



RANSON

AT THE CENTER OF OPPORTUNITY.

**FY 2026
Draft Budget**

For discussion

(Includes 2.5% merit & 2.5% COLA)

Account Number	Description	Actual 6/30/22	Actual 6/30/23	Actual 6/30/24	Approved Budget FY2025	Actual thru 12/31/24	Proposed Budget FY2026	Year Changes (%)
001.298.100	Assigned Fund Balance (PR YR CARRYOVER)	\$ 3,084,805	\$ 2,438,841	\$ 2,015,058	\$ 4,881,368	\$ 4,881,368	\$ 2,500,000	-48.78%
001.301.100	Ad Valorem Tax Current Year	\$ 1,357,858	\$ 1,846,345	\$ 1,629,919	\$ 1,620,230	\$ 1,077,783	\$ 1,743,738	7.62%
001.303.100	Gas and Oil Severance Tax Current Year	\$ 10,024	\$ 31,595	\$ 55,538	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
001.304.100	Utility Tax	\$ 245,628	\$ 252,609	\$ 274,500	\$ 250,000	\$ 126,626	\$ 250,000	0.00%
001.305.100	B&O Tax	\$ 2,343,240	\$ 2,493,950	\$ 3,658,226	\$ 2,500,000	\$ 1,079,246	\$ 2,750,000	10.00%
001.306.100	Wine and Liquor Tax	\$ 82,510	\$ 83,196	\$ 79,692	\$ 80,000	\$ 17,741	\$ 70,000	-12.50%
001.307.100	Animal Tax	\$ 1,255	\$ 1,258	\$ 1,212	\$ 1,250	\$ 1,118	\$ 1,250	0.00%
001.308.100	Motel Tax	\$ 609,912	\$ 639,195	\$ 643,878	\$ 400,000	\$ 237,006	\$ 500,000	25.00%
001.320.100	Fines, Fees, and Court Costs	\$ 508,848	\$ 472,925	\$ 403,031	\$ 400,000	\$ 200,716	\$ 400,000	0.00%
001.321.100	Parking Tickets	\$ 230	\$ 230	\$ 350	\$ -	\$ 170	\$ -	0.00%
001.325.100	Business Licenses	\$ 21,724	\$ 22,613	\$ 25,029	\$ 25,000	\$ 14,477	\$ 25,000	0.00%
001.326.100	Building Permits Fees	\$ 84,182	\$ 131,371	\$ 541,577	\$ 750,000	\$ 499,214	\$ 750,000	0.00%
001.326.102	<i>Zoning Permits - Rolled Into Permit Fees Revenue starting in FY25</i>	\$ 2,650	\$ 5,400	\$ 23,450	\$ -	\$ -	\$ -	0.00%
001.328.100	Franchise Tax	\$ 61,682	\$ 55,579	\$ 50,449	\$ 45,000	\$ 11,648	\$ 45,000	0.00%
001.329.100	Rental Registration	\$ 4,410	\$ 1,080	\$ 4,800	\$ 1,000	\$ 920	\$ 1,000	0.00%
001.330.100	IRP Fees	\$ 83,004	\$ 75,577	\$ 105,238	\$ 85,000	\$ 32,202	\$ 80,000	-5.88%
001.335.100	<i>Private Liquor Club Fees - Rolled Into License Revenues</i>	\$ 7,415	\$ 5,210	\$ 6,120	\$ -	\$ -	\$ -	0.00%
001.353.100	<i>Planning Commission Fees - Rolled Into Permit Fees Revenue</i>	\$ 118,353	\$ 64,611	\$ 104,017	\$ -	\$ -	\$ -	0.00%
001.365.100	Federal Grants	\$ 84,993	\$ 78,770	\$ 25,721	\$ -	\$ -	\$ -	0.00%
001.369.100	Contributions from Other Funds (Sales Tax)	\$ 1,575,000	\$ 1,600,000	\$ 1,700,000	\$ 700,000	\$ 350,000	\$ 1,000,000	42.86%
001.369.101	Contributions from Other Funds (ARPA)	\$ -	\$ -	\$ 2,327,745	\$ -	\$ -	\$ -	0.00%
001.374.100	Payroll Reimbursement	\$ 44,095	\$ 53,284	\$ 64,741	\$ 30,000	\$ 13,902	\$ 25,000	-16.67%
001.380.100	Interest Gained on Investments	\$ 406	\$ 1,382	\$ 32,658	\$ 30,000	\$ 17,362	\$ 25,000	-16.67%
001.382.100	Refunds & Rebates	\$ 25,712	\$ 23,867	\$ 18,153	\$ 30,000	\$ 18,007	\$ 25,000	-16.67%
001.383.100	Sale of Fixed Asset	\$ 210	\$ 10,570	\$ 4,689	\$ 20,000	\$ 17,700	\$ 5,000	-75.00%
001.386.100	Insurance Claim	\$ 39,785	\$ 25,626	\$ 24,404	\$ 15,000	\$ 9,991	\$ 5,000	0.00%
001.389.100	Accident Reports	\$ 5,180	\$ 5,100	\$ 4,420	\$ 5,000	\$ 2,996	\$ 5,000	0.00%
001.399.100	Miscellaneous	\$ 2,275	\$ 1,216	\$ 5,513	\$ 1,500	\$ 1,175	\$ 1,000	-33.33%
001.399.102	Miscellaneous - Yard Sale Fee	\$ 305	\$ 180	\$ 315	\$ 250	\$ 105	\$ 250	0.00%
001.399.103	Miscellaneous - Fingerprint Fees	\$ 225	\$ 610	\$ 280	\$ 250	\$ 125	\$ 250	0.00%
REVENUES Grand Total		\$ 10,405,915	\$ 10,422,188	\$ 13,830,725	\$ 11,890,848	\$ 8,631,597	\$ 10,227,488	-13.99%

