



FY 2026 BUDGET WORKSHOP

June 26, 2025

BUDGET WORKSHOP AGENDA

- I. Ad Valorem Analysis**
- II. FY 2026 Budget**
- III. General Fund Budget Revenues and Expenditures by Department**
- IV. Special Revenue Funds**
- V. Debt Service Funds**
- VI. Capital Funds**
- VII. Enterprise Funds**
- VIII. Q&A and Preparation for July Workshop**

AD VALOREM ANALYSIS

	Millage Rate	2025 Taxable Value Estimate (as of 5/30/25)	FY 2025 Projected Ad Valorem Revenues	Increase (Decrease) from FY 2025 Budgeted Collections
Current Rate	6.9777	\$ 1,384,360,360	\$ 9,176,669	\$ 409,773
	6.6000	\$ 1,384,360,360	\$ 8,679,939	\$ (86,957)
	6.8000	\$ 1,384,360,360	\$ 8,942,968	\$ 176,072
	7.2000	\$ 1,384,360,360	\$ 9,469,025	\$ 702,129

Millage Rate	Yearly Change per \$50,000 of Taxable Value Compared to FY 2025 Millage Rate (6.977 mills)	Ad Valorem Tax Payment Increase (Reduction) - \$700,000 Property
6.6000	(18.89)	\$ (264)
6.8000	(8.88)	\$ (124)
7.2000	11.12	\$ 156

Historical

Account	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025*
Millage Rate	5.9257	5.9257	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000	6.9777
Ad Valorem Taxes Collected	3,848,662	4,079,505	4,706,991	5,112,066	5,507,670	5,960,811	6,783,476	7,467,929	8,501,129

* NOTE: Balances obtained through 6/10/25

FY 2026 PROPOSED BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS				DEBT SERVICE FUNDS			CAPITAL FUNDS		ENTERPRISE FUNDS			
	General Fund	Local Gas Option Fund	Stormwater Fund	Transportation Impact Fee Fund	Tree Replacement Fund	Facility Lease	Revenue Bonds, Series 2019A	Revenue Bonds, Series 2019B	Capital Projects Fund	Equipment Replacement Fund	Building Fund	Solid Waste Fund	Water Fund	Total
Revenues														
Taxes	7,081,997.00	50,727.00	-	-	-	-	-	-	3,389,141.00	-	-	-	-	10,521,865.00
Permits, Fees, & Special Assessments	503,340.00	-	-	2,000.00	10,000.00	-	-	-	-	-	654,500.00	-	-	1,169,840.00
Intergovernmental Revenue	555,778.00	-	-	-	-	-	-	-	-	-	-	3,500.00	-	559,278.00
Charges For Services	2,238,786.00	-	330,000.00	-	-	-	-	-	-	-	50,000.00	1,525,000.00	2,811,000.00	6,954,786.00
Judgements, Fines, & Forfeits	4,500.00	-	-	-	-	-	-	-	-	-	-	-	-	4,500.00
Miscellaneous Revenues	502,127.00	6,600.00	5,000.00	3,500.00	9,500.00	-	-	-	340,000.00	21,000.00	2,000.00	44,750.00	58,780.00	993,257.00
Other Sources	798,781.00	-	-	-	-	78,717.00	656,454.00	306,950.00	22,500.00	379,764.00	-	-	-	2,243,166.00
Total Revenues	11,685,309.00	57,327.00	335,000.00	5,500.00	19,500.00	78,717.00	656,454.00	306,950.00	3,751,641.00	400,764.00	706,500.00	1,573,250.00	2,869,780.00	22,446,692.00
Fund Balance/Net Position Carryover Used	147,844	69,673	-	44,500	30,500	-	-	-	9,305,279	-	-	-	-	9,597,796.01
Expenses														
Personnel Services	4,334,112.99	-	-	-	-	-	-	-	-	-	112,217.35	372,580.11	419,932.25	5,238,842.70
Personnel Taxes & Benefits	1,519,957.01	-	-	-	-	-	-	-	-	-	24,273.09	155,144.89	178,598.74	1,877,973.74
Operating Expenditures/Expenses	5,563,819.00	127,000.00	10,000.00	50,000.00	50,000.00	-	-	-	-	-	265,800.00	550,050.00	1,764,821.00	8,381,490.00
Capital Outlay	35,500.00	-	-	-	-	-	-	-	12,014,800.00	166,600.00	-	241,000.00	469,000.00	12,926,900.00
Debt Service	-	-	-	-	-	78,717.00	656,454.00	306,950.00	-	-	-	-	-	1,042,121.00
Other Uses	379,764.00	-	-	-	-	-	-	-	1,042,120.00	-	100,000.00	-	-	1,521,884.00
Total Expenses	11,833,153.01	127,000.00	10,000.00	50,000.00	50,000.00	78,717.00	656,454.00	306,950.00	13,056,920.00	166,600.00	502,290.45	1,318,775.00	2,832,351.99	30,989,211.44
Fund Balance/Net Position Available	-	-	325,000	-	-	-	-	-	-	234,164	204,210	254,475	37,428	1,055,276.56

FY 2026 General Fund Budgeted Inflows & Outflows

GENERAL FUND REVENUE & OTHER INFLOWS SUMMARY		
REVENUES & OTHER INFLOWS BY CHARACTER		
Taxes	60.6%	7,081,997
Permits, Fees, & Special Assessments	4.3%	503,340
Intergovernmental Revenue	4.8%	555,778
Charges For Services	19.2%	2,238,786
Judgements, Fines, & Forfeits	0.0%	4,500
Miscellaneous Revenues	4.3%	502,127
Other Sources	6.8%	798,781
Total Revenues & Other Inflows	100.0%	11,685,309

