

GENERAL FUND
FY 2027 FINANCIAL SUMMARY

	Actual FY 25	Budget FY26B	Estimate FY26E	Budget FY27
<u>Revenue</u>				
Carryover From Previous Year	\$ 5,263,237	\$ 5,214,198	\$ 5,283,513	\$ 5,275,990
Total Operating Revenue	10,678,527	10,485,552	10,622,750	10,843,340
Operating Transfer From Public Works	2,350,000	2,600,000	2,600,000	2,850,000
Transfers From Other Funds	5,242,403	5,119,156	5,467,679	5,266,913
Revenue Available for Appropriation	\$ 23,534,167	\$ 23,418,906	\$ 23,973,942	\$ 24,236,243
<u>Expenditures</u>				
Maintenance and Operations	\$ 11,909,329	\$ 12,627,695	\$ 12,133,859	\$ 12,473,486
Capital Expenditures	143,799	360,019	97,620	154,000
Contingency	-	418,395	192,094	245,486
Transfer CIP Pledged Sales Tax				
Transfer to PWA - Pledged Sales Tax	6,131,526	5,932,310	6,208,379	6,208,379
Transfer to Fed Grant Fund				
Transfer To Other Funds	66,000	66,000	66,000	-
Total Expenditures and Transfers	\$ 18,250,654	\$ 19,404,419	\$ 18,697,952	\$ 19,081,351
FB Carryover to Next Fiscal Year	\$ 5,283,513	\$ 4,014,487	\$ 5,275,990	\$ 5,154,892
Restricted Funds	\$ (1,456,835)	\$ (1,456,835)	\$ (1,456,835)	\$ (1,456,835)
Capital Reserve	\$ -		\$ (1,122,128)	\$ (1,140,405)
Stabilization Reserve	\$ (3,757,363)	\$ (2,557,652)	\$ (2,557,652)	\$ (2,557,652)
Unreserved Unrestricted Fund Balance	\$ 69,315	\$ -	\$ 139,375	\$ 0

FINANCIAL SUMMARY

GENERAL FUND
FY 2025 SUMMARY OF REVENUES

	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Operating Revenue				
Sales Tax	\$ 6,131,526	6,011,975.00	\$ 6,152,452	6,208,379.00
Franchise-ONG/OG&E	657,022	686,207.00	754,658	788,725.00
Ordinance-Telephone	53,154	7,820.00	7,637	63,299.00
Franchise-Cable	94,005	94,472.00	99,332	87,984.00
Hotel tax	59,363	57,113.00	20,948	29,323.00
Use Tax	1,592,862	1,599,353.00	1,628,452	1,599,921.00
Subtotal Taxes	<u>\$ 8,587,932</u>	<u>\$ 8,456,940</u>	<u>\$ 8,663,479</u>	<u>\$ 8,777,631</u>
Occupation	\$ 47,621	37,821.00	\$ 41,307	43,456.00
Building Permits	32,489	30,559.00	36,444	35,983.00
Inspection Fees & Permits	31,503	35,581.00	29,919	27,909.00
Zoning Permits	782	1,043	-	-
Subtotal Licenses & Permits	<u>\$ 112,395</u>	<u>\$ 105,004</u>	<u>\$ 107,670</u>	<u>\$ 107,348</u>
Alcohol Beverage Tax	\$ 55,100	50,669.00	\$ 57,075	58,343.00
Tobacco Tax	20,489	14,508.00	32,718	38,240.00
Gasoline Tax	60,301	48,065.00	19,142	25,523.00
Motor Vehicle Tax	118,537	131,772.00	119,605	107,379.00
Subtotal Intergovernmental Revenue	<u>\$ 254,427</u>	<u>\$ 245,014</u>	<u>\$ 228,540</u>	<u>\$ 229,485.00</u>
Accounting Dept Revenues	\$ 24,200	39,600.00	\$ 26,400	26,400.00
Emergency Medical call services fee	283,719	280,831.00	283,863	283,918.00
Stormwater compliance fee	327,645	324,218.00	328,389	328,702.00
Swimming Pool				
Subtotal Charges for Services	<u>\$ 635,564</u>	<u>\$ 644,649</u>	<u>\$ 638,652</u>	<u>\$ 639,020</u>
Police Fines and Court Costs	685,323	683,155.00	584,162	667,195.00
Total Police Fines & Court Costs	<u>\$ 685,323</u>	<u>\$ 683,155</u>	<u>\$ 584,162</u>	<u>\$ 667,195</u>
Cemetery Lot Sales	\$ -		\$ 38	-
Economic Dev Promo and Event Revenue	-		50	50.00
Interest on Investments	51,973	42,403.00	24,141	24,513.00
Mineral Rights & Royalties	13,008	12,732.00	19,957	21,164.00
Grant Revenue	18,660.00	4,000.00	-	-
State on Behalf Payments				
Reimbursements	3,154	2,491.00	4,182	4,323.00
OMAG Reimbursements	29,517	20,096.00	56,378	68,115.00
Credit Card Fees	108,870	108,352.00	90,244	112,923.00
Misc. - Other	177,704	160,716.00	205,257	191,573.00
Subtotal Miscellaneous Revenue	<u>\$ 402,886</u>	<u>\$ 350,790</u>	<u>\$ 400,247</u>	<u>\$ 422,661</u>
Total Operating Revenue	<u>\$ 10,678,527</u>	<u>\$ 10,485,552</u>	<u>\$ 10,622,750</u>	<u>\$ 10,843,340</u>
Transfers From Other Sources				
Transfer from Public Safety Fund	183,894	215,000	84,283	145,000
Transfer from E-911 Fund		10,000		-
Transfer from Juvenile Justice Fund				-
Transfer From PWA 82.5% Sales Tax	5,058,509	4,894,156	5,383,396	5,121,913
Total Transfers	<u>\$ 5,242,403</u>	<u>\$ 5,119,156</u>	<u>\$ 5,467,679</u>	<u>\$ 5,266,913</u>
Total General Fund Revenue	<u>\$ 15,920,930</u>	<u>\$ 15,604,708</u>	<u>\$ 16,090,429</u>	<u>\$ 16,110,253</u>
Fund Balance Appropriated		(2,405,780)	(11,461,017)	(11,364,193)
Total Funds Appropriated	<u>\$ 15,920,930</u>	<u>\$ 13,198,928</u>	<u>\$ 4,629,412</u>	<u>\$ 4,746,060</u>

SUMMARY OF REVENUES AND TRANSFERS IN

**GENERAL FUND
DEPARTMENTAL SUMMARY OF EXPENDITURES AND TRANSFERS**

DEPARTMENTAL SUMMARY OF EXPENDITURES AND TRANSFERS

Department	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Management	\$ 952,150	\$ 989,798	\$ 1,028,612	\$ 500,260
Finance	442,214	438,258	397,919	316,148
Municipal Court	521,709	575,617	500,448	585,835
Engineering	177,541	190,000	86,354	160,000
Police	4,824,509	5,309,879	5,048,703	5,533,519
Fire	2,959,501	3,150,030	3,092,670	3,224,111
Community Development	586,407	672,200	604,248	649,471
Public Works	1,077,449	1,121,738	1,011,059	1,088,484
Parks	514,904	540,194	483,500	569,658
Contingency	-	418,395	192,094	245,486
Total Gen Fund Expenditures	<u>\$ 12,056,384</u>	<u>\$ 13,406,109</u>	<u>\$ 12,445,607</u>	<u>\$ 12,872,972</u>
Transfers In				
Transfer In- PWA 82.5% Sales Tax	\$ 5,058,509	\$ 4,894,156	\$ 5,121,912	\$ 5,121,912
Transfer In- BPWA Operating	2,350,000	2,600,000	2,600,000	9,058,379
Transfer In- Public Safety Fund		215,000	84,283	145,000
Transfer In- E911 Fund		10,000	10,000	10,000
Transfer In- Juvenile Justice Fund		-	-	-
Total Transfers In	<u>\$ 7,408,509</u>	<u>\$ 7,719,156</u>	<u>\$ 7,816,195</u>	<u>\$ 14,335,291</u>
Transfers Out				
Transfer Out- Pledged Sales Tax PWA	\$ 6,131,526	\$ 6,011,975		6,208,379.00
Transfer Out - Capital Improvement Fund	\$ -	\$ -		
Transfer Out- BEDA Hotel Tax	-	-		
Transfer Out- Federal Grant Fund	-	1,500,000	-	-
Transfer Out - 2022A GO Bond	-	-	-	-
Transfer Out- BDA	-	-	-	-
Total Transfers Out	<u>6,131,526</u>	<u>7,511,975</u>	<u>-</u>	<u>6,208,379</u>
Total Transfers In/Out	<u>\$ (1,276,983)</u>	<u>\$ (207,181)</u>	<u>\$ (7,816,195)</u>	<u>\$ (8,126,912)</u>
Total Expenditures and Transfers	<u>\$ 10,779,401</u>	<u>\$ 13,198,928</u>	<u>\$ 4,629,412</u>	<u>\$ 4,746,060</u>

**GENERAL FUND
SUMMARY OF EXPENDITURES BY OBJECT CODE**

SUMMARY OF EXPENDITURES BY OBJECT CODE

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 6,766,526	\$ 7,048,861	\$ 6,869,304	\$ 6,968,589
101 Allowances	159,046	204,309	259,662	172,271
102 FICA & Medicare	404,698	426,294	414,615	431,474
103 Retirement	791,177	831,135	819,321	838,236
104 Insurance - Employee	1,001,031	1,144,645	1,284,992	1,120,688
105 Membership, Travel & Training	104,804	118,800	101,313	103,850
106 Overtime	252,120	219,617	245,515	219,923
Total 100 Personal Service	\$ 9,479,402	\$ 9,993,661	\$ 9,994,722	\$ 9,855,031
200 Materials & Supplies				
210 Office Supplies	\$ 34,965	\$ 41,180	\$ 33,505	\$ 31,693
211 Janitor Supplies	7,785	9,474	6,403	8,392
212 Maintenance Supplies	167,751	181,431	137,587	178,763
213 Fuel & Lubricants	109,606	128,736	92,215	143,087
214 Small Tools	3,442	9,211	989	8,000.00
215 Chemicals	9,334	8,612	5,338	6,612
216 Fees and Materials	4,577	6,000	168	74,000
Total 200 Materials & Supplies	\$ 337,460	\$ 384,644	\$ 276,205	\$ 450,547
300 Other Services & Charges				
340 Professional Services	\$ 549,784	\$ 577,831	\$ 463,431	\$ 491,039
341 Utilities	301,392	287,042	297,532	319,300
342 Maintenance Contractual	312,023	323,517	229,889	297,496
342.1 Vehicle Repair	38,622	43,000	34,100	43,000
343 Insurance - Property	99,896	131,978	111,548	136,016
345 911 Service Charges	8,545	15,000	6,580	15,000
345 Abatement Costs	17,543	20,000	9,554	20,000
347 Economic Development	61,290	66,000	-	-
349 Youth Council Programs	-	-	-	2,000
350 Advertising and Promotions	6,500	8,000	1,220	3,500
351 IT and Technology Expenses	277,732	377,645	363,798	415,707
Animal Control	27,146	30,000	5,949	32,500
352 Dues and Fees	254,067	246,877	235,043	252,877
353 Software License and Support	137,927	122,000	104,288	138,973
376 Parks Committee Projects	-	500	-	500
Total 300 Services & Charges	\$ 2,092,467	\$ 2,249,390	\$ 1,862,932	\$ 2,167,908
Subtotal Maintenance and Operations	\$ 11,909,329	\$ 12,627,695	\$ 12,133,859	\$ 12,473,486

**GENERAL FUND
SUMMARY OF EXPENDITURES BY OBJECT CODE**

SUMMARY OF EXPENDITURES BY OBJECT CODE

400 Capital Expenditures				
401 Office Equipment	\$ 7,198	\$ 22,250	\$ 3,916	\$ 7,750
402 Motor Vehicles & Machinery	100,775	170,000	84,283	145,000
403 Other Equipment	-	59,500	-	-
404 Projects	30,000	102,269	7,682	-
405 Council Chambers	<u>5,826</u>	<u>6,000</u>	<u>1,739</u>	<u>1,250</u>
Total 400 Capital Expenditures	<u>\$ 143,799</u>	<u>\$ 360,019</u>	<u>\$ 97,620</u>	<u>\$ 154,000</u>
500 Contingency				
501 Operating Contingency	\$ -	\$ 288,395	\$ 192,094	\$ 115,486
502 Capital Contingency	-	-	-	-
503 Disaster/Emergency Contingency	-	-	-	-
504 Employee Severance Contingency	-	-	-	-
505 Compensated Absence Contingency	-	80,000	-	80,000
506 Litigation Contingency	-	50,000	-	50,000
507 Restricted Capital Contingency	-	-	-	-
508 Restricted Emergency Contingency	-	-	-	-
509 Restricted OPEB Contingency	-	-	-	-
Total 500 Contingency	<u>\$ -</u>	<u>\$ 418,395</u>	<u>\$ 192,094</u>	<u>\$ 245,486</u>
Total Expenditures	<u>\$ 12,053,128</u>	<u>\$ 13,406,109</u>	<u>\$ 12,423,573</u>	<u>\$ 12,872,972</u>

