COMPENSATION	1,900
General Government	110-41000-148	EMPLOYEE EDUCATION AND TRAININ	3,500
General Government	110-41000-149	ADMINISTRATIVE SERVICES	25,600
General Government	110-41000-41000-211	POSTAGE - GENERAL GOV.	7,000
General Government	110-41000-41000-235	DUES - GENERAL GOV.	1,000
General Government	110-41000-41000-237	ADVERTISING - GENERAL GOV.	4,000
General Government	110-41000-41000-241	ELECTRIC - GENERAL GOV.	18,000
General Government	110-41000-41000-242	WATER & SEWER - GENERAL GOV.	1,500
General Government	110-41000-41000-244	GAS - GENERAL GOV.	2,500
General Government	110-41000-41000-245	TELEPHONE/COMMUNICATIONS - GE	55,000
General Government	110-41000-41000-248	TECHNOLOGY - GENERAL GOV.	6,000
General Government	110-41000-41000-251	PHYSICALS - GENERAL GOV.	0
General Government	110-41000-41000-253	AUDITING - GENERAL GOV.	25,000
General Government	110-41000-41000-255	SOFTWARE/DATA PROCESSING - GEN	57,000
General Government	110-41000-41000-256	EMERGENCY COMM CTR (ECC) FEES	610,000
General Government	110-41000-41000-258	CODE RED - GENERAL GOV.	6,500
General Government	110-41000-41000-259	OTHER PROFESSIONAL SERVICES - GE	0
General Government	110-41000-41000-261	VEHICLE MAINTENANCE - GENERAL G	455
General Government	110-41000-41000-266	REPAIR AND MAINTENANCE BUILDIN	5,000
General Government	110-41000-41000-280	TRAVEL - GENERAL GOV.	500
General Government	110-41000-41000-310	OFFICE SUPPLIES - GENERAL GOV.	12,000
General Government	110-41000-41000-320	OPERATING SUPPLIES - GENERAL GOV	15,000
General Government	110-41000-41000-324	SMALL ITEMS - GENERAL GOV.	0
General Government	110-41000-41000-326	UNIFORMS - GENERAL GOV.	3,700
General Government	110-41000-41000-331	GAS, OIL, FUEL - GENERAL GOV.	1,000
General Government	110-41000-41000-510	INSURANCE - GENERAL GOV.	28,600
General Government	110-41000-41000-531	RENT FOR BUILDINGS - GENERAL GOV	0
General Government	110-41000-41000-533	RENTAL OF OFFICE EQUIPMENT - GEN	5,000
General Government	110-41000-41000-555	BANK CHARGES - GENERAL GOV.	1,000
General Government	110-41000-41000-720	DONATIONS - GENERAL GOV.	85,000
General Government	110-41000-41000-730	STRAWBERRY FESTIVAL - GENERAL G	45,000
General Government	110-41000-41000-732	SPECIAL EVENTS	35,000
General Government	110-41000-41000-734	FLOWERS - GENERAL GOV.	0
General Government	110-41000-41000-741	BAD DEBT EXPENSE - GENERAL GOV.	15,000
General Government	110-41000-41000-750	LBD TAX - SCSB PORTION - GENERAL	7,000
General Government	110-41000-41000-762	TRANSFER TO AIRPORT - GENERAL G	52,500
General Government	110-41000-41000-767	TRANSFER TO GOLF COURSE - GENER	0
General Government	110-41000-41000-768	TRANSFER TO DEBT SERVICE - GENER	991,627
General Government	110-41000-41000-785	TIF PAYMENTS - GENERAL GOV	8,500
General Government	110-41000-41000-790	TAX RELIEF CITY MATCHING - GENER	12,500
General Government	110-41000-41000-795	MISCELLANEOUS - GENERAL GOV.	0
General Government	110-41000-41000-947	OFFICE MACHINERY AND EQUIPMEN	0
TOTAL GENERAL GOVERNMENT			2,755,730

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ADMINISTRATIVE

Administrative	110-41300-110	SALARIES	200,159
Administrative	110-41300-141	OASI-EMPLOYERS SHARE	15,313
Administrative	110-41300-142	EMPLOYEE INSURANCE	33,097
Administrative	110-41300-143	RETIREMENT/TCRS	12,030
Administrative	110-41300-146	WORKERS COMPENSATION	800
Administrative	110-41300-148	EMPLOYEE EDUCATION AND TRAININ	1,000
Administrative	110-41300-161	ALDERMEN SALARIES	50,400
Administrative	110-41300-41300-221	PRINTING - ADMIN & MAYOR	0
Administrative	110-41300-41300-235	DUES	21,000
Administrative	110-41300-41300-236	PUBLIC RELATIONS - ADMIN & MAYO	15,000
Administrative	110-41300-41300-237	ADVERTISING - ADMIN & MAYOR	2,000
Administrative	110-41300-41300-245	TELEPHONE/COMMUNICATIONS - AC	2,000
Administrative	110-41300-41300-248	TECHNOLOGY - ADMIN & MAYOR	1,000
Administrative	110-41300-41300-252	LEGAL SERVICES - ADMIN & MAYOR	1,000
Administrative	110-41300-41300-255	SOFTWARE/DATA PROCESSING - ADM	4,700
Administrative	110-41300-41300-261	VEHICLE MAINTENANCE - ADMIN & N	1,000
Administrative	110-41300-41300-280	TRAVEL - ADMIN & MAYOR	2,500
Administrative	110-41300-41300-289	MEETING EXPENSE - ADMIN & MAYO	2,000
Administrative	110-41300-41300-310	OFFICE SUPPLIES - ADMIN & MAYOR	2,000
Administrative	110-41300-41300-331	GAS, OIL, & DIESEL FUEL - ADMIN & N	1,000
Administrative	110-41300-41300-510	INSURANCE - ADMIN & MAYOR	1,500
Administrative	110-41300-41300-730	CHAMBER EVENTS - ADMIN & MAYO	20,000
Administrative	110-41300-41300-731	LIBRARY EXPENSE - ADMIN & MAYOR	1,000
Administrative	110-41300-41300-790	MISCELLANEOUS - ADMIN & MAYOR	5,000
TOTAL ADMINISTRATIVE			395,499

HUMAN RESOURCE

Human Resources	110-41650-110	SALARIES	68,100
Human Resources	110-41650-112	SALARIES - OVERTIME	2,500
Human Resources	110-41650-141	OASI-EMPLOYERS SHARE	5,363
Human Resources	110-41650-142	EMPLOYEE INSURANCE	13,688
Human Resources	110-41650-143	RETIREMENT/TCRS	4,213
Human Resources	110-41650-146	WORKERS COMPENSATION	250
Human Resources	110-41650-148	EMPLOYEE EDUCATION AND TRAININ	5,000
Human Resources	110-41650-41650-235	DUES - HUMAN RESOURCES	300
Human Resources	110-41650-41650-245	TELEPHONE/COMMUNICATIONS - HL	900
Human Resources	110-41650-41650-248	TECHNOLOGY - HUMAN RESOURCES	1,000
Human Resources	110-41650-41650-255	SOFTWARE/DATA PROCESSING - HUM	4,500
Human Resources	110-41650-41650-259	OTHER PROFESSIONAL SERVICES - HU	0
Human Resources	110-41650-41650-280	TRAVEL - HUMAN RESOURCES	400
Human Resources	110-41650-41650-289	MEETING EXPENSE - HUMAN RESOUF	400
Human Resources	110-41650-41650-310	OFFICE SUPPLIES - HUMAN RESOURC	2,000
Human Resources	110-41650-41650-312	SAFETY COMMITTEE - HUMAN RESOL	0
Human Resources	110-41650-41650-315	EMPLOYEE RECOGNITION - HUMAN F	2,750
Human Resources	110-41650-41650-316	EMPLOYEE EVENTS - HUMAN RESOUI	11,000
Human Resources	110-41650-41650-317	EMPLOYEE TRAINING - HUMAN RESO	5,000
Human Resources	110-41650-41650-510	INSURANCE - HUMAN RESOURCES	3,000
TOTAL HUMAN RESOURCES			130,364

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PLANNING

Planning	110-41670-110	SALARIES	144,373
Planning	110-41670-112	SALARIES - OVERTIME	0
Planning	110-41670-141	OASI-EMPLOYERS SHARE	11,045
Planning	110-41670-142	EMPLOYEE INSURANCE	33,550
Planning	110-41670-143	RETIREMENT/TCRS	8,677
Planning	110-41670-146	WORKERS COMPENSATION	2,500
Planning	110-41670-148	EMPLOYEE EDUCATION AND TRAININ	2,000
Planning	110-41670-149	ADMINISTRATIVE SERVICES	15,000
Planning	110-41670-173	CONTRACTUAL SERVICES	2,000
Planning	110-41670-174	SITE PLAN REVIEW	25,000
Planning	110-41670-41670-211	POSTAGE - PLANNING & ZONING	500
Planning	110-41670-41670-235	DUES - PLANNING & ZONING	1,300
Planning	110-41670-41670-237	ADVERTISING - PLANNING & ZONING	1,000
Planning	110-41670-41670-245	TELEPHONE/COMMUNICATIONS - PL	1,500
Planning	110-41670-41670-248	TECHNOLOGY - PLANNING & ZONING	3,000
Planning	110-41670-41670-251	PHYSICALS - PLANNING & ZONING	0
Planning	110-41670-41670-255	SOFTWARE/DATA PROCESSING - PLAI	11,000
Planning	110-41670-41670-259	OTHER PROFESSIONAL SERVICES - PL	0
Planning	110-41670-41670-261	VEHICLE MAINTENANCE - PLANNING	100
Planning	110-41670-41670-280	TRAVEL - PLANNING & ZONING	1,500
Planning	110-41670-41670-289	MEETING EXPENSE - PLANNING & ZO	1,000
Planning	110-41670-41670-310	OFFICE EXPENSE - PLANNING & ZONII	2,500
Planning	110-41670-41670-320	OPERATING SUPPLIES - PLANNING &	1,000
Planning	110-41670-41670-331	GAS,OIL,DIESEL DUEL, & GREASE - PL	1,000
Planning	110-41670-41670-510	INSURANCE - PLANNING & ZONING	1,500
TOTAL PLANNING			271,045

CODES

Codes	110-41700-110	SALARIES	142,023
Codes	110-41700-112	SALARIES - OVERTIME	0
Codes	110-41700-141	OASI-EMPLOYERS SHARE	10,865
Codes	110-41700-142	EMPLOYEE INSURANCE	25,816
Codes	110-41700-143	RETIREMENT/TCRS	8,536
Codes	110-41700-146	WORKERS COMPENSATION	2,500
Codes	110-41700-148	EMPLOYEE EDUCATION AND TRAININ	4,000
Codes	110-41700-173	CONTRACTUAL SERVICES	23,500
Codes	110-41700-41700-235	DUES - CODES	500
Codes	110-41700-41700-237	ADVERTISING - CODES	0
Codes	110-41700-41700-245	TELEPHONE/COMMUNICATIONS - CC	1,000
Codes	110-41700-41700-248	TECHNOLOGY - CODES	1,000
Codes	110-41700-41700-255	SOFTWARE/DATA PROCESSING - COD	22,500
Codes	110-41700-41700-261	VEHICLE EXPENSE - CODES	1,000
Codes	110-41700-41700-280	TRAVEL EXPENSE - CODES	1,000
Codes	110-41700-41700-310	OFFICE SUPPLIES - CODES	2,000
Codes	110-41700-41700-320	OPERATING SUPPLIES - CODES	750
Codes	110-41700-41700-322	PROPERTY MAINTENANCE - CODES	0
Codes	110-41700-41700-331	GAS, OIL - CODES	2,000
Codes	110-41700-41700-510	INSURANCE/VEHICLE - CODES	2,000
TOTAL CODES			250,990