GENERAL FUND OUTFLOW SUMMARY		
EXPENDITURES & OTHER OUTFLOWS BY CHARACTER		
Personnel Services	36.6%	4,334,113
Personnel Taxes & Benefits	12.8%	1,519,957
Operating Expenditures/Expenses	47.0%	5,563,819
Capital Outlay	0.3%	35,500
Other Uses	3.2%	379,764
Total Expenditures & Other Outflows	100.0%	11,833,153

GENERAL FUND REVENUES BY ACCOUNT

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.0500.311000	Ad Valorem Taxes	6,596,186	6,904,497
001.0500.311001	Ad Valorem Taxes - Delinquent	-	2,500
001.0500.315100	State Communications Services Taxes	177,209	150,000
001.0500.316000	Local Business Tax	-	25,000
001.0500.323100	Franchise Fee - Electricity	455,510	468,340
001.0500.323400	Franchise Fee - Gas	37,361	35,000
001.0500.334100	State Grant - General Government	2,000	-
001.0500.335125	Municipal Revenue Sharing Program - Proceeds	175,154	150,000
001.0500.335150	State Revenue Sharing - Alcoholic Beverage License Tax	778	778
001.0500.335180	State Revenue Sharing - Local Government Half-Cent Sales Tax Program	405,434	405,000
001.0500.343500	Service Charge - Sewer/Wastewater Utility	1,675,000	1,711,961
001.0500.354000	Fines - Local Ordinance Violations	1,725	3,000
001.0500.359000	Other Judgments, Fines And Forfeits	1,280	1,500
001.0500.361100	Interest	148,343	320,000
001.0500.361200	Dividends	32,444	95,000
001.0500.364000	Sale Of Capital Assets	5,000	5,000
001.0500.365000	Sales Of Surplus Materials And Scrap	-	13,000
001.0500.366000	Contributions & Donations From Private Sources	1,700	5,000
001.0500.369900	Other Miscellaneous Revenues	21,500	37,500
001.1200.342100	Service Charge - Police	195,000	225,000
001.1700.347500	Service Charge - Special Recreation Facilities	15,000	-
001.1700.347501	Service Charge - Recreation Programs	218,086	17,225
001.1700.347504	Service Charge - Athletic Programs	31,160	10,000
001.1700.347505	Service Charge - Concession Sales	7,600	7,600
001.1700.347507	Service Charge - Recreation Memberships	-	192,000
001.1710.347400	Service Charge - Special Events	3,000	75,000
001.2000.381010	Transfers In From Water Fund	425,000	440,229
001.2000.381011	Transfers In From Solid Waste Fund	260,465	258,552
001.1700.347400	Service Charge - Special Events	37,100	-
001.1200.366600	Contributions & Donations - Police	11,627	11,627
001.1700.366000	Contributions & Donations From Private Sources	-	15,000
001.1710.366000	Contributions & Donations From Private Sources	9,400	-
001.1710.366001	Donations - Adopt-A-Family	-	-
001.2000.381008	Transfers In From Capital Projects Fund	13,500	-
001.2000.381012	Transfers In From Building Fund	-	100,000
TOTAL:		10,963,562	11,685,309

GENERAL FUND EXPENDITURES BY DEPARTMENT

Department #	Department Name	Expense Type	Account Description	FY2025 Adopted Budget	FY2026 Proposed Budget	Difference
1100	Town Commission	10	Personnel Services	9,600.00	9,600.00	
		11	Personnel Taxes & Benefits	749.00	744.96	
		30	Operating Expenditures/Expenses	44,500.00	46,450.00	
1100 Total				54,849.00	56,794.96	1,945.96
1110	Town Manager	10	Personnel Services	405,592.00	420,958.72	
		11	Personnel Taxes & Benefits	91,211.00	111,828.12	
		30	Operating Expenditures/Expenses	223,940.00	230,200.00	
1110 Total				720,743.00	762,986.84	42,243.84
1120	Town Clerk	10	Personnel Services	129,017.00	134,529.41	
		11	Personnel Taxes & Benefits	35,704.00	35,881.13	
		30	Operating Expenditures/Expenses	40,765.00	38,220.00	
		60	Capital Outlay	-	-	
1120 Total				205,486.00	208,630.54	3,144.54
1130	Finance	10	Personnel Services	489,124.00	507,562.71	
		11	Personnel Taxes & Benefits	170,432.00	177,870.70	
		30	Operating Expenditures/Expenses	1,630,399.00	323,700.00	
		60	Capital Outlay	1,550.00	-	
1130 Total				2,291,505.00	1,009,133.41	(1,282,371.59)
1140	Human Resources	10	Personnel Services	194,712.00	199,576.83	
		11	Personnel Taxes & Benefits	40,778.00	58,170.20	
		30	Operating Expenditures/Expenses	19,425.00	58,850.00	
1140 Total				254,915.00	316,597.03	61,682.03
1150	Townwide Operations	10	Personnel Services	283,845.00	246,788.67	
		11	Personnel Taxes & Benefits	100,856.00	99,555.75	
		30	Operating Expenditures/Expenses	2,646,387.00	3,763,772.00	
		60	Capital Outlay	94,385.00	-	
1150 Total				3,125,473.00	4,110,116.43	984,643.43
1160	Communications	10	Personnel Services	63,298.00	78,004.99	
		11	Personnel Taxes & Benefits	22,019.00	26,407.64	
		30	Operating Expenditures/Expenses	18,255.00	32,825.00	
1160 Total				103,572.00	137,237.63	33,665.63
1200	Police	10	Personnel Services	1,890,395.00	1,860,956.37	
		11	Personnel Taxes & Benefits	726,719.00	667,186.59	
		30	Operating Expenditures/Expenses	338,520.00	449,860.00	
		60	Capital Outlay	26,890.00	35,500.00	
1200 Total				2,982,524.00	3,013,502.96	30,978.96
1400	Parks	10	Personnel Services	222,014.00	258,655.70	
		11	Personnel Taxes & Benefits	81,499.00	105,092.11	
		30	Operating Expenditures/Expenses	238,223.00	203,479.00	
		60	Capital Outlay	6,750.00	-	
1400 Total				548,486.00	567,226.81	18,740.81
1410	Streets	10	Personnel Services	248,937.00	219,672.48	
		11	Personnel Taxes & Benefits	111,793.00	104,923.13	
		30	Operating Expenditures/Expenses	132,682.00	100,113.00	
		60	Capital Outlay	6,800.00	-	
1410 Total				500,212.00	424,708.61	(75,503.39)
1700	Recreation	10	Personnel Services	377,037.00	316,403.28	
		11	Personnel Taxes & Benefits	127,362.00	105,837.35	
		30	Operating Expenditures/Expenses	211,370.00	196,225.00	
		60	Capital Outlay	1,500.00	-	
1700 Total				717,269.00	618,465.63	(98,803.37)
1710	Town Events	10	Personnel Services	-	81,403.82	
		11	Personnel Taxes & Benefits	-	26,459.34	
		30	Operating Expenditures/Expenses	83,150.00	120,125.00	
1710 Total				83,150.00	227,988.16	144,838.16
2000	Interfund Transfers	90	Other Uses	624,659.00	379,764.00	
2000 Total				624,659.00	379,764.00	(244,895.00)
Grand Total				12,212,843.00	11,833,153.01	(379,689.99)