**1.0 Management - General Fund
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 367,940	384,204.00	\$ 373,567	199,565.00
101 Allowances	11,660	12,100.00	110,017	6,000.00
102 FICA & Medicare	27,304	29,392.00	27,632	15,276.00
103 Retirement	38,324	40,635.00	38,863	12,752.00
104 Insurance - Employee	38,619	39,467.00	40,661	19,167.00
105 Membership, Travel & Training	39,400	37,200.00	39,200	18,600.00
106 Overtime				
Total 100 Personal Service	<u>\$ 523,247</u>	<u>\$ 542,998</u>	<u>\$ 629,940</u>	<u>\$ 271,360</u>
200 Materials & Supplies				
210 Office Supplies	\$ 13,902	17,000.00	\$ 7,944	5,000.00
211 Janitor Supplies	1,690	1,200.00	1,200	600.00
212 Maintenance Supplies	463	1,000.00	988	500.00
213 Fuel & Lubricants	1,064	1,600.00	914	550.00
214 Small Tools	-		-	
215 Chemicals				
Total 200 Materials & Supplies	<u>\$ 17,119</u>	<u>\$ 20,800</u>	<u>\$ 11,046</u>	<u>\$ 6,650</u>
300 Other Services & Charges				
340 Professional Services	\$ 207,427	197,000.00	\$ 168,881	95,000.00
341 Utilities	24,584	26,000.00	17,275	13,000.00
342 Maintenance Contractual	24,692	23,000.00	18,767	11,500.00
343 Insurance - Property	12,779	11,000.00	16,111	8,000.00
344 Refunds			-	
350 Advertising & Promotion	6,500	8,000.00	1,220	3,500.00
351 IT and Technology Expenses	125,262	134,000.00	151,105	80,000.00
352 Dues and Fees	-	-	10,000	5,000.00
353 Software Licenses and Support	3,936	7,000.00	2,288	2,500.00
Total 300 Services & Charges	<u>\$ 405,180</u>	<u>\$ 406,000</u>	<u>\$ 385,647</u>	<u>218,500.00</u>
Subtotal Maintenance & Operations	<u>\$ 945,546</u>	<u>\$ 969,798</u>	<u>\$ 1,026,633</u>	<u>\$ 496,510</u>
400 Capital Expenditures				
401 Office Equipment	\$ 778	14,000.00	\$ 240	2,500.00
403 Other Equipment	-			
404 Projects	-			
405 Council Chambers	5,826	6,000.00	1,739	1,250.00
Total 400 Capital Expenditures	<u>\$ 6,604</u>	<u>\$ 20,000</u>	<u>\$ 1,979</u>	<u>\$ 3,750</u>
500 Contingency				
501 Operating Contingency				
502 Capital Contingency				
Total 500 Contingency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 952,150</u>	<u>\$ 989,798</u>	<u>\$ 1,028,612</u>	<u>\$ 500,260</u>

1.0 Management and General Government

**2.0 Finance - General Fund
Departmental Summary**

2.0 Finance - General Fund

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 249,745	260,100.00	\$ 248,671	130,745.00
101 Allowances	1,934	2,000.00	2,088	1,200.00
102 FICA & Medicare	18,325	21,000.00	18,943	10,500.00
103 Retirement	21,002	22,158.00	21,412	8,355.00
104 Insurance - Employee	29,813	35,000.00	23,803	14,025.00
105 Membership, Travel & Training	228	500.00	300	250.00
106 Overtime	-	-	4,454	2,350.00
Total 100 Personal Service	<u>\$ 321,047</u>	<u>\$ 340,758</u>	<u>\$ 319,671</u>	<u>\$ 167,425</u>
200 Materials & Supplies				
210 Office Supplies	\$ 2,077	2,000.00	\$ 2,200	1,000.00
211 Janitor Supplies				
212 Maintenance Supplies				
213 Fuel & Lubricants				
214 Small Tools				
216 Financial Fees	2,241	2,000.00	148	72,500.00
Total 200 Materials & Supplies	<u>\$ 4,318</u>	<u>\$ 4,000</u>	<u>\$ 2,348</u>	<u>\$ 73,500</u>
300 Other Services & Charges				
340 Professional Services	\$ 32,766	30,000.00	\$ 14,646	16,000.00
341 Utilities				
342 Maintenance Contractual	1,679	1,500.00	2,372	750.00
342.1 Vehicle Repair				
343 Insurance - Property				
344 Refunds				
353 Software Licenses and Support	79,245	58,000	58,000	58,473.00
Total 300 Services & Charges	<u>\$ 113,690</u>	<u>\$ 89,500</u>	<u>\$ 75,018</u>	<u>\$ 75,223</u>
Subtotal Maintenance & Operations	<u>\$ 439,055</u>	<u>\$ 434,258</u>	<u>\$ 397,037</u>	<u>\$ 316,148</u>
400 Capital Expenditures				
401 Office Equipment	\$ 3,159	\$ 4,000	\$ 882	
402 Motor Vehicles & Machinery				
403 Other Equipment				
404 Projects				
Total 400 Capital Expenditures	<u>\$ 3,159</u>	<u>\$ 4,000</u>	<u>\$ 882</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 442,214</u>	<u>\$ 438,258</u>	<u>\$ 397,919</u>	<u>\$ 316,148</u>

**3.0 Municipal Court - General Fund
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 326,841	342,000.00	\$ 329,361	347,000.00
101 Allowances	5,248	6,560.00	4,791	7,910.00
102 FICA & Medicare	24,241	26,163.00	24,427	26,000.00
103 Retirement	27,862	28,694.00	28,154	22,173.00
104 Insurance - Employee	31,814	39,200.00	33,284	36,652.00
105 Membership, Travel & Training	2,811	5,900.00	755	7,000.00
106 Overtime	-	-	1,418	3,000
Total 100 Personal Service	\$ 418,817	\$ 448,517	\$ 422,190	\$ 449,735
200 Materials & Supplies				
210 Office Supplies	\$ 2,726	5,700.00	\$ 3,427	5,700.00
211 Janitor Supplies	43	900.00	575	900.00
212 Maintenance Supplies	598	1,500.00	-	1,500.00
213 Fuel & Lubricants	245	1,700.00	285	1,700.00
214 Small Tools				
215 Chemicals				
Total 200 Materials & Supplies	\$ 3,612	\$ 9,800	\$ 4,287	\$ 9,800
300 Other Services & Charges				
340 Professional Services	\$ 45,834	50,000.00	\$ 37,556	55,000.00
341 Utilities	7,783	10,000.00	5,800	12,000.00
342 Maintenance Contractual	25,524	31,300.00	16,251	31,300.00
342.1 Vehicle Repair	-	3,000.00	-	3,000.00
343 Insurance - Property	9,555	10,000.00	14,364	15,000.00
344 Refunds				
353 Software Licenses and Support	10,584	13,000	-	10,000
Total 300 Services & Charges	\$ 99,280	\$ 117,300	\$ 73,971	\$ 126,300
Subtotal Maintenance & Operations	\$ 521,709	\$ 575,617	\$ 500,448	\$ 585,835
400 Capital Expenditures				
401 Office Equipment	\$ -		\$ -	-
402 Motor Vehicles & Machinery	-			-
403 Other Equipment	-			-
404 Projects	-			-
Total 400 Capital Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 521,709	\$ 575,617	\$ 500,448	\$ 585,835

3.0 Legal and Municipal Court - General Fund

**4.0 Engineering - General Fund
Departmental Summary**

4.0 Engineering Service - General Fund

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ -			
101 Allowances	-			
102 FICA & Medicare	-			
103 Retirement	-			
104 Insurance - Employee	-			
105 Membership, Travel & Training	-			
106 Overtime	-			
Total 100 Personal Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
200 Materials & Supplies				
210 Office Supplies	\$ -			
211 Janitor Supplies	-			
212 Maintenance Supplies	-			
213 Fuel & Lubricants	-			
214 Small Tools	-			
215 Chemicals	-			
Total 200 Materials & Supplies	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
300 Other Services & Charges				
340 Professional Services	\$ 177,541	189,000.00	\$ 86,354	160,000.00
341 Utilities	-			
342 Maintenance Contractual	-	1,000.00	-	
342.1 Vehicle Repair	-			
343 Insurance - Property	-			
344 Refunds	-			
Total 300 Services & Charges	<u>\$ 177,541</u>	<u>\$ 190,000</u>	<u>\$ 86,354</u>	<u>\$ 160,000</u>
Subtotal Maintenance & Operations	<u>\$ 177,541</u>	<u>\$ 190,000</u>	<u>\$ 86,354</u>	<u>\$ 160,000</u>
400 Capital Expenditures				
401 Office Equipment				
402 Motor Vehicles & Machinery				-
403 Other Equipment				-
404 Projects				-
Total 400 Capital Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 177,541</u>	<u>\$ 190,000</u>	<u>\$ 86,354</u>	<u>\$ 160,000</u>

**5.0 Police - General Fund
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 2,896,034	3,010,202.00	\$ 2,977,757	3,115,305.00
101 Allowances	84,175	122,720.00	99,051	80,740.00
102 FICA & Medicare	221,019	231,787.00	227,083	244,897.00
103 Retirement	347,906	381,275.00	374,445	436,820.00
104 Insurance - Employee	467,774	580,000.00	610,541	542,300.00
105 Membership, Travel & Training	40,111	47,000.00	39,832	50,000.00
106 Overtime	119,520	100,000.00	123,108	100,000.00
Total 100 Personal Service	\$ 4,176,539	\$ 4,472,984	\$ 4,451,817	4,570,062.00
200 Materials & Supplies				
210 Office Supplies	\$ 6,663	7,000.00	\$ 5,994	7,000.00
211 Janitor Supplies	2,063	2,500.00	1,706	2,500.00
212 Maintenance Supplies	45,711	47,000.00	15,661	50,000.00
213 Fuel & Lubricants	55,957	60,000.00	45,982	80,000.00
214 Small Tools	-	-	-	-
215 Chemicals	-	-	-	-
Total 200 Materials & Supplies	\$ 110,394	\$ 116,500	\$ 69,343	\$ 139,500
300 Other Services & Charges				
340 Professional Services	\$ 16,493	16,000.00	\$ 17,604	20,000.00
341 Utilities	43,678	40,000.00	36,576	50,000.00
342 Maintenance Contractual	39,932	37,750.00	25,890	37,750.00
342.1 Vehicle Repair	38,622	40,000.00	34,100	40,000.00
343 Insurance - Property	45,553	75,000.00	40,702	55,000.00
345 911 Service Charges	8,545	15,000.00	6,580	15,000.00
351 IT and Technology Exp	152,470	243,645.00	212,693	335,707.00
352 Dues and Fees	20,200	24,000.00	19,166	25,000.00
353 Software Licenses and Support	44,162	44,000.00	44,000	68,000.00
Animal Control	27,146	30,000.00	5,949	32,500.00
Total 300 Services & Charges	\$ 436,801	\$ 565,395	\$ 443,260	678,957.00
Subtotal Maintenance & Operations	\$ 4,723,734	\$ 5,154,879	\$ 4,964,420	\$ 5,388,519
400 Capital Expenditures				
401 Office Equipment	\$ -	-	-	-
402 Motor Vehicles & Machinery	100,775	155,000.00	84,283	145,000.00
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
Total 400 Capital Expenditures	100,775	155,000	84,283	145,000
Total Expenditures	\$ 4,824,509	\$ 5,309,879	\$ 5,048,703	\$ 5,533,519

5.0 Police Department - General Fund

**6.0 Fire - General Fund
Departmental Summary**

6.0 Fire Department - General Fund

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 1,806,413	1,876,799.00	\$ 1,832,750	1,906,060.00
101 Allowances	35,328	40,000.00	27,865	56,243.00
102 FICA & Medicare	26,853	27,817.00	33,102	35,961.00
103 Retirement	261,059	259,702.00	265,352	276,988.00
104 Insurance - Employee	286,934	278,460.00	376,312	319,351.00
105 Membership, Travel & Training	19,324	21,000.00	18,827	25,000.00
106 Overtime	86,369	98,000.00	100,335	98,000.00
Total 100 Personal Service	<u>\$ 2,522,280</u>	<u>\$ 2,601,778</u>	<u>\$ 2,654,543</u>	<u>2,717,603.00</u>
200 Materials & Supplies				
210 Office Supplies	\$ 1,384	2,380.00	\$ 932	2,475.00
211 Operating Supplies	2,341	2,704.00	2,164	2,812.00
212 Maintenance Supplies	17,830	20,742.00	19,908	21,572.00
213 Fuel & Lubricants	14,523	17,632.00	13,134	18,337.00
214 Small Tools	3,071	8,000	-	8,000
215 Chemicals				
Total 200 Materials & Supplies	<u>\$ 39,149</u>	<u>\$ 51,458</u>	<u>\$ 36,138</u>	<u>\$ 53,196</u>
300 Other Services & Charges				
340 Professional Services	\$ 39,462	45,248.00	49,543	72,643.00
341 Utilities	22,768	21,000.00	22,455	25,000.00
342 Maintenance Contractual	75,485	99,800.00	79,904	103,792.00
342.1 Vehicle Repair				
343 Insurance - Property	20,993	20,000.00	28,683	29,000.00
352 Dues and Fees	233,867	222,877.00	215,877	222,877.00
Total 300 Services & Charges	<u>\$ 392,575</u>	<u>\$ 408,925</u>	<u>\$ 396,462</u>	<u>453,312.00</u>
Subtotal Maintenance & Operations	<u>\$ 2,954,004</u>	<u>\$ 3,062,161</u>	<u>\$ 3,087,143</u>	<u>\$ 3,224,111</u>
400 Capital Expenditures				
401 Office Equipment				
402 Motor Vehicles & Machinery				
403 Other Equipment				
404 Projects	5,497	0	5,527	
4045 AFG Grant Exp	-	87,869	-	-
Total 400 Capital Expenditures	<u>\$ 5,497</u>	<u>\$ 87,869</u>	<u>\$ 5,527</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 2,959,501</u>	<u>\$ 3,150,030</u>	<u>\$ 3,092,670</u>	<u>\$ 3,224,111</u>