FY 26 Budget

COURT

Court Department	110-42000-110	SALARIES	64,231
Court Department	110-42000-112	SALARIES - OVERTIME	1,500
Court Department	110-42000-141	OASI-EMPLOYERS SHARE	4,952
Court Department	110-42000-142	EMPLOYEE INSURANCE	11,105
Court Department	110-42000-143	RETIREMENT/TCRS	3,891
Court Department	110-42000-146	WORKERS COMPENSATION	834
Court Department	110-42000-148	EMPLOYEE EDUCATION AND TRAININ	700
Court Department	110-42000-42000-248	TECHNOLOGY - COURT	2,000
Court Department	110-42000-42000-255	SOFTWARE/DATA PROCESSING - CITY	10,000
Court Department	110-42000-42000-280	TRAVEL - CITY COURT	2,500
Court Department	110-42000-42000-310	OFFICE SUPPLIES - CITY COURT	1,000
Court Department	110-42000-42000-320	OPERATING SUPPLIES - CITY COURT	1,000
Court Department	110-42000-42000-510	INSURANCE - CITY COURT	1,500
TOTAL COURT			105,213

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POLICE

Police Department	110-42100-110	SALARIES	2,668,380
Police Department	110-42100-112	SALARIES - OVERTIME	98,000
Police Department	110-42100-114	SALARIES - TEMPORARY	0
Police Department	110-42100-141	OASI-EMPLOYERS SHARE	211,629
Police Department	110-42100-142	EMPLOYEE INSURANCE	505,674
Police Department	110-42100-143	RETIREMENT/TCRS	166,260
Police Department	110-42100-146	WORKERS COMPENSATION	95,000
Police Department	110-42100-148	EMPLOYEE EDUCATION AND TRAININ	15,000
Police Department	110-42100-42100-211	POSTAGE - POLICE	250
Police Department	110-42100-42100-235	DUES - POLICE	3,200
Police Department	110-42100-42100-237	ADVERTISING - POLICE	250
Police Department	110-42100-42100-241	ELECTRIC - POLICE	26,000
Police Department	110-42100-42100-242	WATER & SEWER - POLICE	1,000
Police Department	110-42100-42100-244	GAS - POLICE	2,000
Police Department	110-42100-42100-245	TELEPHONE/COMMUNICATIONS - PC	49,000
Police Department	110-42100-42100-246	RADIO SYSTEM/LICENSE - POLICE	12,000
Police Department	110-42100-42100-247	LICENSE AND FEES - POLICE	16,000
Police Department	110-42100-42100-248	TECHNOLOGY - POLICE	60,000
Police Department	110-42100-42100-251	PHYSICALS - POLICE	3,000
Police Department	110-42100-42100-255	SOFTWARE/DATA PROCESSING - POL	51,000
Police Department	110-42100-42100-259	OTHER PROFESSIONAL SERVICES - PO	0
Police Department	110-42100-42100-261	VEHICLE REPAIR & MAINTENANCE - P	60,000
Police Department	110-42100-42100-266	REPAIR AND MAINTENANCE BUILDIN	8,000
Police Department	110-42100-42100-280	TRAVEL - POLICE	2,000
Police Department	110-42100-42100-310	OFFICE SUPPLIES - POLICE	8,000
Police Department	110-42100-42100-320	OPERATING SUPPLIES - POLICE	17,000
Police Department	110-42100-42100-321	OPERATING SUPPLIES/SOR - POLICE	500
Police Department	110-42100-42100-322	OPERATING EXP-K9 - POLICE	10,000
Police Department	110-42100-42100-324	SMALL ITEMS - POLICE	0
Police Department	110-42100-42100-325	COMMUNITY AFFAIRS - POLICE	1,000
Police Department	110-42100-42100-326	CLOTHING AND UNIFORMS - POLICE	25,000
Police Department	110-42100-42100-328	DUTY EQUIPMENT - POLICE	20,000
Police Department	110-42100-42100-329	AMMO - POLICE	20,000
Police Department	110-42100-42100-331	GAS, OIL, DIESEL FUEL, GREASE - POLI	80,000
Police Department	110-42100-42100-510	INSURANCE - POLICE	89,000
Police Department	110-42100-42100-533	RENTAL OFFICE EQUIPMENT - POLICE	4,000
Police Department	110-42100-42100-734	FLOWERS - POLICE	300
Police Department	110-42100-42100-940	MACHINERY AND EQUIPMENT - POLI	121,000
TOTAL POLICE			4,449,443

CAPITAL OUTLAY

Police Cars X 2 \$121,000

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FIRE

Fire Department	110-42200-110	SALARIES	1,909,192
Fire Department	110-42200-112	SALARIES - OVERTIME	197,000
Fire Department	110-42200-114	SALARIES - TEMPORARY	0
Fire Department	110-42200-141	OASI-EMPLOYERS SHARE	147,368
Fire Department	110-42200-142	EMPLOYEE INSURANCE	377,584
Fire Department	110-42200-143	RETIREMENT/TCRS	117,568
Fire Department	110-42200-146	WORKERS COMPENSATION	40,000
Fire Department	110-42200-148	EMPLOYEE EDUCATION AND TRAININ	17,000
Fire Department	110-42200-42200-211	POSTAGE - FIRE	100
Fire Department	110-42200-42200-235	DUES - FIRE	750
Fire Department	110-42200-42200-237	ADVERTISING - FIRE	500
Fire Department	110-42200-42200-241	ELECTRIC - FIRE	36,000
Fire Department	110-42200-42200-242	WATER & SEWER - FIRE	4,250
Fire Department	110-42200-42200-244	GAS - FIRE	7,000
Fire Department	110-42200-42200-245	TELEPHONE/COMMUNICATIONS - FIF	33,000
Fire Department	110-42200-42200-246	RADIO SYSTEM/LICENSE - FIRE	6,100
Fire Department	110-42200-42200-248	TECHNOLOGY - FIRE	1,000
Fire Department	110-42200-42200-249	OTHER UTILITY SERVICES - FIRE	600
Fire Department	110-42200-42200-251	PHYSICALS - FIRE	18,000
Fire Department	110-42200-42200-255	SOFTWARE/DATA PROCESSING - FIRE	23,000
Fire Department	110-42200-42200-261	VEHICLE REPAIR & MAINTENANCE - F	40,000
Fire Department	110-42200-42200-262	FIRE EQUIP REPAIR & MAINT - FIRE	14,000
Fire Department	110-42200-42200-266	REPAIR AND MAINTENANCE BUILDIN	25,000
Fire Department	110-42200-42200-280	TRAVEL EXPENSE - FIRE	10,000
Fire Department	110-42200-42200-310	OFFICE EXPENSE - FIRE	3,500
Fire Department	110-42200-42200-312	SAFETY COMMITTEE - FIRE	5,000
Fire Department	110-42200-42200-320	OPERATING SUPPLIES - FIRE	15,000
Fire Department	110-42200-42200-324	SMALL ITEMS - FIRE	5,000
Fire Department	110-42200-42200-326	CLOTHING AND UNIFORMS - FIRE	17,000
Fire Department	110-42200-42200-328	PPE - FIRE	22,000
Fire Department	110-42200-42200-331	GAS, OIL, DIESEL FUEL, GREASE - FIRE	22,000
Fire Department	110-42200-42200-510	INSURANCE/GEN. LIAB-VEH-BLDG - FI	48,000
Fire Department	110-42200-42200-533	RENTAL OF OFFICE EQUIPMENT - FIRI	1,500
Fire Department	110-42200-42200-734	FLOWERS - FIRE	250
Fire Department	110-42200-42200-940	MACHINERY AND EQUIPMENT - FIRE	1,949,900
TOTAL FIRE			5,114,162

CAPITAL OUTLAY

Fire Truck \$1,949,900

FY 26 Budget

STREETS

Streets and Highway	110-43100-110	SALARIES	392,524
Streets and Highway	110-43100-112	SALARIES - OVERTIME	25,000
Streets and Highway	110-43100-114	SALARIES - TEMPORARY	0
Streets and Highway	110-43100-141	OASI-EMPLOYERS SHARE	31,941
Streets and Highway	110-43100-142	EMPLOYEE INSURANCE	99,925
Streets and Highway	110-43100-143	RETIREMENT/TCRS	25,094
Streets and Highway	110-43100-146	WORKERS COMPENSATION	27,000
Streets and Highway	110-43100-148	EMPLOYEE EDUCATION AND TRAININ	3,000
Streets and Highway	110-43100-170	FEES	500
Streets and Highway	110-43100-43100-237	ADVERTISING - STREETS	250
Streets and Highway	110-43100-43100-241	ELECTRIC - STREETS	230,000
Streets and Highway	110-43100-43100-242	WATER & SEWER - STREETS	500
Streets and Highway	110-43100-43100-244	GAS - STREETS	1,500
Streets and Highway	110-43100-43100-245	TELEPHONE/COMMUNICATIONS - ST	8,000
Streets and Highway	110-43100-43100-248	TECHNOLOGY - STREETS	5,000
Streets and Highway	110-43100-43100-251	PHYSICALS - STREETS	1,000
Streets and Highway	110-43100-43100-255	SOFTWARE/DATA PROCESSING - STRI	27,000
Streets and Highway	110-43100-43100-259	OTHER PROFESSIONAL SERVICES - STI	2,500
Streets and Highway	110-43100-43100-260	MAINTENANCE/REPAIR - STREETS	0
Streets and Highway	110-43100-43100-261	VEHICLE REPAIR - STREETS	25,000
Streets and Highway	110-43100-43100-262	REPAIR SMALL MACHINERY - STREET	25,000
Streets and Highway	110-43100-43100-264	REPAIR - TRAFFIC LIGHTS - STREETS	15,000
Streets and Highway	110-43100-43100-265	PROPERTY MAINTENANCE - STREETS	0
Streets and Highway	110-43100-43100-266	BUILDING MAINTENANCE - STREETS	5,000
Streets and Highway	110-43100-43100-267	SEALING PROGRAM - STREETS	40,000
Streets and Highway	110-43100-43100-268	MAINT-STREETS/PATCHING, SEAL - S	50,000
Streets and Highway	110-43100-43100-269	SIDEWALK MAINT & REPAIR - STREET	25,000
Streets and Highway	110-43100-43100-310	OFFICE SUPPLIES - STREETS	1,000
Streets and Highway	110-43100-43100-320	OPERATING SUPPLIES - STREETS	20,000
Streets and Highway	110-43100-43100-321	SIGNS - STREETS	10,000
Streets and Highway	110-43100-43100-322	ROCK/COLD MIX/SALT - STREETS	5,000
Streets and Highway	110-43100-43100-323	SALT - STREETS	10,000
Streets and Highway	110-43100-43100-324	SMALL ITEMS - STREETS	40,000
Streets and Highway	110-43100-43100-326	UNIFORMS - STREETS	6,500
Streets and Highway	110-43100-43100-330	INVENTORY - STREETS	15,000
Streets and Highway	110-43100-43100-331	GAS, OIL, DIESEL FUEL, GREASE - STRE	40,000
Streets and Highway	110-43100-43100-510	INSURANCE;VEH, BLDG, GEN LIAB - S	25,000
Streets and Highway	110-43100-43100-730	STREET DECORATIONS - STREETS	10,000
Streets and Highway	110-43100-43100-940	MACHINERY AND EQUIPMENT - STRE	60,000
TOTAL STREETS			1,308,234