TOWN COMMISSION DEPARTMENT (DEPT. 1100)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1100.511000	Executive Salary	9,600	9,600
001.1100.521000	FICA Taxes	734	734
001.1100.524000	Workers' Compensation	15	11
001.1100.531000	Professional Services	36,000	39,000
001.1100.540000	Travel And Per Diem	2,750	3,500
001.1100.541000	Communications Services, Devices And Accessories	2,400	-
001.1100.542000	Freight & Postage Services	500	-
001.1100.551000	Office Supplies	-	350
001.1100.552000	Operating Supplies	350	-
001.1100.552002	Uniforms	400	500
001.1100.554000	Subscriptions And Memberships	1,100	2,100
001.1100.555000	Training	1,000	1,000
TOTAL:		54,849	56,795

TOWN MANAGER DEPARTMENT (DEPT. 1110)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1110.512000	Salary And Wages	363,992	420,959
001.1110.512001	Salary And Wages - Part-Time	41,600	-
001.1110.513000	Other Salary And Wages	-	-
001.1110.514000	Overtime	-	-
001.1110.521000	FICA Taxes	31,326	32,571
001.1110.522000	Retirement Contributions	33,111	33,993
001.1110.523000	Life And Health Insurance	22,315	36,102
001.1110.523001	Other Medical Benefits	-	3,900
001.1110.524000	Workers' Compensation	559	463
001.1110.526000	Other Benefits	3,900	4,800
001.1110.531000	Professional Services	50,000	50,000
001.1110.531001	Town Attorney	125,000	150,000
001.1110.534000	Other Services	-	-
001.1110.540000	Travel And Per Diem	9,400	10,000
001.1110.541000	Communications Services, Devices And Accessories	1,440	-
001.1110.542000	Freight & Postage Services	900	500
001.1110.544002	Software Subscriptions	-	-
001.1110.546000	Repair And Maintenance Services	-	-
001.1110.548000	Promotional Activities	-	-
001.1110.549000	Other Current Charges And Obligations	13,000	1,500
001.1110.549002	Legal Advertisements	-	-
001.1110.551000	Office Supplies	2,800	3,600
001.1110.552000	Operating Supplies	5,000	-
001.1110.552001	Gasoline & Oil	4,500	-
001.1110.552002	Uniforms	600	300
001.1110.554000	Subscriptions And Memberships	8,300	8,300
001.1110.555000	Training	3,000	6,000
TOTAL:		720,743	762,987

TOWN CLERK DEPARTMENT (DEPT. 1120)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1120.512000	Salary And Wages	129,017	134,529
001.1120.521000	FICA Taxes	10,046	10,291
001.1120.522000	Retirement Contributions	11,818	12,108
001.1120.523000	Life And Health Insurance	11,361	12,034
001.1120.523001	Other Medical Benefits	1,000	1,300
001.1120.524000	Workers' Compensation	179	148
001.1120.526000	Other Benefits	1,300	-
001.1120.531000	Professional Services	-	1,000
001.1120.534000	Other Services	30,500	20,250
001.1120.540000	Travel And Per Diem	-	2,500
001.1120.541000	Communications Services, Devices And Accessories	480	-
001.1120.542000	Freight & Postage Services	1,000	1,000
001.1120.544002	Software Subscriptions	-	3,200
001.1120.549000	Other Current Charges And Obligations	1,550	1,500
001.1120.549002	Legal Advertisements	5,500	5,500
001.1120.551000	Office Supplies	800	800
001.1120.552002	Uniforms	150	100
001.1120.554000	Subscriptions And Memberships	285	870
001.1120.555000	Training	500	1,500
001.1120.563001	Engineering Services	-	-
TOTAL:		205,486	208,631

FINANCE DEPARTMENT (DEPT. 1130)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1130.512000	Salary And Wages	489,124	504,372
001.1130.512001	Salary And Wages - Part-Time	-	-
001.1130.513000	Other Salary And Wages	-	-
001.1130.514000	Overtime	-	3,191
001.1130.521000	FICA Taxes	38,413	38,584
001.1130.522000	Retirement Contributions	45,191	45,393
001.1130.523000	Life And Health Insurance	78,141	84,238
001.1130.523001	Other Medical Benefits	-	9,100
001.1130.524000	Workers' Compensation	687	555
001.1130.525000	Unemployment Compensation	3,000	-
001.1130.526000	Other Benefits	5,000	-
001.1130.531000	Professional Services	750	-
001.1130.532000	Accounting And Auditing	55,000	266,000
001.1130.534000	Other Services	969,794	25,000
001.1130.540000	Travel And Per Diem	1,500	2,000
001.1130.541000	Communications Services, Devices And Accessories	2,880	-
001.1130.542000	Freight & Postage Services	900	1,500
001.1130.544000	Rentals And Leases	8,000	-
001.1130.544002	Software Subscriptions	7,000	-
001.1130.545000	Insurance	551,050	-
001.1130.549000	Other Current Charges And Obligations	22,650	1,000
001.1130.549002	Legal Advertisements	-	5,500
001.1130.549003	Bank And Credit Card Fees	-	10,000
001.1130.551000	Office Supplies	500	1,500
001.1130.552000	Operating Supplies	3,100	-
001.1130.552001	Gasoline & Oil	300	-
001.1130.552002	Uniforms	475	700
001.1130.552007	Equipment and Furniture Under \$5,000	-	2,500
001.1130.554000	Subscriptions And Memberships	2,000	2,000
001.1130.555000	Training	4,500	6,000
001.1130.564000	Machinery And Equipment Over \$5,000	1,550	-
TOTAL:		2,291,505	1,009,133