Account Number	Description	Actual 6/30/2022	Actual 6/30/2023	Actual 6/30/2024	Approved Budget FY2025	Actual thru 12/31/2024	Proposed Budget FY2026	Year Changes (%)
409 - Mayor's Office								
001.409.101	Mayor Salary	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 6,000	\$ 12,000	0%
001.409.104	Mayor FICA	\$ 918	\$ 918	\$ 918	\$ 960	\$ 459	\$ 960	0%
001.409.214	Mayor Travel	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	0%
001.409.226	Mayor Insurance Bonds	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	0%
001.409.230	Mayor Contracted Services	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0%
001.409.341	Mayor Departmental Supplies	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0%
001.409.568	Mayor Contributions	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0%
Total		\$ 13,018	\$ 13,018	\$ 13,018	\$ 16,560	\$ 6,459	\$ 16,560	0%
410 - City Council								
001.410.101	City Council Salary	\$ 50,400	\$ 60,000	\$ 60,000	\$ 60,000	\$ 30,000	\$ 60,000	0%
001.410.104	City Council FICA	\$ 3,856	\$ 4,590	\$ 4,590	\$ 4,800	\$ 2,295	\$ 4,800	0%
001.410.214	City Council Travel	\$ -	\$ 807	\$ 75	\$ 2,000	\$ -	\$ 2,000	0%
001.410.230	City Council Contracted Service	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0%
001.410.341	City Council Departmental Supplies	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0%
Total		\$ 54,256	\$ 65,397	\$ 64,665	\$ 67,800	\$ 32,295	\$ 67,800	0%
Mayor, & Council Budget Summary	Personnel Costs							
	Salary, Insurance, FICA, Retirement, Uniforms, Workers Comp	\$ 67,274	\$ 78,415	\$ 77,683	\$ 81,860	\$ 38,754	\$ 81,860	0%
	Operations (Commodities & Services)							
	Utilities, Fuel, Telephone, Repairs/ Maintenance, Rents, Training & Travel, Postage, Printing, Ads, Contracted Services, Materials, etc.	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	0%
Total		\$ 67,274	\$ 78,415	\$ 77,683	\$ 84,360	\$ 38,754	\$ 84,360	0%
Total - Mayor, Council		\$ 67,274	\$ 78,415	\$ 77,683	\$ 84,360	\$ 38,754	\$ 84,360	
412 - City Administration Office								
001.412.103	City Administration Salary (4 FT employees)	\$ 295,718	\$ 348,330	\$ 191,478	\$ 243,000	\$ 114,375	\$ 333,000	37%
001.412.104	City Administration FICA	\$ 24,544	\$ 27,683	\$ 15,486	\$ 19,000	\$ 9,136	\$ 26,000	37%
001.412.105	City Administration Insurance	\$ 52,369	\$ 39,514	\$ 35,368	\$ 60,500	\$ 30,099	\$ 94,000	55%
001.412.106	City Administration Retirement	\$ 23,871	\$ 26,629	\$ 18,656	\$ 29,500	\$ 11,275	\$ 33,500	14%
001.412.108	City Administration Overtime	\$ 18,455	\$ 7,665	\$ 2,504	\$ -	\$ -	\$ -	0%
001.412.211	City Administration Phone	\$ -	\$ -	\$ -	\$ 1,250	\$ 294	\$ 1,500	20%
001.412.214	City Administration Travel	\$ 372	\$ 889	\$ 924	\$ 5,000	\$ 2,992	\$ 4,000	-20%
001.412.220	City Administration Ads/Legal Publications	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	0%
001.412.221	City Administration Training	\$ 2,595	\$ 1,341	\$ 1,038	\$ 2,500	\$ 40	\$ 2,500	0%
001.412.222	City Administration Dues and Subscriptions	\$ 3,563	\$ 3,232	\$ 1,416	\$ 3,500	\$ 1,543	\$ 3,500	0%
001.412.223	City Administration Professional Services	\$ 5,808	\$ 154,824	\$ 76,400	\$ 25,000	\$ 1,508	\$ 25,000	0%
001.412.226	City Administration Insurance and Bonds	\$ -	\$ -	\$ -	\$ 250	\$ 8,134	\$ 250	0%
001.412.230	City Administration Contracted Services	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	0%