CAPITAL OUTLAY

Mini-Ex	\$60,000
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FY 26 Budget

CITY GARAGE

City Garage	110-43170-110	SALARIES	106,476
City Garage	110-43170-112	SALARIES - OVERTIME	2,000
City Garage	110-43170-141	OASI-EMPLOYERS SHARE	8,299
City Garage	110-43170-142	EMPLOYEE INSURANCE	37,184
City Garage	110-43170-143	RETIREMENT/TCRS	6,520
City Garage	110-43170-146	WORKERS COMPENSATION	4,500
City Garage	110-43170-43170-241	ELECTRIC - CITY SHOP	4,500
City Garage	110-43170-43170-242	WATER & SEWER - CITY SHOP	200
City Garage	110-43170-43170-244	GAS - CITY SHOP	1,500
City Garage	110-43170-43170-245	TELEPHONE/COMMUNICATIONS - CITY	6,300
City Garage	110-43170-43170-248	TECHNOLOGY - CITY SHOP	0
City Garage	110-43170-43170-251	PHYSICALS - CITY SHOP	0
City Garage	110-43170-43170-255	SOFTWARE/DATA PROCESSING - CITY	5,300
City Garage	110-43170-43170-261	VEHICLE EXPENSE - CITY SHOP	750
City Garage	110-43170-43170-266	BUILDING REPAIR & MAINTENANCE -	1,000
City Garage	110-43170-43170-320	SUPPLIES - CITY SHOP	9,000
City Garage	110-43170-43170-324	SMALL ITEMS - CITY SHOP	5,000
City Garage	110-43170-43170-326	UNIFORMS - CITY SHOP	1,300
City Garage	110-43170-43170-331	GAS, OIL, DIESEL FUEL - CITY SHOP	1,500
City Garage	110-43170-43170-510	INSURANCE - CITY SHOP	9,500
City Garage	110-43170-43170-940	MACHINERY & EQUIPMENT - CITY SH	0
TOTAL GARAGE			210,829

STATE STREET AID

State Street Aid	110-43190-43190-950	STREET PAVING - STATE STREET AID	475,000
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FY 26 Budget

ANIMAL CONTROL

Animal Control	110-44143-110	SALARIES	60,206
Animal Control	110-44143-112	SALARIES - OVERTIME	3,000
Animal Control	110-44143-141	OASI-EMPLOYERS SHARE	4,836
Animal Control	110-44143-142	EMPLOYEE INSURANCE	11,105
Animal Control	110-44143-143	RETIREMENT/TCRS	3,799
Animal Control	110-44143-146	WORKERS COMPENSATION	2,500
Animal Control	110-44143-170	FEES	500
Animal Control	110-44143-44143-237	ADVERTISEMENT - ANIMAL CONTROL	0
Animal Control	110-44143-44143-241	ELECTRIC - ANIMAL CONTROL	3,000
Animal Control	110-44143-44143-244	GAS - ANIMAL CONTROL	1,250
Animal Control	110-44143-44143-245	TELEPHONE/COMMUNICATIONS - AN	3,000
Animal Control	110-44143-44143-248	TECHNOLOGY - ANIMAL CONTROL	1,000
Animal Control	110-44143-44143-255	SOFTWARE/DATA PROCESSING - ANII	900
Animal Control	110-44143-44143-258	VET SERVICES - ANIMAL CONTROL	3,000
Animal Control	110-44143-44143-261	VEHICLE MAINTENANCE - ANIMAL CC	1,000
Animal Control	110-44143-44143-266	BUILDING MAINTENANCE - ANIMAL C	4,000
Animal Control	110-44143-44143-320	OPERATING SUPPLIES - ANIMAL CON	6,000
Animal Control	110-44143-44143-326	UNIFORMS - ANIMAL CONTROL	1,000
Animal Control	110-44143-44143-510	INSURANCE/VEH-GEN. LIAB-BLDG - A	2,500
Animal Control	110-44143-44143-940	MACHINERY AND EQUIPMENT - ANIM	0
TOTAL ANIMAL CONTROL			112,596

GENERAL FUND GRANTS & PROJECTS

General Fund Grants & Proje	110-44152-44152-943	STATE - PARKS GRANT - GRANTS & SP	2,073,600
General Fund Grants & Proje	110-44152-44152-952	RICHLAND GYM PROJECTS - GRANTS	400,000
General Fund Grants & Proje	110-44152-44152-959	CMAQ/TRAFFIC LIGHT STUDY - GRAN	600,000
General Fund Grants & Proje	110-44152-44152-968	KIRBY ROAD PAVING - STP GRANT - G	750,000
General Fund Grants & Proje	110-44152-44152-975	DOWNTOWN RAILROAD CROSSINGS	0
General Fund Grants & Proje	110-44152-44152-976	POLICE BLDG RENOVATION- GRANTS	1,148,250
General Fund Grants & Proje	110-44152-44152-979	ATP COLLEGE ST SIDEWALKS - GRANT	500,000
General Fund Grants & Proje	110-44152-44152-981	INTERCHANGE LIGHTING PRJ - GRAN	0
General Fund Grants & Proje	110-44152-44152-983	PARKS MAINTENANCE BUILDING - GR	0
General Fund Grants & Proje	110-44152-44152-984	POOL REPAIR - GRANTS & SPECIAL PR	0
General Fund Grants & Proje	110-44152-44152-985	GOLF COURSE IRRIGATION - GRANTS	200,000
General Fund Grants & Proje	110-44152-44152-988	POLICE VCIF GRANT - GRANTS & SPEC	0
General Fund Grants & Proje	110-44152-44152-989	SIDEWALKS - GRANTS & SPECIAL PRO	50,000
General Fund Grants & Proje	110-44152-44152-990	SUBDIVISION RULES & REG - GRANTS	32,000
TOTAL GRANTS AND PROJECTS			5,753,850

FY 26 Budget

GOLF COURSE

Golf Course	110-44450-110	SALARIES	334,860
Golf Course	110-44450-112	SALARIES - OVERTIME	25,000
Golf Course	110-44450-141	OASI-EMPLOYERS SHARE	27,530
Golf Course	110-44450-142	EMPLOYEE INSURANCE	66,918
Golf Course	110-44450-143	RETIREMENT/TCRS	21,628
Golf Course	110-44450-146	WORKERS COMPENSATION	7,000
Golf Course	110-44450-44450-237	ADVERTISING - GOLF COURSE	1,000
Golf Course	110-44450-44450-241	ELECTRIC - GOLF COURSE	8,000
Golf Course	110-44450-44450-242	WATER & SEWER - GOLF COURSE	1,300
Golf Course	110-44450-44450-245	TELEPHONE/COMMUNICATIONS - GC	7,000
Golf Course	110-44450-44450-248	TECHNOLOGY - GOLF COURSE	2,000
Golf Course	110-44450-44450-251	PHYSICALS - GOLF COURSE	0
Golf Course	110-44450-44450-253	AUDITING - GOLF COURSE	0
Golf Course	110-44450-44450-254	PROFESSIONAL SERVICES - GOLF COU	12,500
Golf Course	110-44450-44450-260	REPAIR SYSTEM - GOLF COURSE	1,000
Golf Course	110-44450-44450-261	VEHICLE MAINTENANCE - GOLF COURSE	1,000
Golf Course	110-44450-44450-262	REPAIRS EQUIPMENT - GOLF COURSE	8,500
Golf Course	110-44450-44450-266	REPAIRS BUILDING - GOLF COURSE	10,000
Golf Course	110-44450-44450-310	OFFICE SUPPLIES - GOLF COURSE	500
Golf Course	110-44450-44450-320	OPERATING SUPPLIES - GOLF COURSE	6,500
Golf Course	110-44450-44450-322	CHEMICALS AND SUPPLIES - GOLF CO	20,000
Golf Course	110-44450-44450-324	SMALL ITEMS - GOLF COURSE	7,000
Golf Course	110-44450-44450-325	PRO SHOP INVENTORY - GOLF COURSE	20,000
Golf Course	110-44450-44450-326	UNIFORMS - GOLF COURSE	1,500
Golf Course	110-44450-44450-331	GAS, OIL, DIESEL FUEL - GOLF COURSE	8,000
Golf Course	110-44450-44450-350	CONCESSIONS - GOLF COURSE	6,000
Golf Course	110-44450-44450-510	INSURANCE PROP/VEH/LIABILITY - GC	5,500
Golf Course	110-44450-44450-555	BANK CHARGES - GOLF COURSE	5,000
Golf Course	110-44450-44450-940	EQUIPMENT - GOLF COURSE	28,000
TOTAL GOLF			643,236