**7.0 Community Development
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 362,599	400,000	\$ 388,193	435,000
101 Allowances	5,842	6,000	5,413	6,000
102 FICA & Medicare	26,680	30,600	28,494	34,800
103 Retirement	26,875	33,600	30,224	27,797
104 Insurance - Employee	41,887	40,000	51,981	52,874
105 Membership, Travel & Training	1,943	7,000	2,076	3,000
106 Overtime	-	-	1,107	-
Total 100 Personal Service	<u>\$ 465,826</u>	<u>\$ 517,200</u>	<u>\$ 507,488</u>	<u>\$ 559,471</u>
200 Materials & Supplies				
210 Office Supplies	\$ 7,319	6,000	\$ 10,952	8,500
211 Janitor Supplies			-	
212 Maintenance Supplies			-	
213 Fuel & Lubricants	3,458	7,000	1,829	3,000
214 Small Tools	109			
215 Chemicals				
216 Stormwater Education materials	2,336	4,000	20	1,500
Total 200 Materials & Supplies	<u>\$ 13,222</u>	<u>\$ 17,000</u>	<u>\$ 12,801</u>	<u>\$ 13,000</u>
300 Other Services & Charges				
340 Professional Services	\$ 16,166	30,000	\$ 65,824	42,000
341 Prof Svc-Code ReWrite		-	-	
342 Maintenance Contractual	5,244	10,000	1,482	3,000
343 Insurance - Property	3,855	5,000	3,640	5,000
345 Abatement Costs	17,543	20,000	9,554	20,000
349 Youth Council Program Exp		-	665	2,000
347 Econ Dev Promotions & Events	61,290	66,000	-	-
Total 300 Services & Charges	<u>\$ 104,098</u>	<u>\$ 131,000</u>	<u>\$ 81,165</u>	<u>\$ 72,000</u>
Subtotal Maintenance & Operations	<u>\$ 583,146</u>	<u>\$ 665,200</u>	<u>\$ 601,454</u>	<u>\$ 644,471</u>
400 Capital Expenditures				
401 Office Equipment	\$ 3,261	\$ 4,000	\$ 2,794	\$ 5,000
402 Motor Vehicles & Machinery				
403 Other Equipment				-
404 Projects		3,000	-	-
Total 400 Capital Expenditures	<u>\$ 3,261</u>	<u>\$ 7,000</u>	<u>\$ 2,794</u>	<u>\$ 5,000</u>
Total Expenditures	<u>\$ 586,407</u>	<u>\$ 672,200</u>	<u>\$ 604,248</u>	<u>\$ 649,471</u>

7.0 Community Development - General Fund

**97.0 Contingency-General Fund
Departmental Summary**

97.0 Contingency-General Fund

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Salaries				
101 Allowances				
102 FICA & Medicare				
103 Retirement				
104 Insurance - Employee				
105 Membership, Travel & Training				
Total 100 Personal Service	\$ -	\$ -	\$ -	\$ -
Total 200 Materials & Supplies	\$ -	\$ -	\$ -	\$ -
Total 300 Services & Charges	\$ -	\$ -	\$ -	\$ -
Subtotal Maintenance and Operations	\$ -	\$ -	\$ -	\$ -
400 Capital Expenditures				
Total 400 Capital Expenditures	\$ -	\$ -	\$ -	\$ -
500 Contingency				
501 Operating Contingency		\$ 288,395	\$ 192,094	\$ 115,486
502 Capital Contingency				
503 Disaster/Emergency Contingency				
504 Employee Severance Contingency				
505 Compensated Absence Contingency		80,000	-	80,000
506 Medical Contingency		50,000	-	50,000
507 Restricted Capital Contingency				
508 Restricted Emergency Contingency				
509 Restricted OPEB Contingency				
Total 500 Contingency	\$ -	\$ 418,395	\$ 192,094	\$ 245,486

**8.1 Public Works - Administration- General Fund
Departmental Summary**

8.1 Public Works - Administration- General Fund

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 103,944	108,434	\$ 105,868	109,457
101 Allowances	1,151	1,142	664	931
102 FICA & Medicare	8,422	8,500	8,160	8,525
103 Retirement	9,728	9,100	9,362	6,994
104 Insurance - Employee	15,976	17,816	17,698	16,371
105 Membership, Travel & Training	449		323	
106 Overtime	10,849	10,428	5,053	6,173
Total 100 Personal Service	\$ 150,519	\$ 155,420	\$ 147,128	\$ 148,451
200 Materials & Supplies				
210 Office Supplies	\$ 571	750.00	\$ 1,858	1,668.00
211 Janitor Supplies	149	170.00	52	80.00
212 Maintenance Supplies	474	500.00	655	722.00
213 Fuel & Lubricants				
214 Small Tools				
215 Chemicals				
Total 200 Materials & Supplies	\$ 1,194	\$ 1,420	\$ 2,565	\$ 2,470
300 Other Services & Charges				
340 Professional Services	\$ 746	700	\$ 8,871	9,000
341 Utilities	10,741	15,000	8,140	14,300
342 Maintenance Contractual	786	1,000	1,214	1,039
342.1 Vehicle Repair				
343 Insurance - Property	1,060	2,900	1,179	3,030
346 Well & Legal	-	-	-	-
Total 300 Services & Charges	\$ 13,333	\$ 19,600	\$ 19,404	\$ 27,369
Subtotal Maintenance & Operations	\$ 165,046	\$ 176,440	\$ 169,097	\$ 178,290
400 Capital Expenditures				
401 Office Equipment				
402 Motor Vehicles & Machinery		-		
403 Other Equipment				
404 Projects				
Total 400 Capital Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 165,046	\$ 176,440	\$ 169,097	\$ 178,290

**8.2 Streets - General Fund
Departmental Summary**

8.2 Streets - General Fund

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 315,057	\$ 331,740	\$ 283,531	\$ 345,009
101 Allowances	6,183	6,187	4,231	6,187
102 FICA & Medicare	24,254	25,378	21,466	26,393
103 Retirement	27,184	27,833	23,969	22,046
104 Insurance - Employee	47,964	70,658	87,094	76,299
105 Membership, Travel & Training				
106 Overtime	7,560	6,189	6,695	6,000
Total 100 Personal Service	\$ 428,202	\$ 467,985	\$ 426,986	\$ 481,934
200 Materials & Supplies				
210 Office Supplies	\$ 83	\$ 150	\$ 62	\$ 150
211 Janitor Supplies		-	-	-
212 Maintenance Supplies	57,619	68,000	54,754	61,469
213 Fuel & Lubricants	24,000	21,297	23,137	25,000
214 Small Tools	-	-	-	-
215 Chemicals	-	-	-	-
Total 200 Materials & Supplies	\$ 81,702	\$ 89,447	\$ 77,953	\$ 86,619
300 Other Services & Charges				
340 Professional Services	\$ 2,120	\$ 10,000	\$ 2,016	\$ 3,000
341 Utilities	183,791	160,042	196,551	180,000
342 Maintenance Contractual	79,742	76,000	51,857	67,000
342.1 Vehicle Repair			-	-
343 Insurance - Property and Liability	6,101	7,078	5,418	8,000
345 Public Transportation	-	-	-	-
Total 300 Services & Charges	\$ 271,754	\$ 253,120	\$ 255,842	\$ 258,000
Subtotal Maintenance & Operations	\$ 781,658	\$ 810,552	\$ 760,781	\$ 826,553
400 Capital Expenditures				
401 Office Equipment				
402 Motor Vehicles & Machinery				
403 Other Equipment		26,000	-	
404 Projects	30,000	6,400	-	-
Total 400 Capital Expenditures	\$ 30,000	\$ 32,400	\$ -	\$ -
Total Expenditures	\$ 811,658	\$ 842,952	\$ 760,781	\$ 826,553

**8.4 Fleet and Maintenance - General Fund
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 67,286	\$ 50,514	\$ 51,244	\$ 55,209
101 Allowances	185	110	182	220
102 FICA & Medicare	4,951	3,865	4,006	4,241
103 Retirement	5,595	4,238	4,577	3,528
104 Insurance - Employee	9,361	7,558	9,378	8,533
105 Membership, Travel & Training				
106 Overtime			660	800
Total 100 Personal Service	\$ 87,378	\$ 66,285	\$ 70,047	\$ 72,531
200 Materials & Supplies				
210 Office Supplies				
211 Janitor Supplies				
212 Maintenance Supplies	3,268	3,689	3,421	3,000
213 Fuel & Lubricants	3,072	4,507	1,122	2,500
214 Small Tools	371	211	-	
215 Chemicals				
Total 200 Materials & Supplies	\$ 6,711	\$ 8,407	\$ 4,543	\$ 5,500
300 Other Services & Charges				
340 Professional Services	\$ 620	\$ 602	\$ 380	\$ 449
341 Utilities			-	
342 Maintenance Contractual	6,036	4,302	2,605	3,500
342.1 Vehicle Repair			-	
343 Insurance - Property		1,000	1,451	1,411
344 Refunds				
Total 300 Services & Charges	\$ 6,656	\$ 5,904	\$ 4,436	\$ 5,360
Subtotal Maintenance & Operations	\$ 100,745	\$ 80,596	\$ 79,026	\$ 83,391
400 Capital Expenditures				
401 Office Equipment	\$ -	\$ 250	\$ -	\$ 250
402 Motor Vehicles & Machinery	-	15,000	-	-
403 Other Equipment	-	1,500	-	-
404 Projects	-	5,000	2,155	-
Total 400 Capital Expenditures	\$ -	\$ 21,750	\$ 2,155	\$ 250
Total Expenditures	\$ 100,745	\$ 102,346	\$ 81,181	\$ 83,641

8.4 Fleet and Maintenance - General Fund

**8.5 Parks & Culture Department
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 270,667	\$ 284,868	\$ 278,362	\$ 325,239
101 Allowances	7,340	7,490	5,360	6,840
102 FICA & Medicare	22,649	21,792	21,302	24,881
103 Retirement	25,642	23,900	22,963	20,783
104 Insurance - Employee	30,889	36,486	34,240	35,116
105 Membership, Travel & Training	538	200	-	
106 Overtime	27,822	5,000	2,685	3,600
Total 100 Personal Service	<u>\$ 385,547</u>	<u>\$ 379,736</u>	<u>\$ 364,912</u>	<u>\$ 416,459</u>
200 Materials & Supplies				
210 Office Supplies	\$ 240	\$ 200	\$ 136	\$ 200
211 Janitor Supplies	1,499	2,000	706	1,500
212 Maintenance Supplies	38,330	32,000	40,371	40,000
213 Fuel & Lubricants	10,636	15,000	7,641	12,000
214 Small Tools		1,000	989	
215 Chemicals	7,093	6,612	5,190	6,612
Total 200 Materials & Supplies	<u>\$ 57,798</u>	<u>\$ 56,812</u>	<u>\$ 55,033</u>	<u>\$ 60,312</u>
300 Other Services & Charges				
340 Professional Services	\$ 10,609	\$ 9,281	\$ 11,756	\$ 17,947
341 Utilities	8,047	15,000	10,735	25,000
342 Maintenance Contractual	52,903	37,865	29,547	37,865
342.1 Vehicle Repair				
343 Property and Liability Insurance		9,000	11,517	11,575
344 Refunds		-		
376 Parks Committee Projects		500	-	500
Total 300 Services & Charges	<u>\$ 71,559</u>	<u>\$ 71,646</u>	<u>\$ 63,555</u>	<u>\$ 92,887</u>
Subtotal Maintenance & Operations	<u>\$ 514,904</u>	<u>\$ 508,194</u>	<u>\$ 483,500</u>	<u>\$ 569,658</u>
400 Capital Expenditures				
401 Office Equipment				
402 Motor Vehicles & Machinery				
403 Other Equipment		32,000		
404 Projects				
Total 400 Capital Expenditures	<u>\$ -</u>	<u>\$ 32,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 514,904</u>	<u>\$ 540,194</u>	<u>\$ 483,500</u>	<u>\$ 569,658</u>

8.5 Parks & Culture Department

**PUBLIC WORKS FUND
FINANCIAL SUMMARY**

PUBLIC WORKS FUND FINANCIAL SUMMARY

	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Revenue	\$ 12,433,806	\$ 13,212,967	\$ 13,838,163	\$ 14,232,369
Carryover From Previous Year*	19,914,874	11,517,996	20,992,423	22,798,390
Total Operating Revenue	12,433,806	13,212,967	13,838,163	14,232,369
Other Capital Transfers				
Transfer In - Pledged Sales Tax	-	5,932,310	-	6,208,379
Revenue Available for Appropriation	<u>\$ 32,348,680</u>	<u>\$ 30,663,273</u>	<u>\$ 34,830,586</u>	<u>\$ 43,239,138</u>
Maintenance and Operations Expenditures	\$ 7,274,058	\$ 8,263,135	\$ 7,584,805	\$ 8,985,837
Capital Expenditures	468,143	378,675	553,201	1,658,750
Contingency	-	250,000	-	420,000
Debt Service on OWRB FAP Loan		5,000	5,000	5,000
Debt Service on OWRB Series 2013	965,000	995,000	995,000	1,025,000
Debt Service on OWRB SRF CW Loan	299,056	294,190	294,190	303,510
Interest Expense on Debt	551,773	587,520	587,520	568,452
Operating Transfer To General Fund	2,350,000	2,600,000	2,600,000	2,850,000
As a percent of Total Revenue	18.90%	19.68%	18.79%	20.02%
Transfer to GF 82.5% Sales Tax	-	1,038,154	-	5,121,913
Transfer to Fed Grant Fund	-	-	1,500,000	-
Transfer to CIF 17.5% Sales Tax	-	4,894,156	-	1,086,466
Total Expenditures and Transfers	<u>\$ 11,356,257</u>	<u>\$ 19,305,830</u>	<u>\$ 12,032,196</u>	<u>\$ 22,024,928</u>
FB Carryover to Next Fiscal Year	\$ 20,992,423	\$ 11,357,443	\$ 22,798,390	\$ 21,214,210
Transfer to Stabilization Fund	\$ (2,699,828)	\$ (3,027,313)	\$ (3,027,313)	\$ (7,119,741)
Transfer to Capital Reserve Fund	\$ (3,470,691)	\$ (2,373,041)	\$ (2,373,041)	\$ (6,539,218)
Reserve for Debt Service	\$ (1,742,526)	\$ (2,352,138)	\$ (2,352,138)	\$ (2,662,747)
Water System Improvements	\$ (3,730,386)	\$ (3,604,951)	\$ (3,604,951)	\$ (4,892,504)
Unreserved	\$ 9,348,992	\$ -	\$ 11,440,947	\$ -