Account Number	Description	Actual 6/30/2022	Actual 6/30/2023	Actual 6/30/2024	Approved Budget FY2025	Actual thru 12/31/2024	Proposed Budget FY2026	Year Changes (%)
001.412.341	City Administration Supplies and Materials	\$ 3,084	\$ 3,704	\$ 3,919	\$ 5,000	\$ 2,485	\$ 5,000	0%
001.412.343	City Administration Gas Oil Tires	\$ 81	\$ 106	\$ 122	\$ 500	\$ 219	\$ 500	0%
001.412.345	City Administration Uniforms	\$ -	\$ -	\$ -	\$ 1,500	\$ 238	\$ 2,000	33%
001.412.353	City Administration Computer Software	\$ 11,693	\$ 8,467	\$ 46,963	\$ 32,500	\$ 13,021	\$ 32,500	0%
Total		\$ 442,152	\$ 622,384	\$ 394,273	\$ 451,500	\$ 195,359	\$ 585,750	30%
City Administration Budget Summary	Personnel Costs							
	Salary, Insurance, FICA, Retirement, Uniforms, Workers Comp	\$ 414,957	\$ 449,821	\$ 263,491	\$ 353,750	\$ 173,258	\$ 488,750	38%
	Operations (Commodities & Services)							
	Utilities, Fuel, Telephone, Repairs/ Maintenance, Rents, Training & Travel, Postage, Printing, Ads, Contracted Services, Materials, etc.	\$ 27,195	\$ 172,563	\$ 130,782	\$ 97,750	\$ 22,102	\$ 97,000	-1%
Total - City Administration		\$ 442,152	\$ 622,384	\$ 394,273	\$ 451,500	\$ 195,359	\$ 585,750	
416 - Police Judge's Office								
001.416.103	Police Judge Salary (2 Magistrates 1 Prosecutor)	\$ 26,861	\$ 23,612	\$ 23,612	\$ 25,000	\$ 12,212	\$ 25,000	0%
001.416.104	Police Judge FICA	\$ 2,055	\$ 1,806	\$ 1,806	\$ 2,000	\$ 934	\$ 2,000	0%
001.416.211	Court Building Phone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	100%
001.416.213	Court Building Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	100%
001.416.215	Court Building Repairs/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	100%
001.416.219	Court Building & Equipment Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	100%
001.416.223	Police Judge Professional Services (John Dorsey)	\$ 4,313	\$ 5,063	\$ 4,113	\$ 7,000	\$ -	\$ 7,000	0%
001.416.226	Police Judge Insurance and Bonds	\$ 200	\$ 200	\$ 200	\$ 300	\$ -	\$ 300	0%
001.416.341	Court Building Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	100%
Total		\$ 33,428	\$ 30,681	\$ 29,731	\$ 34,300	\$ 13,146	\$ 51,300	50%
Police Judge's Office Budget Summary	Personnel Costs							
	Salary, Insurance, FICA, Retirement, Uniforms, Workers Comp	\$ 33,428	\$ 30,681	\$ 29,731	\$ 34,300	\$ 13,146	\$ 34,300	0%
	Operations (Commodities & Services)							
	Utilities, Fuel, Telephone, Repairs/ Maintenance, Rents, Training & Travel, Postage, Printing, Ads, Contracted Services, Materials, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	100%
Total		\$ 33,428	\$ 30,681	\$ 29,731	\$ 34,300	\$ 13,146	\$ 51,300	50%
Total - City Attorney & Police Judge		\$ 33,428	\$ 30,681	\$ 29,731	\$ 34,300	\$ 13,146	\$ 51,300	
424 - Contributions								
001.424.568	<i>Contributions - Dispersed</i>							
	Annual Contr. - PANTRAN	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	0%

Account Number	Description	Actual 6/30/2022	Actual 6/30/2023	Actual 6/30/2024	Approved Budget FY2025	Actual thru 12/31/2024	Proposed Budget FY2026	Year Changes (%)
	Ranson Bus Route Funding Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	100%
	Annual Contr. - Independent Fire Dept	\$ 14,000	\$ 14,000	\$ 14,000	\$ 19,000	\$ -	\$ 19,000	0%
	Annual Contr. - Citizen Fire Dept.	\$ 9,000	\$ 9,000	\$ 9,000	\$ 14,000	\$ -	\$ 14,000	0%
	Mini-Grant Program	\$ 98,000	\$ 97,340	\$ 96,277	\$ 50,000	\$ -	\$ 50,000	0%
	2023 Ranson Community Distr. Program	\$ -	\$ -	\$ 721,770	\$ 70,887	\$ 54,779	\$ 10,800	-85%
	Annual Contr. - Charles Town Library	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	0%
	Annual Contr. - Jefferson County P&R Fireworks	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	0%
	Community Sponsorship	\$ -	\$ 200	\$ -	\$ 5,000	\$ 3,100	\$ 5,000	0%
Total		\$ 136,000	\$ 135,540	\$ 856,047	\$ 183,887	\$ 57,879	\$ 323,800	76%
435 - Regional Development Authority								
001.435.222	Region 9 Planning & Development Council Dues	\$ 1,645	\$ 2,975	\$ 4,445	\$ 5,150	\$ 5,107	\$ 9,400	83%
Total		\$ 1,645	\$ 2,975	\$ 4,445	\$ 5,150	\$ 5,107	\$ 9,400	83%
Planning and Zoning								
001.437.103	Planning & Zoning Salary (7 FT)	\$ 316,845	\$ 303,279	\$ 358,750	\$ 354,000	\$ 176,241	\$ 486,000	37%
001.437.104	Planning & Zoning FICA	\$ 25,167	\$ 23,980	\$ 27,789	\$ 27,500	\$ 13,859	\$ 39,000	42%
001.437.105	Planning & Zoning Insurance	\$ 52,933	\$ 49,679	\$ 59,058	\$ 73,500	\$ 36,851	\$ 134,000	82%
001.437.106	Planning & Zoning Retirement	\$ 27,260	\$ 25,208	\$ 30,004	\$ 42,500	\$ 15,428	\$ 45,500	7%
001.437.108	Planning & Zoning Overtime/Extra Help	\$ 2,632	\$ 1,201	\$ 1,000	\$ 5,000	\$ 544	\$ 5,000	0%
001.437.110	Planning & Zoning Fringe Benefits	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 750	200%
001.437.211	Planning and Zoning Telephone	\$ -	\$ -	\$ -	\$ 2,000	\$ 494	\$ 2,000	0%
001.437.214	Planning & Zoning Travel	\$ 1,471	\$ 1,476	\$ 489	\$ 2,000	\$ 672	\$ 3,000	50%
001.437.217	Planning & Zoning Vehicle Repair	\$ 148	\$ 174	\$ 35	\$ 500	\$ -	\$ 500	0%
001.437.218	Planning and Zoning Postage	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	0%
001.437.220	Planning & Zoning Legal Publications	\$ 1,158	\$ 2,558	\$ 2,109	\$ 4,000	\$ 898	\$ 4,000	0%
001.437.221	Planning & Zoning Training	\$ 5,660	\$ 3,475	\$ 4,293	\$ 7,500	\$ 1,383	\$ 10,000	33%
001.437.222	Planning & Zoning Dues and Subscriptions	\$ 2,149	\$ 880	\$ 345	\$ 1,500	\$ 100	\$ 1,500	0%
001.437.223	Planning & Zoning Professional Services	\$ 214,425	\$ 201,444	\$ 333,550	\$ 400,000	\$ 184,082	\$ 400,000	0%
001.437.226	Planning and Zoning Insurance & Bonds	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ 250	100%
001.437.230	Planning & Zoning Contracted Services	\$ 1,569	\$ 784	\$ 181	\$ 1,000	\$ 237	\$ 1,000	0%
001.437.238	Planning & Zoning Refund of Deposits	\$ 3,495	\$ 4,864	\$ 615	\$ -	\$ -	\$ -	0%
001.437.341	Planning & Zoning Supplies and Materials	\$ 4,285	\$ 8,344	\$ 5,874	\$ 8,500	\$ 1,039	\$ 10,000	18%
001.437.343	Planning & Zoning Gas, Oil, Tires	\$ 2,711	\$ 1,668	\$ 1,751	\$ 2,500	\$ 771	\$ 2,500	0%
001.437.345	Planning & Zoning Uniforms	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 3,500	40%
001.437.353	Planning & Zoning Computer Software	\$ 10,060	\$ 10,445	\$ 7,025	\$ 13,000	\$ 3,243	\$ 13,000	0%
Total		\$ 671,967	\$ 639,460	\$ 832,868	\$ 948,875	\$ 436,092	\$ 1,162,500	23%
Planning & Zoning								
Personnel Costs								
Budget Summary	Salary, Insurance, FICA, Retirement, Uniforms, Workers Comp	\$ 424,837	\$ 403,348	\$ 476,601	\$ 505,375	\$ 243,173	\$ 714,000	41%