CAPITAL OUTLAY

ATV	\$12,000
Golf Sign	\$15,000

FY 26 Budget

PARKS

Parks & Recreation	110-44700-110	SALARIES	542,111
Parks & Recreation	110-44700-112	SALARIES - OVERTIME	17,000
Parks & Recreation	110-44700-141	OASI-EMPLOYERS SHARE	42,772
Parks & Recreation	110-44700-142	EMPLOYEE INSURANCE	115,846
Parks & Recreation	110-44700-143	RETIREMENT/TCRS	33,603
Parks & Recreation	110-44700-146	WORKERS COMPENSATION	15,000
Parks & Recreation	110-44700-148	EMPLOYEE EDUCATION AND TRAININ	500
Parks & Recreation	110-44700-173	CONTRACTUAL SERVICES	2,000
Parks & Recreation	110-44700-44700-235	DUES - PARKS	400
Parks & Recreation	110-44700-44700-236	PUBLIC RELATIONS - PARKS	1,700
Parks & Recreation	110-44700-44700-237	ADVERTISING - PARKS	500
Parks & Recreation	110-44700-44700-241	ELECTRIC - PARKS	55,000
Parks & Recreation	110-44700-44700-242	WATER & SEWER - PARKS	3,000
Parks & Recreation	110-44700-44700-244	GAS - PARKS	7,500
Parks & Recreation	110-44700-44700-245	TELEPHONE/COMMUNICATIONS - PA	17,000
Parks & Recreation	110-44700-44700-248	TECHNOLOGY - PARKS	0
Parks & Recreation	110-44700-44700-251	EMPLOYEE PHYSICALS - PARKS	1,000
Parks & Recreation	110-44700-44700-255	SOFTWARE/DATA PROCESSING - PAR	8,200
Parks & Recreation	110-44700-44700-259	OTHER PROFESSIONAL SERVICES - PA	2,400
Parks & Recreation	110-44700-44700-261	VEHICLE MAINTENANCE - PARKS	4,000
Parks & Recreation	110-44700-44700-262	REPAIR OTHER MACHINEY & EQUIP -	8,000
Parks & Recreation	110-44700-44700-265	GROUNDS REPAIR & MAINTENANCE -	40,000
Parks & Recreation	110-44700-44700-266	REPAIR AND MAINTENANCE BUILDIN	12,000
Parks & Recreation	110-44700-44700-267	ATHLETIC FIELD MAINTENANCE - PAR	15,000
Parks & Recreation	110-44700-44700-268	COLD SPRINGS SCHOOL MAINT - PAR	500
Parks & Recreation	110-44700-44700-280	TRAVEL - PARKS	0
Parks & Recreation	110-44700-44700-310	OFFICE SUPPLIES - PARKS	1,000
Parks & Recreation	110-44700-44700-320	OPERATING SUPPLIES - PARKS	13,000
Parks & Recreation	110-44700-44700-324	SMALL ITEMS - PARKS	1,500
Parks & Recreation	110-44700-44700-326	UNIFORMS - PARKS	3,500
Parks & Recreation	110-44700-44700-331	GAS, OIL, DIESEL FUEL, GREASE - PARI	17,000
Parks & Recreation	110-44700-44700-350	CONCESSIONS - PARKS	1,000
Parks & Recreation	110-44700-44700-510	INSURANCE - PARKS	30,000
Parks & Recreation	110-44700-44700-533	RENTAL OF OFFICE EQUIPMENT - PAF	1,500
Parks & Recreation	110-44700-44700-920	BLDG/BLDG IMPROVE - PARKS	0
Parks & Recreation	110-44700-44700-940	MACHINERY AND EQUIPMENT - PARK	59,000
TOTAL PARKS			1,072,532

CAPITAL OUTLAY

Zero-turn Mowers X 2	\$21,000
Amphitheater Painting	\$8,000
Camera System	\$30,000

FY 26 Budget

COMMUNITY DEVELOPMENT

Community Development De 110-46531-110	SALARIES	128,087
Community Development De 110-46531-141	OASI-EMPLOYERS SHARE	9,799
Community Development De 110-46531-142	EMPLOYEE INSURANCE	32,679
Community Development De 110-46531-143	RETIREMENT/TCRS	7,698
Community Development De 110-46531-146	WORKERS COMPENSATION	300
Community Development De 110-46531-148	EMPLOYEE EDUCATION AND TRAININ	4,000
Community Development De 110-46531-46531-211	POSTAGE - COMMUNITY DEV.	250
Community Development De 110-46531-46531-235	DUES - COMMUNITY DEVELOPMENT	525
Community Development De 110-46531-46531-236	PUBLIC RELATIONS - COMMUNITY DE	15,000
Community Development De 110-46531-46531-237	ADVERTISING - COMMUNITY DEV.	250
Community Development De 110-46531-46531-245	TELEPHONE/COMMUNICATIONS - CC	1,400
Community Development De 110-46531-46531-248	TECHNOLOGY - COMMUNITY DEV.	1,500
Community Development De 110-46531-46531-251	PHYSICALS - COMMUNITY DEV.	0
Community Development De 110-46531-46531-255	SOFTWARE/DATA PROCESSING - CON	33,400
Community Development De 110-46531-46531-259	OTHER PROFESSIONAL SERVICES - CO	10,000
Community Development De 110-46531-46531-280	TRAVEL - COMMUNITY DEV.	16,500
Community Development De 110-46531-46531-310	OFFICE SUPPLIES - COMMUNITY DEV.	3,000
Community Development De 110-46531-46531-324	SMALL ITEMS - COMMUNITY DEV.	500
Community Development De 110-46531-46531-510	INSURANCE - COMMUNITY DEV.	2,000
TOTAL COMMUNITY DEVELOPMENT		266,888

TOTAL GENERAL FUND EXPENSE (OPERATING)	15,343,861
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GENERAL FUND EXPENSE SUMMARY FY 25/26

General Government	2,755,730
Administrative	395,499
Human Resource	130,364
Planning	271,045
Codes	250,990
Court	105,213
Police	4,449,443
Fire	5,114,162
Highway & Streets	1,308,234
City Garage	210,829
State Street Aid	475,000
Animal Control	112,596
Grants and Projects	5,753,850
Golf Course	643,236
Parks	1,072,532
Community Development	266,888
SUB-TOTAL	23,315,611
Less: Capital Outlay	-7,971,750
TOTAL	15,343,861

Revenue: Operating	15,376,900
Expense : Operating	15,343,861
Difference	33,039

AIRPORT**FY 26 Budget****REVENUE**

Municipal Airport	119-00000-119-33430	STATE GRANT - YEARLY MAINTENAN	15,000
Municipal Airport	119-00000-119-33442	STATE GRANT LAND ACQUISITION	0
Municipal Airport	119-00000-119-33448	BIL LAND ACQUISITION GRANT	0
Municipal Airport	119-00000-119-33503	GRANT-DGA UPGRADE PORTLAND AI	0
Municipal Airport	119-00000-119-33519	AIRPORT LAYOUT PLAN	0
		GRANT - SOUTH APRON EXPANSION	0
			15,000
Municipal Airport	119-00000-119-36100	INTEREST	50,000
Municipal Airport	119-00000-119-36210	AIRPORT GROUND LEASE	4,000
Municipal Airport	119-00000-119-36214	LEASE T-HANGARS	90,000
Municipal Airport	119-00000-119-36220	AIRPORT PROPERTY LEASE	8,000
			152,000
Municipal Airport	119-00000-119-37513	RESALE OF AVIATION FUEL	235,000
		TOTAL AIRPORT	402,000
Municipal Airport	119-00000-119-36350	INSURANCE RECOVERIES	0
Municipal Airport	119-00000-119-36962	TRANSFER FROM GENERAL FUND	52,500
		TOTAL AIRPORT REVENUE	454,500

AIRPORT EXPENSE

Municipal Airport	119-52500-110	SALARIES	124,920
Municipal Airport	119-52500-141	OASI-EMPLOYERS SHARE	9,557
Municipal Airport	119-52500-142	EMPLOYEE INSURANCE	11,105
Municipal Airport	119-52500-143	RETIREMENT/TCRS	6,907
Municipal Airport	119-52500-146	WORKERS COMPENSATION	3,500
Municipal Airport	119-52500-148	EMPLOYEE EDUCATION AND TRAININ	500
Municipal Airport	119-52500-170	FEES	500
Municipal Airport	119-52500-52500-236	PUBLIC RELATIONS - AIRPORT	0
Municipal Airport	119-52500-52500-237	ADVERTISING - AIRPORT	0
Municipal Airport	119-52500-52500-241	ELECTRIC - AIRPORT	25,000
Municipal Airport	119-52500-52500-242	WATER & SEWER - AIRPORT	2,400
Municipal Airport	119-52500-52500-244	GAS - AIRPORT	3,000
Municipal Airport	119-52500-52500-245	TELEPHONE/COMMUNICATIONS - AII	11,000
Municipal Airport	119-52500-52500-248	TECHNOLOGY - AIRPORT	1,000
Municipal Airport	119-52500-52500-253	AUDITING - AIRPORT	5,000
Municipal Airport	119-52500-52500-255	SOFTWARE/DATA PROCESSING - AIRP	2,500
Municipal Airport	119-52500-52500-260	LANDSCAPING - AIRPORT	500
Municipal Airport	119-52500-52500-261	VEHICLE MAINTENANCE - AIRPORT	4,000
Municipal Airport	119-52500-52500-266	BUILDING MAINTENANCE - AIRPORT	7,000
Municipal Airport	119-52500-52500-268	EROSION CONTROL - AIRPORT	0
Municipal Airport	119-52500-52500-269	OTHER REPAIR & MAINTENANCE - AII	0
Municipal Airport	119-52500-52500-280	TRAVEL EXPENSE - AIRPORT	1,000
Municipal Airport	119-52500-52500-320	OPERATING SUPPLIES - AIRPORT	2,000
Municipal Airport	119-52500-52500-324	SMALL ITEMS - AIRPORT	0
Municipal Airport	119-52500-52500-331	GAS & FUEL - AIRPORT	3,000
Municipal Airport	119-52500-52500-351	JET FUEL PURCHASED FOR RESALE - A	200,000
Municipal Airport	119-52500-52500-510	INSURANCE - AIRPORT	19,500
Municipal Airport	119-52500-52500-555	BANK/CC SERVICES CHARGES - AIRPO	7,000
Municipal Airport	119-52500-52500-910	LAND ACQUISTITION - AIRPORT	0
Municipal Airport	119-52500-52500-940	EQUIPMENT - AIRPORT	0
Municipal Airport	119-52500-52500-958	AIRPORT LAYOUT PLAN - AIRPORT	0
Municipal Airport	119-52500-52500-962	AIRPORT RUNWAY REHAB - AIRPORT	0
Municipal Airport	119-52500-52500-965	GRANT-DGA UPGRADE PORTLAND AI	0
Municipal Airport	119-52500-52500-966	BIL LAND ACQUISTITION GRANT	0
Municipal Airport	119-52500-52500-967	GRANT-SOUTH APRON EXPANSION	0
		TOTAL AIRPORT EXPENSE	450,889
		Direct Allocation Grant Expense	
		TOTAL AIRPORT EXPENSE	450,889

AIRPORT SUMMARY

Airport Revenue	454,500
Airport Expense	450,889
Difference	3,611

DRUG FUND			FY 26 Budget
REVENUE			
Drug Fund	120-00000-120-35140	FINES - DRUG FUND	2,000
Drug Fund	120-00000-120-35200	FORFEIT(cash seized with arres	0
Drug Fund	120-00000-120-36330	SALE OF CONFISCATED EQ-DRUG	2,000
TOTAL DRUG FUND REVENUE			4,000

EXPENSE			
Drug Fund	120-42129-148	EMPLOYEE EDUCATION AND TRAININ	2,500
Drug Fund	120-42129-42129-320	OPERATING SUPPLIES - GENERAL FUN	500
Drug Fund	120-42129-42129-940	EQUIPMENT - GENERAL FUND	0
Drug Fund	120-42129-42129-962	TRANSFER TO GEN FUND K 9 EXP	10,000
TOTAL DRUG FUND EXPENSE			13,000

DRUG FUND SUMMARY	
Drug Fund Revenue	4,000
Drug Fund Expense	3,000
K-9 Expense	10,000
Difference	-9,000