HUMAN RESOURCES DEPARTMENT (DEPT. 1140)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1140.512000	Salary And Wages	156,625	199,577
001.1140.512001	Salary And Wages - Part-Time	33,280	-
001.1140.513000	Other Salary And Wages	4,807	-
001.1140.514000	Overtime	-	-
001.1140.521000	FICA Taxes	14,895	15,268
001.1140.522000	Retirement Contributions	14,529	16,015
001.1140.523000	Life And Health Insurance	11,077	24,068
001.1140.523001	Other Medical Benefits	-	2,600
001.1140.524000	Workers' Compensation	277	220
001.1140.526000	Other Benefits	-	-
001.1140.531000	Professional Services	-	20,500
001.1140.534000	Other Services	5,000	5,500
001.1140.540000	Travel And Per Diem	750	1,000
001.1140.541000	Communications Services, Devices And Accessories	960	-
001.1140.542000	Freight & Postage Services	200	200
001.1140.544000	Rentals And Leases	1,120	-
001.1140.544002	Software Subscriptions	-	-
001.1140.548000	Promotional Activities	4,000	17,000
001.1140.551000	Office Supplies	3,650	450
001.1140.552002	Uniforms	200	200
001.1140.554000	Subscriptions And Memberships	545	1,000
001.1140.555000	Training	3,000	13,000
TOTAL:		254,915	316,597

TOWNWIDE OPERATIONS DEPARTMENT (DEPT. 1150)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1150.512000	Salary And Wages	283,845	230,294
001.1150.512001	Salary And Wages - Part-Time	-	16,494
001.1150.513000	Other Salary And Wages	-	-
001.1150.514000	Overtime	-	-
001.1150.521000	FICA Taxes	21,914	18,879
001.1150.522000	Retirement Contributions	22,751	20,726
001.1150.523000	Life And Health Insurance	45,037	48,136
001.1150.523001	Other Medical Benefits	3,900	5,200
001.1150.524000	Workers' Compensation	7,254	6,614
001.1150.526000	Other Benefits	-	-
001.1150.531000	Professional Services	192,910	-
001.1150.534000	Other Services	1,908,650	2,720,881
001.1150.534001	Contracted Labor	2,000	3,660
001.1150.541000	Communications Services, Devices And Accessories	24,540	83,650
001.1150.542000	Freight & Postage Services	-	-
001.1150.543000	Utility Services	162,670	163,170
001.1150.544000	Rentals And Leases	3,000	11,000
001.1150.544002	Software Subscriptions	165,805	184,419
001.1150.545000	Insurance	-	508,000
001.1150.546000	Repair And Maintenance Services	42,522	38,147
001.1150.549000	Other Current Charges And Obligations	35,000	-
001.1150.549001	Library Reimbursements	-	16,000
001.1150.551000	Office Supplies	2,250	500
001.1150.552000	Operating Supplies	21,800	21,600
001.1150.552001	Gasoline & Oil	3,400	5,950
001.1150.552002	Uniforms	1,200	950
001.1150.552003	Tools	800	800
001.1150.552007	Equipment and Furniture Under \$5,000	66,210	350
001.1150.554000	Subscriptions And Memberships	695	1,695
001.1150.555000	Training	12,935	3,000
001.1150.564000	Machinery And Equipment Over \$5,000	94,385	-
TOTAL:		3,125,473	4,110,116

COMMUNICATIONS DEPARTMENT (DEPT. 1160)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1160.512000	Salary And Wages	61,998	78,005
001.1160.513000	Other Salary And Wages	1,300	-
001.1160.521000	FICA Taxes	4,842	5,967
001.1160.522000	Retirement Contributions	5,697	7,020
001.1160.523000	Life And Health Insurance	11,394	12,034
001.1160.523001	Other Medical Benefits	-	1,300
001.1160.524000	Workers' Compensation	86	86
001.1160.531000	Professional Services	2,500	2,500
001.1160.534000	Other Services	6,750	14,275
001.1160.540000	Travel And Per Diem	-	2,500
001.1160.541000	Communications Services, Devices And Accessories	480	-
001.1160.542000	Freight & Postage Services	5,100	2,500
001.1160.544002	Software Subscriptions	200	5,200
001.1160.547000	Printing And Binding	1,250	1,250
001.1160.548000	Promotional Activities	1,250	2,500
001.1160.551000	Office Supplies	525	500
001.1160.552002	Uniforms	100	100
001.1160.554000	Subscriptions And Memberships	100	-
001.1160.555000	Training	-	1,500
TOTAL:		103,572	137,238