* Amount from FY 24 Audit under review

PUBLIC WORKS FUND
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES

SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES

	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Revenue and Transfers In				
Water Service	\$ 4,637,218	5,337,197	\$ 4,475,548	4,609,814
Sewer Service	4,118,200	4,109,765	4,174,955	4,300,204
Penalties	203,632	212,616	227,488	224,793
Water Taps	3,725	5,472	2,700	2,550
Sewer Taps	200	360	225	300
Misc. Income	3,294	3,660	225,487	250,000
Lease Income	133,549	199,231	160,370	187,088
Sanitation Service	3,040,656	3,004,190	3,139,700	3,233,891
Grant Revenue	-	-	-	1,280,000
PFAS Settlement	-	-	1,287,553	-
Interest Income	293,332	340,476	144,137	143,729
Total Revenue	\$ 12,433,806	\$ 13,212,967	\$ 13,838,163	\$ 14,232,369
Transfers In				
Transfer In - Pledged Sales Tax	-	\$ -	\$ -	\$ 6,208,379
Transfer In - PD/WP Debt Service CIP	-	-	-	-
Transfer In - Sanitation Conversion CIP	-	-	-	-
Total Transfers In	\$ -	\$ -	\$ -	\$ 6,208,379
Total Revenue and Transfers In	\$ 12,433,806	\$ 13,212,967	\$ 13,838,163	\$ 20,440,748
Expenditures and Transfers Out				
Public Works - Admin Management	\$ 181,975	\$ 194,012	\$ 184,225	\$ 202,423
Finance - Utility Billing	-	-	-	500,260
Public Works - Fleet Maint	614,493	658,933	625,558	843,856
Solid Waste	53,548	82,821	74,388	79,120
Water Plant	1,666,738	1,802,882	2,046,951	1,859,818
Water Line	1,776,071	2,226,883	2,211,493	2,118,025
Sewer Line & Treatment	928,263	882,005	555,669	616,085
Contingency	2,521,113	2,794,274	2,434,870	4,425,000
Debt Service Interest Expense	-	250,000	-	420,000
Debt Service on OWRB SRF CW Loan	551,773	587,250	587,250	568,452
Debt Service on OWRB Series 2013	299,056	294,190	294,190	303,510
Debt Service on OWRB FAP Loan	965,000	995,000	995,000	1,025,000
	-	5,000	5,000	5,000
Total Operating Expenses	\$ 9,558,030	\$ 10,773,250	\$ 10,014,594	\$ 12,966,549
Transfers Out				
Transfer Out- General Fund	\$ 2,350,000	\$ 2,600,000	\$ 2,600,000	\$ 2,850,000
Transfer Out- Fed Grant Fund	-	-	1,500,000	-
Transfer Out- GF 82.5% Sales Tax	-	-	-	5,121,913
Transfer Out- CIP 17.5% Sales Tax	-	-	-	1,086,466
Total Transfers Out	\$ 2,350,000	\$ 2,600,000	\$ 4,100,000	\$ 9,058,379
Total Expenditures and Transfers Out	\$ 11,908,030	\$ 13,373,250	\$ 14,114,594	\$ 22,024,928

**PUBLIC WORKS FUND
SUMMARY OF EXPENDITURES BY OBJECT CODE**

Page 1 of 2

PUBLIC WORKS FUND - SUMMARY OF EXPENDITURES BY OBJECT CODE

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 1,542,527	\$ 1,678,419	\$ 1,589,374	\$ 2,046,405
101 Allowances	13,850	14,606	15,942	21,738
102 FICA & Medicare	121,916	133,198	126,546	157,309
103 Retirement	137,126	146,684	140,028	158,927
104 Insurance - Employee	234,536	281,965	301,917	324,593
105 Membership, Travel & Training	4,816	8,401	2,693	21,420
106 Overtime	112,047	89,778	122,511	117,543
Total 100 Personal Service	\$ 2,166,818	\$ 2,353,051	\$ 2,299,011	\$ 2,847,935
200 Materials & Supplies				
210 Office Supplies	\$ 4,710	\$ 3,500	\$ 3,270	\$ 9,800
211 Janitor Supplies	1,913	2,711	588	1,929
212 Maintenance Supplies	266,096	332,087	315,206	333,339
213 Fuel & Lubricants	94,289	67,193	94,579	99,498
214 Small Tools	1,705	3,950	556	3,950
215 Chemicals	623,587	639,089	677,497	700,500
216 Financial Fees	-	-	-	72,500
Total 200 Materials & Supplies	\$ 992,300	\$ 1,048,530	\$ 1,091,696	\$ 1,221,516
300 Other Services & Charges				
340 Professional Services	\$ 123,913	\$ 145,125	\$ 231,415	\$ 355,408
341 Utilities	263,572	350,000	331,503	334,067
342 Maintenance Contractual	970,977	1,379,746	867,480	919,942
342.1 Vehicle Repair	9,052	1,000	2,215	3,500
343 Insurance - Property	82,500	93,001	109,517	123,912
344 Scrap Metal, Storm Damage, Refunds	-	-	-	-
345 Sewer Treatment/OKC Water Ties	2,018,994	2,170,000	2,019,888	2,400,000
346 Well & Legal Exp/Landfill Costs	335,958	338,547	303,030	349,584
347 Big Trash Pickup	76,899	112,588	92,596	125,000
348 Roll Off Costs	61,459	80,000	55,901	87,000
349 Free Landfill Day Costs	3,014	4,000	4,820	5,000
350 Hazardous Waste Costs	12,008	15,547	13,865	20,000
351 IT and Technology Expense				80,000
352 Dues and Fees	46,033	45,000	34,868	52,000
353 Software Licenses and Support	110,561	127,000	127,000	60,973
Total 300 Services & Charges	\$ 4,114,940	\$ 4,861,554	\$ 4,194,098	\$ 4,916,386
Subtotal Maintenance and Operations	\$ 7,274,058	\$ 8,263,135	\$ 7,584,805	\$ 8,985,837

**PUBLIC WORKS FUND
SUMMARY OF EXPENDITURES BY OBJECT CODE**

Page 2 of 2

PUBLIC WORKS FUND - SUMMARY OF EXPENDITURES BY OBJECT CODE

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
400 Capital Expenditures				
401 Office Equipment	\$ 365	\$ 4,000	\$ 7,359	\$ 2,500
402 Motor Vehicles & Machinery	57,610	110,000	357,315	-
403 Other Equipment	125,544	189,675	109,631	-
404 Projects	284,624	75,000	78,896	1,655,000
405 Council Chambers	-	-	-	1,250
Total 400 Capital Expenditures	\$ 468,143	\$ 378,675	\$ 553,201	\$ 1,658,750
500 Contingency				
501 Operating Contingency	\$ -			\$ 370,000
502 Capital Contingency	-	-	-	-
503 Disaster/Emergency Contingency	-	-	-	50,000
504 Employee Severance Contingency	-	-	-	-
505 Compensated Absence Contingency	-	-	-	-
506 Litigation Contingency	-	-	-	-
507 Emergency Line repair contingency	-	-	-	-
Total 500 Contingency	\$ -	\$ -	\$ -	\$ 420,000
600 Debt Service				
601 Interest Expense	\$ -	\$ -	\$ -	\$ 568,452
Retirement of Debt	0	0	0	1,333,510
602 Fiscal Agent Fees	-	-	-	-
Total 600 Debt Service	\$ -	\$ -	\$ -	\$ 1,901,962
800 Transfers In				
810 Transfer In - Pledged Sales Tax	\$ -	\$ -	\$ -	\$ -
832 Transfer In - PD/WP Debt Service CIP	-	-	-	-
831 Transfer In - Sanitation Conversion CIP	-	-	-	-
Total 800 Transfers In	\$ -	\$ -	\$ -	\$ -
900 Transfers Out				
900 Transfer Out- General Fund	\$ 2,350,000	\$ 2,600,000	\$ 2,600,000	\$ 2,850,000
905 Transfer Out-Federal Grant Fund	-	-	1,500,000	-
910 Transfer Out- GF 82.5% Sales Tax	-	-	-	5,121,913
931 Transfer Out- CIP 17.5% Sales Tax	-	-	-	1,086,466
Total 900 Transfers Out	\$ 2,350,000	\$ 2,600,000	\$ 4,100,000	\$ 9,058,379
Subtotal Capital, Contingency, Debt, and Transfers	\$ 2,818,143	\$ 2,978,675	\$ 4,653,201	\$ 13,039,091
Total Expenditures	\$ 10,092,201	\$ 11,241,810	\$ 12,238,006	\$ 22,024,928

8.1 Public Works - Administration - Public Works Fund

**8.1 Public Works - Administration - Public Works Fund
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 103,945	\$ 108,434	\$ 105,868	\$ 113,835
101 Allowances	1,152	1,142	1,444	1,445
102 FICA & Medicare	8,421	8,500	8,217	8,708
103 Retirement	9,728	10,100	9,427	9,551
104 Insurance - Employee	14,726	17,816	14,776	15,046
105 Membership, Travel & Training			-	
106 Overtime	10,849	10,428	5,053	6,173
Total 100 Personal Service	\$ 148,821	\$ 156,420	\$ 144,785	\$ 154,758
200 Materials & Supplies				
210 Office Supplies	\$ 10		\$ 69	\$ 150
211 Janitor Supplies			114	175
212 Maintenance Supplies	25	439	898	939
213 Fuel & Lubricants				
214 Small Tools				
215 Chemicals				
Total 200 Materials & Supplies	\$ 35	\$ 439	\$ 1,081	\$ 1,264
300 Other Services & Charges				
340 Professional Services	\$ 814	\$ 768	\$ 8,599	\$ 11,000
341 Utilities	10,932	15,000	8,140	14,150
342 Maintenance Contractual	466	597	195	597
342.1 Vehicle Repair			-	
343 Insurance - Property	1,095	2,241	1,229	1,070
344 Scrap Metal			-	
346 Well & Legal Expenses	19,812	18,547	20,196	19,584
Total 300 Services & Charges	\$ 33,119	\$ 37,153	\$ 38,359	\$ 46,401
Subtotal Maintenance & Operations	\$ 181,975	\$ 194,012	\$ 184,225	\$ 202,423
400 Capital Expenditures				
401 Office Equipment			\$ -	
402 Motor Vehicles & Machinery			-	
403 Other Equipment			-	
404 Projects			-	
Total 400 Capital Expenditures	\$ -	\$ -	\$ -	\$ -
500 Contingency				
501 Operating Contingency				
502 Capital Contingency				
Total 500 Contingency	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 181,975	\$ 194,012	\$ 184,225	\$ 202,423

**1.0 Management - Public Works Authority
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ -	\$ -	\$ -	\$ 199,565.00
101 Allowances	\$ -	\$ -	\$ -	\$ 6,000.00
102 FICA & Medicare	\$ -	\$ -	\$ -	\$ 15,276.00
103 Retirement	\$ -	\$ -	\$ -	\$ 12,752.00

1.0 Management- Public Works Fund

104 Insurance - Employee	\$	-	-	\$	-	19,167.00
105 Membership, Travel & Training	\$	-	-	\$	-	18,600.00
106 Overtime	\$	-	-	\$	-	
Total 100 Personal Service	\$	-	\$	-	\$	<u>271,360</u>
200 Materials & Supplies						
210 Office Supplies	\$	-	-	\$	-	5,000.00
211 Janitor Supplies	\$	-	-	\$	-	600.00
212 Maintenance Supplies	\$	-	-	\$	-	500.00
213 Fuel & Lubricants	\$	-	-	\$	-	550.00
214 Small Tools	\$	-	-	\$	-	
215 Chemicals	\$	-	-	\$	-	
Total 200 Materials & Supplies	\$	-	\$	-	\$	<u>6,650</u>
300 Other Services & Charges						
340 Professional Services	\$	-	-	\$	-	95,000.00
341 Utilities	\$	-	-	\$	-	13,000.00
342 Maintenance Contractual	\$	-	-	\$	-	11,500.00
343 Insurance - Property	\$	-	-	\$	-	8,000.00
344 Refunds	\$	-	-	\$	-	
350 Advertising & Promotion	\$	-	-	\$	-	3,500.00
351 IT and Technology Expenses	\$	-	-	\$	-	80,000.00
352 Dues and Fees	\$	-	-	\$	-	5,000.00
353 Software Licenses and Support	\$	-	-	\$	-	<u>2,500.00</u>
Total 300 Services & Charges	\$	-	\$	-	\$	<u>218,500.00</u>
Subtotal Maintenance & Operations	\$	-	\$	-	\$	<u>496,510</u>
400 Capital Expenditures						
401 Office Equipment	\$	-	-	\$	-	2,500.00
403 Other Equipment	\$	-	-	\$	-	
404 Projects	\$	-	-	\$	-	
405 Council Chambers	\$	-	-	\$	-	<u>1,250.00</u>
Total 400 Capital Expenditures	\$	-	\$	-	\$	<u>3,750</u>
500 Contingency						
501 Operating Contingency						
502 Capital Contingency						
Total 500 Contingency	\$	-	\$	-	\$	<u>-</u>

2.0 Finance - Public Works Fund

Total Expenditures				
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	500,260
2.0 Finance - Public Works Fund				
Departmental Summary				
Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 286,485	\$ 303,975	\$ 281,211	\$ 438,756
101 Allowances	2,331	3,100	2,018	3,600
102 FICA & Medicare	20,044	23,637	19,770	34,315
103 Retirement	23,740	25,923	23,515	28,037
104 Insurance - Employee	57,398	60,698	52,073	64,025
105 Membership, Travel & Training	305		1,220	1,050
106 Overtime	245	500	1,076	3,250
Total 100 Personal Service	\$ 390,548	\$ 417,833	\$ 380,883	\$ 573,033
200 Materials & Supplies				
210 Office Supplies	\$ 2,000	\$ 1,100	\$ 2,505	\$ 3,100
211 Janitor Supplies				
212 Maintenance Supplies		500	279	1,000
213 Fuel & Lubricants				
214 Small Tools				
215 Chemicals				
216 Financial Fees				72,500
Total 200 Materials & Supplies	\$ 2,000	\$ 1,600	\$ 2,784	\$ 76,600
300 Other Services & Charges				
340 Professional Services	\$ 62,157	\$ 60,000	\$ 66,672	\$ 81,500
341 Utilities				
342 Maintenance Contractual	2,829	2,500	3,777	3,750
342.1 Vehicle Repair		1,000	2,215	3,500
343 Insurance - Property				
344 Refunds				
352 Dues and Fees	46,033	45,000	34,868	47,000
353 Software Licenses and Support	110,561	127,000	127,000	58,473
Total 300 Services & Charges	\$ 221,580	\$ 235,500	\$ 234,532	\$ 194,223
Subtotal Maintenance & Operations	\$ 614,128	\$ 654,933	\$ 618,199	\$ 843,856
400 Capital Expenditures				
401 Office Equipment	\$ 365	\$ 4,000	\$ 7,359	
402 Motor Vehicles & Machinery				
403 Other Equipment				
404 Projects				
Total 400 Capital Expenditures	\$ 365	\$ 4,000	\$ 7,359	\$ -
Total Expenditures	\$ 614,493	\$ 658,933	\$ 625,558	\$ 843,856