STORMWATER**FY 26 Budget****REVENUE**

Stormwater	121-00000-121-36000	OTHER REVENUE	0
Stormwater	121-00000-121-36100	INTEREST	500
Stormwater	121-00000-121-37300	STORM WATER FEES	1,150,000
Stormwater	121-00000-121-37310	REIMB FROM WHUD/STM WTR	6,000
Stormwater	121-00000-121-37320	PLAN REVIEW FEES	0
Stormwater	121-00000-121-37330	LAND DISTURBANCE PERMIT FEES	20,000
TOTAL STORMWATER REVENUE			1,176,500

STORMWATER**EXPENSE**

Stormwater	121-43150-110	SALARIES	535,039
Stormwater	121-43150-112	SALARIES - OVERTIME	10,000
Stormwater	121-43150-141	OASI-EMPLOYERS SHARE	41,696
Stormwater	121-43150-142	EMPLOYEE INSURANCE	114,479
Stormwater	121-43150-143	RETIREMENT/TCRS	32,757
Stormwater	121-43150-146	WORKERS COMPENSATION	11,000
Stormwater	121-43150-148	EMPLOYEE EDUCATION AND TRAININ	8,000
Stormwater	121-43150-170	FEES	6,500
Stormwater	121-43150-43150-211	POSTAGE - STORM WATER	750
Stormwater	121-43150-43150-235	DUES - STORM WATER	1,100
Stormwater	121-43150-43150-236	PUBLIC RELATIONS - STORM WATER	1,500
Stormwater	121-43150-43150-237	ADVERTISING - STORM WATER	250
Stormwater	121-43150-43150-241	ELECTRIC - STORM WATER	7,000
Stormwater	121-43150-43150-242	WATER & SEWER - STORM WATER	250
Stormwater	121-43150-43150-244	GAS - STORM WATER	2,000
Stormwater	121-43150-43150-245	TELEPHONE/COMMUNCIATIONS - ST	15,000
Stormwater	121-43150-43150-248	TECHNOLOGY - STORM WATER	1,000
Stormwater	121-43150-43150-251	PHYSICALS - STORM WATER	500
Stormwater	121-43150-43150-253	AUDITING - STORM WATER	1,000
Stormwater	121-43150-43150-255	SOFTWARE/DATA PROCESSING - STO	8,000
Stormwater	121-43150-43150-259	OTHER PROFESSIONAL SERVICES - ST	100,000
Stormwater	121-43150-43150-260	REPAIR SYSTEM - STORM WATER	125,000
Stormwater	121-43150-43150-261	VEHICLE MAINTENANCE - STORM WA	15,000
Stormwater	121-43150-43150-262	REPAIRS - EQUIPMENT - STORM WAT	15,000
Stormwater	121-43150-43150-266	BLDG MAINTENANCE - STORM WATE	0
Stormwater	121-43150-43150-280	TRAVEL - STORM WATER	5,000
Stormwater	121-43150-43150-289	MEETING EXPENSE - STORM WATER	0
Stormwater	121-43150-43150-310	OFFICE SUPPLIES - STORM WATER	1,000
Stormwater	121-43150-43150-320	OPERATING SUPPLIES - STORM WATE	10,000
Stormwater	121-43150-43150-324	SMALL ITEMS - STORM WATER	12,500
Stormwater	121-43150-43150-326	UNIFORMS - STORM WATER	3,500
Stormwater	121-43150-43150-331	GAS, OIL, DIESEL FUEL - STORM WATI	30,000
Stormwater	121-43150-43150-510	INSURANCE BLDG-LIAB - STORM WAT	10,000
Stormwater	121-43150-43150-533	RENTAL OF OFFICE EQUIP - STORM W	2,000
Stormwater	121-43150-43150-555	BANK CHARGES - STORM WATER	0
Stormwater	121-43150-43150-741	BAD DEBTS - STORM WATER	3,000
Stormwater	121-43150-43150-940	EQUIPMENT - STORM WATER	0
TOTAL STORMWATER EXPENSE			1,129,821

STORMWATER SUMMARY

Stormwater Revenue	1,176,500
Stormwater Expense	1,129,821
Difference	46,679

SANITATION/SOLID WASTE**FY 26 Budget****REVENUE**

Sanitation/Solid Waste	122-00000-122-34410	REFUSE COLLECTION CHARGES	1,460,603
Sanitation/Solid Waste	122-00000-122-34600	SALE OF CARTS	15,000
Sanitation/Solid Waste	122-00000-122-36000	OTHER REVENUES	0
Sanitation/Solid Waste	122-00000-122-36100	INTEREST	5,000
TOTAL SOLID WASTE REVENUE			1,480,603

EXPENSE

Sanitation/Solid Waste	122-43200-110	SALARIES	490,714
Sanitation/Solid Waste	122-43200-112	SALARIES - OVERTIME	10,000
Sanitation/Solid Waste	122-43200-141	OASI-EMPLOYERS SHARE	38,305
Sanitation/Solid Waste	122-43200-142	EMPLOYEE INSURANCE	115,167
Sanitation/Solid Waste	122-43200-143	RETIREMENT/TCRS	30,093
Sanitation/Solid Waste	122-43200-146	WORKERS COMPENSATION	15,000
Sanitation/Solid Waste	122-43200-148	EMPLOYEE EDUCATION AND TRAININ	0
Sanitation/Solid Waste	122-43200-43200-211	POSTAGE - SOLID WASTE	20,350
Sanitation/Solid Waste	122-43200-43200-241	ELECTRIC - SOLID WASTE	5,000
Sanitation/Solid Waste	122-43200-43200-242	WATER & SEWER - SOLID WASTE	500
Sanitation/Solid Waste	122-43200-43200-244	GAS - SOLID WASTE	1,000
Sanitation/Solid Waste	122-43200-43200-245	TELEPHONE/COMMUNICATIONS - SO	8,800
Sanitation/Solid Waste	122-43200-43200-248	TECHNOLOGY - SOLID WASTE	1,500
Sanitation/Solid Waste	122-43200-43200-251	PHYSICALS - SOLID WASTE	1,000
Sanitation/Solid Waste	122-43200-43200-253	AUDITING - SOLID WASTE	1,000
Sanitation/Solid Waste	122-43200-43200-255	SOFTWARE/DATA PROCESSING - SOLI	5,000
Sanitation/Solid Waste	122-43200-43200-259	OTHER PROFESSIONAL SERVICES - SO	0
Sanitation/Solid Waste	122-43200-43200-261	VEHICLE MAINTENANCE - SOLID WAS	60,000
Sanitation/Solid Waste	122-43200-43200-266	BUILDING MAINTENANCE/UPGRADE	5,000
Sanitation/Solid Waste	122-43200-43200-295	LANDFILL SERVICE - SOLID WASTE	484,000
Sanitation/Solid Waste	122-43200-43200-310	OFFICE SUPPLIES - SOLID WASTE	1,500
Sanitation/Solid Waste	122-43200-43200-320	OPERATING SUPPLIES/SAFETY EQUI -	5,000
Sanitation/Solid Waste	122-43200-43200-324	SMALL ITEMS - SOLID WASTE	0
Sanitation/Solid Waste	122-43200-43200-326	UNIFORMS - SOLID WASTE	5,500
Sanitation/Solid Waste	122-43200-43200-330	INVENTORY - SOLID WASTE	50,000
Sanitation/Solid Waste	122-43200-43200-331	GAS, OIL, DIESEL FUEL - SOLID WASTE	65,000
Sanitation/Solid Waste	122-43200-43200-510	INSURANCE/BLDG-VEH LIABILITY - SC	19,000
Sanitation/Solid Waste	122-43200-43200-691	BANK CHARGES - SOLID WASTE	1,000
Sanitation/Solid Waste	122-43200-43200-741	BAD DEBT EXPENSE - SOLID WASTE	10,000
Sanitation/Solid Waste	122-43200-43200-768	TRANSFER TO DEBT SERVICE - SOLID W	0
Sanitation/Solid Waste	122-43200-43200-940	EQUIPMENT - SOLID WASTE	425,000
TOTAL SANITATION EXPENSE			1,874,429

SANITATION SUMMARY

Sanitation Revenue	1,480,603
Sanitation Expense	1,449,429
Difference	31,174
Capital Outlay (Truck, Conv C	425,000

CAPITAL OUTLAY

Truck	\$400,000
Convenience Center Upgrade	\$25,000

E-CITATION FUND**FY 26 Budget****REVENUE**

E-Citation Fund	127-00000-127-35180	E-CITATION FEE	1,000
E-Citation Fund	127-00000-127-35181	E-CITATION COURT CLERK FEE	100
E-Citation Fund	127-00000-127-36100	INTEREST EARNINGS	0
TOTAL REVENUE			1,100

EXPENSE

E-Citation Fund	127-42123-42123-324	SMALL ITEMS - E-CITATION	1,100
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IMPACT FEE**REVENUE**

Impact Fees	128-00000-128-32610	PARKS IMPACT FEE	20,000
Impact Fees	128-00000-128-32620	POLICE IMPACT FEE	15,000
Impact Fees	128-00000-128-32630	FIRE IMPACT FEE	7,500
INTEREST			10,000
TOTAL REVENUE			52,500

EXPENSE

Impact Fees	128-42100-42100-940	POLICE EXPENSE	33,500
Impact Fees	128-42200-42200-940	FIRE EXPENSE	75,000
Impact Fees	128-44700-44700-940	PARKS EXPENSE	75,000
TOTAL EXPENSE			183,500

CAPITAL OUTLAY

Rifles and Stop Sticks	Police
Water Rescue Equip & Truck	Fire
Pickleball Court (s)	Parks

GENERAL DEBT SERVICE FUND

General Debt Service Fund	200-00000-200-36961	TRANSFER FROM GENERAL FUND	991,627
General Debt Service Fund	200-49100-49100-620	NOTE#80 - SERIES 2022 - GENERAL DI	240,000
General Debt Service Fund	200-49100-49100-621	GO BOND#75 - SERIES 2020 - GENERA	85,000
General Debt Service Fund	200-49100-49100-623	GO BOND#64 - SERIES 2015 - GENERA	205,000
General Debt Service Fund	200-49100-49100-630	NOTE#80 - SERIES 2022 INT - GENERA	157,834
General Debt Service Fund	200-49100-49100-631	GO BOND#75 - SERIES 2020 INT - GEN	110,093
General Debt Service Fund	200-49100-49100-633	GO BOND#64 - SERIES 2015 INT - GEN	193,700
TOTAL DEBT SERVICE EXPENSE			991,627