Account Number	Description	Actual 6/30/2022	Actual 6/30/2023	Actual 6/30/2024	Approved Budget FY2025	Actual thru 12/31/2024	Proposed Budget FY2026	Year Changes (%)
	Operations (Commodities & Services)							
	Utilities, Fuel, Telephone, Repairs/ Maintenance, Rents, Training & Travel, Postage, Printing, Ads, Contracted Services, Materials, etc.	\$ 247,130	\$ 236,112	\$ 356,267	\$ 443,500	\$ 192,919	\$ 448,500	1%
Total Planning and Zoning, Building Insp.		\$ 671,967	\$ 639,460	\$ 832,868	\$ 948,875	\$ 436,092	\$ 1,162,500	
Elections								
001.438.101	Elections Salary	\$ 4,650	\$ -	\$ -	\$ -	\$ -	\$ -	0%
001.438.220	Elections Advertising	\$ 331	\$ -	\$ -	\$ 750	\$ -	\$ 750	0%
001.438.230	Elections Contracted Service (Poll Workers)	\$ -	\$ -	\$ -	\$ 35,250	\$ 23,163	\$ 7,000	-80%
001.438.341	Elections Supplies and Materials	\$ 1,627	\$ -	\$ -	\$ 1,750	\$ -	\$ 1,750	0%
Total		\$ 6,607	\$ -	\$ -	\$ 37,750	\$ 23,163	\$ 9,500	-75%
City Hall								
001.440.103	City Hall Salary (4 FT employees)	\$ 198,059	\$ 208,374	\$ 250,954	\$ 270,000	\$ 124,669	\$ 270,000	0%
001.440.104	City Hall FICA	\$ 15,667	\$ 16,331	\$ 19,563	\$ 21,500	\$ 9,937	\$ 21,500	0%
001.440.105	City Hall Insurance	\$ 25,583	\$ 25,751	\$ 37,732	\$ 50,500	\$ 19,633	\$ 72,000	43%
001.440.106	City Hall Retirement	\$ 13,795	\$ 14,053	\$ 19,304	\$ 32,500	\$ 10,663	\$ 27,000	-17%
001.440.108	City Hall Overtime / Extra Help	\$ 1,052	\$ 7,240	\$ 294	\$ 5,000	\$ 553	\$ 5,000	0%
001.440.211	City Hall Telephone	\$ 21,265	\$ 31,686	\$ 21,396	\$ 25,000	\$ 10,050	\$ 25,000	0%
001.440.212	City Hall Printing	\$ -	\$ -	\$ -	\$ 7,500	\$ 2,072	\$ 7,500	0%
001.440.213	City Hall Utilities	\$ 16,242	\$ 16,304	\$ 16,619	\$ 20,000	\$ 7,565	\$ 25,000	25%
001.440.214	City Hall Travel	\$ 414	\$ -	\$ 707	\$ 1,500	\$ -	\$ 2,000	33%
001.440.215	City Hall Maintenance / Repair Building & Grounds	\$ 1,311	\$ 948	\$ 9,659	\$ 20,000	\$ 9,561	\$ 15,000	-25%
001.440.216	City Hall Maintenance / Repair Equipment	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0%
001.440.217	City Hall Vehicle Repair	\$ 150	\$ 18	\$ -	\$ 500	\$ -	\$ 500	0%
001.440.218	City Hall Postage / Meter	\$ 5,989	\$ 5,444	\$ 7,010	\$ 8,000	\$ 2,369	\$ 7,000	-13%
001.440.219	City Hall Building and Equipment Rents	\$ 8,873	\$ 8,540	\$ 11,827	\$ 11,000	\$ 4,112	\$ 11,000	0%
001.440.220	City Hall Advertising / Legal Publications	\$ 4,038	\$ 5,534	\$ 1,965	\$ 5,000	\$ 2,080	\$ 5,000	0%
001.440.221	City Hall Training	\$ 125	\$ -	\$ 2,141	\$ 5,500	\$ 160	\$ 2,000	-64%
001.440.222	City Hall Dues and Subscriptions	\$ 2,100	\$ 225	\$ 2,206	\$ 10,000	\$ 1,971	\$ 10,000	0%
001.440.223	City Hall Professional Services	\$ 85,530	\$ 101,121	\$ 84,760	\$ 125,000	\$ 29,129	\$ 100,000	-20%
001.440.224	City Hall Audit Costs	\$ 29,540	\$ 29,540	\$ 8,994	\$ 108,000	\$ 64,476	\$ 40,000	-63%
001.440.226	City Hall Insurance and Bonds (Liability & Workers Comp)	\$ 221,033	\$ 224,769	\$ 257,742	\$ 291,500	\$ 210,459	\$ 298,500	2%
001.440.230	City Hall Contracted Services	\$ 124,212	\$ 125,732	\$ 125,643	\$ 141,500	\$ 86,598	\$ 110,000	-22%
001.440.232	City Hall Bank Charges	\$ 17,494	\$ 26,356	\$ 45,584	\$ 50,000	\$ 22,593	\$ 50,000	0%
001.440.236	City Hall Refunds	\$ 154,687	\$ 1,117	\$ 278	\$ -	\$ -	\$ -	0%
001.440.237	City Hall Other Taxes/Fees (BC Rents)	\$ 178,950	\$ 64,352	\$ -	\$ -	\$ -	\$ -	0%
001.440.341	City Hall Supplies and Materials	\$ 16,438	\$ 8,084	\$ 9,727	\$ 36,000	\$ 6,990	\$ 30,000	-17%
001.440.343	City Hall Oil and Gas	\$ 453	\$ -	\$ 303	\$ 500	\$ 59	\$ 500	0%