POLICE DEPARTMENT (DEPT. 1200)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1200.512000	Salary And Wages	1,411,393	1,337,182
001.1200.512001	Salary And Wages - Part-Time	195,598	230,995
001.1200.513000	Other Salary And Wages	-	-
001.1200.514000	Overtime	76,944	55,000
001.1200.515000	Special Pay	195,000	225,000
001.1200.515001	Special Pay Incentive	11,460	12,780
001.1200.521000	FICA Taxes	160,974	120,943
001.1200.522000	Retirement Contributions	290,478	290,478
001.1200.523000	Life And Health Insurance	125,618	192,544
001.1200.523001	Other Medical Benefits	1,500	20,800
001.1200.524000	Workers' Compensation	46,040	40,921
001.1200.526000	Other Benefits	102,109	1,500
001.1200.531000	Professional Services	4,000	110,245
001.1200.534000	Other Services	83,745	-
001.1200.540000	Travel And Per Diem	11,500	16,500
001.1200.541000	Communications Services, Devices And Accessories	12,420	1,500
001.1200.542000	Freight & Postage Services	2,080	900
001.1200.544002	Software Subscriptions	27,235	39,735
001.1200.546000	Repair And Maintenance Services	59,300	3,500
001.1200.546001	Repairs And Maintenance Services - Vehicles	-	45,000
001.1200.546002	Repair And Maintenance Services - Equipment	-	11,600
001.1200.549000	Other Current Charges And Obligations	6,180	47,480
001.1200.551000	Office Supplies	5,250	1,600
001.1200.552000	Operating Supplies	33,240	72,630
001.1200.552001	Gasoline & Oil	58,320	58,320
001.1200.552002	Uniforms	22,400	28,000
001.1200.552003	Tools	100	100
001.1200.554000	Subscriptions And Memberships	4,750	4,750
001.1200.555000	Training	8,000	8,000
001.1200.564000	Machinery And Equipment Over \$5,000	26,890	35,500
TOTAL:		2,982,524.00	3,013,502.96

PARKS DEPARTMENT (DEPT. 1400)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1400.512000	Salary And Wages	199,363	246,405
001.1400.512001	Salary And Wages - Part-Time	10,400	-
001.1400.513000	Other Salary And Wages	-	-
001.1400.514000	Overtime	12,251	12,251
001.1400.521000	FICA Taxes	16,983	18,850
001.1400.522000	Retirement Contributions	19,982	22,176
001.1400.523000	Life And Health Insurance	34,149	51,145
001.1400.523001	Other Medical Benefits	-	5,525
001.1400.524000	Workers' Compensation	10,385	7,396
001.1400.526000	Other Benefits	-	-
001.1400.531000	Professional Services	500	-
001.1400.534000	Other Services	125,040	121,379
001.1400.540000	Travel And Per Diem	2,000	1,000
001.1400.541000	Communications Services, Devices And Accessories	1,920	-
001.1400.542000	Freight & Postage Services	15	-
001.1400.544000	Rentals And Leases	10,343	700
001.1400.544002	Software Subscriptions	-	-
001.1400.546000	Repair And Maintenance Services	38,100	17,800
001.1400.546001	Repairs And Maintenance Services - Vehicles	7,250	7,500
001.1400.546002	Repair And Maintenance Services - Equipment	11,000	8,000
001.1400.549000	Other Current Charges And Obligations	-	-
001.1400.551000	Office Supplies	525	500
001.1400.552000	Operating Supplies	20,000	26,300
001.1400.552001	Gasoline & Oil	13,320	13,000
001.1400.552002	Uniforms	1,900	1,800
001.1400.552003	Tools	700	3,000
001.1400.553000	Road Materials And Supplies	-	-
001.1400.554000	Subscriptions And Memberships	2,010	500
001.1400.555000	Training	3,600	2,000
001.1400.564000	Machinery And Equipment Over \$5,000	6,750	-
TOTAL:		548,486	567,227

STREETS DEPARTMENT (DEPT. 1410)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1410.512000	Salary And Wages	231,462	218,672
001.1410.512001	Salary And Wages - Part-Time	-	-
001.1410.513000	Other Salary And Wages	-	-
001.1410.514000	Overtime	17,475	1,000
001.1410.521000	FICA Taxes	19,044	16,728
001.1410.522000	Retirement Contributions	22,404	19,681
001.1410.523000	Life And Health Insurance	56,970	51,145
001.1410.523001	Other Medical Benefits	-	5,525
001.1410.524000	Workers' Compensation	13,375	11,845
001.1410.531000	Professional Services	8,000	-
001.1410.534000	Other Services	58,860	27,513
001.1410.540000	Travel And Per Diem	-	1,000
001.1410.541000	Communications Services, Devices And Accessories	1,920	-
001.1410.542000	Freight & Postage Services	1,000	-
001.1410.544000	Rentals And Leases	14,512	-
001.1410.544002	Software Subscriptions	2,800	-
001.1410.546000	Repair And Maintenance Services	15,750	10,000
001.1410.546001	Repairs And Maintenance Services - Vehicles	-	4,500
001.1410.546002	Repair And Maintenance Services - Equipment	-	5,000
001.1410.551000	Office Supplies	-	500
001.1410.552000	Operating Supplies	-	32,500
001.1410.552001	Gasoline & Oil	10,640	10,600
001.1410.552002	Uniforms	1,900	2,000
001.1410.552003	Tools	700	3,000
001.1410.553000	Road Materials And Supplies	19,000	-
001.1410.554000	Subscriptions And Memberships	-	1,500
001.1410.555000	Training	400	2,000
001.1410.564000	Machinery And Equipment Over \$5,000	4,000	-
001.1410.568000	Intangible Assets Software	-	-
TOTAL:		500,212.00	424,708.61