WATER/SEWER FUND
FY 26 Budget
REVENUE

Water and Sewer	413-00000-413-34860	ARPA FUNDING	0
Water and Sewer	413-00000-413-36000	OTHER REVENUES	500
Water and Sewer	413-00000-413-36100	INTEREST EARNINGS	150,000
Water and Sewer	413-00000-413-36200	VENDOR COMPENSATION	0
Water and Sewer	413-00000-413-36350	INSURANCE RECOVERIES	0
Water and Sewer	413-00000-413-36950	BAD DEBT RECOVERY	3,000
Water and Sewer	413-00000-413-36960	BAD CHECK CHARGE	3,000
Water and Sewer	413-00000-413-37110	METERED WATER SALES	4,786,500
Water and Sewer	413-00000-413-37111	METERED WATER SALES - CITY	5,000
Water and Sewer	413-00000-413-37130	UNMETERED FIRE LINE-WATER	30,000
Water and Sewer	413-00000-413-37136	METER FEES - WATER & SEWER REVE	440,000
Water and Sewer	413-00000-413-37140	DEVELOPER CONTRIBUTIONS	225,000
Water and Sewer	413-00000-413-37185	WATER MODELING FEE	15,000
Water and Sewer	413-00000-413-37186	PLANS REVIEW FEE-WATER	20,000
Water and Sewer	413-00000-413-37187	PAY-IN-LIEU OF FEE	25,000
Water and Sewer	413-00000-413-37188	ROAD BORE FEE-WATER	25,000
Water and Sewer	413-00000-413-37190	ADMINISTRATIVE FEE - WATER	25,000
Water and Sewer	413-00000-413-37191	PENALTIES - WATER	335,000
Water and Sewer	413-00000-413-37193	NONREFUNDABLE SERVICE CONNECT	75,000
Water and Sewer	413-00000-413-37194	WATER IMPROVEMENT FEE	150,000
Water and Sewer	413-00000-413-37195	CUT ON FEES	0
Water and Sewer	413-00000-413-37196	NEW TAP REVENUES	250,000
Water and Sewer	413-00000-413-37197	BACKFLOW INSPECTION FEE	0
Water and Sewer	413-00000-413-37199	MISCELLANEOUS/WATER	5,000
Water and Sewer	413-00000-413-37210	SEWER SERVICE CHARGES	4,791,500
Water and Sewer	413-00000-413-37220	SEWER FINES	1,000
Water and Sewer	413-00000-413-37221	(S) CAPACITY FEES	250,000
Water and Sewer	413-00000-413-37233	REIM FROM WHUD/SEWER BILLING	60,000
Water and Sewer	413-00000-413-37235	(S) BILLING - MITCHELLVILLE	65,000
Water and Sewer	413-00000-413-37240	DEVELOPER CONTRIBUTIONS	100,000
Water and Sewer	413-00000-413-37285	SEWER MODELING	10,000
Water and Sewer	413-00000-413-37286	PLANS REVIEW FEE-SEWER	7,000
Water and Sewer	413-00000-413-37288	ROAD BORE FEE-SEWER	1,000
Water and Sewer	413-00000-413-37290	ADMINISTRATIVE FEE - SEWER	10,000
Water and Sewer	413-00000-413-37291	PENALTIES - SEWER	2,000
Water and Sewer	413-00000-413-37292	ANNUAL PRETREATMENT/FOG FEE	65,000
Water and Sewer	413-00000-413-37294	SEWER IMPROVEMENT FEE	125,000
Water and Sewer	413-00000-413-37296	NEW TAP REVENUES	75,000
Water and Sewer	413-00000-413-37299	MISCELLANEOUS/SEWER	5,000
		UNCOLLECTIBLE ACCOUNTS	
		NEW LOAN PROCEEDS	757,000
			12,892,500
		TOTAL OPERATING REVENUE	11,985,500

FY 26 Budget

WATER PLANT EXPENSE

Water Plant	413-52000-110	SALARIES	481,271
Water Plant	413-52000-112	SALARIES - OVERTIME	50,000
Water Plant	413-52000-141	OASI-EMPLOYERS SHARE	40,643
Water Plant	413-52000-142	EMPLOYEE INSURANCE	112,379
Water Plant	413-52000-143	RETIREMENT/TCRS	31,930
Water Plant	413-52000-146	WORKERS COMPENSATION	15,000
Water Plant	413-52000-148	EMPLOYEE EDUCATION AND TRAININ	3,000
Water Plant	413-52000-170	FEES	1,000
Water Plant	413-52000-52000-211	POSTAGE - WATER PLANT	1,500
Water Plant	413-52000-52000-235	DUES - WATER PLANT	2,000
Water Plant	413-52000-52000-237	ADVERTISING - WATER PLANT	500
Water Plant	413-52000-52000-241	ELECTRIC - WATER PLANT	210,000
Water Plant	413-52000-52000-244	GAS - WATER PLANT	1,000
Water Plant	413-52000-52000-245	TELEPHONE/COMMUNICATIONS - W/	7,500
Water Plant	413-52000-52000-248	TECHNOLOGY - WATER PLANT	5,000
Water Plant	413-52000-52000-250	WATER ANALYSIS - WATER PLANT	12,000
Water Plant	413-52000-52000-251	PHYSICALS - WATER PLANT	250
Water Plant	413-52000-52000-252	LEGAL SERVICES - WATER PLANT	0
Water Plant	413-52000-52000-253	AUDITING - WATER PLANT	5,000
Water Plant	413-52000-52000-254	ENGINEERING - WATER PLANT	1,000
Water Plant	413-52000-52000-255	SOFTWARE/DATA PROCESSING - WA	15,000
Water Plant	413-52000-52000-259	OTHER PROFESSIONAL SERVICES - W/	10,000
Water Plant	413-52000-52000-260	REPAIR PUMPS & PLANT EQUIPMENT	115,000
Water Plant	413-52000-52000-261	VEHICLE MAINTENANCE - WATER PL	2,500
Water Plant	413-52000-52000-262	REPAIRS - MACHINERY & EQUIP - WA	10,000
Water Plant	413-52000-52000-263	LAGOON CLEANOUT - WATER PLANT	25,000
Water Plant	413-52000-52000-266	BUILDING MAINTENANCE - WATER PI	35,000
Water Plant	413-52000-52000-280	TRAVEL - WATER PLANT	7,000
Water Plant	413-52000-52000-310	OFFICE SUPPLIES - WATER PLANT	2,000
Water Plant	413-52000-52000-320	OPERATING SUPPLIES - WATER PLAN	30,000
Water Plant	413-52000-52000-322	CHEMICALS - WATER PLANT	125,000
Water Plant	413-52000-52000-324	SMALL ITEMS - WATER PLANT	15,000
Water Plant	413-52000-52000-326	UNIFORMS - WATER PLANT	2,500
Water Plant	413-52000-52000-331	GAS, OIL & DIESEL FUEL - WATER PLA	6,000
Water Plant	413-52000-52000-510	INSURANCE - WATER PLANT	40,000
Water Plant	413-52000-52000-530	EQUIPMENT RENTAL - WATER PLANT	4,000
Water Plant	413-52000-52000-533	RENTAL OF OFFICE EQUIPMENT - WA	3,000
Water Plant	413-52000-52000-540	DEPRECIATION - WATER PLANT	257,836
Water Plant	413-52000-52000-592	PAYMENT IN LIEU OF TAXES - WATER	65,500
Water Plant	413-52000-52000-612	2016 W&S BOND REFUNDING - WATF	63,034
Water Plant	413-52000-52000-632	2016 W&S BOND REFUNDING INT - W	48,011
Water Plant	413-52000-52000-734	FLOWERS - WATER PLANT	200
Water Plant	413-52000-52000-801	HEALTH DEPARTMENT UTILITIES - W/	2,400
Water Plant	413-52000-52000-940	MACHINERY & EQUIPMENT - WATER	0
WATER PLANT TOTAL			1,864,954

FY 26 Budget

WATER DISTRIBUTION EXPENSE

Water Distribution	413-52100-110	SALARIES	579,592
Water Distribution	413-52100-112	SALARIES - OVERTIME	50,000
Water Distribution	413-52100-141	OASI-EMPLOYERS SHARE	48,164
Water Distribution	413-52100-142	EMPLOYEE INSURANCE	150,649
Water Distribution	413-52100-143	RETIREMENT/TCRS	37,839
Water Distribution	413-52100-146	WORKERS COMPENSATION	16,000
Water Distribution	413-52100-148	EMPLOYEE EDUCATION AND TRAININ	7,500
Water Distribution	413-52100-170	FEES	20,000
Water Distribution	413-52100-52100-211	POSTAGE - WATER DEPT.	20,000
Water Distribution	413-52100-52100-235	DUES - WATER DEPT.	2,500
Water Distribution	413-52100-52100-237	ADVERTISING - WATER DEPT.	500
Water Distribution	413-52100-52100-241	ELECTRIC - WATER DEPT.	69,000
Water Distribution	413-52100-52100-244	GAS - WATER DEPT.	1,000
Water Distribution	413-52100-52100-245	TELEPHONE/COMMUNICATIONS - W.	17,000
Water Distribution	413-52100-52100-248	TECHNOLOGY - WATER DEPT.	8,200
Water Distribution	413-52100-52100-251	PHYSICALS - WATER DEPT	1,000
Water Distribution	413-52100-52100-252	LEGAL SERVICES - WATER DEPT.	1,000
Water Distribution	413-52100-52100-253	AUDIT - WATER DEPT.	15,000
Water Distribution	413-52100-52100-254	ARCHITECTURAL, ENGINEERING, AN -	0
Water Distribution	413-52100-52100-255	SOFTWARE/DATA PROCESSING - WA	35,000
Water Distribution	413-52100-52100-256	ON-CALL WATER MODELING - WATE	50,000
Water Distribution	413-52100-52100-257	SURVEY & ENGINEERING HWY - WAT	5,000
Water Distribution	413-52100-52100-259	OTHER PROFESSIONAL SERVICE - WA	90,000
Water Distribution	413-52100-52100-260	REPAIR SYSTEM - WATER DEPT.	250,000
Water Distribution	413-52100-52100-261	VEHICLE MAINTENANCE - WATER DEI	25,000
Water Distribution	413-52100-52100-262	REPAIR MACHINERY & EQUIPMENT V	15,000
Water Distribution	413-52100-52100-266	BUILDING MAINTENANCE - WATER D	20,000
Water Distribution	413-52100-52100-267	YARD REPAIRS - WATER DEPT.	15,000
Water Distribution	413-52100-52100-269	WATER TANK MAINTENANCE - WATE	215,000
Water Distribution	413-52100-52100-270	WATER HYDRANT REPLACEMENT - W	0
Water Distribution	413-52100-52100-280	TRAVEL - WATER DEPT.	5,500
Water Distribution	413-52100-52100-310	OFFICE SUPPLIES - WATER DEPT	8,000
Water Distribution	413-52100-52100-320	OPERATING SUPPLIES - WATER DEPT	50,000
Water Distribution	413-52100-52100-324	SMALL ITEMS - WATER DEPT.	15,000
Water Distribution	413-52100-52100-326	UNIFORMS - WATER DEPT.	8,500
Water Distribution	413-52100-52100-330	INVENTORY - WATER DEPT.	315,000
Water Distribution	413-52100-52100-331	GAS, OIL, DIESEL FUEL, GREASE - WA	32,000
Water Distribution	413-52100-52100-332	WATER METER INVENTORY	440,000
Water Distribution	413-52100-52100-353	WATER PURCHASED FOR RESALE - W.	100,000
Water Distribution	413-52100-52100-510	INSURANCE - WATER DEPT.	52,000
Water Distribution	413-52100-52100-533	RENTAL OF OFFICE EQUIPMENT - WA	2,500
Water Distribution	413-52100-52100-540	DEPRECIATION - WATER DEPT.	465,733
Water Distribution	413-52100-52100-592	PAYMENTS IN LIEU OF TAXES - WATE	65,500
Water Distribution	413-52100-52100-612	2016 W&S BOND REFUNDING - WATE	77,846
Water Distribution	413-52100-52100-620	LOAN #81 - PRINCIPAL - WATER DEPT	131,000
Water Distribution	413-52100-52100-630	LOAN # 81 - INTEREST - WATER DEPT.	217,500
Water Distribution	413-52100-52100-632	2016 W&S BOND REFUNDING INT - V	59,293
Water Distribution	413-52100-52100-691	BANK CHARGES - WATER DEPT.	5,000
Water Distribution	413-52100-52100-734	FLOWERS - WATER DEPT.	200
Water Distribution	413-52100-52100-741	BAD DEBT EXPENSE - WATER DEPT.	20,000
Water Distribution	413-52100-52100-801	HEALTH DEPARTMENT UTILITIES - W/	2,400
Water Distribution	413-52100-52100-930	DISTRIBUTION SYSTEM - WATER DEP	10,000
Water Distribution	413-52100-52100-940	MACHINERY AND EQUIPMENT - WAT	0
WATER DISTRIBUTION TOTAL			3,847,916