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001.440.345	City Hall Uniforms	\$ -	\$ -	\$ 462	\$ 2,000	\$ -	\$ 2,000	0%
001.440.353	City Hall Computer Software	\$ 37,166	\$ 62,992	\$ 46,397	\$ 99,500	\$ 48,411	\$ 130,000	31%
001.440.570	City Hall Miscellaneous Fees	\$ 6,727	\$ 1,483	\$ 1,154	\$ 2,000	\$ -	\$ 2,000	0%
Total		\$ 1,186,891	\$ 985,995	\$ 982,423	\$ 1,350,000	\$ 674,108	\$ 1,269,000	-6%
City Hall & Elections Budget Summary	Personnel Costs							
	Salary, Insurance, FICA, Retirement, Uniforms, Workers Comp	\$ 479,839	\$ 496,518	\$ 586,052	\$ 673,000	\$ 375,913	\$ 696,000	3%
	Operations (Commodities & Services)							
	Utilities, Fuel, Telephone, Repairs/ Maintenance, Rents, Training & Travel, Postage, Printing, Ads, Contracted Services, Materials, etc.	\$ 713,659	\$ 489,477	\$ 396,371	\$ 714,750	\$ 321,359	\$ 582,500	-19%
Total		\$ 1,193,498	\$ 985,995	\$ 982,423	\$ 1,387,750	\$ 697,272	\$ 1,278,500	-8%
Total - City Hall & Elections		\$ 1,193,498	\$ 985,995	\$ 982,423	\$ 1,387,750	\$ 697,272	\$ 1,278,500	
001.444.566	<i>Contributions to Others Funds</i>							
	Municipal Capital Improvement	\$ 1,021,012	\$ 2,053,791	\$ 1,500,000	\$ 1,965,246	\$ 965,123	\$ 649,380	-67%
	CARES Fund	\$ 1,083,296	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Municipal Stabilization	\$ -	\$ -	\$ -	\$ 710,205	\$ 337,603	\$ -	-100%
Total Contributions		\$ 2,104,308	\$ 2,053,791	\$ 1,500,000	\$ 2,675,451	\$ 1,302,726	\$ 649,380	-76%
001.699.000	Contingencies	\$ -	\$ -	\$ -	\$ 1,189,085	\$ -	\$ 1,022,748	-14%
Total		\$ 2,104,308	\$ 2,053,791	\$ 1,500,000	\$ 3,864,536	\$ 1,302,726	\$ 1,672,128	
General Government Budget Summary	Personnel Costs							
	Salary, Insurance, FICA, Retirement, Uniforms, Workers Comp	\$ 1,420,335	\$ 1,458,783	\$ 1,433,558	\$ 1,648,285	\$ 844,245	\$ 2,014,910	22%
	Operations (Commodities & Services)							
	Utilities, Fuel, Telephone, Repairs/ Maintenance, Rents, Training & Travel, Postage, Printing, Ads, Contracted Services, Materials, etc.	\$ 987,985	\$ 898,152	\$ 883,420	\$ 1,258,500	\$ 536,379	\$ 1,147,500	-9%
	424 - Contributions - Dispersed	\$ 136,000	\$ 135,540	\$ 856,047	\$ 183,887	\$ 57,879	\$ 323,800	76%
	435 - Regional Development Authority	\$ 1,645	\$ 2,975	\$ 4,445	\$ 5,150	\$ 5,107	\$ 9,400	83%
	444 - Contributions to Other Funds	\$ 2,104,308	\$ 2,053,791	\$ 1,500,000	\$ 2,675,451	\$ 1,302,726	\$ 649,380	-76%
	699 - Contingencies	\$ -	\$ -	\$ -	\$ 1,189,085	\$ -	\$ 1,022,748	-14%
General Government Total Expenditures		\$ 4,650,272	\$ 4,549,240	\$ 4,677,470	\$ 6,960,358	\$ 2,746,336	\$ 5,167,738	-26%
Total		\$ 4,650,272	\$ 4,549,240	\$ 4,677,470	\$ 6,960,358	\$ 2,746,336	\$ 5,167,738	
700 - Police								
001.700.103	Police Salary (19 FT Officers, 2 FT Admin, 1 Contract Consultant)	\$ 1,142,546	\$ 1,205,271	\$ 1,365,231	\$ 1,664,950	\$ 786,019	\$ 1,705,000	2%
001.700.104	Police FICA	\$ 100,324	\$ 107,777	\$ 122,559	\$ 140,950	\$ 68,603	\$ 142,000	1%