**8.4 Public Works - Fleet Maintenance - Public Works Fund
Departmental Summary**

8.4 Public Works - Fleet Maintenance - Public Works Fund

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 31,472	\$ 50,514	\$ 50,299	\$ 53,637
101 Allowances	81	110	61	96
102 FICA & Medicare	2,308	3,865	3,566	4,103
103 Retirement	2,647	4,238	4,074	4,500
104 Insurance - Employee	5,723	7,558	8,434	7,976
105 Membership, Travel & Training				
106 Overtime	371		661	800
Total 100 Personal Service	<u>\$ 42,602</u>	<u>\$ 66,285</u>	<u>\$ 67,095</u>	<u>\$ 71,112</u>
200 Materials & Supplies				
210 Office Supplies	\$ 32		\$ -	
211 Operating Supplies	-		-	
212 Maintenance Supplies	2,058	1,920	2,219	1,920
213 Fuel & Lubricants	2,866	4,116	747	1,500
214 Small Tools	157	1,000	322	1,000
215 Chemicals				
Total 200 Materials & Supplies	<u>\$ 5,113</u>	<u>\$ 7,036</u>	<u>\$ 3,288</u>	<u>\$ 4,420</u>
300 Other Services & Charges				
340 Professional Services	\$ 75.0		\$ 197.0	\$ 158.0
341 Utilities				
342 Maintenance Contractual	5,758	7,000	2,332	2,000
342.1 Vehicle Repair				
343 Insurance - Property		1,000	1,476	1,430
344 Refunds				
Total 300 Services & Charges	<u>\$ 5,833</u>	<u>\$ 8,000</u>	<u>\$ 4,005</u>	<u>\$ 3,588</u>
Subtotal Maintenance & Operations	<u>\$ 53,548</u>	<u>\$ 81,321</u>	<u>\$ 74,388</u>	<u>\$ 79,120</u>
400 Capital Expenditures				
401 Office Equipment				
402 Motor Vehicles & Machinery				
403 Other Equipment		1,500	-	
404 Projects				
Total 400 Capital Expenditures	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 53,548</u>	<u>\$ 82,821</u>	<u>\$ 74,388</u>	<u>\$ 79,120</u>

8.3 Public Works - Solid Waste - Public Works Fund
Departmental Summary

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Total Salaries	\$ 566,303	\$ 564,952	\$ 518,496	\$ 560,190
101 Allowances	7,282	7,195	5,729	7,044
102 FICA & Medicare	44,163	43,218	42,003	42,855
103 Retirement	49,149	47,399	46,886	47,000
104 Insurance - Employee	75,560	99,701	97,839	94,343
105 Membership, Travel & Training				
106 Overtime	24,863	16,288	42,210	36,754
Total 100 Personal Service	\$ 767,320	\$ 778,753	\$ 753,163	\$ 788,186
200 Materials & Supplies				
210 Office Supplies	\$ 192	\$ 200	\$ 228	\$ 300
211 Janitor Supplies	299	254	197	254
212 Maintenance Supplies	48,759	92,228	39,859	77,000
213 Fuel & Lubricants	78,154	51,696	80,756	82,448
214 Small Tools				
215 Chemicals				
Total 200 Materials & Supplies	\$ 127,404	\$ 144,378	\$ 121,040	\$ 160,002
300 Other Services & Charges				
340 Professional Services	\$ 43,104	\$ 48,732	\$ 130,896	\$ 130,000
Financial Fees				\$ -
341 Utilities			108	1,800
342 Maintenance Contractual	186,682	218,054	178,400	198,000
342.1 Vehicle Repair				
343 Insurance - Property	21,340	14,330	12,585	18,330
345 Storm Debris Clean Up				
346 Landfill Costs	316,146	320,000	282,834	330,000
347 Big Trash Pickup Costs	76,899	112,588	92,596	125,000
348 Roll Off Costs	61,459	80,000	55,901	87,000
349 Free Landfill Days	3,014	4,000	4,820	5,000
350 Hazardous Waste Fees	12,008	15,547	13,865	16,500
Total 300 Services & Charges	\$ 720,652	\$ 813,251	\$ 772,005	\$ 911,630
Subtotal Maintenance & Operations	\$ 1,615,376	\$ 1,736,382	\$ 1,646,208	\$ 1,859,818
400 Capital Expenditures				
401 Office Equipment				
402 Motor Vehicles & Machinery	-		357,315	
403 Other Equipment	51,362	66,500	43,428	
404 Projects				
Total 400 Capital Expenditures	\$ 51,362	\$ 66,500	\$ 400,743	\$ -
Total Expenditures	\$ 1,666,738	\$ 1,802,882	\$ 2,046,951	\$ 1,859,818

8.3 Public Works - Solid Waste - Public Works Fund

12.0 Utility - Water Plant - Public Works Fund

**12.0 Utility - Water Plant - Public Works Fund
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 384,750	\$ 428,816	\$ 450,556	\$ 476,604
101 Allowances	2,306	2,092	2,714	3,053
102 FICA & Medicare	31,058	34,408	35,591	36,460
103 Retirement	34,644	37,562	40,364	39,987
104 Insurance - Employee	51,398	65,210	90,967	88,636
105 Membership, Travel & Training	3,014	6,000	231	370
106 Overtime	32,527	28,483	31,535	33,566
Total 100 Personal Service	\$ 539,697	\$ 602,571	\$ 651,958	\$ 678,676
200 Materials & Supplies				
210 Office Supplies	\$ 1,180	\$ 1,500	\$ 412	\$ 1,000
211 Janitor Supplies	929	1,257	136	700
212 Maintenance Supplies	44,291	53,000	43,905	16,000
213 Fuel & Lubricants	3,490	3,516	2,736	3,000
214 Small Tools	215	700	-	700
215 Chemicals	623,587	638,589	677,497	700,000
Total 200 Materials & Supplies	\$ 673,692	\$ 698,562	\$ 724,686	\$ 721,400
300 Other Services & Charges				
340 Professional Services	\$ 11,553	\$ 23,750	\$ 17,165	\$ 23,750
341 Utilities	214,433	270,000	271,468	239,117
342 Maintenance Contractual	11,934	172,500	177,238	200,000
342.1 Vehicle Repair				
345 OKC Water Tie and Purch				
343 Insurance - Property	44,498	20,500	59,567	55,082
345 OKC Water Tie and Purch	247,267	250,000	164,312	200,000
Total 300 Services & Charges	\$ 529,685	\$ 736,750	\$ 689,750	\$ 717,949
Subtotal Maintenance & Operations	\$ 1,743,074	\$ 2,037,883	\$ 2,066,394	\$ 2,118,025
400 Capital Expenditures				
401 Office Equipment				
402 Motor Vehicles & Machinery				
403 Other Equipment	13,489	114,000	66,203	
404 Projects	19,508	75,000	78,896	
Total 400 Capital Expenditures	\$ 32,997	\$ 189,000	\$ 145,099	\$ -
Total Expenditures	\$ 1,776,071	\$ 2,226,883	\$ 2,211,493	\$ 2,118,025

12.1 Utility - Water Line - Public Works Fund

**12.1 Utility - Water Line - Public Works Fund
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 111,012	\$ 118,976	\$ 118,151	\$ 101,909
101 Allowances	598	727	471	250
102 FICA & Medicare	10,557	10,944	11,192	7,796
103 Retirement	11,590	12,002	12,283	8,550
104 Insurance - Employee	21,326	22,511	25,389	17,700
105 Membership, Travel & Training	963	1,401	1,242	700
106 Overtime	30,401	24,079	29,797	18,500
Total 100 Personal Service	<u>\$ 186,447</u>	<u>\$ 190,640</u>	<u>\$ 198,525</u>	<u>\$ 155,405</u>
200 Materials & Supplies				
210 Office Supplies	\$ 540	\$ 500	\$ 49	\$ 250
211 Janitor Supplies	195	200	141	200
212 Maintenance Supplies	100,444	144,000	163,186	160,980
213 Fuel & Lubricants	7,775	5,865	8,506	10,000
214 Small Tools	755	1,250	234	1,250
215 Chemicals				
Total 200 Materials & Supplies	<u>\$ 109,709</u>	<u>\$ 151,815</u>	<u>\$ 172,116</u>	<u>\$ 172,680</u>
300 Other Services & Charges				
340 Professional Services	\$ 5,612	\$ 6,875	\$ 6,609	\$ 10,000
341 Utilities	3,392	5,000	4,321	6,000
342 Maintenance Contractual	256,045	485,000	160,568	200,000
342.1 Vehicle Repair	9,052			
343 Insurance - Property		35,000	13,530	17,000
344 Refunds				
Total 300 Services & Charges	<u>\$ 274,101</u>	<u>\$ 531,875</u>	<u>\$ 185,028</u>	<u>\$ 233,000</u>
Subtotal Maintenance & Operations	<u>\$ 570,257</u>	<u>\$ 874,330</u>	<u>\$ 555,669</u>	<u>\$ 561,085</u>
400 Capital Expenditures				
401 Office Equipment	\$ -			
402 Motor Vehicles & Machinery	51,311			
403 Other Equipment	60,693	7,675	-	
404 Projects	246,002			55,000
Total 400 Capital Expenditures	<u>\$ 358,006</u>	<u>\$ 7,675</u>	<u>\$ -</u>	<u>\$ 55,000</u>
Total Expenditures	<u>\$ 928,263</u>	<u>\$ 882,005</u>	<u>\$ 555,669</u>	<u>\$ 616,085</u>

12.2 Utility - Sewer Line - Public Works Fund

**12.2 Utility - Sewer - Public Works Fund
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
100 Personal Service				
100 Salaries	\$ 58,560	\$ 102,752	\$ 64,793	\$ 101,909
101 Allowances	100	240	-	250
102 FICA & Medicare	5,365	8,626	5,699	7,796
103 Retirement	5,628	9,460	6,417	8,550
104 Insurance - Employee	8,405	8,471	12,439	17,700
105 Membership, Travel & Training	534	1,000	-	700
106 Overtime	12,791	10,000	12,179	18,500
Total 100 Personal Service	\$ 91,383	\$ 140,549	\$ 101,527	\$ 155,405
200 Materials & Supplies				
210 Office Supplies	\$ 756.00	\$ 200.00	\$ 7.00	\$ -
211 Janitor Supplies	490	1,000	-	-
212 Maintenance Supplies	70,519	40,000	64,860	75,000
213 Fuel & Lubricants	2,004	2,000	1,834	2,000
214 Small Tools	578	1,000	-	1,000
215 Chemicals	-	500	-	500
Total 200 Materials & Supplies	\$ 74,347.00	\$ 44,700.00	\$ 66,701.00	\$ 78,500.00
300 Other Services & Charges				
340 Professional Services	\$ 598	\$ 5,000	\$ 1,277	\$ 4,000
341 Utilities	34,815	60,000	43,689	60,000
342 Maintenance Contractual	507,263	494,095	344,970	304,095
342.1 Vehicle Repair				
343 Insurance - Property	15,567	19,930	21,130	23,000
344 Refunds				
345 Sewer Treatment Expense	1,771,727	1,920,000	1,855,576	2,200,000
Total 300 Services & Charges	\$ 2,329,970	\$ 2,499,025	\$ 2,266,642	\$ 2,591,095
Subtotal Maintenance & Operations	\$ 2,495,700	\$ 2,684,274	\$ 2,434,870	\$ 2,825,000
400 Capital Expenditures				
401 Office Equipment				
402 Motor Vehicles & Machinery	6,299.00	110,000	-	
403 Other Equipment				
404 Projects	19,114			1,600,000
Total 400 Capital Expenditures	\$ 25,413	\$ 110,000	\$ -	\$ 1,600,000
Total Expenditures	\$ 2,521,113	\$ 2,794,274	\$ 2,434,870	\$ 4,425,000

97.0 Contingency, 98.0 Debt Svc - Public Works Fund

**97.0 Contingency, 98.0 Debt Svc - Public Works Fund
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
97.0 Dept - 500 Contingency				
501 Operating Contingency		\$ 250,000		\$ 370,000
502 Capital Contingency				
503 Engineering Contingency				50,000
504 Employee Severance Contingency				
505 Compensated Absence Contingency				
506 Litigation Contingency				
507 Emergency Line repair contingency				
508 Capital Assets Contingency				
509 Restricted OPEB Contingency				
510 Restricted Debt Contingency				
511 Restricted Capital Contingency				
512 Restricted Debt Service Contingency				
513 Restricted Emergency Contingency				
Total 97.0 Dept - 500 Contingency		<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 420,000</u>
98.0 Dept - 600 Debt Service				
601 Interest Expense				\$ 568,452
Retirement of Debt				1,333,510
602 Fiscal Agent Fees				
Total 98.0 Dept - 600 Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,901,962</u>
Total 97.0 & 98.0 Expenditures	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 2,321,962</u>

99.0 Transfers - Public Works Fund

**99.0 Transfers - Public Works Fund
Departmental Summary**

Expenditure Classification	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
99.0 Dept - 800 Transfers In				
810 Transfer In - Pledged Sales Tax				
832 Transfer In - PD/WP Debt Service CIP				
831 Transfer In - Sanitation Conversion CIP				
Total 800 Transfers In	\$ -	\$ -	\$ -	\$ -
99.0 Dept - 900 Transfers Out				
900 Transfer Out - General Fund		\$ 2,600,000	\$ 2,600,000	\$ 2,850,000
905 Transfer Out -Fed. Grant Fund			1,500,000	
910 Transfer Out - GF 82.5% Sales Tax				
931 Transfer Out - CIP 17.5% Sales Tax				
Total 900 Transfers Out	\$ -	\$ 2,600,000	\$ 4,100,000	\$ 2,850,000
Total Transfers	\$ -	\$ (2,600,000)	\$ (4,100,000)	\$ (2,850,000)