FY 26 Budget

WATER/SEWER GRANTS & PROJECTS

Water/Sewer Grants & Proj	413-52116-52116-951	DEMASE STREET SEWER - WATER/SE	600,000
Water/Sewer Grants & Proj	413-52116-52116-956	PROJECT COMMODORE-EUBANKS - V	0
Water/Sewer Grants & Proj	413-52116-52116-957	W&S WWTP PROJECT - PHASE II - WA	0
Water/Sewer Grants & Proj	413-52116-52116-963	SYSTEM METER CHG OUT(OAK GROV	0
Water/Sewer Grants & Proj	413-52116-52116-964	MASON TNK/OLD WESTMORELAND L	0
Water/Sewer Grants & Proj	413-52116-52116-965	SEWER POINT REPAIRS - WATER/SEW	250,000
Water/Sewer Grants & Proj	413-52116-52116-968	OAK HILL WATER SYS IMPR - WATER/	150,000
Water/Sewer Grants & Proj	413-52116-52116-969	WATER METER CHANGE OUT - WATE	0
Water/Sewer Grants & Proj	413-52116-52116-972	CENTER ST WATER/SEWER RELOC - W	0
Water/Sewer Grants & Proj	413-52116-52116-983	TDOT BYPASS-NORTH LOOP - WATER	630,000
Water/Sewer Grants & Proj	413-52116-52116-984	TDOT BYPASS-SOUTH LOOP - WATER,	0
Water/Sewer Grants & Proj	413-52116-52116-985	WTP SPILLWAY REPAIRS - WATER/SE	0
Water/Sewer Grants & Proj	413-52116-52116-986	WTP STREAM GAUGES - WATER/SEW	0
Water/Sewer Grants & Proj	413-52116-52116-987	DEVELOPER AGMT MATCH PROJ - W/	125,000
Water/Sewer Grants & Proj	413-52116-52116-989	SANDYE AVE SEWER - WATER/SEWER	0
Water/Sewer Grants & Proj	413-52116-52116-991	HWY 52 & S BROADWAY 12" W.L.	0
Water/Sewer Grants & Proj	413-52116-52116-992	WATER RESOURCE PROTECT GRANT -	0
Water/Sewer Grants & Proj	413-52116-52116-993	2" SERVICE LINE REPLACEMENT - WA	0
Water/Sewer Grants & Proj	413-52116-52116-995	RICHLAND PARK SEWER - WATER/SE	100,000
TOTAL GRANTS & PROJECTS WATER/SEV			1,855,000

FY 26 Budget

SEWER COLLECTION

Sewer Collection	413-52200-110	SALARIES	449,468
Sewer Collection	413-52200-112	SALARIES - OVERTIME	25,000
Sewer Collection	413-52200-141	OASI-EMPLOYERS SHARE	36,297
Sewer Collection	413-52200-142	EMPLOYEE INSURANCE	157,085
Sewer Collection	413-52200-143	RETIREMENT/TCRS	28,516
Sewer Collection	413-52200-146	WORKERS COMPENSATION	15,000
Sewer Collection	413-52200-148	EMPLOYEE EDUCATION AND TRAININ	4,000
Sewer Collection	413-52200-170	FEES	1,500
Sewer Collection	413-52200-52200-211	POSTAGE - SEWER DEPT.	12,000
Sewer Collection	413-52200-52200-235	DUES - SEWER DEPT.	3,000
Sewer Collection	413-52200-52200-237	ADVERTISING - SEWER DEPT.	500
Sewer Collection	413-52200-52200-241	ELECTRIC - SEWER DEPT.	155,000
Sewer Collection	413-52200-52200-244	GAS - SEWER DEPT.	1,000
Sewer Collection	413-52200-52200-245	TELEPHONE/COMMUNICATIONS - SE	17,000
Sewer Collection	413-52200-52200-248	TECHNOLOGY - SEWER DEPT.	5,000
Sewer Collection	413-52200-52200-250	SEWER ANALYSIS - SEWER DEPT.	500
Sewer Collection	413-52200-52200-251	PHYSICALS - SEWER DEPT	1,000
Sewer Collection	413-52200-52200-252	LEGAL SERVICES - SEWER DEPT.	500
Sewer Collection	413-52200-52200-253	AUDIT - SEWER DEPT.	2,000
Sewer Collection	413-52200-52200-254	ARCHITECTURAL, ENGINEERING, AN	0
Sewer Collection	413-52200-52200-255	SOFTWARE/DATA PROCESSING - SEW	39,000
Sewer Collection	413-52200-52200-256	ON-CALL SEWER MODELING - SEWER	35,000
Sewer Collection	413-52200-52200-257	SURVEY & ENGINEERING - SEWER DE	5,000
Sewer Collection	413-52200-52200-259	OTHER PROFESSIONAL SERVICES - SE	15,000
Sewer Collection	413-52200-52200-260	REPAIR TO SYSTEM - SEWER DEPT.	150,000
Sewer Collection	413-52200-52200-261	VEHICLE MAINTENANCE - SEWER DEF	14,000
Sewer Collection	413-52200-52200-262	REPAIR OTHER MACHINERY & EQUIP	10,000
Sewer Collection	413-52200-52200-266	BUILDING MAINTENANCE - SEWER DI	2,500
Sewer Collection	413-52200-52200-280	TRAVEL - SEWER DEPT.	2,000
Sewer Collection	413-52200-52200-310	OFFICE SUPPLIES - SEWER DEPT	2,000
Sewer Collection	413-52200-52200-320	OPERATING SUPPLIES - SEWER DEPT	30,000
Sewer Collection	413-52200-52200-322	CHEMICALS - SEWER DEPT.	5,000
Sewer Collection	413-52200-52200-324	SMALL ITEMS - SEWER DEPT.	2,500
Sewer Collection	413-52200-52200-326	UNIFORMS - SEWER DEPT.	6,000
Sewer Collection	413-52200-52200-330	INVENTORY - SEWER DEPT.	120,000
Sewer Collection	413-52200-52200-331	GAS, OIL, DIESEL FUEL, GREASE - SEW	28,000
Sewer Collection	413-52200-52200-510	INSURANCE - SEWER DEPT.	65,000
Sewer Collection	413-52200-52200-533	RENTAL OF OFFICE EQUIPMENT - SEV	1,500
Sewer Collection	413-52200-52200-540	DEPRECIATION - SEWER DEPT.	613,496
Sewer Collection	413-52200-52200-592	PAYMENTS IN LIEU OF TAXES - SEWE	65,500
Sewer Collection	413-52200-52200-612	2016 W&S BOND REFUNDING - SEWE	123,039
Sewer Collection	413-52200-52200-623	NOTE #37 - SEWER DEPT.	71,268
Sewer Collection	413-52200-52200-629	JET VAC TRUCK NOTE - SEWER DEPT.	0
Sewer Collection	413-52200-52200-632	2016 W&S BOND REFUNDING INT - SI	93,715
Sewer Collection	413-52200-52200-634	INTEREST SRF LOAN # 37 - SEWER DE	7,476
Sewer Collection	413-52200-52200-639	JET VAC TRUCK NOTE INTEREST - SEV	0
Sewer Collection	413-52200-52200-734	FLOWERS - SEWER DEPT.	200
Sewer Collection	413-52200-52200-741	BAD DEBT EXPENSE - SEWER DEPT.	15,000
Sewer Collection	413-52200-52200-801	HEALTH DEPARTMENT UTILITIES - SE	2,400
Sewer Collection	413-52200-52200-930	SEWER COLLECTION SYSTEM - SEWEF	0
Sewer Collection	413-52200-52200-940	MACHINERY AND EQUIPMENT - SEW	757,000
		NEW LOAN PRINCIPAL	138,000
		NEW LOAN INTEREST	35,504
		SEWER COLLECTION TOTAL	3,369,464