		Actual	Actual	Actual	Approved	Actual thru	Proposed	Year
Account Number	Description	6/30/2022	6/30/2023	6/30/2024	Budget FY2025	12/31/2024	Budget FY2026	Changes (%)
001.700.105	Police Insurance	\$ 207,745	\$ 222,561	\$ 278,835	\$ 352,500	\$ 172,268	\$ 442,000	25%
001.700.106	Police Retirement	\$ 102,154	\$ 110,947	\$ 124,964	\$ 188,250	\$ 70,312	\$ 163,500	-13%
001.700.108	Police Overtime / Extra Help	\$ 122,221	\$ 152,478	\$ 178,689	\$ 175,000	\$ 77,954	\$ 150,000	-14%
001.700.110	Police Fringe Benefits	\$ -	\$ -	\$ -	\$ 4,750	\$ -	\$ 4,750	0%
001.700.211	Police Telephone	\$ 3,979	\$ 10,456	\$ 5,070	\$ 7,500	\$ 2,593	\$ 7,500	0%
001.700.212	Police Printing	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0%
001.700.213	Police Utilities	\$ 14,140	\$ 13,968	\$ 16,577	\$ 17,500	\$ 5,976	\$ 22,500	29%
001.700.214	Police Travel	\$ 3,289	\$ 4,548	\$ 1,405	\$ 10,000	\$ 3,159	\$ 10,000	0%
001.700.215	Police Maintenance / Repair Building	\$ 700	\$ -	\$ 445	\$ 2,500	\$ 655	\$ 2,500	0%
001.700.216	Police Maintenance / Repair Equipment	\$ 1,038	\$ 1,755	\$ -	\$ 1,500	\$ -	\$ 1,000	-33%
001.700.217	Police Vehicle Maintenance	\$ 26,097	\$ 19,150	\$ 8,497	\$ 30,000	\$ 10,819	\$ 25,000	-17%
001.700.218	Police Postage	\$ 254	\$ 475	\$ 404	\$ 1,000	\$ 53	\$ 1,000	0%
001.700.219	Police Building and Equipment Rents	\$ 4,233	\$ 3,946	\$ 4,540	\$ 5,000	\$ 2,342	\$ 5,000	0%
001.700.220	Police Advertising / Legal Publication	\$ 330	\$ 279	\$ -	\$ 750	\$ -	\$ 750	0%
001.700.221	Police Training	\$ 6,375	\$ 3,152	\$ 5,163	\$ 10,000	\$ 4,258	\$ 10,000	0%
001.700.222	Police Dues and Subscriptions	\$ 435	\$ 340	\$ 1,057	\$ 1,500	\$ 150	\$ 1,500	0%
001.700.223	Police Professional Services	\$ 7,535	\$ -	\$ -	\$ 30,000	\$ 20,468	\$ 25,000	-17%
001.700.226	Police Insurance and Bonds	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200	0%
001.700.230	Police Contracted Services	\$ 16,696	\$ 10,517	\$ 35,235	\$ 35,500	\$ 12,570	\$ 30,000	-15%
001.700.233	Police Investigation Fees	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	0%
001.700.235	Police Remittance of Fees Collected	\$ 126,230	\$ 97,723	\$ 97,933	\$ 102,000	\$ 39,348	\$ 100,000	-2%
001.700.236	Police Refunds	\$ 336	\$ -	\$ -	\$ 1,000	\$ -	\$ -	-100%
001.700.237	Police Building Commission Rent	\$ 31,579	\$ -	\$ -	\$ -	\$ -	\$ -	0%
001.700.341	Police Supplies and Materials	\$ 19,439	\$ 14,275	\$ 26,180	\$ 30,000	\$ 7,880	\$ 25,000	-17%
001.700.343	Police Gas Oil Tires	\$ 61,350	\$ 51,830	\$ 52,584	\$ 72,000	\$ 34,069	\$ 75,000	4%
001.700.345	Police Uniforms	\$ 6,821	\$ 7,722	\$ 8,045	\$ 12,000	\$ 4,874	\$ 12,000	0%
001.700.353	Police Computer Software	\$ 15,411	\$ 10,727	\$ 11,478	\$ 31,000	\$ 25,250	\$ 31,000	0%
001.700.570	Police Misc. Expense	\$ -	\$ -	\$ -	\$ 6,800	\$ -	\$ -	-100%
Total		\$ 2,021,259	\$ 2,049,897	\$ 2,344,892	\$ 2,935,650	\$ 1,349,620	\$ 2,993,700	2%
704 - Crossing Guards								
001.704.103	Crossing Guards Salary (0 Employees)	\$ 14,375	\$ 13,171	\$ 19,179	\$ 8,625	\$ 7,408	\$ -	-100%
001.704.104	Crossing Guards FICA	\$ 1,100	\$ 1,008	\$ 1,467	\$ 665	\$ 567	\$ -	-100%
001.704.570	Crossing Guards Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total		\$ 15,475	\$ 14,179	\$ 20,646	\$ 9,290	\$ 7,975	\$ -	-100%
Public Safety	Personnel Costs (PD & Crossing Guards)							
	Salary, Insurance, FICA, Retirement, Uniforms, Workers Comp	\$ 1,697,286	\$ 1,820,935	\$ 2,098,970	\$ 2,547,890	\$ 1,188,005	\$ 2,619,450	3%
	Operations (Commodities & Services)							