**CAPITAL IMPROVEMENT FUND
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

CAPITAL IMPROVEMENT FUND

Funding Sources	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Interest Income	\$ 11,485		\$ 8,289	\$ 8,289
CIP 17.5% Sales Tax	1,063,294	1,057,987	1,086,466	1,086,466
Transfer Out - PD/WP DebMiscellaneous Income	50,001			60,000
Transfer In- PWA				
Trnsfer In - GF				
Grant Revenue	<u>143,244</u>	<u>571,000</u>	<u>321,250</u>	<u>1,360,000</u>
Total Funding Sources	<u>\$ 1,268,024</u>	<u>\$ 1,628,987</u>	<u>\$ 1,416,005</u>	<u>\$ 2,514,755</u>
CDBG Grant Match	\$ 40,201	\$ 275,000	\$ 345,105	
ODOt/SNU Project				
CRRSAA Rockwell Ave Project	1,432	-	4,796	
Sewer Pop-off Valve Replacement Program		50,000	-	50,000
NW 36th Trail Rockwell to Council				1,380,000
Mueller Water Line Replacement				
Ripper Park Improvements	89,182			
Ron Clark Dog Park	32,290			
Sidewalk Partnership Progam Project		-	138,862	
PD Flock Cameras	22,050			
City Hall HVAC Replacements	33,338	25,000	25,858	20,000
PW 1/2 Ton Truck / Tommy Lift				
25th and Shannon Lift Station	17,415	-	61,645	
Ripper Pool Rehab	99,897	-	-	
Fire Truck Lease Payment	84,084	84,084	84,084	84,084
Fire Training Center		300,000	360,000	240,000
Valve Exercisers				30,000
Replacement Dumpsters and Polycarts				70,000
Sanitation Parking Canopy				62,500
Firefighting Turn Out Gear				26,528
Parks 72 inch ZTR Mower				23,100
Streets One ton Truck w/ Dump Bed		-	155,000	
PW Diesel Fuel Pump				12,300
Parks Overhead Doors				14,000
SCADA Project		357,143	-	357,143
Replacement Dumpsters				
PD HVAC		20,000	20,000	20,000
Cemetery Fence		68,000		
Parks Overhead Door	13,400		6,000	
Streets 1/2 Ton Truck		35,000		
Comm. Dev. Truck				
Municipal Court HVAC Replacement		20,000	17,891	
Animal Control Truck		45,000	44,728	
PW Flail Mower				
PW ZTR Mower	18,195			
Unleaded Fuel Pump				
Sanitation Truck				
Total Estimated Project Costs	<u>\$ 451,484</u>	<u>\$ 1,279,227</u>	<u>\$ 1,263,969</u>	<u>\$ 2,389,655</u>
Beginning Fund Balance	<u>759,915</u>	<u>1,576,455</u>	<u>1,576,455</u>	<u>1,728,491</u>
Ending Fund Balance	<u>\$ 1,576,455</u>	<u>\$ 1,926,215</u>	<u>\$ 1,728,491</u>	<u>\$ 1,853,591</u>
Reserved For Streets, Sidewalks and Drainage	<u>-950780</u>	<u>(1,215,277)</u>	<u>(1,348,031)</u>	<u>(1,199,648)</u>
Unreserved Fund Balance	<u>\$ 625,675</u>	<u>710,938</u>	<u>380,460</u>	<u>653,943</u>

E911 FUND
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES

E911 FUND

	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Revenue				
E911 Telephone Fees	\$ 82,699	\$ 70,000	\$ 77,064	\$ 77,000
Total Revenue	<u>\$ 82,699</u>	<u>\$ 70,000</u>	<u>\$ 77,064</u>	<u>\$ 77,000</u>
Expenditures				
E911 Compliant Expenditures	\$ -	\$ 10,000	\$ 3,600	\$ 10,000
Transfe To General Fund	\$ -	\$ 10,000	\$ -	\$ 10,000
Total Expenditures	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 3,600</u>	<u>\$ 20,000</u>
Beginning Fund Balance	<u>241,940</u>	<u>324,639</u>	<u>324,639</u>	<u>398,103</u>
Ending Fund Balance	<u>\$ 324,639</u>	<u>\$ 374,639</u>	<u>\$ 398,103</u>	<u>\$ 455,103</u>

**PUBLIC SAFETY FUND
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

PUBLIC SAFETY FUND

	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Revenue and Grants				
Traffic Safety Grants	\$ 24,505	\$ 40,000	\$ 43,594	\$ 45,000
CDS Revolving Fund		0	-	
AG Equitable Share		0	-	
Other Police Grants		12,459	12,459	13,000
Reimbursements- Insurance	23,583	0	23,046	23,000
Police Donations	28,954	4,700	6,702	6,500
Fire Donations		0	-	
Bullet Proof Vest Grant		0	-	
BMC Dedicated Tech Fee	37,774	40,000	34,460	35,000
Reimbursement -Towing			-	
BPD Dedicated Tech Fee	36,098	38,000	33,368	34,000
Fire Department Grant		0	-	
Impound Fee	60,500	80,000	58,008	60,000
Police Special Revenue	12,445	0	-	
Animal Shelter Revenue	8,541	10,000	16,293	16,000
A.C. Microchipping and Adoption	9,440	11,000	22,507	22,000
Animal Shelter Donations	659	600	673	650
Total Revenue and Grants	\$ 242,499	\$ 236,759	\$ 251,110	\$ 255,150
Expenditures, Contingency, and Transfers				
Fire Department Grant Expenditures	\$ -	\$ -		
Animal Shelter Expense	\$ -	\$ 8,000	\$ 492	\$ 1,000
Police Dept Donation Expense	\$ -	\$ 22,712	\$ 8,021	\$ 8,000
Police Department Grant Expenditures	-	7,500	-	-
Impound Fee Expenditures	-	2,500	-	-
Other Expenditures	31,538	21,425	-	10,000
CDS Revolving Acct Share Exp	-	20,782	16,920	17,000
BPD Dedicated Tech Fee Exp	31,651	23,000	11,572	12,000
BMC Dedicated Tech Fee Exp	4,150	30,000	1,280	18,000
Transfer Out- GF	183,894	225,000	81,253	145,000
Transfer Out- Other Funds	-			
Total Expenditures, Contingency, and Transfers	\$ 251,233	\$ 360,919	\$ 119,538	\$ 211,000
Beginning Fund Balance	\$ 449,952	\$ 441,218	\$ 441,218	\$ 572,790
Ending Fund Balance	\$ 441,218	\$ 317,058	\$ 572,790	\$ 616,940

PARKS AND STREETS CAPITAL IMPROVEMENT FUND

**PARKS AND STREETS CAPITAL IMPROVEMENT FUND
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	<u>Actual FY 25</u>	<u>Approved Budget FY26B</u>	<u>Year-End Estimate FY26E</u>	<u>Budget FY27</u>
Funding Sources				
Interest Income	\$ 1	\$ 2	\$ 1	\$ 1
CE Mendenhall Park Project	-	-	-	-
Street Landscape Projects	-	-	-	-
Centennial Mural Project	-	-	-	-
Eldon Lyon Park easement	-	-	-	-
W Taylor Eldon Lyon Park Memorial	-	-	-	-
Transfers In		-	-	-
Total Funding Sources	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 1</u>
CE Mendenhall Park Project	\$ -	\$ -	\$ -	\$ -
Street Landscape Projects	-	\$ -	\$ -	\$ -
Centennial Mural Project	-	\$ -	\$ -	\$ -
Park Improvements	-	\$ -	\$ -	\$ -
W Taylor Eldon Lyon Park Memorial	-	\$ -	\$ -	\$ -
Total Estimated Project Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 48,333</u>	<u>\$ 48,334</u>	<u>\$ 48,334</u>	<u>\$ 48,335</u>
Ending Fund Balance	<u>\$ 48,334</u>	<u>\$ 48,336</u>	<u>\$ 48,335</u>	<u>\$ 48,336</u>

**DEBT SERVICE FUND
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

DEBT SERVICE FUND

	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Revenue and Transfers				
Current Year Taxes	\$ 1,401,949	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Prior Year Taxes	46,851	20,000	40,000	40,000
Debt Proceeds				
Total Revenue and Transfers	<u>\$ 1,448,800</u>	<u>\$ 2,020,000</u>	<u>\$ 2,040,000</u>	<u>\$ 2,040,000</u>
Expenditures				
Current Year Retirements	\$ 980,000	\$ 980,000	\$ 1,230,000	\$ 1,230,000
Interest Payments on Bonds	763,438	831,088	831,088	683,238
Amt to Repay debt				
Fiscal Agent Fees	1,299	2,000	2,000	2,000
Total Expenditures	<u>\$ 1,744,737</u>	<u>\$ 1,813,088</u>	<u>\$ 2,063,088</u>	<u>\$ 1,915,238</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (295,937)</u>	<u>\$ 206,912</u>	<u>\$ (23,088)</u>	<u>\$ 124,762</u>
Beginning Fund Balance	\$ 871,685	\$ 575,748	\$ 782,660	\$ 759,572
Ending Fund Balance	575,748	\$ 782,660	\$ 759,572	\$ 884,334
Less Reserve for Bond Retirement Fund Balance Designated For Debt Service	<u>\$ 575,748</u>	<u>\$ 782,660</u>	<u>\$ 759,572</u>	<u>\$ 884,334</u>

**BETHANY HOSPITAL TRUST
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

BETHANY HOSPITAL TRUST

Revenue	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Lease Payments	\$ 200,000	\$ 180,000	\$ 200,000	\$ -
Other Income				
Interest Income	122,638	150,000	100,000	100,000
Capital Contributions				
Total Revenues	<u>\$ 322,638</u>	<u>\$ 330,000</u>	<u>\$ 300,000</u>	<u>\$ 100,000</u>
Expenditures And Transfers Out				
Other Expenditures	\$ 24,572	\$ 18,000	\$ 22,000	\$ 50,000
Capital Improvements	-	-	-	-
Depreciation Expense	44,767	255,000	44,767	44,767
Transfer Out- Other Funds	-	-	-	-
Transfer Out- BDA	-	-	-	-
Total Expenditures and Transfers Out	<u>\$ 69,339</u>	<u>\$ 273,000</u>	<u>\$ 66,767</u>	<u>\$ 94,767</u>
Contingency				
Restricted OPEB Contingency				
Restricted Long Term Asset Contingency				
Restricted Fixed Asset Contingency				
Restricted Capital Asset Contingency				
Litigation Contingency				
Disaster/Emergency Contingency				
Total Contingency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 5,755,381</u>	<u>\$ 6,008,680</u>	<u>\$ 6,008,680</u>	<u>\$ 6,241,913</u>
Ending Fund Balance	<u>\$ 6,008,680</u>	<u>\$ 6,065,680</u>	<u>\$ 6,241,913</u>	<u>\$ 6,247,146</u>

**BETHANY DEVELOPMENT AUTHORITY
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

BETHANY DEVELOPMENT AUTHORITY

	<u>Actual FY 25</u>	<u>Approved Budget FY26B</u>	<u>Year-End Estimate FY26E</u>	<u>Budget FY27</u>
Revenue and Transfers In				
Interest Income				
TIF District Income	226,460	61,000	200,000	200,000
Transfer In- BHT				
Donations	1,800	20,000	20,000	20,000
Transfer In- GF		20,000	20,000	20,000
Transfers Out- BEDA				
Total Revenue and Transfers In	<u>\$ 228,260</u>	<u>\$ 101,000</u>	<u>\$ 240,000</u>	<u>\$ 240,000</u>
Expenditures and Transfers Out				
100 Personal Service				
300 Other Services & Charges				
340 Tax Incent Finance Dist Services				
342 Maintenance Contractual				
347 Economic Development Grants				
348 Advertising and Promotion				
351 Bethany Freedom Festival	35,185	40,000	40,000	40,000
352 Other Events				
Total 300 Services & Charges	<u>\$ 35,185</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
Subtotal Maintenance & Operations	<u>\$ 35,185</u>		<u>\$ 40,000</u>	
Beginning Fund Balance	<u>\$ 294,376</u>	<u>\$ 487,451</u>	<u>\$ 487,451</u>	<u>\$ 687,451</u>
Ending Fund Balance	<u>\$ 487,451</u>	<u>\$ 588,451</u>	<u>\$ 687,451</u>	<u>\$ 927,451</u>

**BETHANY ECONOMIC DEVELOPMENT AUTHORITY (BEDA)
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

BETHANY ECONOMIC DEVELOPMENT AUTHORITY (BEDA)

	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Revenue and Transfers In				
Interest Income				
Transfer In- GF Mercer Property				
Transfer In- GF Hotel Tax				
Transfer In- BHT				
Total Revenue and Transfers In	\$ -	\$ -	\$ -	\$ -
Expenditures and Transfers Out				
100 Personal Service				
100 Salaries				
101 Allowances				
102 FICA & Medicare				
103 Retirement				
104 Insurance - Employee				
105 Membership, Travel & Training				
Total 100 Personal Service	\$ -	\$ -	\$ -	\$ -
200 Materials & Supplies				
210 Office Supplies				
212 Maintenance Supplies				
Total 200 Materials & Supplies	\$ -	\$ -	\$ -	\$ -
300 Other Services & Charges				
340 Professional Services (BANTA)				
342 Maintenance Contractual				
347 Economic Development Agreements				
348 Advertising and Promotion				
351 Bethany Freedom Festival				
352 Other Events				
Total 300 Services & Charges	\$ -	\$ -	\$ -	\$ -
Subtotal Maintenance & Operations	\$ -	\$ -	\$ -	\$ -

**BETHANY ECONOMIC DEVELOPMENT AUTHORITY (BEDA)
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

BETHANY ECONOMIC DEVELOPMENT AUTHORITY (BEDA)