FY 26 Budget

SEWER PLANT

Sewer Plant	413-52222-110	SALARIES	290,431
Sewer Plant	413-52222-112	SALARIES - OVERTIME	20,000
Sewer Plant	413-52222-141	OASI-EMPLOYERS SHARE	23,748
Sewer Plant	413-52222-142	EMPLOYEE INSURANCE	62,558
Sewer Plant	413-52222-143	RETIREMENT/TCRS	18,657
Sewer Plant	413-52222-146	WORKERS COMPENSATION	8,500
Sewer Plant	413-52222-148	EMPLOYEE EDUCATION AND TRAININ	8,500
Sewer Plant	413-52222-149	ADMINISTRATIVE SERVICES	7,500
Sewer Plant	413-52222-170	FEES	9,000
Sewer Plant	413-52222-52222-211	POSTAGE - WWTP	250
Sewer Plant	413-52222-52222-212	HAULING SLUDGE - WWTP	50,000
Sewer Plant	413-52222-52222-235	DUES - WWTP	2,000
Sewer Plant	413-52222-52222-237	ADVERTISING - WWTP	500
Sewer Plant	413-52222-52222-241	ELECTRIC - WWTP	230,000
Sewer Plant	413-52222-52222-244	GAS - WWTP	3,500
Sewer Plant	413-52222-52222-245	TELEPHONE/COMMUNICATIONS - W'	8,500
Sewer Plant	413-52222-52222-248	TECHNOLOGY - WWTP	5,000
Sewer Plant	413-52222-52222-250	SEWER ANALYSIS - WWTP	25,000
Sewer Plant	413-52222-52222-251	PHYSICALS - WWTP	1,000
Sewer Plant	413-52222-52222-252	LEGAL SERVICES - WWTP	4,000
Sewer Plant	413-52222-52222-253	AUDITING - WWTP	2,000
Sewer Plant	413-52222-52222-254	ARCHITECTURAL, ENGINEERING - WV	1,000
Sewer Plant	413-52222-52222-255	SOFTWARE/DATA PROCESSING - WW	17,000
Sewer Plant	413-52222-52222-259	OTHER PROFESSIONAL SERVICES - W\	30,000
Sewer Plant	413-52222-52222-260	REPAIR TO SYSTEM - WWTP	60,000
Sewer Plant	413-52222-52222-261	VEHICLE MAINTENANCE - WWTP	2,000
Sewer Plant	413-52222-52222-262	REPAIR OTHER MACHINERY - WWTP	12,500
Sewer Plant	413-52222-52222-266	BUILDING MAINTENANCE - WWTP	15,000
Sewer Plant	413-52222-52222-280	TRAVEL - WWTP	1,000
Sewer Plant	413-52222-52222-310	OFFICE SUPPLIES - WWTP	3,000
Sewer Plant	413-52222-52222-320	OPERATING SUPPLIES - WWTP	20,000
Sewer Plant	413-52222-52222-322	CHEMICALS - WWTP	65,000
Sewer Plant	413-52222-52222-324	SMALL ITEMS - WWTP	1,000
Sewer Plant	413-52222-52222-326	UNIFORMS - WWTP	2,750
Sewer Plant	413-52222-52222-331	GAS, OIL & DIESEL - WWTP	5,500
Sewer Plant	413-52222-52222-390	EMERGENCY SUPPLIES - WWTP	0
Sewer Plant	413-52222-52222-510	INSURANCE - WWTP	61,000
Sewer Plant	413-52222-52222-533	RENTAL OFFICE EQUIPMENT - WWTP	2,500
Sewer Plant	413-52222-52222-540	DEPRECIATION - WWTP	365,665
Sewer Plant	413-52222-52222-592	PAYMENTS IN LIEU OF TAXES - WWTF	65,500
Sewer Plant	413-52222-52222-612	2016 W&S BOND REFUNDING - WWT	226,081
Sewer Plant	413-52222-52222-625	2020 BOND #77 - WWTP	415,000
Sewer Plant	413-52222-52222-632	2016 W&S BOND REFUNDING INT - W	172,199
Sewer Plant	413-52222-52222-635	2020 INTEREST BOND # 77 - WWTP	481,025
Sewer Plant	413-52222-52222-691	BANK CHARGES - WWTP	1,000
Sewer Plant	413-52222-52222-801	HEALTH DEPARTMENT UTILITIES - WV	2,400
Sewer Plant	413-52222-52222-940	MACHINERY & EQUIPMENT - WWTP	0
SEWER PLANT TOTAL			2,808,764

FY 26 Budget

BUSINESS OFFICE

Business Office	413-52310-110	SALARIES	339,332
Business Office	413-52310-112	SALARIES - OVERTIME	3,000
Business Office	413-52310-141	OASI-EMPLOYERS SHARE	26,189
Business Office	413-52310-142	EMPLOYEE INSURANCE	73,613
Business Office	413-52310-143	RETIREMENT/TCRS	20,575
Business Office	413-52310-148	EMPLOYEE EDUCATION AND TRAININ	5,000
Business Office	413-52310-52310-248	TECHNOLOGY - BUSINESS OFFICE UTI	5,400
Business Office	413-52310-52310-255	SOFTWARE/DATA PROCESSING - BUS	16,000
Business Office	413-52310-52310-280	TRAVEL - BUSINESS OFFICE UTILITIES	3,000
Business Office	413-52310-52310-320	OPERATING EXPENSE - BUSINESS OFF	1,000
Business Office	413-52310-52310-326	UNIFORMS - BUSINESS OFFICE UTILIT	4,000
BUSINESS OFFICE TOTAL			497,109

UTILITY ADMIN

Utility Admin	413-52320-110	SALARIES	681,388
Utility Admin	413-52320-141	OASI-EMPLOYERS SHARE	52,280
Utility Admin	413-52320-142	EMPLOYEE INSURANCE	149,228
Utility Admin	413-52320-143	RETIREMENT/TCRS	41,072
UTILITY ADMINISTRATION TOTAL			923,968

TOTAL WATER/SEWER EXPENSE (OPERATING)	12,555,175
TOTAL WATER/SEWER EXPENSE (PROJECTS)	1,855,000
TOTAL WATER/SEWER EXPENSE (CAPITAL)	757,000

WATER/SEWER SUMMARY

Revenue Operating	11,985,500	
Expense Operating	11,440,452	(Debt Interest - \$1,114,723)
Difference	545,048	Depreciation - \$1,702,730

CAPITAL ITEMS

Jet Vac Truck	\$267,000
Camera Van	\$490,000

NATURAL GAS**FY 26 Budget****REVENUE**

Natural Gas	415-00000-415-36000	OTHER REVENUES	0
Natural Gas	415-00000-415-36100	INTEREST EARNINGS	150,000
Natural Gas	415-00000-415-36990	PIPELINE OVERCHARGE REIMBURSE	22,000
Natural Gas	415-00000-415-37193	NONREFUNDABLE SERVICE CONNECT	40,000
Natural Gas	415-00000-415-37410	METERED GAS SALES	6,000,000
Natural Gas	415-00000-415-37411	METERED SALES - CITY	25,000
Natural Gas	415-00000-415-37488	ROAD BORE FEE	3,000
Natural Gas	415-00000-415-37496	NEW TAP FEES	25,000
Natural Gas	415-00000-415-37499	MISCELLANEOUS	0
Natural Gas	415-00000-415-37501	GRANTS FROM TDOT	0
			6,265,000
TOTAL OPERATING REVENUE			6,115,000

EXPENSE

Natural Gas	415-52400-110	SALARIES	872,394
Natural Gas	415-52400-112	SALARIES - OVERTIME	20,000
Natural Gas	415-52400-141	OASI-EMPLOYERS SHARE	68,269
Natural Gas	415-52400-142	EMPLOYEE INSURANCE	215,540
Natural Gas	415-52400-143	RETIREMENT/TCRS	53,633
Natural Gas	415-52400-146	WORKERS COMPENSATION	11,000
Natural Gas	415-52400-148	EMPLOYEE EDUCATION AND TRAININ	6,500
Natural Gas	415-52400-149	ADMINISTRATIVE SERVICES	4,000
Natural Gas	415-52400-170	FEES	4,000
Natural Gas	415-52400-52400-211	POSTAGE - GAS	23,000
Natural Gas	415-52400-52400-235	DUES - GAS	12,500
Natural Gas	415-52400-52400-236	PUBLIC RELATIONS - GAS DEPT	6,500
Natural Gas	415-52400-52400-237	ADVERTISING - GAS	15,000
Natural Gas	415-52400-52400-241	ELECTRIC - GAS	33,000
Natural Gas	415-52400-52400-242	WATER & SEWER - GAS	2,000
Natural Gas	415-52400-52400-245	TELEPHONE/COMMUNICATIONS - GA	30,000
Natural Gas	415-52400-52400-248	TECHNOLOGY - GAS DEPT	7,500
Natural Gas	415-52400-52400-251	PHYSICALS - GAS	1,000
Natural Gas	415-52400-52400-252	LEGAL SERVICE - GAS	6,500
Natural Gas	415-52400-52400-253	AUDITING - GAS	5,000
Natural Gas	415-52400-52400-254	ENGINEERING - GAS	5,000
Natural Gas	415-52400-52400-255	SOFTWARE/DATA PROCESSING - GAS	91,000
Natural Gas	415-52400-52400-256	UTILITY MAPPING - GAS	7,500
Natural Gas	415-52400-52400-257	SURVEY & ENGINEERING - GAS	5,000
Natural Gas	415-52400-52400-259	OTHER PROFESSIONAL SERVICES - GA	90,000
Natural Gas	415-52400-52400-260	REPAIR TO SYSTEM - GAS	100,000
Natural Gas	415-52400-52400-261	VEHICLE MAINTENANCE - GAS	15,000
Natural Gas	415-52400-52400-262	REPAIR MACHINERY & EQUIPMENT -	15,000
Natural Gas	415-52400-52400-266	BUILDING MAINTENANCE - GAS	30,000
Natural Gas	415-52400-52400-267	YARD REPAIRS - GAS	7,500
Natural Gas	415-52400-52400-280	TRAVEL - GAS	1,000
Natural Gas	415-52400-52400-310	OFFICE SUPPLIES - GAS	6,500
Natural Gas	415-52400-52400-320	OPERATING SUPPLIES - GAS	55,000
Natural Gas	415-52400-52400-324	SMALL ITEMS - GAS	10,000
Natural Gas	415-52400-52400-326	UNIFORMS - GAS	3,500
Natural Gas	415-52400-52400-330	INVENTORY - GAS	175,000
Natural Gas	415-52400-52400-331	GAS, OIL, DIESEL FUEL, GREASE - GAS	38,000
Natural Gas	415-52400-52400-351	NATURAL GAS PURCHASED /RESALE -	3,250,000
Natural Gas	415-52400-52400-510	INSURANCE - GAS	30,000

Natural Gas	415-52400-52400-533	RENTAL OFFICE EQUIPMENT - GAS	10,000
Natural Gas	415-52400-52400-540	DEPRECIATION - GAS	556,957
Natural Gas	415-52400-52400-592	PAYMENTS IN LIEU OF TAXES - GAS	197,000
Natural Gas	415-52400-52400-691	BANK CHARGES - GAS	0
Natural Gas	415-52400-52400-734	FLOWERS - GAS	200
Natural Gas	415-52400-52400-741	BAD DEBT EXPENSE - GAS	10,000
Natural Gas	415-52400-52400-801	HEALTH DEPARTMENT UTILITIES - GA	2,400
Natural Gas	415-52400-52400-940	MACHINERY AND EQUIPMENT - GAS	25,000
Natural Gas	415-52400-52400-960	GAS PROJECT - RADIO READ - GAS	0
Natural Gas	415-52400-52400-962	PROJECT COMMODORE - GAS	0
Natural Gas	415-52400-52400-964	GAS IMPROVEMENTS - GAS	1,000,000
Natural Gas	415-52400-52400-965	TGT ROAD-12 GAS RELOC" - GAS	0
Natural Gas	415-52400-52400-966	WELLINGTON PLACE GAS MAIN - GAS	0
Natural Gas	415-52400-52400-967	TGT ROAD GAS MAIN	800,000
Natural Gas	415-52400-52400-983	TDOT BYPASS-NORTH LOOP - GAS	150,000
Natural Gas	415-52400-52400-984	TDOT BYPASS-SOUTH LOOP - GAS	0
TOTAL NATURAL GAS EXPENSE			8,083,893

TOTAL NATURAL GAS FUND EXPENS	6,108,893
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TOTAL NATURAL GAS FUND EXPENS	1,950,000
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TOTAL NATURAL GAS FUND EXPENS	25,000
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GAS SUMMARY	
Revenue Operating	6,115,000
Expense Operating	5,911,893
Difference	203,107

CAPITAL ITEMS

Leak Detectors x 2 \$25,000