Account Number	Description	Actual 6/30/2022	Actual 6/30/2023	Actual 6/30/2024	Approved Budget FY2025	Actual thru 12/31/2024	Proposed Budget FY2026	Year Changes (%)
	Utilities, Fuel, Telephone, Repairs/ Maintenance, Rents, Training & Travel, Postage, Printing, Ads, Contracted Services, Materials, etc.	\$ 339,448	\$ 243,141	\$ 266,568	\$ 397,050	\$ 169,590	\$ 374,250	-6%
Public Safety	Total Expenditures	\$ 2,036,734	\$ 2,064,076	\$ 2,365,538	\$ 2,944,940	\$ 1,357,595	\$ 2,993,700	2%
750 - Streets								
001.750.103	Streets Salary (10 FT employees)	\$ 469,637	\$ 486,649	\$ 557,539	\$ 653,000	\$ 295,808	\$ 658,000	1%
001.750.104	Streets FICA	\$ 37,923	\$ 39,937	\$ 44,678	\$ 52,000	\$ 23,968	\$ 52,000	0%
001.750.105	Streets Insurance	\$ 121,357	\$ 128,553	\$ 153,064	\$ 187,000	\$ 81,660	\$ 229,000	22%
001.750.106	Streets Retirement	\$ 40,946	\$ 44,219	\$ 50,733	\$ 78,500	\$ 26,158	\$ 66,000	-16%
001.750.108	Streets Overtime / Extra Help	\$ 15,687	\$ 9,275	\$ 12,644	\$ 15,000	\$ 6,597	\$ 15,000	0%
001.750.110	Streets Fringe Benefits	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,250	\$ 2,500	0%
001.750.211	Streets Telephone	\$ 6,397	\$ 6,072	\$ 3,748	\$ 6,750	\$ 2,850	\$ 6,750	0%
001.750.213	Streets Utilities	\$ 8,512	\$ 7,377	\$ 8,736	\$ 10,000	\$ 3,717	\$ 10,000	0%
001.750.214	Streets Travel	\$ 240	\$ -	\$ -	\$ 2,500	\$ -	\$ 1,000	-60%
001.750.215	Streets Maintenance / Repair Building	\$ -	\$ -	\$ 1,278	\$ 5,000	\$ 1,320	\$ 5,000	0%
001.750.216	Streets Maintenance / Repair Equipment	\$ 15,263	\$ 8,910	\$ 8,783	\$ 15,000	\$ 2,484	\$ 15,000	0%
001.750.217	Streets Maintenance / Repair Vehicles	\$ 17,528	\$ 4,089	\$ 6,573	\$ 22,500	\$ 1,350	\$ 20,000	-11%
001.750.219	Streets Building and Equipment Rents	\$ 4,833	\$ 3,246	\$ 2,408	\$ 5,000	\$ 777	\$ 5,000	0%
001.750.221	Streets Training	\$ 774	\$ -	\$ 319	\$ 2,500	\$ 73	\$ 2,500	0%
001.750.222	Streets Dues	\$ 118	\$ 132	\$ 92	\$ 500	\$ -	\$ 500	0%
001.750.223	Streets Professional Services	\$ -	\$ -	\$ -	\$ 500	\$ 167	\$ 500	0%
001.750.226	Streets Insurance and Bonds	\$ 250	\$ 250	\$ 250	\$ 300	\$ -	\$ 300	0%
001.750.230	Streets Contracted Services	\$ 122,231	\$ 132,215	\$ 179,065	\$ 200,000	\$ 61,975	\$ 200,000	0%
001.750.341	Streets Supplies and Materials	\$ 58,079	\$ 80,170	\$ 41,542	\$ 60,000	\$ 17,283	\$ 60,000	0%
001.750.343	Streets Gas Oil Tires	\$ 27,502	\$ 29,282	\$ 26,485	\$ 30,000	\$ 14,756	\$ 30,000	0%
001.750.345	Streets Uniforms	\$ 1,608	\$ 2,534	\$ 5,607	\$ 5,000	\$ -	\$ 5,000	0%
001.750.353	Streets Software	\$ 6,673	\$ 5,065	\$ 3,969	\$ 7,000	\$ 1,428	\$ 7,000	0%
Total		\$ 955,558	\$ 987,975	\$ 1,107,513	\$ 1,360,550	\$ 544,621	\$ 1,391,050	2%
751 - Street Lights								
001.751.213	Street Lights - Utilities	\$ 85,589	\$ 99,007	\$ 115,301	\$ 125,000	\$ 58,168	\$ 125,000	0%
Total		\$ 85,589	\$ 99,007	\$ 115,301	\$ 125,000	\$ 58,168	\$ 125,000	0%
Streets & Transport								
Budget Summary	Personnel Costs							
	Salary, Insurance, FICA, Retirement, Uniforms, Workers Comp	\$ 687,408	\$ 711,417	\$ 824,515	\$ 993,300	\$ 436,442	\$ 1,027,800	3%
	Operations (Commodities & Services)							