	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
400 Capital Expenditures				
401 Office Equipment				
402 Motor Vehicles & Machinery				
403 Other Equipment				
404 Projects				
Total 400 Capital Expenditures	\$ -	\$ -	\$ -	\$ -
500 Contingency				
501 Operating Contingency	\$ -	\$ -	\$ -	\$ -
502 Capital Contingency- Fixed Assets				
Total 500 Contingency	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance		\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

BETHANY JUVENILE JUSTICE FUND
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES

	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Revenue and Transfers In				
Interest Income				
Juvenile fines and Court Costs				
Other Income				
Transfers from Other Funds				
Total Revenue and Transfers In	\$ -	\$ -	\$ -	\$ -
Expenditures and Transfers Out				
100 Personal Service				
100 Salaries				
101 Allowances				
102 FICA & Medicare				
103 Retirement				
104 Insurance - Employee				
105 Membership, Travel & Training				
106 Overtime				
Total 100 Personal Service	\$ -	\$ -	\$ -	\$ -
200 Materials & Supplies				
210 Office Supplies				
212 Maintenance Supplies				
Total 200 Materials & Supplies	\$ -	\$ -	\$ -	\$ -
300 Other Services & Contingency				
340 Professional Services				
341 Utilities				
342 Maintenance Contractual				
503 Restricted Juvenile Justice Contingency				
300 Other Services & Contingency	\$ -	\$ -	\$ -	\$ -
Subtotal Maintenance & Operations	\$ -	\$ -	\$ -	\$ -
900 Transfers Out				
910 Transfer to General Fund				
Total 900 Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures & Transfers Out	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 143,516	\$ 143,516	\$ 143,516	\$ 143,516
Ending Fund Balance	\$ 143,516	\$ 143,516	\$ 143,516	\$ 143,516

BETHANY JUVENILE JUSTICE FUND

**BETHANY CEMETERY TRUST
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

BETHANY CEMETERY TRUST

	<u>Actual FY 25</u>	<u>Approved Budget FY26B</u>	<u>Year-End Estimate FY26E</u>	<u>Budget FY27</u>
Revenue and Transfers In				
Sale of sites	\$ 7,150			
Other Income				
Interest Income				
Donations and Contributions				
Total Revenue and Transfers In	<u>\$ 7,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures and Transfers Out				
Other Expenditures				
Cemetery Improvements				68,000
Transfer to Other Funds				
Disaster/Emergency Contingency				
Total Expenditures and Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,000</u>
Beginning Fund Balance	<u>\$ 101,340</u>	<u>\$ 108,490</u>	<u>\$ 108,490</u>	<u>\$ 108,490</u>
Ending Fund Balance	<u>\$ 108,490</u>	<u>\$ 108,490</u>	<u>\$ 108,490</u>	<u>\$ 40,490</u>

**2022A GO BOND
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

2022A GO BOND FUND

Funding Sources	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Interest Income	\$ 289,108	\$ 100,000	\$ 108,000	\$ 40,000
Transfer In- PWA				
Trnsfer In - GF				
Grant/Donation Revenue				
Total Funding Sources	<u>\$ 289,108</u>	<u>\$ 100,000</u>	<u>\$ 108,000</u>	<u>\$ 40,000</u>
Proposition 1 - Street Projects				
Prop. 1A NW 23RD & Rockwell	\$ 42,891	\$ 294,044	\$ 228	
Prop. 1B NW 36TH & Rockwell	135,647			
Prop. 1C NW 36TH & Council	39,693	390,000	323,091	
Prop. 1D Peniel 39TH to 42ND	343,436		167,974	
Prop. 1E NW 30TH Rockwell to Peniel	579,716		4,342	
Prop. 1F Mueller NW 44TH to NW 50TH	832,856	168,694	53	
Prop. 1G Divis NW 36TH to NW 39TH	503,397		1,503	
Prop. 1H Peniel NW 25TH to NW 30TH	325,394		2,195	
Total Proposition 1	<u>2,803,030</u>	<u>852,738</u>	<u>499,386</u>	-
Proposition 2 - Parks				
Park Playground Equipment				87,000
Prop. 2A Eldon Lyon Park	414,801		23,789	
Prop. 2B Ripper Park	61,150	109,665	12,646	
Prop. 2C Henry Garrison Park	237,423		4,982	
Prop. 2D Macrory Park	70,192	8,578	5,282	
Prop. 2E Ron Clark Park	-	111,750	-	
Prop. 2F Cecil Mendenhall Park	-	298,957	44,351	
Total Proposition 2	<u>783,566</u>	<u>528,950</u>	<u>91,050</u>	<u>87,000</u>
Proposition 3 - Public Safety				
Prop. 3A Fire Station Renovation	686,893			
Prop. 3B Police Headquarters Roof/Evidence Room	184,069	23,509		
Prop. 3C Animal Shelter Renovation	227,423	40,312	16,343	
Total Proposition 3	<u>1,098,385</u>	<u>63,821</u>	<u>16,343</u>	-
Total Estimated Project Costs	<u>\$ 4,684,981</u>	<u>\$ 1,445,509</u>	<u>\$ 606,779</u>	<u>\$ 87,000</u>
Beginning Fund Balance	<u>8,303,914</u>	<u>3,908,041</u>	<u>3,908,041</u>	<u>3,410,996</u>
Ending Fund Balance	<u>\$ 3,908,041</u>	<u>\$ 2,564,266</u>	<u>\$ 3,410,996</u>	<u>\$ 3,363,996</u>

2022B GO BOND FUND

**2022B GO BOND
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

Funding Sources	Actual FY 25	Approved Budget FY26B	Year-End Estimate FY26E	Budget FY27
Interest Income	\$ 137,754	\$ 65,000	\$ 75,200	
Transfer In- PWA				
Transfer In - GF				
Grant Revenue				
Total Funding Sources	<u>\$ 137,754</u>	<u>\$ 65,000</u>	<u>\$ 75,200</u>	<u>\$ -</u>
Prop. 4 Improving Storm Drainage Facilities	\$ 15,000	\$ 4,500,000	\$ -	\$ 4,500,000
Total Estimated Project Costs	<u>\$ 15,000</u>	<u>\$ 4,500,000</u>	<u>\$ -</u>	<u>\$ 4,500,000</u>
Beginning Fund Balance	<u>4,778,473</u>	<u>4,901,227</u>	<u>4,901,227</u>	<u>4,976,427</u>
Ending Fund Balance	<u>\$ 4,901,227</u>	<u>\$ 466,227</u>	<u>\$ 4,976,427</u>	<u>\$ 476,427</u>

City of Bethany
FY2027 General Pay Plan
Effective 07/01/2026

GRADE	POSITION	ENTRY 6 Mo.	STEP 1 12Mo.	STEP 2 12 Mo.	STEP 3 12 Mo.	STEP 4 12 Mo.	STEP 5 12 Mo.	STEP 6 12 Mo.	STEP 7 12 Mo.	STEP 8 12 Mo.	STEP 9 12 Mo.	STEP 10 12 Mo.	STEP 11 12 Mo.	STEP 12 12 Mo.	STEP 13 12 Mo.	STEP 14 12 Mo.	STEP 15 12 Mo.		
G-1	Solid Waste Collector	\$30,968.10	\$32,207.32	\$33,494.36	\$34,834.81	\$36,228.64	\$37,678.10	\$39,184.29	\$40,751.66	\$42,381.73	\$44,077.00	\$45,840.08	\$47,673.68	\$49,580.63	\$51,563.85	\$53,626.41	\$55,771.46	Annual	
	Crew Worker I	\$2,580.68	\$2,683.94	\$2,791.20	\$2,902.90	\$3,019.05	\$3,139.84	\$3,265.36	\$3,395.97	\$3,531.81	\$3,673.08	\$3,820.00	\$3,972.80	\$4,131.72	\$4,296.98	\$4,468.86	\$4,647.62	\$4,837.80	Monthly
		\$1,191.08	\$1,238.74	\$1,288.24	\$1,339.80	\$1,393.40	\$1,449.16	\$1,507.09	\$1,567.37	\$1,630.07	\$1,695.27	\$1,763.08	\$1,833.60	\$1,906.95	\$1,983.23	\$2,062.56	\$2,145.06	\$2,231.44	Bi-Weekly
		\$14.88	\$15.48	\$16.10	\$16.75	\$17.42	\$18.12	\$18.84	\$19.59	\$20.37	\$21.19	\$22.04	\$22.92	\$23.83	\$24.79	\$25.78	\$26.81	\$27.88	Hourly
G-2	Meter Reader	\$32,516.56	\$33,816.96	\$35,169.64	\$36,576.82	\$38,039.63	\$39,561.39	\$41,144.34	\$42,789.58	\$44,501.16	\$46,281.21	\$48,132.45	\$50,057.75	\$52,060.06	\$54,142.47	\$56,308.16	\$58,560.49	Annual	
	Asst. Solid Waste Driver	\$2,709.71	\$2,818.08	\$2,930.80	\$3,048.07	\$3,169.97	\$3,296.78	\$3,428.69	\$3,565.80	\$3,708.43	\$3,856.77	\$4,011.04	\$4,171.48	\$4,338.34	\$4,511.88	\$4,692.35	\$4,880.04	\$5,074.16	Monthly
	Utility Line Crew Worker I	\$1,250.64	\$1,300.65	\$1,352.68	\$1,406.80	\$1,463.06	\$1,521.59	\$1,582.47	\$1,645.75	\$1,711.58	\$1,780.05	\$1,851.25	\$1,925.30	\$2,002.31	\$2,082.40	\$2,165.70	\$2,252.33	\$2,343.40	Bi-Weekly
		\$15.64	\$16.25	\$16.91	\$17.58	\$18.29	\$19.02	\$19.78	\$20.57	\$21.39	\$22.25	\$23.14	\$24.06	\$25.03	\$26.03	\$27.07	\$28.15	\$29.28	Hourly
G-3	Equipment Operator I	\$34,141.78	\$35,507.81	\$36,928.34	\$38,405.61	\$39,941.83	\$41,539.24	\$43,201.17	\$44,928.72	\$46,725.87	\$48,594.90	\$50,538.70	\$52,560.25	\$54,662.66	\$56,849.16	\$59,123.13	\$61,488.05	Annual	
	Judicial Assistant	\$2,845.15	\$2,958.98	\$3,077.36	\$3,200.47	\$3,328.49	\$3,461.60	\$3,600.10	\$3,744.06	\$3,893.82	\$4,049.58	\$4,211.56	\$4,380.02	\$4,555.22	\$4,737.43	\$4,926.93	\$5,124.00	\$5,318.16	Monthly
	Auto Technician	\$1,313.15	\$1,365.69	\$1,420.32	\$1,477.14	\$1,536.22	\$1,597.66	\$1,661.59	\$1,728.03	\$1,797.14	\$1,869.03	\$1,943.79	\$2,021.54	\$2,102.40	\$2,186.50	\$2,273.96	\$2,364.92	\$2,459.84	Bi-Weekly
	Customer Service Representative	\$16.42	\$17.07	\$17.76	\$18.47	\$19.20	\$19.97	\$20.76	\$21.60	\$22.46	\$23.36	\$24.30	\$25.27	\$26.28	\$27.33	\$28.42	\$29.56	\$30.74	Hourly
	Crew Worker II																		
G-4	Solid Waste Driver	\$35,850.43	\$37,283.20	\$38,774.93	\$40,325.61	\$41,938.59	\$43,616.09	\$45,360.33	\$47,174.66	\$49,061.65	\$51,024.12	\$53,065.08	\$55,187.68	\$57,395.19	\$59,691.00	\$62,078.64	\$64,561.78	Annual	
	Water Plant Operator	\$2,987.54	\$3,106.93	\$3,231.24	\$3,360.47	\$3,494.88	\$3,634.67	\$3,780.03	\$3,931.22	\$4,088.47	\$4,252.01	\$4,422.09	\$4,598.97	\$4,782.93	\$4,974.25	\$5,173.22	\$5,380.15	\$5,594.16	Monthly
	Utility Line Equip Operator I	\$1,378.86	\$1,433.97	\$1,491.35	\$1,550.98	\$1,613.02	\$1,677.54	\$1,744.62	\$1,814.41	\$1,886.99	\$1,962.47	\$2,040.97	\$2,122.61	\$2,207.51	\$2,295.81	\$2,387.65	\$2,483.15	\$2,582.40	Bi-Weekly
	Utility Line Crew Worker II	\$17.23	\$17.92	\$18.64	\$19.38	\$20.17	\$20.97	\$21.81	\$22.68	\$23.59	\$24.53	\$25.51	\$26.53	\$27.59	\$28.70	\$29.85	\$31.04	\$32.28	Hourly
	Animal Control Officer																		
	Juvenile Assistant																		
G-5	Water Plant Mechanic	\$36,193.49	\$37,641.93	\$39,147.05	\$40,713.48	\$42,342.39	\$44,036.08	\$45,796.89	\$47,629.40	\$49,534.81	\$51,516.21	\$53,576.86	\$55,719.94	\$57,948.73	\$60,266.68	\$62,677.35	\$65,184.44	Annual	
	Equipment Operator II	\$3,016.13	\$3,136.82	\$3,262.26	\$3,392.79	\$3,528.53	\$3,669.67	\$3,816.41	\$3,969.12	\$4,127.90	\$4,293.02	\$4,464.74	\$4,643.33	\$4,829.06	\$5,022.23	\$5,223.11	\$5,432.04	\$5,648.51	Monthly
	Deputy Court Clerk	\$1,392.06	\$1,447.77	\$1,505.65	\$1,565.90	\$1,628.55	\$1,693.69	\$1,761.42	\$1,831.90	\$1,905.18	\$1,981.39	\$2,060.65	\$2,143.07	\$2,228.79	\$2,317.95	\$2,410.66	\$2,507.09	\$2,606.84	Bi-Weekly
		\$17.40	\$18.10	\$18.82	\$19.57	\$20.35	\$21.17	\$22.02	\$22.90	\$23.81	\$24.77	\$25.76	\$26.79	\$27.86	\$28.98	\$30.14	\$31.34	\$32.58	Hourly
G-6	Utility Line Equipment Operator II	\$38,004.03	\$39,524.19	\$41,104.52	\$42,748.46	\$44,459.52	\$46,237.66	\$48,086.38	\$50,010.30	\$52,010.57	\$54,091.00	\$56,254.64	\$58,504.82	\$60,845.01	\$63,278.81	\$65,809.97	\$68,442.37	Annual	
	Sanitary Sewer Mechanic	\$3,167.00	\$3,293.68	\$3,425.38	\$3,562.37	\$3,704.96	\$3,853.14	\$4,007.19	\$4,167.52	\$4,334.22	\$4,507.58	\$4,687.88	\$4,875.40	\$5,070.41	\$5,273.23	\$5,484.16	\$5,703.53	\$5,931.96	Monthly
	Administrative Assistant	\$1,461.69	\$1,520.16	\$1,580.95	\$1,644.17	\$1,709.99	\$1,778.37	\$1,849.48	\$1,923.47	\$2,000.40	\$2,080.42	\$2,163.64	\$2,250.19	\$2,340.20	\$2,433.80	\$2,531.15	\$2,632.40	\$2,737.16	Bi-Weekly
		\$18.27	\$19.00	\$19.77	\$20.55	\$21.37	\$22.23	\$23.12	\$24.04	\$25.01	\$26.01	\$27.05	\$28.13	\$29.25	\$30.43	\$31.64	\$32.91	\$34.24	Hourly
G-7	Mechanic	\$40,287.75	\$41,899.30	\$43,575.64	\$45,317.93	\$47,130.78	\$49,016.53	\$50,976.31	\$53,015.91	\$55,136.51	\$57,340.88	\$59,634.52	\$62,019.90	\$64,500.69	\$67,080.72	\$69,763.95	\$72,554.51	Annual	
	Utility Billing Specialist	\$3,357.32	\$3,491.61	\$3,631.31	\$3,776.50	\$3,927.57	\$4,084.71	\$4,248.03	\$4,417.99	\$4,594.71	\$4,778.41	\$4,969.54	\$5,168.33	\$5,375.06	\$5,590.06	\$5,813.66	\$6,046.21	\$6,297.41	Monthly
	Communications Specialist	\$1,549.53	\$1,611.51	\$1,675.99	\$1,743.00	\$1,812.72	\$1,885.25	\$1,960.63	\$2,039.07	\$2,120.64	\$2,205.42	\$2,293.63	\$2,385.38	\$2,480.80	\$2,580.03	\$2,683.23	\$2,790.56	\$2,902.40	Bi-Weekly
		\$19.36	\$20.15	\$20.95	\$21.78	\$22.66	\$23.57	\$24.50	\$25.49	\$26.51	\$27.56	\$28.68	\$29.82	\$31.02	\$32.26	\$33.55	\$34.89	\$36.28	Hourly