RECREATION DEPARTMENT (DEPT. 1700)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1700.512000	Salary And Wages	266,370	223,260
001.1700.512001	Salary And Wages - Part-Time	105,879	88,356
001.1700.513000	Other Salary And Wages	-	-
001.1700.514000	Overtime	4,788	4,788
001.1700.521000	FICA Taxes	29,418	23,839
001.1700.522000	Retirement Contributions	24,641	20,093
001.1700.523000	Life And Health Insurance	54,998	48,136
001.1700.523001	Other Medical Benefits	1,000	5,200
001.1700.524000	Workers' Compensation	10,805	8,569
001.1700.526000	Other Benefits	6,500	-
001.1700.534000	Other Services	16,500	20,000
001.1700.534001	Contracted Labor	37,500	40,000
001.1700.540000	Travel And Per Diem	3,820	4,500
001.1700.541000	Communications Services, Devices And Accessories	2,400	2,520
001.1700.542000	Freight & Postage Services	2,500	2,625
001.1700.543000	Utility Services	1,500	1,575
001.1700.544000	Rentals And Leases	17,675	20,000
001.1700.544002	Software Subscriptions	7,740	-
001.1700.546000	Repair And Maintenance Services	36,810	2,000
001.1700.546002	Repair And Maintenance Services - Equipment	-	4,935
001.1700.546003	Repairs and Maintenance Services - Fields , Courts and Gyms	8,000	10,000
001.1700.547000	Printing And Binding	-	-
001.1700.548000	Promotional Activities	1,700	2,300
001.1700.549000	Other Current Charges And Obligations	17,650	20,000
001.1700.551000	Office Supplies	1,700	2,000
001.1700.552000	Operating Supplies	29,600	28,000
001.1700.552001	Gasoline & Oil	400	450
001.1700.552002	Uniforms	2,650	2,650
001.1700.552003	Tools	500	500
001.1700.552004	Concession Supplies	-	21,840
001.1700.552006	Food Supplies For Town Events	20,800	-
001.1700.554000	Subscriptions And Memberships	625	8,830
001.1700.555000	Training	1,300	1,500
001.1700.564000	Machinery And Equipment Over \$5,000	1,500	-
TOTAL:		717,269.00	618,465.63

TOWN EVENTS DEPARTMENT (DEPT. 1710)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1710.512000	Salary And Wages	-	77,904
001.1710.512001	Salary And Wages - Part-Time	-	-
001.1710.513000	Other Salary And Wages	-	-
001.1710.514000	Overtime	-	3,500
001.1710.521000	FICA Taxes	-	5,960
001.1710.522000	Retirement Contributions	-	5,023
001.1710.523000	Life And Health Insurance	-	12,034
001.1710.523001	Other Medical Benefits	-	1,300
001.1710.524000	Workers' Compensation	-	2,142
001.1710.534000	Other Services	27,000	7,000
001.1710.534001	Contracted Labor	7,500	27,875
001.1710.542000	Freight & Postage Services	-	-
001.1710.543000	Utility Services	1,500	1,575
001.1710.544000	Rentals And Leases	13,500	30,875
001.1710.547000	Printing And Binding	-	300
001.1710.548000	Promotional Activities	-	2,000
001.1710.552000	Operating Supplies	20,400	30,000
001.1710.552004	Concession Supplies	-	5,500
001.1710.552005	Food Supplies For Recreation Programs	-	-
001.1710.552006	Food Supplies For Town Events	13,250	15,000
TOTAL:		83,150	227,988

SPECIAL REVENUE FUNDS

LOCAL GAS OPTION FUND (110)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
110.0500.312630	Local Government Infrastructure Surtax	53,000	50,727
110.0500.361100	Interest	100	6,500
110.0500.361200	Dividends	0	100
TOTAL	Revenues	53,100	57,327
110.1410.534000	Other Services	70,500	102,000
110.1410.541000	Communications Services, Devices And Accessories	10,000	0
110.1410.552000	Operating Supplies	0	25,000
	EXPENSES	80,500	127,000

TRANSPORTATION IMPACT FEES (120)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
120.0500.324110	Impact Fees	2,065	2,000
120.0500.361100	Interest	2,500	3,500
TOTAL	Revenues	4,565	5,500
120.1400.552000	Operating Supplies	0	
120.1410.534000	Other Services	62,000	50,000
120.1410.541000	Communications Services, Devices And Accessories	1,030	0
	EXPENSES	63,030	50,000

TREE REPLACEMENT FUND (130)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
130.0500.322900	Permits – Other	2,500	10,000
130.0500.361100	Interest	2,400	9,500
TOTAL	Revenues	4,900	19,500
130.1400.534000	Other Services	30,000	50,000
	EXPENSES		
		30,000	50,000

STORMWATER FUND (140)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
140.0500.343700	Service Charge - Stormwater Fee	315,000	330,000
140.0500.361100	Interest	-	2,500
TOTAL	Revenues	-	332,500
140.1410.531000	Professional Services	-	10,000
140.1410.534000	Other Services	-	-
	EXPENSES	-	10,000

DEBT SERVICE FUNDS

REVENUE BONDS, 2019A FUND (210)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
210.2000.381008	Transfers In From Capital Projects Fund	655,713	656,454
TOTAL	Revenues	-	656,454
210.2100.571000	Principal	532,000	546,000
210.2100.572000	Interest	123,713	110,454
210.2100.573000	Other Debt Service Costs	-	-
	EXPENSES	655,713	656,454

REVENUE BONDS, SERIES 2019B FUND (FUND 220)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
220.2000.381008	Transfers In From Capital Projects Fund	307,227	306,950
TOTAL	Revenues	-	306,950
220.2100.571000	Principal	212,000	217,000
220.2100.572000	Interest	95,227	89,950
220.2100.573000	Other Debt Service Costs	-	-
	EXPENSES	307,227	306,950

FACILITY LEASE FUND (230)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
230.2000.381008	Transfers In From Capital Projects Fund	78,716	78,717
TOTAL	Revenues	-	78,717
230.2100.571000	Principal	64,374	66,667
230.2100.572000	Interest	14,342	12,050
230.2100.573000	Other Debt Service Costs	-	-
	EXPENSES	78,716	78,717