Account Number	Description	Actual 6/30/2022	Actual 6/30/2023	Actual 6/30/2024	Approved Budget FY2025	Actual thru 12/31/2024	Proposed Budget FY2026	Year Changes (%)
	Utilities, Fuel, Telephone, Repairs/ Maintenance, Rents, Training & Travel, Postage, Printing, Ads, Contracted Services, Materials, etc.	\$ 353,739	\$ 375,565	\$ 398,298	\$ 492,250	\$ 166,347	\$ 488,250	-1%
Streets	Total Expenditures	\$ 1,041,147	\$ 1,086,982	\$ 1,222,814	\$ 1,485,550	\$ 602,789	\$ 1,516,050	2%
	Total - Streets & Streetlights	\$ 1,041,147	\$ 1,086,982	\$ 1,222,814	\$ 1,485,550	\$ 602,789	\$ 1,516,050	
900 - Parks & Recreation								
001.990.100	Parks & Recreation Pass through Hotel Tax	\$ 301,188	\$ 320,093	\$ 352,114	\$ 200,000	\$ 118,503	\$ 250,000	25%
001.900.568	Parks & Recreation Operational Contribution	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 50,000	-50%
	Total	\$ 301,188	\$ 320,093	\$ 352,114	\$ 300,000	\$ 118,503	\$ 300,000	0%
	Total - Parks & Recreation	\$ 301,188	\$ 320,093	\$ 352,114	\$ 300,000	\$ 118,503	\$ 300,000	
901 - Convention & Visitors Bureau (CVB)								
001.990.100	CVB Pass through Hotel Tax	\$ 301,188	\$ 320,093	\$ 352,114	\$ 200,000	\$ 100,981	\$ 250,000	25%
	Total	\$ 301,188	\$ 320,093	\$ 352,114	\$ 200,000	\$ 100,981	\$ 250,000	25%
	Total - CVB	\$ 301,188	\$ 320,093	\$ 352,114	\$ 200,000	\$ 100,981	\$ 250,000	
Cultural & Recreation	Fixed Costs							
Budget Summary	Pass-Through Tax Transfer	\$ 602,375	\$ 640,186	\$ 704,227	\$ 500,000	\$ 219,484	\$ 550,000	10%
	Total - Parks & Recreation and Cultural & Recreation	\$ 602,375	\$ 640,186	\$ 704,227	\$ 500,000	\$ 219,484	\$ 550,000	
General Fund	Personnel Costs							
Budget Summary	Salary, Insurance, FICA, Retirement, Uniforms, Workers Comp	\$ 3,805,028	\$ 3,991,134	\$ 4,357,043	\$ 5,189,475	\$ 2,468,692	\$ 5,662,160	9%
	Operations (Commodities & Services)							
	Utilities, Fuel, Telephone, Repairs/ Maintenance, Rents, Training & Travel, Postage, Printing, Ads, Contracted Services, Materials, etc.	\$ 1,681,172	\$ 1,516,858	\$ 1,548,287	\$ 2,147,800	\$ 872,316	\$ 2,010,000	-6%
	424 - Contributions - Dispersed	\$ 136,000	\$ 135,540	\$ 856,047	\$ 183,887	\$ 57,879	\$ 323,800	76%
	435 - Regional Development Authority	\$ 1,645	\$ 2,975	\$ 4,445	\$ 5,150	\$ 5,107	\$ 9,400	83%
	444 - Contributions to Other Funds	\$ 2,104,308	\$ 2,053,791	\$ 1,500,000	\$ 2,675,451	\$ 1,302,726	\$ 649,380	-76%
	699 - Contingencies	\$ -	\$ -	\$ -	\$ 1,189,085	\$ -	\$ 1,022,748	-14%
	900 - Contributions to Cultural & Recreation	\$ 602,375	\$ 640,186	\$ 704,227	\$ 500,000	\$ 219,484	\$ 550,000	10%
	Total	\$ 8,330,528	\$ 8,340,483	\$ 8,970,049	\$ 11,890,848	\$ 4,926,202	\$ 10,227,488	-14%
	General Fund Revenues	\$ 10,405,915	\$ 10,422,188	\$ 13,830,725	\$ 11,890,848	\$ 8,631,597	\$ 10,227,488	-14%
	General Fund Expenses	\$ 8,330,528	\$ 8,340,483	\$ 8,970,049	\$ 11,890,848	\$ 4,926,202	\$ 10,227,488	-14%

Balance (Overage) \$ 2,075,387 \$ 2,081,705 \$ 4,860,676 \$ - \$ 3,705,396 \$ -