City of Bethany
FY 2025 General Pay Plan
Effective 07/01/2024

GRADE	POSITION	ENTRY 6 Mo.	STEP 1 12 Mo.	STEP 2 12 Mo.	STEP 3 12 Mo.	STEP 4 12 Mo.	STEP 5 12 Mo.	STEP 6 12 Mo.	STEP 7 12 Mo.	STEP 8 12 Mo.	STEP 9 12 Mo.	STEP 10 12 Mo.	STEP 11 12 Mo.	STEP 12 12 Mo.	STEP 13 12 Mo.	STEP 14 12 Mo.	STEP 15 12 Mo.		
G-8	Municipal Accountant	\$41,500.17	\$43,160.32	\$44,886.41	\$46,681.91	\$48,549.14	\$50,491.57	\$52,510.35	\$54,611.05	\$56,795.50	\$59,067.32	\$61,430.00	\$63,887.20	\$66,442.69	\$69,100.40	\$71,864.42	\$74,738.99	Annual	
	Executive Assistant	\$3,458.35	\$3,596.70	\$3,740.54	\$3,890.16	\$4,045.76	\$4,207.63	\$4,375.86	\$4,550.92	\$4,732.95	\$4,922.28	\$5,119.17	\$5,323.94	\$5,536.90	\$5,758.37	\$5,988.71	\$6,228.26	Monthly	
	City Inspector	\$1,596.16	\$1,660.01	\$1,726.40	\$1,795.45	\$1,867.28	\$1,941.98	\$2,019.62	\$2,100.43	\$2,184.44	\$2,271.82	\$2,362.70	\$2,457.20	\$2,555.49	\$2,657.71	\$2,764.02	\$2,874.58	Bi-Weekly	
	Community Development Assoc.	\$19.95	\$20.75	\$21.58	\$22.44	\$23.34	\$24.28	\$25.25	\$26.25	\$27.31	\$28.40	\$29.53	\$30.71	\$31.94	\$33.22	\$34.55	\$35.93	Hourly	
G-9	Parks Supervisor	\$42,402.19	\$44,098.27	\$45,862.20	\$47,696.68	\$49,604.55	\$51,588.73	\$53,652.29	\$55,798.38	\$58,030.31	\$60,351.53	\$62,765.58	\$65,276.21	\$67,887.26	\$70,602.75	\$73,426.86	\$76,363.93	Annual	
	Code Enforcement Officer	\$3,533.52	\$3,674.85	\$3,821.85	\$3,974.73	\$4,133.71	\$4,299.07	\$4,471.02	\$4,649.86	\$4,835.86	\$5,029.29	\$5,230.46	\$5,439.68	\$5,657.27	\$5,883.56	\$6,118.90	\$6,363.66	Monthly	
	Water Plant Supervisor	\$1,630.85	\$1,696.09	\$1,763.93	\$1,834.49	\$1,907.87	\$1,984.18	\$2,063.55	\$2,146.09	\$2,231.94	\$2,321.21	\$2,414.06	\$2,510.63	\$2,611.05	\$2,715.49	\$2,824.11	\$2,937.08	Bi-Weekly	
	Streets Supervisor	\$20.38	\$21.20	\$22.05	\$22.93	\$23.84	\$24.80	\$25.79	\$26.82	\$27.90	\$29.02	\$30.18	\$31.39	\$32.64	\$33.95	\$35.31	\$36.72	Hourly	
	Solid Waste Supervisor																		
	Animal Control Supervisor																		
	Utility Line Supervisor																		
Customer Service Supervisor																			
G-10	City Marshal	\$44,516.16	\$46,296.80	\$48,148.67	\$50,074.62	\$52,077.60	\$54,160.71	\$56,327.14	\$58,580.22	\$60,923.43	\$63,360.37	\$65,894.79	\$68,530.58	\$71,271.80	\$74,122.67	\$77,087.58	\$80,171.08	Annual	
	Communications Supervisor	\$3,709.68	\$3,858.07	\$4,012.39	\$4,172.88	\$4,339.80	\$4,513.39	\$4,693.93	\$4,881.69	\$5,076.95	\$5,280.03	\$5,491.23	\$5,710.88	\$5,939.31	\$6,176.89	\$6,423.96	\$6,680.92	Monthly	
		\$1,712.16	\$1,780.64	\$1,851.87	\$1,925.95	\$2,002.99	\$2,083.10	\$2,166.43	\$2,253.08	\$2,343.21	\$2,436.94	\$2,534.42	\$2,635.79	\$2,741.23	\$2,850.88	\$2,964.91	\$3,083.51	Bi-Weekly	
		\$21.40	\$22.26	\$23.14	\$24.07	\$25.04	\$26.04	\$27.08	\$28.16	\$29.29	\$30.46	\$31.68	\$32.95	\$34.27	\$35.64	\$37.06	\$38.55	Hourly	
G-11	Senior City Inspector	\$51,424.03	\$53,480.99	\$55,620.09	\$57,844.80	\$60,158.59	\$62,564.94	\$65,068.46	\$67,670.32	\$70,377.46	\$73,192.18	\$76,119.87	\$79,164.67	\$82,331.26	\$85,624.51	\$89,049.49	\$92,611.47	Annual	
	Deputy Utility Superintendent	\$4,285.34	\$4,456.75	\$4,635.01	\$4,820.40	\$5,013.22	\$5,213.75	\$5,422.37	\$5,639.19	\$5,864.79	\$6,099.35	\$6,343.33	\$6,597.06	\$6,860.94	\$7,135.38	\$7,420.80	\$7,717.63	Monthly	
	Information Technology Tech	\$1,977.85	\$2,056.96	\$2,139.24	\$2,224.80	\$2,313.79	\$2,406.35	\$2,502.63	\$2,602.71	\$2,706.83	\$2,815.08	\$2,927.68	\$3,044.79	\$3,166.58	\$3,293.24	\$3,424.97	\$3,561.97	Bi-Weekly	
	Deputy City Clerk	\$24.72	\$25.71	\$26.74	\$27.81	\$28.92	\$30.08	\$31.28	\$32.54	\$33.84	\$35.18	\$36.60	\$38.06	\$39.58	\$41.17	\$42.81	\$44.52	Hourly	
G-19	Deputy Police Chief	\$67,616.12	\$70,320.37	\$73,133.63	\$76,058.13	\$79,100.54	\$82,264.20	\$85,555.80	\$88,977.54	\$92,536.11	\$96,238.17	\$100,087.08	\$104,090.56	\$108,254.19	\$112,584.35	\$117,087.73	\$121,771.24	Annual	
	Deputy Fire Chief	\$5,634.68	\$5,860.03	\$6,094.47	\$6,338.18	\$6,591.71	\$6,855.35	\$7,129.65	\$7,414.79	\$7,711.34	\$8,019.85	\$8,340.59	\$8,674.22	\$9,021.19	\$9,382.03	\$9,757.31	\$10,147.61	Monthly	
	Public Utilities Superintendent	\$2,600.62	\$2,704.63	\$2,812.83	\$2,925.31	\$3,042.33	\$3,164.01	\$3,290.60	\$3,422.22	\$3,559.08	\$3,701.47	\$3,849.50	\$4,003.49	\$4,163.63	\$4,330.17	\$4,503.38	\$4,683.51	Bi-Weekly	
		\$32.51	\$33.80	\$35.16	\$36.57	\$38.03	\$39.55	\$41.13	\$42.78	\$44.49	\$46.27	\$48.12	\$50.05	\$52.05	\$54.13	\$56.30	\$58.55	Hourly	
G-20	Community Development Director	\$71,994.94	\$74,874.82	\$77,870.06	\$80,984.78	\$84,224.13	\$87,593.26	\$91,096.29	\$94,740.43	\$98,529.80	\$102,470.58	\$106,569.98	\$110,832.78	\$115,266.09	\$119,876.73	\$124,671.80	\$129,658.68	Annual	
	Court Administrator	\$5,999.57	\$6,239.56	\$6,489.18	\$6,748.74	\$7,018.68	\$7,299.43	\$7,591.36	\$7,895.03	\$8,210.82	\$8,539.22	\$8,880.84	\$9,236.06	\$9,605.50	\$9,989.72	\$10,389.31	\$10,804.89	Monthly	
	Public Works Director	\$2,769.03	\$2,879.80	\$2,995.00	\$3,114.80	\$3,239.39	\$3,368.98	\$3,503.70	\$3,643.86	\$3,789.61	\$3,941.17	\$4,098.84	\$4,262.80	\$4,433.31	\$4,610.64	\$4,795.07	\$4,986.87	Bi-Weekly	
	City Engineer	\$34.61	\$36.00	\$37.44	\$38.93	\$40.49	\$42.12	\$43.80	\$45.55	\$47.37	\$49.26	\$51.23	\$53.28	\$55.41	\$57.63	\$59.93	\$62.33	Hourly	
	Human Resources Director																		
G-21	Finance Director	\$75,594.69	\$78,618.56	\$81,763.56	\$85,034.02	\$88,435.34	\$91,972.92	\$95,651.10	\$99,477.45	\$103,456.29	\$107,594.11	\$111,898.48	\$116,374.42	\$121,029.39	\$125,870.57	\$130,905.39	\$136,141.61	Annual	
		\$6,299.56	\$6,551.55	\$6,813.64	\$7,086.17	\$7,369.61	\$7,664.42	\$7,970.92	\$8,289.79	\$8,621.36	\$8,966.18	\$9,324.88	\$9,697.87	\$10,085.79	\$10,489.22	\$10,908.79	\$11,345.14	Monthly	
		\$2,907.48	\$3,023.79	\$3,144.75	\$3,270.54	\$3,401.36	\$3,537.42	\$3,678.89	\$3,826.06	\$3,979.09	\$4,138.23	\$4,303.78	\$4,475.94	\$4,654.97	\$4,841.17	\$5,034.82	\$5,236.21	Bi-Weekly	
		\$36.35	\$37.80	\$39.30	\$40.88	\$42.52	\$44.22	\$45.99	\$47.82	\$49.74	\$51.73	\$53.80	\$55.95	\$58.19	\$60.52	\$62.94	\$65.45	Hourly	
G-22	Fire Chief	\$79,374.43	\$82,549.49	\$85,851.75	\$89,285.73	\$92,857.11	\$96,571.57	\$100,433.66	\$104,451.32	\$108,629.10	\$112,973.82	\$117,493.41	\$122,193.14	\$127,080.87	\$132,164.10	\$137,450.67	\$142,948.70	Annual	
	Police Chief	\$6,614.54	\$6,879.12	\$7,154.31	\$7,440.47	\$7,738.09	\$8,047.63	\$8,369.47	\$8,704.27	\$9,052.42	\$9,414.49	\$9,791.12	\$10,182.77	\$10,590.08	\$11,013.68	\$11,454.23	\$11,912.40	Monthly	
		\$3,052.86	\$3,174.99	\$3,301.99	\$3,434.06	\$3,571.42	\$3,714.29	\$3,862.83	\$4,017.36	\$4,178.04	\$4,345.15	\$4,518.98	\$4,699.74	\$4,887.72	\$5,083.23	\$5,285.56	\$5,498.03	Bi-Weekly	
		\$38.16	\$39.69	\$41.27	\$42.93	\$44.64	\$46.43	\$48.29	\$50.21	\$52.22	\$54.31	\$56.49	\$58.75	\$61.10	\$63.55	\$66.09	\$68.73	Hourly	