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUND (300)			
Account Number	Account Description	FY 2025 Adopted	FY 2026 Proposed
300.0500.311000	Ad Valorem Taxes	2,170,710	2,272,141
300.0500.312630	Local Government Infrastructure Surtax	587,000	587,000
300.0500.314100	Utility Service Tax - Electricity	482,000	530,000
300.0500.334100	State Grant - General Government	215,550	-
300.0500.361100	Interest	375,000	320,000
300.0500.361200	Dividends	19,990	20,000
300.0500.383200	Capital Lease Proceeds	22,500	22,500
TOTAL	Revenues	3,872,750	3,751,641
300.1410.564000	Machinery And Equipment Over \$5,000	-	-
300.2000.591005	Transfers Out To Revenue Bonds, Series 2019A Fund	655,713	656,454
300.2000.591006	Transfers Out To Revenue Bonds, Series 2019B Fund	307,227	306,950
300.2000.591007	Transfers Out To Facility Lease Fund	78,716	78,716
300.6100.562000	Buildings	30,300	30,300
300.6100.563000	Infrastructure	-	-
300.6110.562000	Buildings	101,000	207,000
300.6110.563000	Infrastructure	-	70,000
300.6110.563001	Engineering Services	-	-
300.6120.562000	Buildings	25,000	-
300.6130.563000	Infrastructure	600,000	-
300.6130.563001	Engineering Services	-	-
300.6130.565000	Construction In Progress	-	30,000
300.6140.563000	Infrastructure	-	22,500
300.6150.563000	Infrastructure	65,000	65,000
300.6150.565000	Construction In Progress	-	-
300.6160.563000	Infrastructure	-	-
300.6160.563001	Engineering Services	-	-
300.6160.565000	Construction In Progress	-	11,550,000
300.6170.563000	Infrastructure	43,750	-
300.6180.563000	Infrastructure	368,000	-
300.6180.563001	Engineering Services	-	20,000
300.6180.565000	Construction In Progress	-	20,000
	EXPENSES	2,274,706	13,056,920

EQUIPMENT REPLACEMENT FUND (310)

Account Number	Account Description	FY 2025 Adopted	FY 2026 Proposed
310.0500.334100	State Grant - General Government	-	-
310.0500.361100	Interest	15,000	15,000
310.0500.361200	Dividends	5,000	6,000
310.0500.364000	Sale Of Capital Assets	12,000	-
310.2000.381000	Transfers In From General Fund	624,659	379,764
TOTAL	Revenues	656,659	400,764
310.1100.564000	Machinery And Equipment Over \$5,000	-	-
310.1100.564001	Vehicles	-	-
310.1110.564000	Machinery And Equipment Over \$5,000	-	-
310.1110.564001	Vehicles	-	-
310.1150.564000	Machinery And Equipment Over \$5,000	-	-
310.1150.564001	Vehicles	-	-
310.1200.544000	Rentals And Leases	-	-
310.1200.564000	Machinery And Equipment Over \$5,000	17,250	-
310.1200.564001	Vehicles	142,570	140,000
310.1200.564002	Radios	125,320	26,600
310.1400.564000	Machinery And Equipment Over \$5,000	77,100	-
310.1400.564001	Vehicles	-	-
310.1410.564000	Machinery And Equipment Over \$5,000	77,001	-
310.1410.564001	Vehicles	-	-
310.2000.591005	Transfers Out To Revenue Bonds, Series 2019A Fund	-	-
310.2000.591006	Transfers Out To Revenue Bonds, Series 2019B Fund	-	-
310.2000.591007	Transfers Out To Facility Lease Fund	-	-
310.6100.564000	Machinery And Equipment Over \$5,000	77,250	-
310.6110.564000	Machinery And Equipment Over \$5,000	9,945	-
310.6120.564000	Machinery And Equipment Over \$5,000	7,190	-
	EXPENSES	533,626	166,600

ENTERPRISE FUNDS

WATER FUND (410)			
Account Number	Account Description	FY 2025 Adopted	FY 2026 Proposed
410.1300.331310	Federal Grant - Water Supply System	1,233,333	-
410.1300.343300	Service Charge - Water Utility	2,219,649	2,800,000
410.1300.343301	Service Charge - Water Meters And Hydrants	11,000	11,000
410.1300.361100	Interest	40,000	31,280
410.1300.361200	Dividends	-	-
410.1300.364000	Sale Of Capital Assets	-	5,000
410.1300.365000	Sales Of Surplus Materials And Scrap	-	1,000
410.1300.369900	Other Miscellaneous Revenues	24,000	20,000
410.1300.369902	Previous Year's Revenues	-	1,500
TOTAL	Revenues	3,527,982	2,869,780
410.1300.512000	Salary And Wages	500,848	413,609
410.1300.512001	Salary And Wages - Part-Time	12,600	-
410.1300.513000	Other Salary And Wages	-	-
410.1300.514000	Overtime	6,323	6,323
410.1300.521000	FICA Taxes	40,792	31,641
410.1300.522000	Retirement Contributions	47,991	37,225
410.1300.523000	Life And Health Insurance	74,026	93,264
410.1300.523001	Other Medical Benefits	-	10,075
410.1300.524000	Workers' Compensation	8,295	6,394
410.1300.526000	Other Benefits	-	-
410.1300.531000	Professional Services	200,000	39,500
410.1300.534000	Other Services	17,720	1,458,557
410.1300.540000	Travel And Per Diem	2,500	2,500
410.1300.541000	Communications Services, Devices And Accessories	4,320	5,000
410.1300.542000	Freight & Postage Services	3,500	2,364
410.1300.543000	Utility Services	1,233,865	52,000
410.1300.544000	Rentals And Leases	28,890	-
410.1300.544002	Software Subscriptions	14,520	21,000
410.1300.546000	Repair And Maintenance Services	167,000	55,000
410.1300.546001	Repairs And Maintenance Services - Vehicles	-	4,500
410.1300.546002	Repair And Maintenance Services - Equipment	-	6,000
410.1300.546004	Repairs and Maintenance Services - Meters and Hydra	-	80,000
410.1300.548000	Promotional Activities	900	-
410.1300.549000	Other Current Charges And Obligations	230,000	-
410.1300.549002	Legal Advertisements	-	-
410.1300.551000	Office Supplies	1,000	500
410.1300.552000	Operating Supplies	14,000	7,500
410.1300.552001	Gasoline & Oil	10,000	18,000
410.1300.552002	Uniforms	5,400	1,400
410.1300.552003	Tools	3,000	3,000
410.1300.554000	Subscriptions And Memberships	3,575	4,000
410.1300.555000	Training	3,820	4,000
410.1300.559000	Depreciation	188,324	219,000
410.1300.563000	Infrastructure	272,108	250,000
410.1300.564000	Machinery And Equipment Over \$5,000	132,855	-
410.1300.564001	Vehicles	-	-
410.1300.565000	Construction In Progress	1,100,000	-
410.1300.591020	Administrative Services	-	-
410.1310.564001	Vehicles	-	-
410.2000.591000	Transfers Out To The General Fund	440,229	-
	EXPENSES	4,768,401	2,832,352

SOLID WASTE FUND (420)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
420.1310.331340	Federal Grant - Garbage/Solid Waste	-	-
420.1310.337900	Local Government Unit Grant - Other	3,300	3,500
420.1310.343400	Service Charge - Garbage/Solid Waste	1,502,542	1,525,000
420.1310.361100	Interest	2,000	17,000
420.1310.361200	Dividends	25,000	25,000
420.1310.369900	Other Miscellaneous Revenues	2,350	2,000
420.1310.369902	Previous Year's Revenues	-	750
TOTAL	Revenues	1,535,192	1,573,250
420.1300.531000	Professional Services	-	-
420.1300.534001	Contracted Labor	-	-
420.1310.512000	Salary And Wages	323,935	368,766
420.1310.512001	Salary And Wages - Part-Time	-	-
420.1310.513000	Other Salary And Wages	-	-
420.1310.514000	Overtime	3,814	3,814
420.1310.521000	FICA Taxes	25,995	28,211
420.1310.522000	Retirement Contributions	30,581	33,189
420.1310.523000	Life And Health Insurance	51,037	69,196
420.1310.523001	Other Medical Benefits	7,150	7,475
420.1310.524000	Workers' Compensation	41,027	17,075
420.1310.526000	Other Benefits	7,150	-
420.1310.531000	Professional Services	2,500	2,500
420.1310.534000	Other Services	2,500	423,500
420.1310.534001	Contracted Labor	2,500	2,500
420.1310.541000	Communications Services, Devices And Accessories	2,400	2,400
420.1310.542000	Freight & Postage Services	3,500	3,500
420.1310.543000	Utility Services	420,000	-
420.1310.544000	Rentals And Leases	14,085	26,000
420.1310.544002	Software Subscriptions	1,200	1,700
420.1310.546000	Repair And Maintenance Services	42,750	-
420.1310.546001	Repairs And Maintenance Services - Vehicles	-	43,250
420.1310.546002	Repair And Maintenance Services - Equipment	-	1,200
420.1310.548000	Promotional Activities	500	-
420.1310.549000	Other Current Charges And Obligations	5,500	-
420.1310.551000	Office Supplies	150	150
420.1310.552000	Operating Supplies	4,000	2,500
420.1310.552001	Gasoline & Oil	39,240	36,000
420.1310.552002	Uniforms	2,800	2,800
420.1310.552003	Tools	250	250
420.1310.554000	Subscriptions And Memberships	290	300
420.1310.555000	Training	1,500	1,500
420.1310.559000	Depreciation	73,500	95,000
420.1310.564000	Machinery And Equipment Over \$5,000	158,635	146,000
420.1310.591020	Administrative Services	-	-
420.2000.591000	Transfers Out To The General Fund	258,552	-
420.2000.591001	Transfers Out To Local Gas Option Fund	-	-
	EXPENSES	1,527,041	1,318,775

BUILDING FUND (430)

Account Number	Account Description	FY 2025 Adopted	FY 2026 Proposed
430.1250.322000	Building Permit Fees	-	650,000
430.1250.322901	Zoning & Variance Fees	-	4,500
430.1250.341300	Administrative Service Fees	-	50,000
430.1250.361100	Interest	-	1,000
430.1250.361200	Dividends	-	1,000
TOTAL	Revenues	-	706,500
430.1200.512000	Salary And Wages	-	83,197
430.1200.512001	Salary And Wages - Part-Time	-	-
430.1200.513000	Other Salary And Wages	-	-
430.1200.514000	Overtime	-	-
430.1200.515000	Special Pay	-	-
430.1200.515001	Special Pay Incentive	-	1,440
430.1200.521000	FICA Taxes	-	6,475
430.1200.522000	Retirement Contributions	-	-
430.1200.523000	Life And Health Insurance	-	12,034
430.1200.523001	Other Medical Benefits	-	1,300
430.1200.524000	Workers' Compensation	-	2,354
430.1250.512001	Salary And Wages - Part-Time	26,244	27,581
430.1250.513000	Other Salary And Wages	-	-
430.1250.514000	Overtime	525	-
430.1250.521000	FICA Taxes	2,048	2,110
430.1250.524000	Workers' Compensation	89	-
430.1250.531000	Professional Services	22,000	25,000
430.1250.531001	Town Attorney	10,000	-
430.1250.534000	Other Services	52,500	229,300
430.1250.540000	Travel And Per Diem	500	-
430.1250.541000	Communications Services, Devices And Accessories	480	-
430.1250.542000	Freight & Postage Services	-	-
430.1250.544002	Software Subscriptions	-	10,000
430.1250.549002	Legal Advertisements	1,000	1,000
430.1250.551000	Office Supplies	100	500
430.1250.552000	Operating Supplies	500	-
430.1250.552001	Gasoline & Oil	500	-
430.1250.552002	Uniforms	400	-
430.1250.555000	Training	1,000	-
430.2000.591000	Transfers Out To The General Fund	-	100,000
EXPENSES		117,886	402,290